

MEMORANDUM

October 17, 2019

TO: Mayor and Council

CC: Sadhu Johnston, City Manager
Paul Mochrie, Deputy City Manager
Gil Kelley, General Manager, Planning, Urban Design & Sustainability
Chris Robertson, Assistant Director, City-wide and Regional Planning
Grace Cheng, Director, Long-Term Financial Strategy & Planning
Katrina Leckovic, City Clerk
Rena Kendall-Craden, Director of Civic Engagement and Communications
Neil Monckton, Chief of Staff, Mayor's Office
Anita Zaenker, Chief of Staff, Mayor's Office
Alvin Singh, Director of Communications, Mayor's Office

FROM: Patrice Impey
General Manager of Finance, Risk & Supply Chain Management / Chief
Financial Officer

SUBJECT: 2018 Annual Report on Development Cost Levies

Dear Mayor and Council,

The following report is submitted to Council in accordance with Section 523D (18.1) of the Vancouver Charter which provides that each year the Director of Finance must submit to Council a report to be made public that includes:

- the amount of DCLs received;
- the expenditures from the DCL reserve funds;
- the balance of DCLs at the start and at the end of the applicable year; and
- any waivers and reductions granted by Council.

SUMMARY

Development Cost Levies (DCLs) are one of the City's primary 'financing growth' tools within our long-term financial and capital planning framework. This memo, in addition to fulfilling the requirements of the Vancouver Charter, is part of a broader initiative to enhance the accountability and transparency for Council, developers and residents with regards to strategic investment in public amenities and infrastructure to address population and employment growth.

DCLs help advance Council's key public policy objectives in the areas of affordable/replacement housing, childcare, parks, transportation and utilities (water, sewer and drainage) infrastructure.

Since the creation of the first Development Cost Levy (DCL) district, over \$600 million of DCLs have been invested, leading to the creation of notable amenities and infrastructure such as:

- affordable housing projects at 1720 Kingsway (48 units completed in 2017 as part of the Community Land Trust program) and 220 Terminal Ave. (40 units completed in 2017 as the City's first project under the modular housing program);
- childcare facilities in Kitsilano (the Kitsilano Montessori Daycare, with 37 spaces completed in 2018 on W. 10th Ave.) and Downtown South (the Charleson Daycare, with 37 spaces completed in 2018 on Richards St.);
- new parks in Fairview (the first phase of the Burrard Slopes Park in 2014) and Riley Park (Lilian To Park in 2017); and
- the growth and enhancement of Vancouver's renowned bikeway-greenway network, including Burrard Bridge improvements (2017) and False Creek South seawall improvements (2018).

2018 was a strong year for real estate development in Vancouver. Approved permits for new construction totaled 10.3 million sq. ft. across all DCL districts (9.3 million sq. ft. in 2017) resulting in total DCL receipts of \$98 million (\$92 million in 2017).

The DCL system is gradually being modernized to address the City's growth needs more effectively at both the city-wide level and community level. Recent examples include:

- Between 2013 and 2017, Council approved incorporating all seven of the Area-Specific DCL districts and most excluded policy areas into the City-wide DCL district helping the City to deliver priority DCL-eligible projects across the city more expediently.
- In 2017, following a comprehensive review of the City-wide DCL system, Council approved amendments to the DCL bylaw to update the rates and allocation of DCLs.
- In 2018, Council approved a new City-wide Utilities Development Cost Levy (Utilities DCL) to address the need for upgraded water, sewer, and drainage infrastructure as the city continues to grow.

The City-wide DCL and City-wide Utilities DCL will be reviewed and recalibrated as necessary in tandem with the City's 10-year Capital Strategic Outlook update. The results from this process will feed into the 2023-2026 Capital Plan.

BACKGROUND

Population growth and the need to enable and support local economic development results in increased demands for public amenities and infrastructure such as affordable housing, childcare, community facilities, parks, transportation, water, sewer and drainage systems. 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 primarily through DCLs, voluntary CACs (for projects involving rezoning) and Density Bonus Zoning contributions. Developer contributions are a significant source of funding for growth-related infrastructure and amenities that would otherwise fall entirely onto property taxes and other City funding.

DCLs are applied on a per square foot basis and payable at Building Permit issuance. DCL rates vary by type of development and by DCL district. DCLs collected are set aside in designated DCL accounts. DCLs are allocated for investments through the City's capital planning process, via the 10-year Capital Strategy, 4-year Capital Plan and annual Capital Budget processes.

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

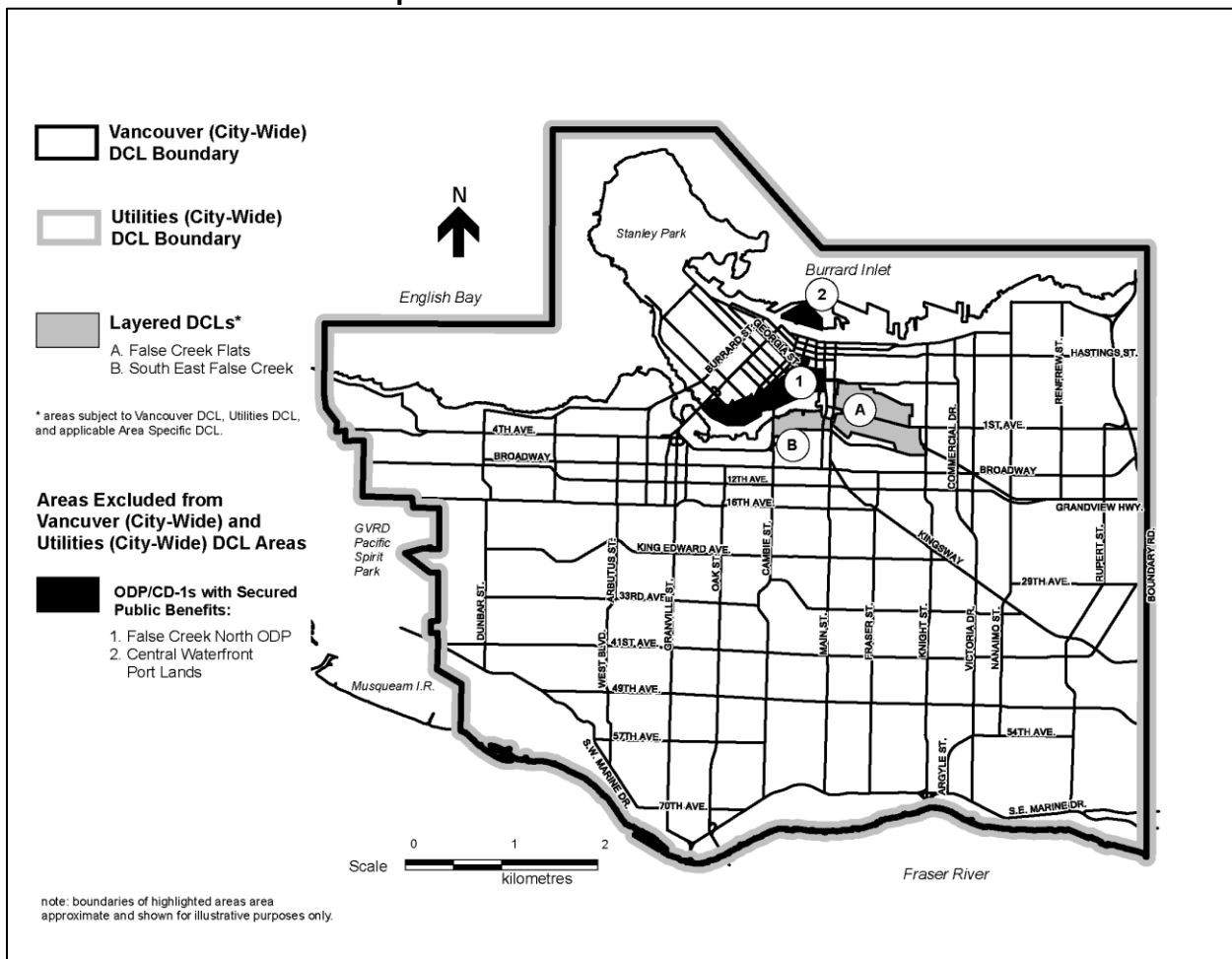
- **Affordable/Replacement Housing:** replacing all types of housing that Council determines to be necessary to house persons displaced as a result of new development and unable to afford comparable accommodation, as well as acquiring land for new housing.
- **Childcare:** delivering facilities in premises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

There are currently two types of DCL charges encompassing four DCL districts (see Map 1). Each DCL district has its own specific public benefits strategy and DCL rates. There are:

- **City-wide DCL Districts:** two districts have been created and include all land in Vancouver except the two policy areas noted below (Central Waterfront Port Lands and False Creek North):
 - The first City-wide district includes affordable/replacement housing, childcare, parks and transportation; created in 2001 and updated in 2017.
 - The second City-wide district includes utilities (water, sewer and drainage infrastructure); created in 2018.
- **Layered DCL Districts:** developments in these districts (shaded in grey on Map 1) are subject to City-wide DCL, City-wide Utilities DCL and a Layered DCL:
 - False Creek Flats; created in 2001.
 - Southeast False Creek districts; created in 2007.

There are two **policy areas**, the Central Waterfront Port Lands and False Creek North (shaded in black on Map 1), that are currently exempt from DCLs because alternative public benefits strategies and funding mechanisms were established prior to the creation of the City-wide DCL District.

Map 1 — DCL Districts as of Dec. 2018



Appendix A contains additional information on the DCL system.

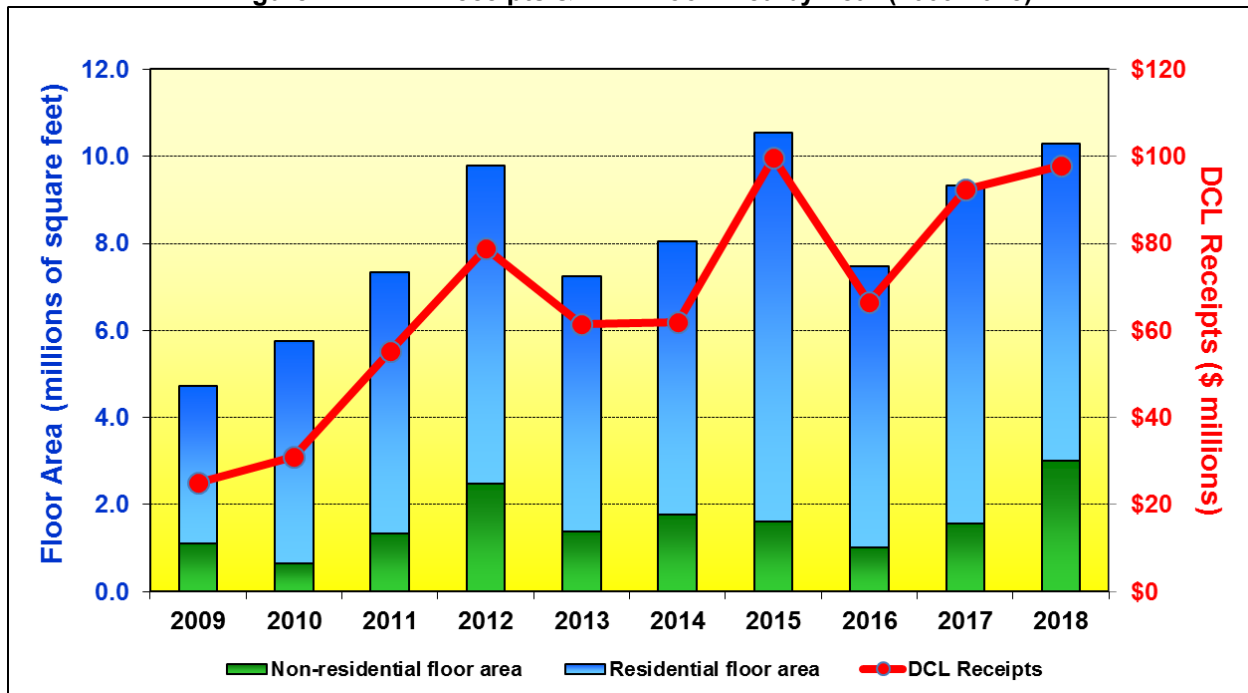
ANALYSIS

2018 DCL Receipts

In 2018, \$92 million was collected from all DCL districts and \$5.9 million of interest was accrued on the DCL balance totaling \$98 million (2017 - \$92 million). Of this amount, 95% came from the City-wide DCL District and 5% came from the Layered DCL Districts and interest accruing in the Area-specific DCL Districts.

Figure 1 shows the historical development activities and DCL receipts (collection and interest) from all districts over the last 10 years (2009-2018), representing an average of 8 million sq.ft. of development per year (approximately 80% residential and 20% non-residential), resulting in an average of \$67 million of DCL receipts per year. Over the lifetime of the City's DCL program (1993-2018), a total of \$883 million has been collected (including interest accrued on the DCL balance).

Figure 1 — DCL Receipts & DCL Floor Area by Year (2009-2018)



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

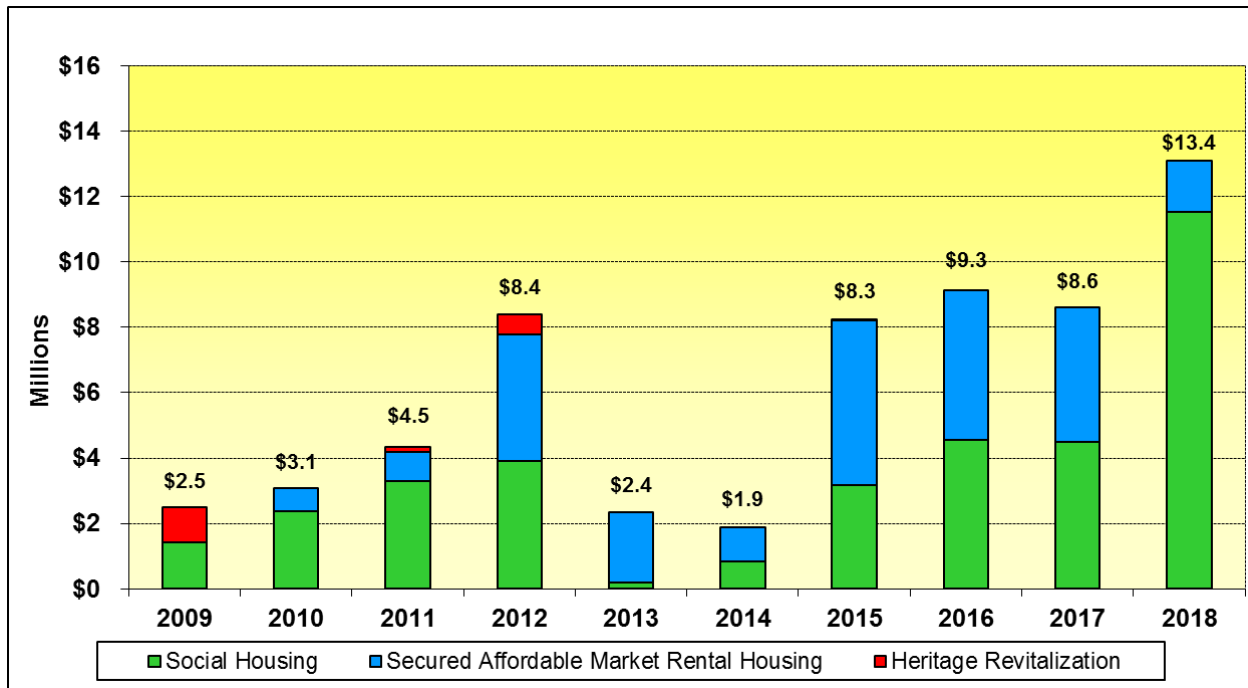
2018 DCL Exemptions, Waivers & Reductions

Section 523D (10) of the Vancouver Charter provides for exemptions and allows waiver/reduction of DCLs in a limited number of circumstances. Two key areas are the delivery of affordable housing and preservation of heritage buildings. Because exemptions/waivers/reductions are recognized at the building permit stage when DCLs are payable, this memo includes projects that have reached the building permit stage in 2018.

In 2018, DCL exemptions/waivers/reductions totaled \$13.4 million (14% of total DCL receipts), almost all of which was to support affordable housing. DCL exemptions were approved for 1,686 units of social housing totaling \$11.5 million (including 606 units of temporary modular housing for \$1.0 million). DCL waivers/reductions were granted to 155 units of secured affordable market rental housing under the Rental 100 Program (\$1.6 million).

Figure 2 shows DCL exemptions/waivers/reductions by category for the last 10 years (2009-2018). DCL exemption/waiver/reduction activity has picked up over the past 4 years including \$23 million in exemptions to support social housing and \$15 million in waivers/reductions to support secured market rental housing.

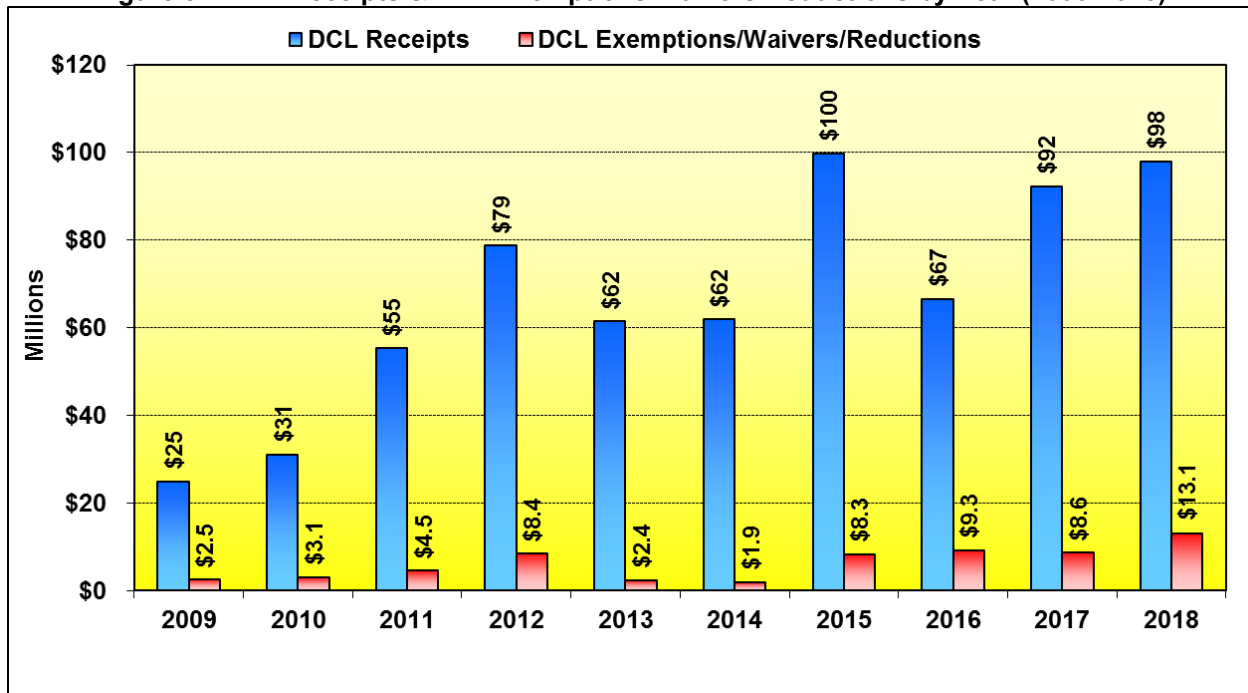
Figure 2 – DCL Exemptions/Waivers/Reductions by Category (2009-2018)



Over the last 10 years (2009-2018) (see Appendix E for details), these exemptions/waivers/reductions helped create 4,378 units of social housing (\$36 million) and 2,736 units of secured affordable market rental housing (\$24 million), and preserve six heritage buildings (\$1.8 million). (Note: unit counts exclude Secured Affordable Market Rental Housing projects that did not qualify for DCL waiver/reduction).

Figure 3 shows DCL receipts versus DCL exemptions/waivers/reductions for the last 10 years (2009-2018). Total DCLs exempted/waived/reduced was \$62 million, or 10% of DCLs collected on average over this 10-year period.

Figure 3 – DCL Receipts & DCL Exemptions/Waivers/Reductions by Year (2009-2018)



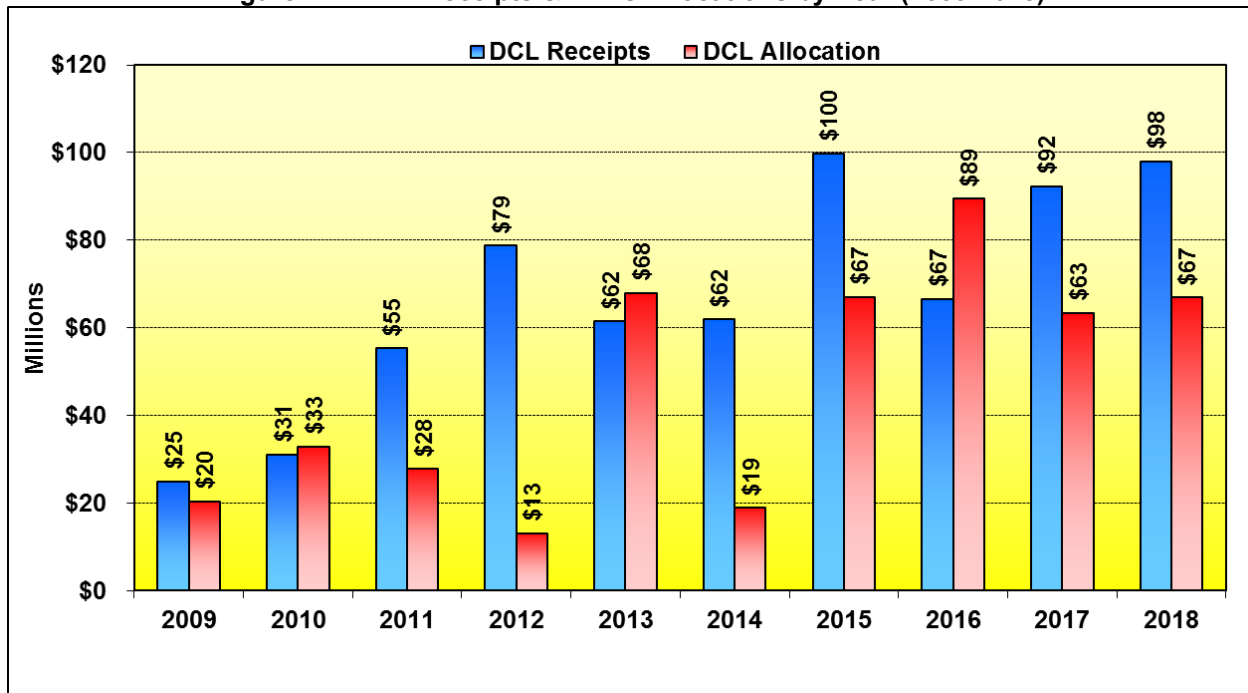
Appendix E contains further details on DCL exemptions/waivers/reductions.

2018 DCL Allocation for Expenditure

Allocation of DCLs to eligible public amenities requires Council approval as part of the City's regular capital planning and budgeting processes. For capital planning purposes, DCL allocations are based on available funding at the time, historical DCL receipts and future year projections. This ensures that DCL allocations do not exceed what may reasonably be expected to be collected, and retains a balance of uncommitted DCLs to address emerging priorities as well as cyclical development activities.

Figure 4 shows DCL receipts versus allocation for the last 10 years (2009-2018). Of the \$670 million of DCL receipts generated during that period, Council allocated \$468 million (70%) to fund specific eligible capital projects. DCL allocation varies from year to year due in part to the timing of individual capital projects.

Figure 4 — DCL Receipts & DCLs Allocations by Year (2009-2018)



In 2018, a total of \$67 million was allocated by Council, of which \$16 million was allocated to social and supportive housing, \$32 million to parks, \$19 million to engineering infrastructure, and \$200,000 to childcare.

Appendices C, D and E contain further details on DCL allocations for expenditure (by year, DCL district and spending category). Appendix F contains details on land acquisitions using DCLs as a funding source. Appendix G presents a map of selected capital projects completed since 2009 that used DCL funding.

Unallocated DCL Balance

At the start of 2018, the balance of unallocated DCLs was \$215 million. Including the DCL receipts of \$98 million and DCL allocations of \$67 million in 2018, the ending balance for 2018 was \$246 million. It is anticipated that the unallocated balance will decrease by the end of the 2019-2022 Capital Plan, since more than \$600 million in DCLs were contemplated to be invested in amenities and infrastructure during the course of the 4-year plan. Appendices C, D and E contain further details on DCL balance (by year, DCL district and spending category).

Please contact me should you have any questions.

Regards,

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APPENDIX A

ADDITIONAL BACKGROUND ON DEVELOPMENT COST LEVIES

Vancouver Charter

- In 1990, the Province amended the *Vancouver Charter* ([Section 523D](#)), giving Council the authority to use DCLs to help fund eligible public amenities needed for growth 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.
- In 2008, the Province amended the *Vancouver Charter* and the *Local Government Act*, allowing municipalities to waive DCLs for eligible 'for-profit affordable rental housing'.
- In 2014, the Province amended 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 fund eligible public amenities needed for growth.
- In [2008](#), Council approved adjustment of the City-wide DCL rates to reflect land and construction cost inflation and implementation of new rates to be effective in January 2010. In [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 [2009](#), Council approved the Short Term Incentives for Rental Program (STIR) (2009 to 2011) and in [2012](#), the Secured Market Rental Housing Policy (Rental 100) Program, including waivers of DCLs for eligible affordable rental housing projects. In [2013](#), Council amended the definition of 'for-profit affordable rental housing' in the DCL by-laws.
- In [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.
- In [2015](#), Council approved replacement of five Area-Specific DCL rates with City-Wide DCL rates (Arbutus, Burrard Slopes, Cedar Cottage/Welwyn, Dundas/Wall and Triangle West), effective July 21, 2016, which reduced the number of DCL Districts from 10 to 5.
- In [2015](#), Council approved a review of the City-wide DCL, including growth costs, rates and allocations. Work is well underway and will conclude with a report to Council later in 2017.
- In [2017](#), Council approved amendments to the DCL bylaw to update the rates and allocation of DCLs following a review of the City-wide DCL, to introduce Utilities as a new eligible DCL service category with its own allocation, and to replace the Downtown South DCL rates with City-wide DCL rates effective September 30, 2017, reducing the number of DCL Districts from 5 to 4.
- In July [2018](#), Council adopted a new City-wide Utilities DCL to help address the need for upgraded water, sewer and drainage infrastructure as the City grows. This bylaw came into effect on September 30, 2018. Council also approved the replacement of the Grandview Boundary layered area-specific DCL rates with City-Wide DCL rates effective in July 2018.

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. An application may qualify as an in-stream application and be exempt from DCL rate increases for a period of 12 months from the date of DCL by-law rate amendment, provided that:

- the applicant has submitted an application in a form satisfactory to the City prior to the adoption of annual DCL By-law rate adjustments; 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 will apply.

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 25-30 years) but that, except in unusual circumstances, the provision of amenities matches the flow of DCL receipts.

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.

APPENDIX B CONSOLIDATED HISTORICAL DCL SUMMARY

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 ft ²	\$ 850,096	\$ -	\$ 850,096	\$ -	\$ 850,096
1994	135,000 ft ²	\$ 834,251	\$ -	\$ 834,251	\$ -	\$ 1,684,347
1995	312,895 ft ²	\$ 1,670,257	\$ -	\$ 1,670,257	\$ -	\$ 3,354,604
1996	733,382 ft ²	\$ 4,419,007	\$ -	\$ 4,419,007	\$ -	\$ 7,773,610
1997	339,523 ft ²	\$ 2,088,446	\$ -	\$ 2,088,446	\$ 3,191,845	\$ 6,670,211
1998	1,159,622 ft ²	\$ 6,362,329	\$ -	\$ 6,362,329	\$ 999,377	\$ 12,033,163
1999	550,400 ft ²	\$ 2,126,997	\$ -	\$ 2,126,997	\$ 9,161,370	\$ 4,998,790
2000	2,233,390 ft ²	\$ 6,797,309	\$ -	\$ 6,797,309	\$ 5,130,500	\$ 6,665,600
2001	2,957,630 ft ²	\$ 10,100,456	\$ 733,483	\$ 10,833,940	\$ 8,128,074	\$ 9,371,466
2002	3,436,126 ft ²	\$ 12,382,608	\$ 786,579	\$ 13,169,187	\$ 3,734,231	\$ 18,806,422
2003	3,883,210 ft ²	\$ 9,435,833	\$ 1,109,221	\$ 10,545,054	\$ 10,652,010	\$ 18,699,466
2004	4,963,289 ft ²	\$ 21,307,767	\$ 1,180,089	\$ 22,487,856	\$ 12,737,337	\$ 28,449,985
2005	4,332,017 ft ²	\$ 23,822,982	\$ 1,655,050	\$ 25,478,033	\$ 24,563,898	\$ 29,364,120
2006	4,761,182 ft ²	\$ 20,982,451	\$ 2,439,406	\$ 23,421,857	\$ 12,271,250	\$ 40,514,726
2007	7,897,494 ft ²	\$ 54,494,070	\$ 4,428,513	\$ 58,922,583	\$ 47,027,367	\$ 52,409,943
2008	4,552,796 ft ²	\$ 17,340,459	\$ 5,111,753	\$ 22,452,212	\$ 30,792,608	\$ 44,069,547
2009	4,729,610 ft ²	\$ 19,887,888	\$ 5,071,019	\$ 24,958,907	\$ 20,435,600	\$ 48,592,854
2010	5,747,898 ft ²	\$ 28,709,185	\$ 2,371,019	\$ 31,080,204	\$ 32,885,678	\$ 46,787,379
2011	7,339,967 ft ²	\$ 52,183,589	\$ 3,138,770	\$ 55,322,359	\$ 27,797,512	\$ 74,312,227
2012	9,798,049 ft ²	\$ 75,325,783	\$ 3,494,849	\$ 78,820,632	\$ 13,136,011	\$ 139,996,848
2013	7,249,461 ft ²	\$ 57,587,508	\$ 3,940,888	\$ 61,528,396	\$ 67,954,535	\$ 133,570,709
2014	8,042,730 ft ²	\$ 57,475,282	\$ 4,481,036	\$ 61,956,318	\$ 18,885,490	\$ 176,641,536
2015	10,552,704 ft ²	\$ 94,686,178	\$ 5,074,758	\$ 99,760,936	\$ 67,024,526	\$ 209,377,947
2016	7,472,629 ft ²	\$ 61,857,908	\$ 4,710,793	\$ 66,568,700	\$ 89,479,601	\$ 186,467,046
2017	9,321,294 ft ²	\$ 88,182,011	\$ 4,113,427	\$ 92,295,438	\$ 63,450,570	\$ 215,311,915
2018	10,281,318 ft ²	\$ 92,029,089	\$ 5,924,727	\$ 97,953,816	\$ 66,951,569	\$ 246,314,161
Last 10 years	80,535,659 ft²	\$ 627,924,420	\$ 42,321,285	\$ 670,245,705	\$ 468,001,091	\$ 202,244,614
All years	122,921,171 ft²	\$ 822,939,739	\$ 59,765,379	\$ 882,705,118	\$ 636,390,957	\$ 246,314,161

APPENDIX C
DCL RECEIPTS, ALLOCATION & UNALLOCATED BALANCE
BY DCL DISTRICT & SPENDING CATEGORY

	RECEIPTS **			ALLOCATIONS			UNALLO- CATED BALANCE
	PRIOR TO 2018	2018	TOTAL	PRIOR TO 2018	2018	TOTAL	
All district							
Park	\$ 335,806,197	\$ 18,909,800	\$ 354,715,997	\$ 192,680,347	\$ 31,622,719	\$ 224,303,066	\$ 130,412,931
Housing	234,767,622	34,180,974	268,948,596	204,121,253	15,687,637	219,808,890	49,139,705
Childcare	64,218,206	12,741,448	76,959,655	43,886,258	200,000	44,086,258	32,873,396
Transportation	145,104,727	23,994,656	169,099,383	128,301,529	16,591,213	144,892,742	24,206,641
Utilities	4,854,550	8,126,937	12,981,488	450,000	2,850,000	3,300,000	9,681,488
TOTAL	\$ 784,751,303	\$ 97,953,816	\$ 882,705,118	\$ 569,439,388	\$ 66,951,569	\$ 636,390,957	\$ 246,314,161
City-wide							
City wide							
Park	216,786,833	16,830,328	233,617,161	127,020,308	25,572,719	152,593,027	81,024,134
Housing	175,927,586	33,660,655	209,588,242	163,274,088	15,687,637	178,961,725	30,626,517
Childcare	31,409,580	12,155,237	43,564,817	30,154,718	200,000	30,354,718	13,210,099
Transportation	117,193,873	23,375,455	140,569,328	107,959,925	14,639,378	122,599,303	17,970,025
Utilities	3,072,744	7,461,410	10,534,154	-	2,850,000	2,850,000	7,684,154
Sub-total	544,390,616	93,483,085	637,873,701	428,409,038	58,949,734	487,358,772	150,514,930
City-wide Utilities							
Utilities	-	209,847	209,847	-	-	-	209,847
Sub-total	\$ 544,390,616	\$ 93,692,932	\$ 638,083,548	\$ 428,409,038	\$ 58,949,734	\$ 487,358,772	\$ 150,724,777
Layered							
False Creek Flats							
Park	1,571,632	17,759	1,589,390	-	-	-	1,589,390
Childcare	588,626	6,651	595,277	-	-	-	595,277
Transportation	3,726,002	42,102	3,768,105	2,702,118	-	2,702,118	1,065,987
Sub-total	5,886,260	66,512	5,952,772	2,702,118	-	2,702,118	3,250,654
Southeast False Creek							
Park	44,202,570	1,408,601	45,611,171	28,524,046	-	28,524,046	17,087,125
Childcare	12,146,722	387,079	12,533,801	6,512,918	-	6,512,918	6,020,884
Transportation	17,144,805	494,728	17,639,533	13,059,844	1,951,835	15,011,679	2,627,854
Sub-total	73,494,097	2,290,408	75,784,505	48,096,808	1,951,835	50,048,643	25,735,862
Grandview-Boundary (closed July 2018)							
Park	134,222	-	134,222	-	-	-	134,222
Utilities	1,781,807	455,680	2,237,487	450,000	-	450,000	1,787,487
Sub-total	1,916,029	455,680	2,371,709	450,000	-	450,000	1,921,709
Sub-total	\$ 81,296,386	\$ 2,812,600	\$ 84,108,987	\$ 51,248,926	\$ 1,951,835	\$ 53,200,761	\$ 30,908,226

* SEFC & FCF districts include a combined engineering infrastructure allocation including transportation & utilities, presented above as transportation

		RECEIPTS **		ALLOCATIONS			UNALLO- CATED BALANCE
	PRIOR TO 2018	2018	TOTAL	PRIOR TO 2018	2018	TOTAL	
AREA-SPECIFIC							
Downtown South	(closed 2017)						
Park	43,187,374	316,200	43,503,574	29,033,414	6,000,000	35,033,414	8,470,160
Housing	46,399,395	349,484	46,748,879	32,518,304	-	32,518,304	14,230,575
Childcare	10,952,361	108,174	11,060,534	4,673,238	-	4,673,238	6,387,296
Transportation	4,502,066	58,247	4,560,313	2,800,000	-	2,800,000	1,760,313
Sub-total	105,041,196	832,105	105,873,301	69,024,957	6,000,000	75,024,957	30,848,344
Burrard Slopes	(closed 2015)						
Park	9,703,096	59,228	9,762,323	7,767,579	-	7,767,579	1,994,744
Housing	496,580	3,056	499,636	-	-	-	499,636
Childcare	2,160,793	13,299	2,174,092	-	-	-	2,174,092
Transportation	1,060,606	7,021	1,067,628	999,377	-	999,377	68,251
Sub-total	13,421,075	82,605	13,503,680	8,766,956	-	8,766,956	4,736,724
Arbutus	(closed 2015)						
Childcare	3,488,735	19,132	3,507,868	2,545,385	-	2,545,385	962,483
Transportation	374,759	2,055	376,814	124,366	-	124,366	252,448
Sub-total	3,863,494	21,187	3,884,682	2,669,751	-	2,669,751	1,214,931
Oakridge-Langara	(closed 2013)						
Park	9,497,912	124,234	9,622,146	335,000	50,000	385,000	9,237,146
Housing	4,554,431	59,572	4,614,004	2,970,000	-	2,970,000	1,644,004
Transportation	968,868	12,673	981,541	655,900	-	655,900	325,641
Sub-total	15,021,212	196,479	15,217,690	3,960,900	50,000	4,010,900	11,206,790
Triangle West	(closed 2015)						
Park	10,722,558	153,452	10,876,010	-	-	-	10,876,010
Housing	6,676,310	95,545	6,771,855	4,678,861	-	4,678,861	2,092,994
Childcare	2,832,374	40,534	2,872,908	-	-	-	2,872,908
Sub-total	20,231,242	289,532	20,520,774	4,678,861	-	4,678,861	15,841,913
Cedar Cottage/Welwyn	(closed 2015)						
Housing	713,319	12,661	725,980	680,000	-	680,000	45,980
Childcare	639,015	11,342	650,357	-	-	-	650,357
Transportation	133,747	2,374	136,121	-	-	-	136,121
Sub-total	1,486,081	26,376	1,512,457	680,000	-	680,000	832,457
Sub-total	\$ 159,064,300	\$ 1,448,283	\$ 160,512,583	\$ 89,781,424	\$ 6,050,000	\$ 95,831,424	\$ 64,681,159

** receipts for closed Area-Specific DCL Districts represent interest accrued on unallocated balances

APPENDIX D
DCL RECEIPTS, ALLOCATION & UNALLOCATED BALANCE
BY SPENDING CATEGORY & DCL DISTRICT

		RECEIPTS *		ALLOCATIONS			UNALLO- CATED BALANCE	
		PRIOR TO 2018	2018	TOTAL	PRIOR TO 2018	2018		TOTAL
ALL CATEGORIES								
Park		\$ 335,806,197	\$ 18,909,800	\$ 354,715,997	\$ 192,680,347	\$ 31,622,719	\$ 224,303,066	\$ 130,412,931
Housing		234,767,622	34,180,974	268,948,596	204,121,253	15,687,637	219,808,890	49,139,705
Childcare		64,218,206	12,741,448	76,959,655	43,886,258	200,000	44,086,258	32,873,396
Eng. infrastructure - Transportation		145,104,727	23,994,656	169,099,383	125,599,411	16,591,213	142,190,624	26,908,759
Eng. infrastructure - Utilities		4,854,550	8,126,937	12,981,488	3,152,118	2,850,000	6,002,118	6,979,370
TOTAL		\$ 784,751,303	\$ 97,953,816	\$ 882,705,118	\$ 569,439,388	\$ 66,951,569	\$ 636,390,957	\$ 246,314,161
PARKS								
City-wide		216,786,833	16,830,328	233,617,161	127,020,308	25,572,719	152,593,027	81,024,134
Southeast False Creek		44,202,570	1,408,601	45,611,171	28,524,046	-	28,524,046	17,087,125
False Creek Flats		1,571,632	17,759	1,589,390	-	-	-	1,589,390
Downtown South	(closed 2017)	43,187,374	316,200	43,503,574	29,033,414	6,000,000	35,033,414	8,470,160
Triangle West	(closed 2015)	10,722,558	153,452	10,876,010	-	-	-	10,876,010
Burrard Slopes	(closed 2015)	9,703,096	59,228	9,762,323	7,767,579	-	7,767,579	1,994,744
Oakridge-Langara	(closed 2013)	9,497,912	124,234	9,622,146	335,000	50,000	385,000	9,237,146
Grandview-Boundary	(closed 2018)	134,222	-	134,222	-	-	-	134,222
Sub-total		\$ 335,806,197	\$ 18,909,800	\$ 354,715,997	\$ 192,680,347	\$ 31,622,719	\$ 224,303,066	\$ 130,412,931
HOUSING								
City-wide		175,927,586	33,660,655	209,588,242	163,274,088	15,687,637	178,961,725	30,626,517
Downtown South	(closed 2017)	46,399,395	349,484	46,748,879	32,518,304	-	32,518,304	14,230,575
Triangle West	(closed 2015)	6,676,310	95,545	6,771,855	4,678,861	-	4,678,861	2,092,994
Oakridge-Langara	(closed 2013)	4,554,431	59,572	4,614,004	2,970,000	-	2,970,000	1,644,004
Cedar Cottage/Welwyn	(closed 2015)	713,319	12,661	725,980	680,000	-	680,000	45,980
Burrard Slopes	(closed 2015)	496,580	3,056	499,636	-	-	-	499,636
Sub-total		\$ 234,767,622	\$ 34,180,974	\$ 268,948,596	\$ 204,121,253	\$ 15,687,637	\$ 219,808,890	\$ 49,139,705
CHILDCARE								
City-wide		31,409,580	12,155,237	43,564,817	30,154,718	200,000	30,354,718	13,210,099
Southeast False Creek **		12,146,722	387,079	12,533,801	6,512,918	-	6,512,918	6,020,884
False Creek Flats **		588,626	6,651	595,277	-	-	-	595,277
Downtown South	(closed 2017)	10,952,361	108,174	11,060,534	4,673,238	-	4,673,238	6,387,296
Arbutus	(closed 2015)	3,488,735	19,132	3,507,868	2,545,385	-	2,545,385	962,483
Triangle West	(closed 2015)	2,832,374	40,534	2,872,908	-	-	-	2,872,908
Burrard Slopes	(closed 2015)	2,160,793	13,299	2,174,092	-	-	-	2,174,092
Cedar Cottage/Welwyn	(closed 2015)	639,015	11,342	650,357	-	-	-	650,357
Sub-total		\$ 64,218,206	\$ 12,741,448	\$ 76,959,655	\$ 43,886,258	\$ 200,000	\$ 44,086,258	\$ 32,873,396
Eng. Infrastructure - Transportation								
City-wide		117,193,873	23,375,455	140,569,328	107,959,925	14,639,378	122,599,303	17,970,025
Southeast False Creek **		17,144,805	494,728	17,639,533	13,059,844	1,951,835	15,011,679	2,627,854
False Creek Flats **		3,726,002	42,102	3,768,105	2,702,118	-	2,702,118	1,065,987
Downtown South	(closed 2017)	4,502,066	58,247	4,560,313	2,800,000	-	2,800,000	1,760,313
Burrard Slopes	(closed 2015)	1,060,606	7,021	1,067,628	999,377	-	999,377	68,251
Oakridge-Langara	(closed 2013)	968,868	12,673	981,541	655,900	-	655,900	325,641
Arbutus	(closed 2015)	374,759	2,055	376,814	124,366	-	124,366	252,448
Cedar Cottage/Welwyn	(closed 2015)	133,747	2,374	136,121	-	-	-	136,121
Sub-total		\$ 145,104,727	\$ 23,994,656	\$ 169,099,383	\$ 128,301,529	\$ 16,591,213	\$ 144,892,742	\$ 24,206,641
Eng. Infrastructure - Utilities								
City-wide		3,072,744	7,461,410	10,534,154	-	2,850,000	2,850,000	7,684,154
City-wide Utilities		-	209,847	209,847	-	-	-	209,847
Grandview-Boundary	(closed 2018)	1,781,807	455,680	2,237,487	450,000	-	450,000	1,787,487
Sub-total		\$ 4,854,550	\$ 8,126,937	\$ 12,981,488	\$ 450,000	\$ 2,850,000	\$ 3,300,000	\$ 9,681,488

* receipts for closed Area-Specific DCL Districts represent interest accrued on unallocated balances

** SEFC & FCF districts include a combined engineering infrastructure allocation including transportation & utilities, presented above as transportation

APPENDIX E
DCL EXEMPTIONS, WAIVERS & REDUCTIONS

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	

YEAR	ADDRESS	HOUSING UNITS	DCL DISTRICT	DCL EXEMPTION	YEARLY TOTAL
2011	1249 Howe	110	Downtown South	788,853	3,289,004
	215 West 2nd	147	City-wide	900,517	
			Southeast False Creek	1,355,097	
	2304 West 8th	30	City-wide	244,537	
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	
2014	626 Alexander	5	City-wide	20,272	829,232
	557 East Cordova	5	City-wide	27,300	
	138 East Hastings	18	City-wide	103,096	
	720 East Hastings	21	City-wide	372,590	
	2610 Victoria	28	City-wide	304,400	
	704 West 69th	1	Oakridge-Langara	1,574	
2015	41 East Hastings	102	City-wide	731,236	3,181,074
	933 East Hastings	70	City-wide	574,356	
	311 East 6th Ave.	14	City-wide	133,539	
	1720 Kingsway	48	City-wide	372,265	
	1108 Pendrell	45	City-wide	403,067	
	1105 Seymour	81	Downtown South	966,611	
2016	95 East 1st	135	City-wide	1,355,842	4,555,898
			Southeast False Creek	1,865,731	
	3090 East 54th	31	City-wide	414,740	
	288 East Hastings	104	City-wide	536,615	
	1171 Jervis	27	City-wide	129,536	
	179 Main	9	City-wide	55,449	
	220 Terminal *	40	City-wide	197,986	
2017	2468 Balaclava	71	City-wide	804,353	4,479,300
	3795 Commercial	9	Cedar Cottage/Welwyn Street	48,578	
	3595 Kingsway	44	City-wide	368,309	
	3175 Riverwalk	109	City-wide	1,136,128	
	5648 Victoria	48	City-wide	509,973	
	585 West 41st	46	City-wide	448,680	
	4188 Yew	100	City-wide	1,163,279	

* Temporary Modular Housing projects

YEAR	ADDRESS	HOUSING UNITS	DCL DISTRICT	DCL EXEMPTION	YEARLY TOTAL
2018	2132 Ash St *	52	City-wide	88,845	11,526,561
	1180 Broughton St	68	City-wide	662,241	
	610 & 620 Cambie St *	98	City-wide	170,592	
	124 Dunlevy Av	213	City-wide	851,069	
	180 E 2nd Av	30	City-wide	263,978	
	137 E 37th Av *	46	City-wide	79,827	
	188 E 6th Ave	145	City-wide	1,656,595	
	1131 Franklin St *	39	City-wide	53,838	
	5077 & 5095 Heather St *	98	City-wide	170,592	
	7430 & 7460 Heather St *	78	City-wide	107,717	
	4480 Kaslo St *	52	City-wide	88,845	
	1033 Nelson St	61	City-wide	705,821	
	3183 Pierview Crescent	89	City-wide	1,300,037	
	3245 Pierview Crescent	51	City-wide	723,487	
	525 Powell St *	39	City-wide	53,838	
	1482 Robson St	83	City-wide	1,232,028	
	2425 St. Catherines St	51	City-wide	735,043	
	258 Union St *	52	City-wide	90,009	
	6465 Vivian St	139	City-wide	905,850	
	265 W 1st Av *	52	City-wide	90,006	
	1495 W 8th Av	150	City-wide	1,496,303	
TOTAL	100 Projects	6,427		\$ 45,445,389	\$ 45,445,389

* Denotes a Temporary Modular Housing project

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	
2014	191 East 11th	17	City-wide	155,319	1,060,844
	245 East Georgia	40	City-wide	272,430	
	1568 East King Edward	77	City-wide	633,095	
2015	333 East 11th	201	City-wide	2,029,972	5,013,901
	1408 East 15th	51	City-wide	484,396	
	1408 East 41st	42	City-wide	336,718	
	1910 Ferndale	27	City-wide	256,962	
	609 Heatley	30	City-wide	30,631	
	968 Kingsway	44	City-wide	468,352	
	388 Skeena	85	City-wide	739,883	
	4320 Slocan	41	City-wide	375,450	
	308 West Hastings	52	City-wide	291,537	
2016	288 East Hastings	68	City-wide	605,147	4,556,274
	303 East Pender	56	City-wide	484,311	
	179 Main	46	City-wide	304,067	
	3699 Marine	273	City-wide	3,162,749	
2017	188 East 49th	75	City-wide	751,855	4,122,119
	706 East 57th	95	City-wide	958,260	
	2328 Galt	28	City-wide	351,051	
	388 Kaslo	94	City-wide	1,038,832	
	3595 Kingsway	104	City-wide	1,022,121	
2018	1771 East 18th	111	City-wide	1,022,566	1,578,903
	2551 Kingsway	12	City-wide	134,363	
	3068 Kingsway	32	City-wide	421,974	
TOTAL	38 projects	2,736		\$ 23,946,616	\$ 23,946,616

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
2018	none		-	-
TOTAL			\$ 207,180	\$ 207,180

**DCLs Reduced to Support Heritage Preservation
(Vancouver Charter, s592(2)(b)(ii))**

BY-LAW	YEAR	ADDRESS	HERITAGE BUILDINGS PRESERVED	DCL AREA	DCL REDUCTION	YEARLY TOTAL
8250	2000	654 East Georgia	1	City-wide	\$ 7,102	\$ 7,102
7721	2003	7400 Oak	1	Oakridge/Langara	247,000	370,601
8523		610 Granville	3	City-wide	95,713	
8688		1411 W 11th	4	City-wide	27,888	
8771	2004	1477 W 15th	1	City-wide	192,050	382,181
8577		500 Granville	1	City-wide	50,913	
8787		977 W 8th	1	City-wide	35,854	
8829		55 East Cordova	1	City-wide	103,365	
9269	2007	100 West Cordova	1	City-wide	5,273,797	5,273,797
9781	2009	1098 Richards	2	Downtown South	1,071,018	1,071,018
9269	2011	351 Abbott	1	City-wide	124,711	162,884
10276		639 Commercial	1	City-wide	38,173	
10400	2012	564 Beatty	1	City-wide	605,920	605,920
11330	2015	1018 W. 11th	1	City-wide	34,248	34,248
	2018	none			-	-
	TOTAL	14 projects	20		\$ 7,907,752	\$ 7,907,752

**APPENDIX F
LAND ACQUISITION USING DCL FUNDING**

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	104	1,515,769
2003	3	5616 Fraser, 36 Blood Alley Square, 1261 Granville	193	4,131,250
2004	2	337 W Pender, 1134 Burrard	237	4,162,500
2005	3	3588-3596 W 16th, 1601 W 7th, 1251 Howe	223	9,945,000
2006	1	1321 Richards	87	1,106,250
2007	1	2465 Fraser	103	1,100,000
2008	2	1700 Kingsway, 522 Alexander	187	4,012,500
2011	1	177 W. Pender	53	2,250,000
2012	1	3484 Kingsway	123	3,300,000
2013	4	2610 Victoria, 2780 SE Marine, 2800 SE Marine, 2910 East Kent South	331	23,488,363
2015	1	501-533 Powell	<i>tbd</i>	1,575,000
2016	3	1188-1192 Burrard / 937 Davie, 3185 Riverwalk Ave, 3625 Sawmill Cres	362	26,824,295
2017	1	3310 Marine Way	337	9,066,729
2018	-	none	-	-
Subtotal	27		2,652	\$ 98,898,282

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, 1162-64 Seymour	0.17	2,258,351
1999	1	1128 Seymour	0.11	2,060,000
2001	1	1605 West 6th	0.13	1,829,636
2002	1	1160 Seymour	0.03	1,112,610
2003	1	2317 McGill	0.04	360,000
2005	1	4326 Atlin	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	0.02	524,144
2011	1	995 E. 45th	0.02	665,913
2012	1	1019 E. 45th	0.02	775,000
2013	1	3276 Yukon	0.07	1,640,000
2014	2	1620 West 5th, 2605-2615 Keith	0.14	5,947,500
2015	4	4306 Atlin, 2621 Keith, 2888 E 25th, 1003 E. 45th	0.13	3,209,500
2016	4	3030 Victoria, 2227 Wenonah, 4502 Gladstone, 1011 E 45th Ave	0.11	5,483,000
2017	2	857 E 45th Ave, 2221 Main Street	0.14	6,708,050
2018	5	2505 SE Marine, 1454/1458/1462 E 18 Ave, 1143 E 10th Ave, 2606 Keith Dr, 1820 E 4th	0.35	11,723,000
Subtotal	37		2.41	\$ 61,714,202

TOTAL	64			\$ 160,612,484
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APPENDIX G

SELECTED CAPITAL PROJECTS COMPLETED WITH DCL FUNDING 2009-2018

