



2020-2024 Financial Plan

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Introduction

About the 2020-2024 Financial Plan

On behalf of the District of North Vancouver, we are pleased to present the 2020-2024 Financial Plan. This plan is the first significant opportunity to reflect Council's directions. It includes new investments to begin to address transportation and mobility challenges, affordable and diverse housing needs, and the local impacts of the global climate emergency, while also supporting a balanced and vibrant economy. The plan also continues to focus on well-established community priorities such as community risk reduction and seeks to maintain infrastructure and service levels.

This plan will be presented for adoption in March of 2020, following public input and Council deliberations. As Council provides further direction through work underway such as the targeted review of the Official Community Plan and other strategic initiatives, the Financial Plan can be amended at future workshops if required.

Consistent with previous plans, the 2020-2024 Financial Plan includes the operations of the District of North Vancouver, the North Vancouver District Public Library, North Shore Emergency Management, North Vancouver Recreation and Culture Commission, and North Vancouver Museum and Archives.

The plan is compliant with Government Finance Officers Association (GFOA) best practices including the financial principles and policies outlined in this workbook. The capital plan reflects longer term planning needs as reviewed with Council through workshops held in December 2019 and January 2020.

Our mission as an organization is to provide leadership and exemplary public service fostering the economic, social and environmental well-being of our community's needs for today, and its aspirations for tomorrow. The Financial Plan helps set a sustainable foundation on which the community's vision is realized.



David Stuart

Chief Administrative Officer



Andy Wardell

Chief Financial Officer

Budget in Brief

Introduction

Financial planning processes in local government follow cycles driven by a variety of events and legislative requirements. All municipalities in BC must have a financial plan (or budget) that is adopted annually, by bylaw, before the annual property tax bylaw is adopted. The financial plan may be amended by bylaw at any time. Generally, the bylaw is amended twice a year: once in spring and once in fall.

The 2020-2024 Financial Plan contains the District's proposed tax increases, utility rate increases, operating and capital budget updates, and reserve funding updates.

The total budget for 2020 is \$319.4 million including \$173.3 million operations, \$78.1 million capital expenditures, \$2.7 million debt service and \$65.3 million in contributions to reserves.

Prioritizing Investments in the Community

In late 2018, District residents elected a new Mayor and Council. This Council has provided the organization with a set of priority directions that are reflected throughout this plan. These priority directions include investments in four areas: transportation and mobility; the climate emergency and environmental management; affordable housing; and organizational resilience. Some examples of these investments include:

1. The Financial Plan includes \$8.1 million along with an allocation of District lands for social and supportive housing projects.
2. Capital reserves (our savings accounts) include \$500 thousand in ongoing contributions to the new housing reserve and directs income earned from District lands to the land reserve to support future land investments.
3. Subject to Council approval, additional District lands, partnerships and community amenity contributions (CACs) will continue to support the delivery of rental, social and supportive housing units.
4. A new Childcare Strategy and Action Plan will help address issues with childcare affordability for young families and inform investments in childcare included in the outer years of the Financial Plan.
5. Safe bicycle and pedestrian routes will increase with \$22 million invested in active transportation projects.
6. The Financial Plan includes \$200 thousand per year to support implementation of the Community Energy and Emissions Plan, establishes a Climate Office to strategically address climate-related issues, and includes \$9.1 million in climate adaptation measures to protect the community from floods and wildfires. This will be adjusted as we clarify our climate action plans.
7. The new Maplewood Fire and Rescue Centre combines the fire station, training centre and administrative functions into one new facility and will improve fire response times, create operational efficiencies and optimize the capital investment required to accommodate these functions over the long term. Project costs total \$43.3 million (\$11.7 million approved in prior years) and also makes District land available for affordable and social housing.
8. As the community grows, new property tax revenue and user fees will fund the financial impacts of new community facilities and parks including the new community recreation center in Lions Gate Village and new community recreation centre in Lynn Creek Town Centre.

9. New turf fields at Inter River Park and Argyle Secondary School will increase sport field availability. Project costs total \$10.3 million (\$2.8 million approved in prior years) and include \$3.7 million borrowing in the spring of 2022. Debt servicing is offset by anticipated changes to user fees.

Municipal Taxes

The District strives to keep property taxes low and to increase the property tax rate at a sustainable pace over time. This approach ensures continued excellence in service delivery while maintaining the ability to respond to outside influences.

The 2020 Budget reflects an overall property tax increase of 3% or \$69 on the average residential home. The increase includes 2% to fund municipal operations and 1% to support asset management as the District continues to focus on sustainable service delivery within available resources.

Average Residential Home	Change over 2019	
Property tax increase	3.0%	\$ 69
Net Operations	2.0%	\$ 46
Asset Mangement	1.0%	\$ 23

Utility Fees

The 2020 utility fees represent a combined increase of 4.6% for single family homes and 4.8% for multi-family homes. Increases are driven by Metro Vancouver (Metro) charges and climate adaptation measures for the District's stormwater system. The District has been anticipating Metro increases and adopted a financial resiliency strategy in 2013, which is now mitigating impacts on our ratepayers. While Metro increases average over 8% for water and 14% for sewer in this plan, District ratepayer increases will remain below 5% as the District's financial reserves smooth impacts from Metro's charges.

Average Single Family Home	Change over 2019	
Utility fees (combined)	4.6%	\$ 77
Water	5.0%	\$ 35
Sewer and Drainage	4.7%	\$ 32
Solid Waste	3.2%	\$ 10

While increases to Metro sewer charges will fund tertiary treatment of wastewater on the North Shore, increases to Metro water charges will continue to subsidize its infrastructure costs arising from regional development, as Metro does not have a water development cost charge (DCC). Council and staff are in discussions with Metro on equity and fairness issues with regard to its current rate structure.

Capital Plan Funding

The capital plan lays out priority capital investments and provides the authority to proceed with specific capital programs and projects. The plan totals \$398.5 million over the next five years with \$198.7 million in new capital and \$199.8 million in existing capital, adjusted for inflation. Climate adaptation and rising construction costs on the North Shore continue to be a challenge for funding the capital plan. The timing and coordination of growth-related capital will also need to be monitored to ensure development contributions are accurate and any interim financing has a clearly defined and attainable payback plan in place.

The capital plan is funded by reserves, developer contributions, government grants and borrowing. The majority of the capital plan, 60.7% (\$241.9 million), is funded by renewal capital reserves. Other funding is from land and housing reserves (2.9%), new capital reserves 6.6% (\$26.5 million), developer contributions including offsite charges 19% (\$75.8 million), government grants 2.7% (\$10.7 million) and borrowing 8% (\$32 million). Staff will

continue to explore opportunities for grants and alternative revenue sources to support priority capital investments and improve the District's financial position. Capital reserves are projected to decline to under \$80 million over the next five years and with additional projects anticipated prudent management of resources and future direction on new capital priorities will be required.

Reserves

Reserves are like savings accounts, used to accumulate funds from current revenues or other sources over time to fund future investments and to mitigate corporate and community risks. Reserves are one of the foundations for sustainable financial planning and the District maintains four types:

- Operating reserves to mitigate risk and enable an appropriate response to adverse events
- Existing capital reserves to enable the District to maintain existing assets in a state of good repair
- Land and housing reserves to preserve the value of the District's lands and support investments in social and supportive housing
- New capital and growth management (development) reserves to support investments in transportation and mobility, community health and safety, climate mitigation and innovation and help smooth financial impacts as the community grows.

Staff reviewed existing reserves and presented a first draft of the proposed new reserve bylaw at a public workshop last November and a second workshop is planned for February 24. The new bylaw aims to realize the following benefits:

- Provide a clear understanding of the purpose of the reserves in a single bylaw
- Re-align reserve funds to support Council directions and long term plans
- Establish a regular review of reserves to confirm appropriate contributions and minimum and optimum reserve levels

Opening fund balances for capital reserves are estimated based on the proposed new bylaw, reflect capital priorities included in this plan and adhere to applicable legislation. Fund balances will vary depending upon timing of capital, risk assessments and contributions from development and government grants.

Five Year Financial Plan (000s)

	2019	2020	2021	2022	2023	2024
Revenue						
Taxation	\$ 112,144	\$ 112,887	\$ 117,189	\$ 121,849	\$ 126,469	\$ 130,416
Sales, Fees, and Other User Charges	97,692	98,299	104,368	108,063	116,008	117,770
Developer Contributions	18,867	14,932	4,212	4,167	1,414	5,012
Grants and Other Contributions	5,958	5,550	6,379	2,960	2,476	2,118
Investment Income	4,928	4,963	5,176	4,886	4,872	4,892
Penalties & Interest on Taxes	975	825	825	825	825	825
	240,564	237,456	238,149	242,750	252,064	261,033
Proceeds from Borrowing	-	3,625	28,249	135	-	-
Appropriations from:						
Capital Committed Funds	50	-	-	-	-	-
Operating Reserves	8,413	7,692	8,500	6,750	3,635	3,635
Capital Reserves	65,534	70,688	86,349	56,455	71,533	58,528
	73,997	78,380	94,849	63,205	75,168	62,163
Source of Funds	\$ 314,561	\$ 319,461	\$ 361,247	\$ 306,090	\$ 327,232	\$ 323,196
Operating Expenditures						
Community Services	\$ 39,573	\$ 40,801	\$ 42,449	\$ 43,265	\$ 44,085	\$ 44,933
Planning and Development	12,791	13,085	13,229	12,006	10,540	11,851
Protective Services	43,378	43,939	44,684	45,474	46,365	47,374
Transportation and Engineering	9,448	9,801	9,702	9,812	9,730	9,929
Utilities	46,485	48,427	50,871	55,580	60,436	66,035
Governance and Admin	16,929	17,226	17,351	17,199	17,079	16,982
	168,604	173,279	178,286	183,336	188,235	197,104
Capital Expenditures	72,816	78,130	123,994	60,490	76,499	59,353
Debt Service	2,762	2,762	2,762	2,942	4,363	4,817
Contributions to:						
Operating Reserves	3,754	114	116	119	121	123
Capital Reserves	66,625	65,176	56,089	59,203	58,014	61,799
	70,379	65,290	56,205	59,322	58,135	61,922
Use of Funds	\$ 314,561	\$ 319,461	\$ 361,247	\$ 306,090	\$ 327,232	\$ 323,196

Five Year Capital Plan (000s)

	PLAN					5 YR
	2020	2021	2022	2023	2024	TOTAL
Expenditures						
Child and Seniors Care	\$ -	\$ -	\$ 1,485	\$ 4,345	\$ -	\$ 5,830
Civic Facilities and Equipment	8,541	4,337	2,477	9,986	2,900	28,241
Climate Adaptation, Mitigation and Natural Hazards	2,553	4,118	1,075	1,075	325	9,145
Community Facilities, Arts and Culture	4,655	16,520	6,967	12,755	8,019	48,915
Lands and Real Estate	480	-	200	-	-	680
Parks and Open Spaces	9,398	26,041	9,384	11,177	6,701	62,701
Public Safety	5,344	31,739	1,569	1,543	7,387	47,582
Social and Supportive Housing	3,684	3,114	673	674	-	8,145
Technology	2,410	2,469	2,450	2,450	2,450	12,229
Transportation	18,755	18,574	16,083	12,471	13,179	79,062
Utilities	22,311	17,083	18,126	20,024	18,391	95,935
	\$ 78,130	\$ 123,994	\$ 60,490	\$ 76,499	\$ 59,353	\$ 398,465
Funding Sources						
<u>Existing Capital Reserves</u>						
Infrastructure	\$ 28,820	\$ 36,754	\$ 27,148	\$ 34,836	\$ 23,318	\$ 150,877
Fleet and Equipment	2,938	2,430	903	2,548	1,658	10,475
Utilities	19,329	16,350	14,237	16,278	14,392	80,587
<u>Land and Housing Reserves</u>						
Land	-	3,300	-	-	-	3,300
Housing	3,684	3,114	673	674	-	8,145
<u>New Capital And Initiatives Reserves</u>						
Transportation and Mobility Reserve	5,305	5,278	2,300	2,750	2,000	17,632
Community Health and Safety Reserve	958	6,933	175	175	175	8,416
Climate and Innovation Reserve	-	113	188	188	-	488
<u>Other Sources</u>						
Developer / Private	9,098	17,084	13,751	18,570	17,330	75,834
Borrowing	3,625	28,249	135	-	-	32,010
Grants	4,374	4,388	980	480	480	10,703
	\$ 78,130	\$ 123,994	\$ 60,490	\$ 76,499	\$ 59,353	\$ 398,465

Capital Reserve Fund Balances (000s)

	Total	Capital Reserves			
		Existing Capital	Land and Housing	New Capital	Develop.
Available funds					
Opening balances Jan 1, 2020	\$ 139,980	\$ 75,630	\$ 10,160	\$ 12,980	\$ 41,210
Contributions to reserves	281,007	216,172	12,642	17,736	34,457
	\$ 420,987	\$ 291,802	\$ 22,802	\$ 30,716	\$ 75,667
Use of funds					
Capital plan appropriations	\$ 335,269	\$ 241,939	\$ 11,445	\$ 26,536	\$ 55,349
Debt repayments	8,285	8,285	-	-	-
	\$ 343,554	\$ 250,224	\$ 11,445	\$ 26,536	\$ 55,349
Ending balances Dec 31, 2024	\$ 77,433	\$ 41,578	\$ 11,357	\$ 4,180	\$ 20,318

Planning Policy Framework

Strategic Framework

The District takes an integrated approach to planning, resource allocation and reporting, which includes a number of plans and key documents. The District's strategic planning framework ensures continuity in goals and priorities while enabling the organization to adapt. This approach begins with the Official Community Plan (OCP) that provides the overarching context within which the District delivers services. Next, the Corporate Plan translates the OCP vision into goals, strategic priorities, and actions over a four-year horizon. The Corporate Plan is carefully crafted at the beginning of each new Council's term, following the release of Council's priority directions. This framework ensures the District is simultaneously working towards its OCP vision while also responding to community input, addressing organizational challenges, and adjusting to external influences.

Together with the Financial Plan, the Corporate Plan informs divisional work plans that will deliver the programs and services required to meet community needs. Finally, detailed strategic planning documents, such as Asset Management Plans, Transportation, and Parks Plans, support the higher-level documents. The cycle is complete with the results reported in the Annual Report, which references the OCP, Financial, and Corporate Plans.



Council Directions

Council articulated its priorities for the 2019-2022 term through the Council Directions document. Council's priority directions include:

1. Improving mobility and transportation
2. Increasing housing diversity and addressing affordability
3. Supporting a vibrant economy and jobs-housing balance
4. Taking action on climate change

For Council, these are the most important issues the District of North Vancouver will pursue over the next three years. Subsequent plans, including this financial plan and the organization's Corporate Plan, have embedded these priorities. During the planning process, new approaches and initiatives were identified as important elements that will help us to understand and make improvements on these pressing issues.

1. Robust Community Engagement
2. Working Collaboratively and Strengthening Relationships
3. Focus on our Customers
4. Keeping the Organization Resilient

Council has set direction for staff to support implementing its priorities and decisions. As such, these priorities and decisions will be realized through shorter-term objectives and actions as articulated in the Corporate Plan..

Corporate Plan

A major piece of the District's strategic planning framework is the Corporate Plan. The Corporate Plan guides the organization through defining specific work that can be actioned within four-year periods. This work is informed by three areas of input: the municipality's legislated and historic services; long-term strategies and planning; and Council's four-year term priorities.

In turn, the Corporate Plan informs the Financial Plan, setting near-term priorities for the organization. The Corporate Plan is organized by five broad corporate goal areas:

1. Livability & Mobility
2. Community Safety, Health & Resiliency
3. Climate Emergency & Environmental Management
4. Balanced & Fair Economy
5. Sustainable & Service-Oriented Organization

Long-term Financial Plan

Other planning tools assist the District in meeting community needs while continually balancing services and affordability. The Long-term Financial Plan incorporates impacts from all District plans and forecasts a financial position based on a set of principles, policies, funding strategies and assumptions. While the Official Community Plan describes the service vision and guides all other plans, the financial plan confirms if there is adequate funding to achieve the vision. As Council confirms direction following the targeted OCP review those directions will be included in the Long-term Financial Plan and considered for funding at future financial plan workshops.

The principles, policies and funding strategies below guide the financial planning process and support achieving long-term financial sustainability.

Guiding Financial Principles

Sustainable service delivery – ensures that current community service needs, and how those services are delivered, do not compromise the ability of future generations to meet their own needs. Climate adaptation and mitigation measures protect the community and natural environment and strive to achieve carbon neutrality in the District by 2050.

Fairness in taxation and user fees - property tax and user fee rates are set based on the full cost of the services and consider public good (paid by property taxes) and private good (paid by user fees).

Stable and competitive rates - rates keep pace with effects of inflation and are stable and predictable. They provide the flexibility to adapt to changing circumstances and explore alternative strategies for service delivery, supporting service efficiency and competitiveness.

Growth management - financial plans consider the impacts of growth and changes in demand. Development pays its share of required new capital and future service costs, and services are distributed as equitably as possible as the community grows.

Rolling long-term plan - plans are kept current and follow priority budgeting best practices, enabling opportunities for adjustment as the District aims to achieve target levels of service and live within its means.

Financial Policies

Balanced budget: legislation requires the District to prepare a balanced budget where expenditures are equal to revenues. Ongoing expenditures are funded through property taxes and user fees and one-time impacts are smoothed through use of reserves and debt.

Basis of budgeting: budgets are produced on a cash basis and include capital, debt and transfers. Depreciation is excluded.

Planning framework: the financial planning framework is based on a set of guiding financial principles, policies and funding strategies.

Revenue: rates are adjusted annually for effects of inflation. Property taxes also consider asset management, regional average tax rates, and may include shifting taxes between classes. Fees and charges are adjusted based on cost of service and private benefits.

Investments: investments are compliant with applicable legislation and focus on the preservation of capital followed by liquidity, then by rate of return. Investment income is allocated to operations and reserves based on average annual fund balances.

Surplus: operating reserves are maintained at a minimum of 5% of the prior year's revenue from property taxes. Surplus in excess of this minimum is first contributed to operating and risk management reserves, then capital renewal reserves, and finally new capital reserves.

Reserves: are used for the purpose for which they are established and collected. Operating and risk management reserves support general operating conditions, strategic initiatives and risk management. Renewal capital reserves are maintained at levels that reflect asset lifecycle cost, risk and target levels of service. New capital and growth management reserves support investments in new capital, innovation and smooth growth related impacts on services.

Debt Management: debt is used strategically to augment steady state replacement of existing assets or to acquire new assets supported by business cases. Early debt retirements that strengthen the District's financial position are acted on and savings are redirected to capital reserves.

Adjustments: the District practices demand management and cost containment, including a 0.5% efficiency factor in the budget after adjusting costs for inflation.

Asset Management Plans: provide information on asset renewal, upgrade, expansion, and decommissioning decisions and support the creation of a ten year Capital Plan for Council prioritization.

Asset Management Funding Gap: one percent of the previous year's tax levy is added each year for asset management until the sustainment level is reached, including climate adaptation measures.

Funding Strategies

The financial plan identifies these strategies to address any funding imbalance and deliver services within affordability parameters:

Revenue:

- Add one percent to the tax levy for asset management until sustainment levels are reached – to support sustainable service delivery and maintain existing assets in a state of good repair
- Adjust user fees and charges for appropriate cost recovery and explore new fees and charges based on financial principles and policies – to maintain a level of fairness in taxation and user fees
- Keep pace with rising costs by increasing property taxation and user fees at the rate of inflation – to support stable and competitive rates
- Monitor growth related capital and review and adjust development charges to ensure they are accurate – to ensure growth pays for its impacts on services
- Leverage grants, partnerships and partner lands to support priority investments, including addressing affordability and housing issues – to maximize revenue from other sources

- Use reserves and debt strategically to renew and replace existing assets and invest in new assets supported by business case – to support sustainable service delivery and stable and competitive rates

Costs:

- Reduce net operating costs by the equivalent of 0.5% on the tax levy through annual adjustments – to maintain a rolling long-term plan that follows priority budgeting best practices
- Practice business case decision making, including estimating demand and public benefits to evidence needed new investments – to maintain a rolling long-term plan that follows priority budgeting best practices
- Work with the Province and Metro Vancouver to evaluate property assessment methodologies and regional charges to confirm there's equity in these systems – to maintain a level of fairness in taxation and user fees

Financial Model

A financial model incorporates the District's plans and funding strategies. The following items are new or planned for 2020:

- Tax growth revenue net of service allocations is reserved to offset future impacts on services.
- Prior year development revenues are rolled forward to stabilize development operations (\$1.3 million)
- Growth-related capital will be reviewed in the fall of 2020 and development charges adjusted to ensure they are accurate
- Savings through police, recreation and other services are redirected to offset other increased costs (\$750 thousand)
- Reserves are restructured to align with Council directions and long-term strategies, freeing up available funds for priorities
- Borrowing is planned for the Maplewood Fire and Rescue Centre and the upgrade and expansion of sport fields
- Sport field use and user fees will be reviewed and recommended changes brought back to Council in the fall of 2020

Growth Management

The financial model stabilizes the impacts from growth by reserving related tax revenue to fund future impacts on services. Ongoing revenue is projected to reach \$2.8 million in 2020, which will offset the future costs of new capital and maintaining service levels as the community grows. This model will be refreshed for long-term financial plan workshops scheduled for spring and fall of 2021.

Asset Management

Guided by the principle of sustainable service delivery, Asset Management Plans are updated annually for each asset group on a full life cycle management basis, reporting on asset replacement values, conditions, levels of service, risk management, lifecycle costing and 10-year work plans.

Physical condition ratings range from "Very Good" to "Very Poor". The cost to bring infrastructure measured primarily in "Poor" and "Very Poor" condition back to satisfactory levels of service is currently estimated at \$122 million (5% of our total asset base). This "backlog" has increased as plans are adjusted for climate adaptation measures and latest construction cost estimates. Funding is addressed through the "Asset Management Funding Gap" policy and progress can be measured through the "Operating Surplus Ratio". Our actual performance over the last five years is within the best practice range and continuing the 1% policy will enable the District to reduce its infrastructure backlog and begin to replenish its reserves. Additional

project management resources are also required to implement major projects and this plan addresses those requirements by including additional resources in the facilities and engineering areas.

2020 Financial Plan Schedule

Date	Meeting Purpose	Time / Location	Comments
Tuesday, October 22	Financial Plan Orientation	Committee Room 5:00-7:00pm	Workshop
Tuesday, October 29	Financial Plan Update	Committee Room 3:00-4:30 pm	Finance & Audit Committee
Monday, November 18	Reserves and Utility Rates	Committee Room 5:00-7:00 pm	Workshop
Monday, November 25	Financial Plan Amendment Utility Rates and User Fees & Charges	Council Chamber 7:00 pm	Regular Council Meeting
Monday, December 2	Financial Plan Workshop #1 Workbook	Committee Room 6:00 pm	Workshop
Monday, January 27	Financial Plan Workshop #2	Committee Room 5:00-7:00 pm	Workshop
Monday, February 10	Budget Introduction Draft Financial Plan Workbook	Council Chamber 5:00 pm	Regular Council Meeting
Wednesday, February 19	Community Associations Briefing	Skyline Meeting Room 7:00-9:00 pm	Financial Plan Meeting
Monday, February 24	Reserve Bylaw Workshop	Committee Room 5:00-7:00 pm	Workshop
	Public Input & Opening Remarks	Council Chamber 7:00 pm	Regular Council Meeting
Monday, March 2	Financial Plan Deliberations	Committee Room 5:00-7:00 pm	Workshop
Monday, March 9	First Three Readings of Financial Plan Bylaws	Council Chamber 7:00 pm	Regular Council Meeting
Monday, March 23	Final Adoption of Financial Plan Bylaws	Council Chamber 7:00 pm	Regular Council Meeting

Municipal Services

This section organizes municipal activities into service themes to provide an overview of services, strategic priorities, projects and initiatives for the coming year. The financial summary aligns services with financial policy and informs the reader about the resources required to sustain levels of service over time. Operating budgets for taxation-supported services also exclude most transfers to capital reserves, debt service, and allocations of administrative support costs, which are managed centrally for this version of the financial plan workbook.

Community Services

Community services are provided through several municipal departments and partner agencies.

Parks provides services that support the public enjoyment of over 16,000 hectares of parks and green spaces. Services include forestry and wildlife stewardship, trail and habitat enhancement, horticulture and street tree maintenance, sport fields, sport courts and playground maintenance, park litter collection and recycling, park buildings and structures repairs, signage and graphics. There is a Park Ranger program for public safety, rescue and security in our parks, trails and alpine areas. Parks strives to create a sense of pride and community identity through beautification, support for community events, park interpretation, environmental education, agriculture heritage preservation and sustainability education, as well as public and stakeholder volunteer participation.

Park users can hike, bike, run and walk over 200 km of trails and pathways, which interconnect the District and travel from sea to sky. The District's mountainous surroundings offer opportunities for mountain biking, hiking and interacting with nature. Waterfront parks offer swimming, kayaking, rowing, and boating activities. Residents and visitors can enjoy the District's 51 playgrounds, 4 water spray parks, 40 tennis courts, 35 sport fields, 4 sport courts, 2 bike parks and 3 skate parks. The park system offers opportunities for outdoor activities, an Ecology Center at Lynn Canyon Park and Maplewood Farm, all of which attract visitors from the Lower Mainland and tourists from around the world.

Recreation and Cultural Services, led by the North Vancouver Recreation and Culture Commission (NVRC), provide a wide variety of recreation and cultural services on behalf of the District and City of North Vancouver. The Commission ensures that an appropriate range of leisure opportunities is available to meet the needs of citizens, working to minimize barriers and encourage participation for all community members, in an open, respectful and supportive environment.

The Commission operates 10 Community Recreation Centres, the North Vancouver Tennis Centre and Centennial Theatre, and manages community events and the municipal public art and arts and culture grant programs. Community Recreation Centres include many public amenities such as swimming pools, art spaces, fitness studios, weight rooms, youth centres, ice arenas, gymnasiums, sport courts, multi-purpose rooms, and meeting rooms and are important service centres and gathering places for residents.

Connecting people in a welcoming, creative, active and safe environment is a goal of the NVRC. The Commission strives to offer accessible, diverse and innovative programs and services as well as encourage residents to take responsibility for their own health and well-being through participation in recreation and cultural experiences. In partnership with community groups and other service providers, the NVRC aims to improve the health and well-being of all North Vancouver residents.

A new community recreation centre will open in early 2021 in the heart of the Lions Gate Village Centre. This centre will be the new home for Capilano Community Services Society and will be a hub for recreation, culture, community services and building neighbourhood relationships.

Library services at North Vancouver District Public Library (NVDPL) go beyond the space of traditional libraries and enrich our community by connecting community, sharing knowledge and inspiring stories. NVDPL continues to be one of the most highly used public libraries of its size in Canada and holds the highest per capita percentage of participants in the annual Summer Reading Club in British Columbia.

NVDPL offers an extensive collection of books and digital items, including eBooks, magazines, newspapers, DVDs, and CDs. In addition to the collections, NVDPL offers a full range of information services and 21st century learning opportunities to cultivate and enrich lifelong learning. The Library supports social well-being through the offering of unique and innovative adult, teen, and children's programs, as well as by providing community meeting and study space. Professional staff also provide resources and services that support children and families, seniors, homebound residents, new immigrants, and job seekers. In addition, the Library will be launching a brand new service area at Lynn Valley Library in 2020 called "StoryLab". This digital creation space will provide a welcoming environment for members of the community to experiment with traditional, digital, and new media in a custom-built space dedicated to inspiring digital creativity, collaboration, and storytelling.

Three library branches serve our residents: Capilano Library provides service to the western portion of the District, Parkgate Library serves the District's eastern communities from Seymour to Deep Cove, and Lynn Valley Library serves its immediate community. Additionally, a new express Library will provide service to the Lower Capilano area, once the new community recreation centre opens in Lions Gate Village in early 2021.

The Library is an active member of the Public Library InterLINK Federation, which provides our residents with access to Libraries across British Columbia. The Library is also an active member of the BC Libraries Cooperative, a 100% Canadian, community enterprise focused on the delivery of shared operational infrastructure and resources for over 200 member institutions and organizations across Canada. Their mission is to help libraries help people, by making it easier and more affordable for libraries to access the technology, ideas, content and expertise they need to deliver services to users. NVDPL also works collaboratively with the other North Shore libraries, coordinating the North Shore Writers' Festival and North Shore Authors Collection, conducting joint staff training opportunities, working collectively on joint technology projects, and harmonizing the majority of fees, charges and related policies.

Museum & Archives provides services that engage, strengthen and inspire our community and its visitors by exploring history, connecting people and sharing ideas. The North Vancouver Museum and Archives (NVMA) is the sole custodian of the community's cultural, archival and museum collections. The NVMA brings our community's history to life by preserving historically significant community records, organizing exhibitions, delivering educational programs for local schools, caring for collections, documenting local history, and providing access to archival information. Activities, resources and events are offered for people of all ages and backgrounds. Users include school groups, families, both new and long-time residents, tourists, genealogists, researchers, and representatives of businesses, municipalities, and community organizations.

The Archives of North Vancouver is located in Lynn Valley's Community History Centre at 3203 Institute Road and contains an extensive collection of publicly accessible municipal, business, and personal records. The holdings include archival photographs and maps, ship plans, oral histories and other unique documentary evidence relating to North Vancouver. Discovery of the archival collections begins online via the archives' database and more in-depth reference support is provided onsite. An active scanning program supports internal & external requests for reproduction of archival photographs, maps and documents. Efforts to expand our social media presence has resulted in 6,800 followers and the release of new exhibitions and programming at the North Vancouver Archives in 2019 has resulted in "Ship, Spans and Streetcars: Designing Transportation on the North Shore" (exhibit and streetcar expert talk); "The Forest" (exhibit, walking tour, climate change panel discussion, and author reading); and "Women and Wartime: Defending North Vancouver 1939-1945" (exhibit and guided tour).

Ongoing improvements to the NVMA website designates it as a cultural heritage hub and provides access to online exhibitions, archival holdings, educational toolkits and up to date public programming and events information. A new 16,000 sq. ft. museum, is currently under construction at 115 West Esplanade and it will open in 2020. In 2019, a community fundraising campaign was launched to fund enhancements to the museum exhibits and programs. During construction, a mobile exhibit program was launched, with "mini-museums" installed at Delbrook Community Recreation Centre and at the Lions Gate Community Recreation Centre, opening in 2020.

Specialized educational programs are offered to school children and teachers, university classes, as well as to community and private groups, through on-site programs in the Archives, summer walking tours, outreach kits for classroom use, and online programs. NVMA displays and activities are also presented at community events throughout the year.

Strategic Priorities

Parks

- Continue to monitor and make necessary adjustments to manage demand and access to Parks and Tourism attractions in the District to ensure safety and manage impact on surrounding neighbourhoods
- Work with land owners (Province, Metro and CMHC) and the biking and hiking communities to develop a trail plan for Seymour Area
- Construct new artificial turf fields at Inter River and Argyle and work with field users and stakeholders to identify other opportunities to meet demand for fields and other related facilities

Recreation and Cultural Services

- Complete and open the Lions Gate CRC, finalize planning and design for the Lynn Creek CRC and commence planning for other facility replacements
- Build on the 2018 Recreation and Culture needs assessment to respond to priority needs
- Complete negotiations with the City regarding the cost sharing framework for recreation and culture and consider possible improvements to the planning, operating and governance processes for recreation, arts, culture and parks
- Complete conversion to new registration and scheduling technology

Library Services

- Reimagine and enhance Library spaces so they are welcoming for all
- Meet growing demand to deliver services where and when they are needed
- Enhance the digital experience, provide opportunities for digital creation and skill-building
- Offer programming that unites our community in shared learning and facilitates community understanding of Indigenous and inter-cultural perspectives
- Develop and implement a strategic plan for 2020-2023

Museum and Archives

- Increase informed civic engagement around housing affordability and transportation issues
- Work with City and the Museum and Archives Commission to successfully implement the new Museum facility in the City and the distributed exhibition program
- Connect the community and foster inclusion and wellbeing
- Increase informed civic engagement around Climate and Environment
- Attract tourists and visitors to North Vancouver to support our operation
- Work with the City and the District Museum and Archives Commission to review and possibly revise the planning, funding and governance relationship regarding the Museum and Archives
- Develop efficient, robust operations that provide sustainable financial foundation
- Implement Truth & Reconciliation Calls to Action for Museum & Archives
- NVMA Strategic Plan and Work Plan

Financial Information (000s)

Highlights - Operating

Recreation and Culture includes new support staff to address growth in service types, public demands, and aging facilities. Recreation membership fees and program revenues represent 66% or \$9.6 million of the total Sales, Fees, and User Charges revenues in 2020. The new community recreation centre in Lions Gate Village is anticipated to open in early 2021 thus operating budget for this facility is not included this year.

Library services include a provision for the new Storylab at the Lynn Valley Library. This digital creation space will support local sharing of resources and support local businesses. The budget also includes provision for software licensing to meet public service needs and a part-time driver to help improve service delivery. The delay in opening the new community recreation center in Lions Gate Village put the new express library on hold until 2021.

Parks and Open Spaces includes management of Lynn Canyon and Deep Cove parking areas and adding temporary arborists to improve road and pedestrian safety as well as reduce risk of damage to property and natural assets. Reduction in community grants is due to the delay in opening the new community recreation center in Lions Gate Village.

Operating	2019 Budget	2020 Budget	Y:Y
Revenue			
- Government Grants	\$ 214	\$ 204	\$ (10)
- Sales, Fees, and User Charges	14,040	14,642	602
- Partnerships	10	10	-
	14,264	14,856	592
Transfers from Reserves	2,208	1,783	(425)
Source of Funds	16,472	16,639	167
Costs			
- Community Facilities	294	284	(10)
- Community Grants	1,609	1,484	(125)
- NV Museum & Archives	568	588	20
- NV Public Library Services	6,121	6,308	187
- NV Recreation & Culture	19,599	20,279	680
- Parks and Open Spaces	8,878	9,272	394
- Public Golf	2,354	2,402	48
- Operating Initiatives	151	185	34
	39,574	40,802	1,228
Transfers to Reserves	2,003	2,458	455
Use of Funds	41,577	43,260	1,683
Tax Levy	\$ 25,105	\$ 26,621	\$ 1,516
% Costs recovered by Revenue	36.0%	36.4%	0.4%

Highlights – Capital

The \$14 million capital budget includes \$6.7 million for new capital and \$7.3 million for renewal capital. New capital includes:

- Community Facilities - network gear for new Lions Gate library
- Community Plazas – Marine Gateway Plaza
- District Level Parks - design and construction of Cates Park Facilities
- Library, Archives and Exhibits – Lynn Valley, Parkgate and Capilano libraries upgrade
- Neighbourhood Parks - multi-unit play structure at Bridgman Park and design of neighbourhood park on old Delbrook lands
- Public Art and Heritage - provision for public art in the centres
- Sports Fields – construction of Delbrook Park Fieldhouse and Inter River Artificial Turf Field, and upgrade to Myrtle Park and Delbrook baseball safety nets

	Cost	Funding		
Program	2020 Budget	District Reserves	Developer/ Private	Grants/ Others
Community Facilities	2,331	2,311	20	-
Community Parks	2,469	2,469	-	-
Community Plazas	385	-	385	-
District Level Parks	2,845	1,185	193	1,467
Library, Archives and Exhibits	1,514	1,514	-	-
Neighbourhood Parks	400	250	150	-
Public Art and Heritage	425	-	425	-
Sport Fields	2,818	2,608	210	-
Natural Parkland and Alpine Trails	847	847	-	-
Total	14,034	11,184	1,383	1,467

Planning and Development Services

Planning and Development Services includes the following services.

Community Planning is responsible for long-range land use and integrated community planning. Principal work includes the District's Official Community Plan (OCP) and its implementation through town and village centre plans and other related plans and strategies. Advancing policies for housing, transportation, social well-being, heritage and employment form part of the Department's core functions. Through the social planning program, community service grants and funding are allocated in accordance with Council policy. This helps to sustain a high quality of life for all District residents. Community Planning also supports climate change and regional planning initiatives. Meaningful and ongoing community engagement is integral to these services. Comprehensive monitoring of community profiles, statistics and indicators towards achievement of policy goals and targets is provided.

Development Services includes Development Planning, Permits and Licenses, Development Engineering and Environmental Sustainability (operations). Development Planning is responsible for the review of a variety of land use applications including OCP amendments, re-zonings, subdivisions, development permits and development variance permits, and the evaluation of these proposals relative to the District's OCP and Council's identified priorities. In addition, the group manages the District's Advisory Design Panel, and coordinates statutory public engagement related to development applications review.

Permits and Licences processes various technical permits including building, electrical, and mechanical and sign permits; and performs compliance monitoring at various stages of construction to ensure buildings are safe and bylaw compliance is achieved; and works to inform, educate and, where necessary, enforce a variety of regulatory bylaws. Development Engineering ensures off-site and on-site civil works are constructed in accordance with the Development Servicing Bylaw, and related bylaws and best engineering practices.

Environmental Sustainability Operations processes applications, issues permits and undertakes inspections related to environmental bylaws and policy including enforcement work to ensure compliance with regulatory requirements; and provides technical support to other departments to protect and improve the integrity, ecological health and biodiversity of our natural features and systems.

Real Estate and Properties Services provides a variety of real estate services for District-owned properties such as property management, community leases, negotiation, valuation, and marketing. These services can involve valuating, marketing and negotiating to sell, lease, license, assemble, exchange and acquire land, and interests in land, such as rights of ways, easements or covenants. The department also conducts and arranges for Land Title Office and Court Registry searches for District staff.

These departments provide a high level of customer service to their clients including homeowners, builders, developers, real estate agents, residents and the community at large. The group also supports Council and Executive in the development and implementation of a number of policy areas including policies for land use, development, environmental protection, and health and safety.

Strategic Priorities

Planning and Development Services

- Explore strategies and opportunities for more rental, supportive and social housing for lower income workforce individuals and families
- Work with Capilano University on land use plans to address their long term student housing needs
- Update residential infill approaches
- Increase the number of supportive and social housing units with an initial focus on seniors, youth, the homeless, the disabled and existing low income residents
- Review and adjust the current Community Amenity Contribution framework to ensure the funds collected are allocated to community priorities
- Complete a Childcare Strategy and Action Plan
- Implement the Heritage Strategy making the necessary changes to bylaws and policies
- Review DNV bylaws, policies, standards, procedures and practices to promote lower impact single family home construction
- Implement the Climate Change Adaptive Strategy and Community Energy And Emissions Plan to mitigate and adapt to climate change
- Identify opportunities to demonstrate leadership and innovation in the environmental field
- Review the Maplewood Plan to better align it with long term community needs and expectations for housing, employment, and transportation
- Review and adjust the District's land use plans and policies in order to encourage sustainment and growth of our business sector
- Complete a targeted review of the Official Community Plan. If changes are needed, create an action plan, a communications plan and identify appropriate metrics to monitor progress
- Identify development priorities in the District in order to ensure that desired OCP objectives are being achieved and community impacts are managed to an acceptable level
- Implement the plan for the Delbrook site including social housing, seniors care, and parks
- Implement the plan for the Oxford housing site
- Review DNV development bylaws, policies, procedures and practices to improve communication, notification and consultation practices
- Continue to explore opportunities for affordable housing on District lands
- Develop a comprehensive and fair strategy to deal with land encroachments

Financial Information (000s)

Highlights – Operating

A slowing pace of development is reflected in lower revenues and activity levels included in this plan. The impact of this slowing pace is smoothed through transfers from the development stabilization reserve built up in prior years.

To reflect Council direction and begin to address the impacts of climate change, a Climate Office is established and a provision for implementing the Community Energy and Emissions Plan (CEEP) is included in the next 5 years.

Implementation of the recently approved Heritage Strategic Plan will foster the appreciation, retention, and conservation of historic places across the municipality.

Operating initiatives include the upgrade of the heritage register, a provision for heritage grants, extension of a homeless outreach worker, and continued efforts to digitize records.

Highlights – Capital

The \$4.2 million capital budget for planning and development services includes \$3.7 million for new capital and \$480k for renewal. New capital includes:

- *Social Housing – Kiwanis Senior Living in Lynn Valley, Oxford/Sanford in Lynn Creek and Delbrook Housing and Seniors' Care Respite*

Operating	2019 Budget	2020 Budget	Y:Y
Revenue			
- Government Grants	\$ 141	\$ -	\$ (141)
- Sales, Fees, and User Charges	13,457	13,051	(406)
	13,598	13,051	(547)
Transfers from Reserves	1,104	2,155	1,051
Source of Funds	14,702	15,206	504
Costs			
- Community Planning	2,625	3,175	550
- Development Services	8,034	7,794	(240)
- Real Estate and Properties	1,561	1,707	146
- Operating Initiatives	571	409	(162)
	12,791	13,085	294
Transfers to Reserves	2,525	2,980	455
Use of Funds	15,316	16,065	749
Tax Levy	\$ 614	\$ 859	\$ 245
% Costs recovered by Revenue	106.3%	99.7%	-6.6%

Program	Cost	Funding		
	2020 Budget	District Reserves	Developer/ Private	Grants/ Others
Social Housing	3,684	3,684	-	-
Other Lands	480	480	-	-
Total	4,164	4,164	-	-

Transportation and Engineering Services

Transportation and Engineering includes the following services:

Engineering Services undertakes, coordinates and oversees planning, design and project management for road, water, sewerage, drainage, watercourse, bridge, and retaining wall capital projects. The department also undertakes and oversees planning, operation and maintenance management for the District's transportation infrastructure, project and asset management oversight of District buildings, and implementation of the District Strategic Energy Management Plan.

The transportation network consists of approximately 356 centre-lane kilometres (3.3 million square metres) of road, 41 bridges, 3,000 street lights, traffic signals (including 70 controllers, 320 poles and about 8 kilometres of conduit and wiring), 196 kilometres of sidewalks, 313 kilometres of pedestrian/cycling urban trails and 32 kilometres of onstreet bike facilities. The current replacement value of transportation infrastructure is \$712 million. Road surfaces are replaced on a steady-state basis. Assets such as bridges and traffic network signals are priority assets. The buildings inventory consists of approximately 100 buildings such as recreation centers, pools, ice rinks, libraries, fire halls, municipal offices, park buildings and theatres and has a replacement value of over \$400 million.

Project Delivery is responsible for developing and coordinating strategic engineering planning, regulation of construction traffic management, and project management of large, complex, multi-agency civil works projects

Strategic Priorities

Engineering Services

- Complete the Strategic Facility Plan that aligns major building projects and the Asset Management Plan with operational and community needs
- Update the Strategic Energy Management Plan and Green Building policy for corporate buildings to align with the Community Energy and Emissions Plan (CEEP) targets and plan the projects and initiatives needed to implement in alignment with the Strategic Facility Plan
- Optimize Fleet services

Project Delivery

- Continue efforts to manage the impacts of construction and development activity including, but not limited to, developer collaboration in Town Centres, collaboration with Metro on major infrastructure projects and MOTI/TransLink transportation improvement

Transportation

- Increase transit through collaboration and advocacy with regional municipalities and senior levels of government and supportive land use and built form
- Improve the road network that is within the District and connected to other municipalities
- Improve system planning, signalization and collaboration with the City of North Vancouver and MOTI
- Explore options to improve multi-model transportation across the Burrard Inlet
- Continue to work with appropriate stakeholders to improve traffic clearing on highways and highway bridges
- Develop strategies to address new mobility initiatives such as ride hailing, autonomous vehicles, e-bike sharing and micro transit
- Increase and improve our bicycle and pedestrian networks with a focus on safety and school routes
- Continue to review and adjust District-wide parking policies including development ratios, RPO, and time restricted parking
- Leverage technology and improve Streets' service levels, asset management, and public safety

Financial Information (000s)

Highlights – Operating

The drop in revenues is due to a one-time gas tax grant received in 2019 and lower development activity. New resources are included for the inspection of infrastructure related to past development approvals, traffic demand management and meeting new environmental standards for the removal of sweeper debris.

The Project Delivery Office includes a provision for the District's participation in the construction of the Lions Gate wastewater treatment plant.

Operating	2019 Budget	2020 Budget	Y:Y
Revenue			
- Government Grants	\$ 1,224	\$ 508	\$ (716)
- Sales, Fees, and User Charges	809	631	(178)
- Partnerships	7	-	(7)
	2,040	1,139	(894)
Transfers from Reserves	601	737	136
Source of Funds	2,641	1,876	(758)
Costs			
- Engineering Services	2,011	2,176	165
- Project Delivery	1,432	1,401	(31)
- Transportation Services	5,852	6,184	332
- Operating Initiatives	154	40	(114)
	9,449	9,801	352
Transfers to Reserves	2,427	1,812	(615)
Use of Funds	11,876	11,613	(263)
Tax Levy	\$ 9,235	\$ 9,737	\$ 502
% Costs recovered by Revenue	21.6%	11.6%	-10.0%

Highlights – Capital

Improving mobility and transportation is a Council priority, and annual funding for Active Transportation improvements outside the town centres increases to \$1.8 million in 2020 and forecast to climb to \$2 million by 2021.

The \$18.8 million capital budget includes \$13.1 million in new capital and \$5.7 million in renewal capital. New capital includes the following:

- Active Transportation – Spirit Trail Central section from CNV Boundary to Seylynn Park, Lynn Valley Road Bicycle Route from Mountain Highway to Dempsey, and minor projects outside the centres
- Operations Facilities and Equipment – Deep Cove area camera and weather system
- Road and Bridges – Ross Road Bridge and Infrastructure construction
- Transit – provision for a partnership project with MOTI to improve Phibbs Exchange

	Cost	Funding		
Program	2020 Budget	District Reserves	Developer/ Private	Grants/ Others
Active Transportation	8,425	3,850	2,452	2,123
Community Parks	19	19	-	-
Operations Facilities & Equipment	44	44	-	-
Roads and Bridges	10,170	9,176	595	399
Transit	160	160	-	-
	18,818	13,249	3,047	2,522

Protective Services

District protective service focus on ensuring our community is safe. Working within their unique mandates and jointly supporting resiliency, response and recovery services the RCMP, fire services, bylaw enforcement, natural hazard management services, and North Shore Emergency Management together help make the District one of the safest communities in Canada.

Bylaw Services provide education and enforcement of District's public safety regulations that support our quality of life and community. The District has a decentralized bylaw enforcement model with staff in many divisions and departments having responsibility for various components of bylaw enforcement. Focus areas for Bylaw Services include ensuring pedestrian safety and traffic flow, animal welfare, nuisance abatement, and supporting environmental initiatives such as water conservation and waste management.

North Shore Emergency Management (NSEM) is a tri-municipal partnership and is responsible for planning and preparedness, response and recovery activities, stakeholder engagement, volunteer management and other activities that will increase the municipality's capability to respond and recover from major emergencies and disasters and meet legislated responsibilities.

Fire and Rescue Services responds to an average of 4,200 calls each year. Services include fire response to residences and business plus an array of emergency services including structural and wild land urban interface firefighting, motor vehicle accident rescue, high angle rescue, tower crane rescue, swift water rescue, hazardous materials response, pre-hospital medical response and marine firefighting (in partnership with other port adjacent fire departments). Support services in place for the department, either internally or through contract for service, include dispatch, training, public education, fire inspection, and fleet maintenance.

Natural Hazard Management Services assesses and reduces risks arising from natural hazards such as wildfire, landslides, flooding and earthquakes. This technical work helps inform how NSEM leads our emergency planning, response and recovery for emergencies and disasters.

The RCMP North Vancouver Detachment (City and District) strive to maximize the safety and security of community members by preventing and reducing the opportunities for, as well as the social and economic factors contributing to, criminal activity. Services include investigation, enforcement, crime prevention and services to victims of crime. The Detachment is committed to preserving the peace, upholding the law, and providing quality services in partnership with the community.

Strategic Priorities

Bylaws

- Implement the District policy with respect to cannabis retail stores in the District, including business licencing and compliance monitoring
- Implement the District's enhanced enforcement approach through the Complaint and Enforcement Policy

North Shore Emergency Management (NSEM)

- Complete Operational Readiness Plan to enhance readiness to respond to disasters
- Revamp NSEM emergency preparedness program by fully integrating digital media into the program

- Prepare North Shore Resilience Strategy using UN Sendai Framework for Disaster Risk Reduction

Fire and Rescue

- Complete the Maplewood Fire Rescue Centre and reallocate resources currently deployed at Halls 1, 2 and the Training Centre
- Continue to enhance Fire Service Interoperability and Collaboration with partners (DWV, CNV, CoV, BCAS, NSR, RCMP)
- Enhance operational effectiveness for apparatus deployment and staff training
- Expand public education and community engagement using current fire prevention and fire operation resources
- Enhance Wildfire mitigation, preparedness and response

Police (RCMP)

- Increase traffic enforcement and road safety
- Heighten police visibility and presence in the community
- Improve public safety through targeted and strategic crime reduction
- Demonstrate accountability through effective engagement with the Police Committee, the District and City Councils and the community at large
- Optimize use of resources to efficiently and effectively manage police services

Financial Information (000s)

Highlights – Operating

Animal Welfare Services, a section of Bylaw Enforcement, began delivering animal shelter services through a partnership with Mountainside Animal Hospital in 2019.

Fire and Rescue will develop and implement a community risk reduction program that aims to reduce community risks and improve firefighter safety.

Police costs reflect the provincially negotiated contract and adjustments to civilian support costs and the Districts cost sharing agreement with CNV.

Highlights – Capital

The \$5.8 million capital budget for Protective Services consists of \$4 million new capital and \$1.8 million renewal capital. New capital projects include:

- Adaptation – Purchase of wildfire protection vehicles as recommended in the Community Wildfire Protection Plan (CWPP) and continuation of the wildfire mitigation program.
- Fire & Rescue –Maplewood Fire and Rescue Centre. This is a multi-year funded project with a total cost of \$43.3 million (\$11.7 million approved in prior years).

Operating	2019 Budget	2020 Budget	Y:Y
Revenue			
- Government Grants	\$ 754	\$ 769	\$ 15
- Sales, Fees, and User Charges	1,562	1,549	(13)
	2,316	2,318	2
Transfers from Reserves	230	342	112
Source of Funds	2,546	2,660	114
Costs			
- Bylaw Enforcement	1,928	1,666	(262)
- North Shore Emergency Management	478	488	10
- Fire & Rescue	21,660	22,085	425
- Natural Hazard Management	243	225	(18)
- Police Protection	19,069	19,475	406
	43,378	43,939	561
Transfers to Reserves	544	555	11
Use of Funds	43,922	44,494	572
Tax Levy	\$ 41,376	\$ 41,834	\$ 458
% Costs recovered by Revenue	5.3%	5.3%	-0.1%

Program	Cost	Funding		
	2020 Budget	District Reserves	Developer/ Private	Grants/ Others
Adaptation	453	453	-	-
Fire & Rescue	5,072	5,072	-	-
Police Services	228	228	-	-
Total	5,753	5,753	-	-

Utility Services

The District takes pride in providing quality, reliable, efficient and safe utilities that support the public health of our community. Utilities include the Water Utility, Sewer and Drainage Utility, and Recycling and Solid Waste Utility. Each utility is completely self-financed, with funding primarily provided through user charges and fees. The District replaces linear asset networks on a steady state replacement basis each year focusing on assets at the end of their life cycles.

Water Utility

The Water Utility supplies safe reliable potable water 24/7 to over 86,000 residential, commercial, institutional and industrial clients. A wide array of operations, maintenance and capital programs and projects support this service. Some of our programs are; supply water monitoring, pump station maintenance, water pressure control, water reservoir cleaning, system modeling, water main replacement, emergency response and our water quality program.

The water quality program is a vital responsibility of the Water Utility that demonstrates our ability to satisfying federal, provincial and regional standards and enable us to secure an annual drinking water system permit. A key component of this program is the collection and reporting on 1,300 water quality samples system wide that are analysed for chemical, physical and bacteriological parameters. Water quality sampling locations and frequency are designed to ensure a comprehensive representation of our entire system. Visit our web site to read our [drinking water quality report](#).

Sewer and Drainage Utility

The Sewer Utility is responsible for two separate and distinct sewer systems, the sanitary and the drainage sewer systems. The sanitary system collects all our domestic and industrial waste. The drainage system collects all our clear or storm water and conveys through many of our watercourses. We operate both systems 24/7 to supply sewer service to over 86,000 customers. Our programs support delivering sewer services and include pipe flushing and cleaning, CCTV camera a inspection, inlet structure cleaning, pipe condition assessment, flood response, lift station operation and maintenance, system modeling and our inflow and infiltration reduction program.

The reduction of inflow and infiltration program, or RIIP, is specifically responsible for ensuring that storm water does not enter the sanitary system and includes sub programs such as camera inspection, inspection chamber installation, flow monitoring, lateral service replacement and cross connection removal. Visit our web site to learn read more about our [sanitary sewer system](#).

Recycling and Solid Waste Utility

The Solid Waste Program provides waste collection services for residential households and public spaces in the District of North Vancouver. Garbage and organics are collected weekly for single family homes, and recycling is collected weekly for both single family and multi family residences. Waste reduction and co-existence with wildlife are actively promoted through community partnerships and education and outreach programs. In 2020, Solid Waste collection services will be reviewed to increase the efficiency of collection routes, reduce vehicle emissions, reduce operating costs, improve diversion rates, and continue to provide a reputable level of service.

Strategic Priorities

- Review and make the necessary adjustments to our liquid waste, solid waste, water, storm water, debris management and energy management programs to meet local and regional goals and best practices
- Work with Metro Vancouver to complete the North Shore Liquid Waste Treatment Plant including enhancing treatment to the tertiary level
- Review of Solid Waste services

Financial Information (000s)

Highlights – Operating

Utility fees increase 4.6% for single-family homes and 4.8% for multi-family homes on a combined basis in 2020. Total charges for a single-family home are \$1,754 (2019 - \$1,678).

The total revenue required for to operate and maintain the utilities is \$64.9 million and is collected through user fees. User fees are based on a cost of service analysis for the customer classes within each utility. Reserves support renewal capital and help smooth user fee increases over time. For 2020, Council approved user fee increases of 5% for Water, 4.7% for Sewer and Drainage, 3.3% for Solid Waste and 2% for Recycling.

Increases are driven by Metro Vancouver (Metro) charges and climate adaptation measures for the District's stormwater system. The District has been anticipating Metro increases and adopted a financial resiliency strategy in 2013, which is now mitigating impacts on our ratepayers. While Metro increases average over 8% for water and 14% for sewer in this plan, District ratepayer increases will remain below 5% as the District's financial reserves smooth impacts from Metro's charges.

While increases to Metro sewer charges will fund tertiary treatment of wastewater on the North Shore, increases to Metro water charges will continue to subsidize its infrastructure costs arising from regional development, as Metro does not have a water development cost charge (DCC). Council and staff are in discussions with Metro on equity and fairness issues with regard to its current rate structure.

District Operations include a Solid Waste Coordinator to support environment and climate change initiatives.

Operating	2019 Budget	2020 Budget	Y:Y
Revenue			
- Government Grants	\$ 20	\$ 20	\$ -
- Sales, Fees, and Other User Charges	62,188	65,542	3,354
	62,208	65,562	3,354
Transfers from Reserves	119	102	(17)
Source of Funds	62,327	65,664	3,337
Costs			
- District Operations	20,820	21,009	189
- Regional Charges	25,546	27,316	1,770
	46,366	48,325	1,959
- Operating Initiatives	119	102	(17)
	46,485	48,427	1,942
Transfers to Reserves	15,842	17,237	1,395
Use of Funds	62,327	65,664	3,337
Tax Levy	\$ -	\$ -	\$ -
% Costs recovered by Revenue	133.8%	135.4%	1.6%

Highlights - Capital

The \$24.5 million capital budget is consist of \$10.9 million in new capital and \$13.6 million in renewal capital. New capital includes the following:

- Adaptation – Drainage improvement in Maplewood to accommodate the new Maplewood Fire Hall, Daylighting Kilmer Creek at Fromme Road to enhance resilience to debris flood hazards
- Storm Water Utility – Culvert upgrades at Evergreen, Dempsey and Maplewood Creek
- Utility Mains – Utilities infrastructure in Ross Road Bridge and sewer main upgrades in town centres

	Cost	Funding		
Program	2020 Budget	District Reserves	Developer/ Private	Grants/ Others
Adaptation	2,100	1,851	249	-
Operations Facilities & Equipment	50	50	-	-
Storm Water Utility	6,916	5,721	810	385
Utility Mains	15,394	11,785	3,609	-
	24,460	19,407	4,668	385

Governance and Administrative Services

Governance and Administrative Services support departments that provide the array of District services our citizens and businesses experience daily.

Mayor and Council include the Mayor, Council and Clerk's Office. Council leadership sets strategic directions and priorities that fulfill our community's vision of a sustainable future. The Clerk's Office supports Council with statutory requirements and advice.

Executive Services is the Chief Administrative Office (CAO). Service areas include strategic planning, leadership and overall corporate governance to ensure Council direction is supported and corporate accountabilities are met. The CAO implements Council's directions through the overall administration of the District organization. The CAO leads the Executive Committee overseeing all District operations and services, and sets direction for work plans that support short and long-term goals.

Corporate Services include corporate planning, human resources, information technology, internal audit, business improvement, legal, communications, and business relations services. Key relationships include working with First Nations partners, various levels of government, including agencies and other local governments.

Finance Services focuses the District's financial health inclusive of strong financial management, business planning & analysis, decision support, procurement & risk management including advisory services to Council and District management. Finance monitors and reports on a wide array of financial matters ensuring accountability and transparency in all District business.

Other Support Services and Provisions can include amounts for outstanding labour contract settlements, and risk based contingencies that support rapid response in the event of major events such as emergencies or disasters. Due to the nature and timing of negotiated settlements and the nature of events, emergencies or disasters, there can be significant variation in these provisions from year to year. Allocations include facility and fleet services.

Debt Servicing Costs generally support the renewal of existing assets and new assets. The District uses debt strategically to ensure that major capital expenditures can be undertaken when needed. Current debt servicing costs are for Community Services, including the Lynn Valley Library and Town Centre and the new Delbrook Community Centre.

Strategic Priorities

Corporate Services

- Enhance relationships and explore reconciliation opportunities with the Tsleil-Waututh and Squamish Nations including the renegotiation of the current service agreements
- Work with the North Vancouver Chamber of Commerce and the business community to identify specific strategies to maintain and increase business and employment in North Vancouver
- Complete a statistically representative survey to update our baseline understanding of community issues and service needs
- Update Human Resources plans that support corporate values, address training and development, succession planning and employee engagement with a focus on internal communications

- Commence work on a new Digital Strategy to improve online services, information and public engagement
- Improve the District's capacity to gather community input and collect data in a wide variety of areas in order to be more responsive and make data based service decisions
- Work with Council to identify opportunities to adjust Council policies and procedures to better reflect expectations and conditions for the 2019-2022 term
- Review the organization's policies to better support storytelling as well as improve document and records management

Financial Services

- Create a corporate and community carbon budget and accounting framework
- Review property assessment methodologies to reduce inequalities and better support business and industry working with the Province, the Port, industry, and municipal governments
- Advocate for a review of and changes to Metro Vancouver's funding model to ensure member municipalities are receiving maximum value for the money expended
- Work with Transportation on mobility initiatives including short and long term funding strategies (ride hailing, autonomous vehicles, e-bike sharing and micro transit)
- Explore alternative revenue sources such as franchise fees, encroachments, enhancing service revenues, and gifts, bequests and grants.
- Review development contributions to ensure they are accurate and pay for growth impacts on services.
- Work with Parks, Recreation and Bylaws to review and adjust District wide parking policies such as demand management and pay parking
- Complete a long term financial plan and policies to meet resource requirements in a systemic and sustainable manner and finding a balance between service delivery and affordability
- Enhance existing financial systems and introduce analytic software to automate processes, improve decision making and free up resources for more value added activity

Financial Information (000s)

Highlights - Operating

Corporate Services will begin the implementation of a digital strategy that will support the organization in meeting its customers' evolving expectations for online services and information. Investments in fibre optic network and broadband capacity, a Council Liaison Officer and Records Management Clerk are also included.

Other support services include the Facilities and Fleet sections as well as corporate insurance. Facilities costs include ongoing maintenance of the Municipal Hall and Operations Centre. Insurance costs increase ahead of inflation with fleet insurance up 30% and property insurance up 7.5%.

Debt service cost remain constant in 2020 with new debt anticipated in the outer years of the plan for the Maplewood Fire and Rescue Centre and sport field expansion.

The decrease in reserve transfers is due adjustments made in 2019 to proactively manage the risks from property assessment appeals within the major industry class.

Highlights – Capital

The \$10.9 million capital budget includes \$1 million for new capital and \$9.9 million for renewal capital. New capital includes:

- Fibre Optic Network – investments in Lions Gate, Lower Lynn Interchange and Maplewood locations
- Operations Facilities and Equipment - Operations Centre study and minor upgrades

Operating	2019 Budget	2020 Budget	Y:Y
Revenue			
- Government Grants	\$ 51	\$ 51	\$ -
- Investment Income	2,098	2,247	149
- Penalties & Interest on Taxes	975	825	(150)
- Sales, Fees, and Other User Charges	2,056	1,963	(93)
	5,180	5,086	(94)
Transfers from Reserves	6,393	5,072	(1,321)
Source of Funds	11,573	10,158	(1,415)
Costs			
- Corporate Services	6,736	7,178	442
- Executive Services	2,174	2,198	24
- Finance & Technology	4,638	4,550	(88)
- Mayor and Council	716	737	21
	14,264	14,663	399
- Other Support Svcs & Provisions	1,512	2,004	492
- Operating Initiatives	1,153	559	(594)
	16,929	17,226	297
Debt Service	2,762	2,762	-
Transfers to Reserves	26,873	24,006	(2,867)
Use of Funds	46,564	43,994	(2,570)
Tax Levy	\$ 34,991	\$ 33,836	\$ (1,155)
% Costs recovered by Revenue	30.6%	29.5%	-1.1%

Program	Cost	Funding		
	2020 Budget	District Reserves	Developer/ Private	Grants/ Others
Fibre Optic Network	220	220	-	-
Operations Facilities & Equipment	7,285	7,285	-	-
General Provision - All Facilities	1,206	1,206	-	-
Applications & Hardware	2,190	2,190	-	-
Total	10,901	10,901	-	-

General Reserves

Financial Information (000s)

Highlights

- Transfers to Reserves - a slowing pace of development will decrease developer contributions. Income earned from lands is directed to the Land Reserve to support future investments in land.
- Transfers from Reserves – reserves are the primary funding source for the capital plan. Transfers from renewal capital reserves maintain assets in a state of good repair. Transfers from the land and housing reserves preserve and enhance the value of District lands and fund the District's share of social and supportive housing construction costs. Transfers from new capital and development reserves support community priorities and maintain service levels as the community grows.

	2019 Budget	2020 Budget	Y:Y
Revenue			
- Developer Contributions	\$ 18,867	\$ 14,932	\$ (3,935)
- Investment Income	2,830	2,716	(114)
- Sales, Fees, and Other User Charges	-	-	-
	21,697	17,648	(4,049)
Transfers from Reserves			
- Existing Capital	42,071	52,179	10,108
- Land & Housing	4,072	3,684	(388)
- New Capital	4,823	6,262	1,439
- Development	14,568	8,563	(6,005)
Appropriations from Reserves	65,534	70,688	5,154
- Interfund Transfers (between funds)	44,928	47,529	2,601
Source of Funds	132,159	135,865	3,706
Transfers to Reserves			
- Existing Capital	41,053	41,041	(12)
- Land & Housing	741	2,818	2,077
- New Capital	2,559	2,595	36
- Tax Growth	2,187	2,815	628
- Development	20,085	15,908	(4,177)
Contributions to Reserves	66,625	65,177	(1,448)
- Interfund Transfers (between funds)	65,534	70,688	5,154
Use of Funds	132,159	135,865	3,706
Tax Levy	\$ -	\$ -	\$ -

Supplemental information

2020 Financial Plan (000s) - Service View

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(L)
	Community Services	Planning & Development	Transportation & Engineering	Protective Services	Governance & Admin	Tax Supported (A - E)	Utility Services	General Reserves	Total	Interfund Eliminations	Combined (Schedule A)
Non-Tax Revenue	\$ 16,707	\$ 13,051	\$ 3,813	\$ 2,318	\$ 5,086	\$ 40,975	\$ 65,947	\$ 17,648	\$ 124,570	\$ -	\$ 124,570
Proceeds from Borrowing	125	-	-	3,500	-	3,625			3,625	-	3,625
Transfers In	13,841	6,319	16,881	2,595	15,973	55,609	24,177	118,217	198,003	(119,623)	78,380
Source of Funds	30,673	19,370	20,694	8,413	21,059	100,209	90,124	135,865	326,198	(119,623)	206,575
Operating Expenditures	40,802	13,085	9,801	43,939	17,226	124,853	48,427	-	173,280	-	173,280
Capital Expenditures	14,034	4,164	18,818	5,753	10,901	53,670	24,460	-	78,130	-	78,130
Debt Service	-	-	-	-	2,762	2,762	-	-	2,762	-	2,762
Transfers Out	2,458	2,980	1,812	555	24,006	31,811	17,237	135,865	184,913	(119,623)	65,290
Use of Funds	57,294	20,229	30,431	50,247	54,895	213,096	90,124	135,865	439,085	(119,623)	319,462
Tax Levy	26,621	859	9,737	41,834	33,836	112,887	-	-	112,887	-	112,887
	26,621	859	9,737	41,834	33,836	112,887	-	-	112,887	-	112,887
Balanced Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE ⁽¹⁾: Tax levy by service excludes transfers to capital reserves, debt service, and allocations of administrative support costs which are held centrally for this version of the financial plan workbook.

2020 Capital Details and Reserve Appropriations (000s)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS		
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	
NEW CAPITAL AND INITIATIVES															
Civic Facilities & Equipment															
Operations Facilities & Equipment															
Fleet & Equipment Additions	221	-	221	-	-	-	-	-	-	-	-	-	-	-	-
Operations Centre Study & Minor Upgrades	550	550	-	-	-	-	-	-	-	-	-	-	-	-	-
Climate Adaptation, Mitigation & Natural Hazards															
Adaptation															
Daylighting Kilmer Creek at Fromme Road	1,500	-	-	1,322	-	-	-	-	-	178	-	-	-	-	-
Maplewood Flood Protection	600	-	-	529	-	-	-	-	-	71	-	-	-	-	-
Wildfire Program															
(Equipment Phase 1 & 2, Provincial Program)	453	-	-	-	-	-		453	-	-	-	-	-	-	-
Community Facilities, Arts & Culture															
Community Facilities															
Lions Gate Community Centre	20	-	-	-	-	-	-	-	-	-	20	-	-	-	-
Old Delbrook Community Centre Decommission	325	325	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Plazas															
Lions Gate Plazas	385	-	-	-	-	-	-	-	-	-	-	385	-	-	-
Library, Archives & Exhibits															
Capilano Library Renewal & Upgrade	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley & Parkgate Library Upgrades	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art & Heritage															
Lions Gate Public Art	50	-	-	-	-	-	-	-	-	-	50	-	-	-	-
Lynn Creek Public Art	75	-	-	-	-	-	-	-	-	-	75	-	-	-	-
Lynn Valley Public Art	300	-	-	-	-	-	-	-	-	-	300	-	-	-	-
Parks & Open Spaces															
District Level Parks															
Cates Park Facilities Expansion	2,770	1,119	-	-	-	-	-	-	-	184	-	-	-	-	1,467
Lynn Canyon Park Central Area Upgrades	75	10	-	-	-	-	-	56	-	9	-	-	-	-	-
Neighbourhood Parks															
Delbrook Neighbourhood Park	150	-	-	-	-	-	-	150	-	-	-	-	-	-	-
Lynn Creek Bridgman Park Multi Unit Playstructure	250	100	-	-	-	-	-	-	-	-	150	-	-	-	-
Sport Fields															
Delbrook Park Fieldhouse	1,500	1,320	-	-	-	-	-	-	-	180	-	-	-	-	-
Inter River Artificial Turf Field	250	60	-	-	-	-		35	-	30	-	-	125	-	-
Sport Field Minor Upgrades & Safety Standards	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-

2020 Capital Details and Reserve Appropriations, continued (000s)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS	
		Infrastr. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants
Public Safety														
Fire & Rescue														
Maplewood Fire & Rescue Facility	3,500	-	-	-	-	-	-	-	-	-	-	-	3,500	-
Operations Facilities & Equipment														
Deep Cove Camera & Weather System	44	-	-	-	-	-	-	44	-	-	-	-	-	-
Social & Supportive Housing														
Social Housing														
Capilano - Delbrook	1,434	-	-	-	-	1,434	-	-	-	-	-	-	-	-
Lynn Creek - Oxford/Sanford	1,466	-	-	-	-	1,466	-	-	-	-	-	-	-	-
Lynn Valley - Kiwanis Seniors Living	784	-	-	-	-	784	-	-	-	-	-	-	-	-
Technology														
Fibre Optic Network														
Network Extensions (LG, Lower Lynn, Maplewood)	220	-	-	-	-	-	-	220	-	-	-	-	-	-
Transportation														
Active Transportation														
Priority 1 Cycling Routes (Spirit Trail - Central)	4,675	-	-	-	-	-	100	-	-	1,500	952	-	-	2,123
Priority 2A Cycling Routes (Lynn Valley Road)	1,250	-	-	-	-	-	1,250	-	-	-	-	-	-	-
Fleet Additions - Bike/Pathway Sweeper	250	-	-	-	-	-	250	-	-	-	-	-	-	-
Minor Projects Outside Centres (MPOC)	1,800	-	-	-	-	-	1,800	-	-	-	-	-	-	-
Roads & Bridges														
Ross Road Bridge & Infrastructure	4,934	2,675	-	-	-	-	1,745	-	-	445	-	-	-	69
Transit														
Transit Exchange/MOTI Municipal Infrastructure	160	-	-	-	-	-	160	-	-	-	-	-	-	-
Utilities														
Storm Water Utility														
Culvert Replacements	3,000	78	-	2,181	-	-	-	-	-	356	-	-	-	385
Utility Mains														
Ross Road Bridge Utility Infrastructure	3,716	-	-	3,275	-	-	-	-	-	441	-	-	-	-
Sewer Main Upgrades Town Centers	1,400	-	-	14	-	-	-	-	-	1,386	-	-	-	-
Storm Main Upgrades Town Centers	660	-	-	7	-	-	-	-	-	653	-	-	-	-
New Capital and Initiatives Total	39,346	6,818	221	7,326	-	3,684	5,305	958	-	5,435	1,547	385	3,625	4,044

2020 Capital Details and Reserve Appropriations, continued (000s)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS	
		Infrastr. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants
EXISTING CAPITAL														
Civic Facilities & Equipment														
General Provision - All Facilities														
Facility Maintenance Block Funding	1,206	1,206	-	-	-	-	-	-	-	-	-	-	-	-
Operations Facilities & Equipment														
DNV Municipal Hall	1,801	1,801	-	-	-	-	-	-	-	-	-	-	-	-
Facility Maintenance Block Funding	197	197	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Services	2,292	-	2,292	-	-	-	-	-	-	-	-	-	-	-
Garbage Compacting Containers	50	-	-	50	-	-	-	-	-	-	-	-	-	-
Operations Centre	1,672	1,672	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	542	542	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Risk Management	10	10	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities, Arts & Culture														
Community Facilities														
Deep Cove Cultural Centre	49	49	-	-	-	-	-	-	-	-	-	-	-	-
Lynnmoor Jaycee House	30	30	-	-	-	-	-	-	-	-	-	-	-	-
Mollie Nye House	30	30	-	-	-	-	-	-	-	-	-	-	-	-
Museum Equipment	25	25	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Equipment	145	145	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Facilities	1,647	1,647	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology	60	60	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives & Exhibits														
Library Collection	602	602	-	-	-	-	-	-	-	-	-	-	-	-
Library Facilities & Equipment	194	194	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology	160	160	-	-	-	-	-	-	-	-	-	-	-	-
Museum Facilities	58	58	-	-	-	-	-	-	-	-	-	-	-	-
Public Art & Heritage														
Public Art	50	50	-	-	-	-	-	-	-	-	-	-	-	-
Lands & Real Estate														
Other Lands														
Commercial Buildings Provision	30	30	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Village	450	450	-	-	-	-	-	-	-	-	-	-	-	-

2020 Capital Details and Reserve Appropriations, continued (000s)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS	
		Infrastr. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants
Parks & Open Spaces														
Community Parks														
Deep Cove Canoe & Kayak Centre	114	114	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Park	250	250	-	-	-	-	-	-	-	-	-	-	-	-
Maplewood Farm	160	160	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	162	162	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf	843	843	-	-	-	-	-	-	-	-	-	-	-	-
Road Network - Other	19	19	-	-	-	-	-	-	-	-	-	-	-	-
Urban Parkland	940	940	-	-	-	-	-	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails														
Natural Parkland	828	828	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	19	19	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields														
Overhead	106	106	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields	832	832	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety														
Fire & Rescue														
Fire Facilities & Equipment	1,572	1,147	425	-	-	-	-	-	-	-	-	-	-	-
Police Services														
Police Facilities & Equipment	228	228	-	-	-	-	-	-	-	-	-	-	-	-
Technology														
Applications & Hardware														
Application Enhancements	750	750	-	-	-	-	-	-	-	-	-	-	-	-
Business Systems Specialists	300	300	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware Refresh	390	390	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	750	750	-	-	-	-	-	-	-	-	-	-	-	-
Transportation														
Active Transportation														
Sidewalk	450	450	-	-	-	-	-	-	-	-	-	-	-	-
Roads & Bridges														
Overhead	443	443	-	-	-	-	-	-	-	-	-	-	-	-
Road Network - Other	365	365	-	-	-	-	-	-	-	-	-	-	-	-
Road Network - Paving	3,588	3,258	-	-	-	-	-	-	-	-	-	-	-	330
Road/Utility Development Opportunities	300	150	-	-	-	-	-	-	-	-	-	150	-	-
Street Lighting	190	190	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Operations	350	350	-	-	-	-	-	-	-	-	-	-	-	-

2020 Capital Details and Reserve Appropriations, continued (000s)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS	
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants
Utilities														
Storm Water Utility														
Overhead	781	-	-	688	-	-	-	-	-	93	-	-	-	-
Special Watercourses	2,085	-	-	1,849	-	-	-	-	-	236	-	-	-	-
Storm Main	1,050	-	-	925	-	-	-	-	-	125	-	-	-	-
Utility Mains														
Equipment	120	-	-	120	-	-	-	-	-	-	-	-	-	-
Overhead	912	-	-	803	-	-	-	-	-	108	-	-	-	-
Sewer Main	470	-	-	414	-	-	-	-	-	56	-	-	-	-
Lift Stations	315	-	-	278	-	-	-	-	-	37	-	-	-	-
PRV Stations	300	-	-	264	-	-	-	-	-	36	-	-	-	-
Pump Stations	890	-	-	784	-	-	-	-	-	106	-	-	-	-
Water Reservoirs	300	-	-	264	-	-	-	-	-	36	-	-	-	-
Water Main	6,312	-	-	5,562	-	-	-	-	-	750	-	-	-	-
Existing Capital Total	38,784	22,002	2,717	12,003	-	-	-	-	-	1,582	-	150	-	330
2020 Capital Budget	78,130	28,820	2,938	19,329	-	3,684	5,305	958	-	7,017	1,547	535	3,625	4,374
2020 Projected Opening Reserve Balances	139,980	34,150	3,890	37,590	4,460	5,700	7,240	5,540	200	24,650	16,560			
Add: Contributions and Interest	62,362	20,885	2,115	18,041	2,308	510	1,906	363	326	4,743	11,165			
Less: Appropriations														
Capital	69,598	28,820	2,938	19,329	-	3,684	5,305	958	-	7,017	1,547			
Debt Repayment/Stabilization	1,092	990	-	102	-	-	-	-	-	-	-			
2020 Projected Closing Reserve Balances	131,652	25,225	3,067	36,200	6,768	2,526	3,841	4,945	526	22,376	26,178			

Note: Contributions and interest of \$62.4 million above does not include contribution to Tax Growth Reserve Fund of \$2.8 million.

Five Year Capital Plan Details (000s)

Program	Prior Year 2018-2019	Cost						Funding			
		2020	2021	2022	2023	2024	5 Year Total	District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
NEW CAPITAL AND INITIATIVES											
Child & Seniors Care											
Child Care											
N1. Lions Gate Child Care		-	-	1,485	-	-	1,485	-	1,485	-	1,485
N2. Maplewood Village Child Care		-	-	-	2,860	-	2,860	-	2,860	-	2,860
N3. Upper Capilano Child Care		-	-	-	1,485	-	1,485	-	1,485	-	1,485
	-	-	-	1,485	4,345	-	5,830	-	5,830	-	5,830
Civic Facilities & Equipment											
Operations Facilities & Equipment											
N4. Fleet & Equipment Additions	40	221	-	-	-	-	221	221	-	-	221
N5. Operations Centre Study & Minor Upgrades		550	-	127	-	-	677	677	-	-	677
	40	771	-	127	-	-	897	897	-	-	897
Climate Adaptation, Mitigation & Natural Hazards											
Adaptation											
N6. Panorama Creek - Channel Upgrades		-	450	-	-	-	450	225	225	-	450
N7. Gavles Creek - Debris Basin & Culvert		-	-	750	750	-	1,500	750	750	-	1,500
N8. Marion Road Culvert		-	355	-	-	-	355	178	178	-	355
N9. Maplewood Flood Protection	150	600	1,300	-	-	-	1,900	1,674	226	-	1,900
N10. Wildfire Mitigation Program		453	513	325	325	325	1,940	1,340	-	600	1,940
N11. Daylighting Kilmer Creek at Fromme Road	120	1,500	1,500	-	-	-	3,000	2,644	356	-	3,000
	270	2,553	4,118	1,075	1,075	325	9,145	6,810	1,735	600	9,145
Community Facilities, Arts & Culture											
Community Facilities											
N12. Lions Gate Community Centre	14,460	20	200	-	-	-	220	-	220	-	220
N13. Old Delbrook Community Centre Decommission		325	-	-	-	-	325	325	-	-	325
N14. Lynn Creek Community Centre	10,940	-	6,297	-	-	-	6,297	6,247	50	-	6,297
N15. Ron Andrews / Maplewood Community Centre	250	-	55	-	-	1,500	1,555	1,555	-	-	1,555
Community Plazas											
N16. Lions Gate Plazas		385	-	385	-	-	770	-	770	-	770
N17. Lynn Creek Centre Square		-	-	-	1,113	-	1,113	-	1,113	-	1,113
N18. Lynn Valley Plaza		-	2,500	-	-	-	2,500	-	2,500	-	2,500
N19. Maplewood Plaza		-	-	-	250	-	250	-	250	-	250
Library, Archives & Exhibits											
N20. Capilano Library Renewal & Upgrade		50	100	-	-	-	150	150	-	-	150
N21. Lynn Valley & Parkgate Library Anniversary Upgrades		400	-	-	-	-	400	400	-	-	400

N = New

Five Year Capital Details, continued (000s)

Program	Prior Year 2018-2019	Cost						Funding			
		2020	2021	2022	2023	2024	5 Year Total	District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
Public Art & Heritage											
N22. Lions Gate Public Art		50	-	500	-	-	550	-	550	-	550
N23. Lynn Creek Public Art		75	600	300	-	-	975	-	975	-	975
N24. Lynn Valley Public Art		300	300	-	-	-	600	-	600	-	600
N25. Maplewood Village Public Art		-	-	100	100	-	200	-	200	-	200
N26. Public Art Provision For Town Centres		-	250	-	-	-	250	-	250	-	250
	25,650	1,605	10,302	1,285	1,463	1,500	16,155	8,677	7,478	-	16,155
Parks & Open Spaces											
Community Parks											
N27. Lynn Valley Kirkstone Park Pathways & Playground	100	-	350	-	-	-	350	-	350	-	350
N28. Lions Gate Belle Isle Park	2,640	-	23	2,695	-	-	2,718	-	2,718	-	2,718
N29. Lynn Creek Seylynn Park	3,388	-	3,126	-	-	-	3,126	(0)	3,126	-	3,126
N30. Lynn Creek Seylynn Park Washroom		-	-	-	350	-	350	-	350	-	350
N31. Myrtle Park Multi-Purpose Sports Box		-	600	-	-	-	600	600	-	-	600
District Level Parks											
N32. Cates Park Facilities Expansion	245	2,770	5,330	815	-	-	8,915	2,653	386	5,876	8,915
N33. Lynn Canyon Park Central Area Upgrades	1,650	75	-	-	-	-	75	66	9	-	75
Neighbourhood Parks											
N34. Lions Gate Curling Park		-	-	-	1,700	-	1,700	-	1,700	-	1,700
N35. Lynn Creek Bridgman Park Multi Unit Playstructure	250	250	-	-	-	-	250	100	150	-	250
N36. Lynn Creek New Neighbourhood Park		-	-	-	1,200	-	1,200	-	1,200	-	1,200
N37. Lynn Creek Marie Place Park		-	-	-	1,500	-	1,500	-	1,500	-	1,500
N38. Lynn Valley New Neighbourhood Park		-	-	100	-	2,625	2,725	-	2,725	-	2,725
N39. Delbrook Neighbourhood Park	100	150	2,200	-	-	-	2,350	1,602	748	-	2,350
Sport Fields											
N40. Argyle Artificial Turf Field		-	3,500	-	-	-	3,500	3,500	-	-	3,500
N41. Inter River Artificial Turf Field	2,840	250	3,660	-	-	-	3,910	3,441	469	-	3,910
N42. Inter River Fieldhouse South		-	75	1,700	-	-	1,775	1,775	-	-	1,775
N43. Delbrook Park Fieldhouse	375	1,500	200	-	-	-	1,700	1,496	204	-	1,700
N44. Sport Field Minor Upgrades & Safety Standards		130	216	33	-	-	379	379	-	-	379
N45. William Griffin Artificial Turf Field - Structural		-	300	-	1,700	-	2,000	2,000	-	-	2,000
N46. Windsor Artificial Turf Field - Replace Carpet		-	-	-	605	-	605	605	-	-	605
	11,588	5,125	19,580	5,343	7,055	2,625	39,728	18,217	15,635	5,876	39,728

N = New

Five Year Capital Details, continued (000s)

Program	Prior Year 2018-2019	Cost						Funding			
		2020	2021	2022	2023	2024	5 Year Total	District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
Public Safety											
Fire & Rescue											
N47. Fire Hall #1 Relocation		-	-	-	-	5,500	5,500	-	5,500	-	5,500
N48. Fire Truck Replacements		-	1,100	-	1,100	-	2,200	2,200	-	-	2,200
N49. Maplewood Fire & Rescue Facility	11,700	3,500	27,969	135	-	-	31,605	31,605	-	-	31,605
Operations Facilities & Equipment											
N50. Response Route - Deep Cove Camera & Weather System		44	-	-	-	-	44	44	-	-	44
	11,700	3,544	29,069	135	1,100	5,500	39,349	33,849	5,500	-	39,349
Social & Supportive Housing											
Social Housing											
N51. Capilano - Delbrook		1,434	316	-	-	-	1,750	1,750	-	-	1,750
N52. Lynn Creek - Oxford/Sanford		1,466	384	-	-	-	1,850	1,850	-	-	1,850
N53. Lynn Valley - Kiwanis Seniors Living		784	391	-	-	-	1,175	1,175	-	-	1,175
N54. Provision For Future Projects		-	2,023	673	674	-	3,370	3,370	-	-	3,370
	-	3,684	3,114	673	674	-	8,145	8,145	-	-	8,145
Technology											
Fibre Optic Network											
N55. Network Extensions (Lions Gate, LLynn, Maplewood)		220	-	-	-	-	220	220	-	-	220
	-	220	-	-	-	-	220	220	-	-	220
Transportation											
Active Transportation											
N56. Priority 1 Cycling Routes (Spirit Trail Central)	475	4,675	750	-	-	-	5,425	850	2,452	2,123	5,425
N57. Priority 2A Cycling Routes (Lynn Valley Road)		1,250	850	300	750	-	3,150	3,150	-	-	3,150
N58. Fleet & Equipment Additions - Bike & Pathway Sweeper		250	-	-	-	-	250	250	-	-	250
N59. Minor Projects Outside Centres (MPOC)	3,200	1,800	2,000	2,000	2,000	2,000	9,800	9,800	-	-	9,800
N60. Street Lighting Upgrade	575	-	575	-	-	-	575	575	-	-	575
N61. Urban Trails - Centres		-	-	500	500	2,000	3,000	-	3,000	-	3,000
Roads & Bridges											
N62. Bridge Canyon & Montroyal Over Mackay	740	-	3,500	-	-	-	3,500	3,084	416	-	3,500
N63. Ross Road Bridge & Infrastructure	3,850	4,934	-	-	-	-	4,934	4,420	445	69	4,934
N64. Road Upgrades - Centres	15	-	3,100	3,000	3,000	3,000	12,100	100	12,000	-	12,100
N65. Traffic Safety & Monitoring - Railway Crossings		-	500	-	-	-	500	500	-	-	500
N65a. MoTI Municipal Infrastructure		-	-	4,000	-	-	4,000	4,000	-	-	4,000
Transit											
N66. Transit Exchange/Municipal Infrastructure	377	160	975	-	-	-	1,135	585	550	-	1,135
	9,232	13,069	12,250	9,800	6,250	7,000	48,369	27,314	18,863	2,192	48,369

N = New

Five Year Capital Details, continued (000s)

Program	Prior Year 2018-2019	Cost						Funding			
		2020	2021	2022	2023	2024	5 Year Total	District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
Utilities											
Storm Water Utility											
N67. Culvert Replacements		3,000	-	2,500	4,200	3,200	12,900	10,982	1,533	385	12,900
N68. Storm Main Upgrades	150	-	3,000	1,150	-	-	4,150	3,657	493	-	4,150
Utility Mains											
N69. Ross Road Bridge & Infrastructure (Utility Components)		3,716	-	-	-	-	3,716	3,275	441	-	3,716
N70. Sewer Main Upgrades Town Centers	400	1,400	1,000	1,400	1,000	1,000	5,800	58	5,742	-	5,800
N71. Storm Main Upgrades Town Centers		660	660	660	660	660	3,300	33	3,267	-	3,300
N72. Water Main Upgrades Town Centres	600	-	-	250	200	500	950	10	941	-	950
	1,150	8,776	4,660	5,960	6,060	5,360	30,816	18,015	12,417	385	30,816
New Capital and Initiatives Total	59,630	39,346	83,093	25,883	28,022	22,310	198,653	122,144	67,457	9,053	198,653
EXISTING CAPITAL											
Civic Facilities & Equipment											
General Provision - All Facilities											
E1. Facility Maintenance Block Funding		1,206	635	635	635	635	3,746	3,746	-	-	3,746
Operations Facilities & Equipment											
E2. DNV Municipal Hall		1,801	595	245	5,046	-	7,688	7,688	-	-	7,688
E3. Facility Maintenance Block Funding		197	10	10	10	10	237	237	-	-	237
E4. Fleet Services		2,292	1,180	728	1,448	1,658	7,305	7,305	-	-	7,305
E5. Garbage Compacting Containers		50	51	53	54	56	264	264	-	-	264
E6. Operations Centre		1,672	1,323	138	2,251	-	5,384	5,384	-	-	5,384
E7. Overhead		542	542	542	542	542	2,710	2,710	-	-	2,710
E8. Supplies & Risk Management		10	-	-	-	-	10	10	-	-	10
		7,770	4,337	2,351	9,986	2,900	27,343	27,343	-	-	27,343
Community Facilities, Arts & Culture											
Community Facilities											
E9. Deep Cove Cultural Centre		49	-	-	1,652	-	1,701	1,701	-	-	1,701
E10. Hendry Hall		-	384	688	-	63	1,135	1,135	-	-	1,135
E11. Hollyburn Family Services		-	145	8	221	-	374	374	-	-	374
E12. Lynn Valley Preschool		-	146	433	73	245	896	896	-	-	896
E13. Lynnmour Jaycee House		30	90	-	-	343	463	463	-	-	463
E14. Maplewood I Hope Centre		-	40	-	-	-	40	40	-	-	40
E15. Mollie Nye House		30	-	-	7	-	37	37	-	-	37
E16. Museum Equipment		25	17	18	15	16	91	91	-	-	91
E17. Pemberton Community Centre		-	1,341	1,050	327	2	2,720	2,720	-	-	2,720
E18. Recreation Equipment		145	217	145	249	165	921	921	-	-	921
E19. Recreation Facilities		1,647	1,761	2,324	2,364	4,551	12,647	12,647	-	-	12,647

N = New E = Existing

Five Year Capital Details, continued (000s)

Program	Prior Year 2018-2019	Cost						Funding			
		2020	2021	2022	2023	2024	5 Year Total	District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
E20. Recreation Technology		60	133	76	130	150	549	549	-	-	549
E21. Residential Safe House		-	22	-	-	-	22	22	-	-	22
E22. RNB Dance School		-	156	-	297	-	454	454	-	-	454
E23. Seymour Youth Centre		-	801	-	55	-	857	857	-	-	857
Library, Archives & Exhibits											
E24. Library Collection Renewal		602	627	652	627	652	3,160	3,160	-	-	3,160
E25. Library Facilities & Equipment		194	79	40	5,026	82	5,421	5,421	-	-	5,421
E26. Library Technology		160	200	200	200	200	960	960	-	-	960
E27. Museum Facilities		58	8	-	-	-	66	66	-	-	66
E28. Public Art		50	50	50	50	50	250	250	-	-	250
		3,050	6,218	5,682	11,292	6,519	32,761	32,761	-	-	32,761
Land & Real Estates											
Other Lands											
E29. Commercial Buildings Provision		30	-	-	-	-	30	30	-	-	30
E30. Lynn Valley Village		450	-	-	-	-	450	450	-	-	450
E31. Riverside Barge Ramp		-	-	200	-	-	200	200	-	-	200
		480	-	200	-	-	680	680	-	-	680
Parks & Open Spaces											
Community Parks											
E32. Cates Park		-	656	13	53	49	771	771	-	-	771
E33. Deep Cove Canoe & Kayak Centre		114	-	-	-	-	114	114	-	-	114
E34. Lynn Canyon Park		250	1,297	-	373	22	1,942	1,942	-	-	1,942
E35. Maplewood Farm		160	-	109	23	112	404	404	-	-	404
E36. Overhead		162	150	158	178	124	773	773	-	-	773
E37. Parking Lot		-	-	506	177	326	1,009	1,009	-	-	1,009
E38. Public Golf		843	621	1,158	993	1,068	4,683	4,683	-	-	4,683
E39. Road Network - Other		19	19	19	19	19	93	93	-	-	93
E40. Sportsfields		-	85	16	-	289	390	390	-	-	390
E41. Urban Parkland		940	1,872	1,150	1,467	1,134	6,563	6,563	-	-	6,563
Natural Parkland & Alpine Trails											
E42. Natural Parkland		828	222	206	179	69	1,504	1,504	-	-	1,504
E43. Overhead		19	14	11	34	13	90	90	-	-	90
Sport Fields											
E44. Overhead		106	66	61	89	77	400	400	-	-	400
E45. Sport Fields		832	1,460	635	537	644	4,109	4,109	-	-	4,109
E46. Urban Parkland		-	-	-	-	129	129	129	-	-	129
		4,273	6,461	4,041	4,122	4,076	22,973	22,973	-	-	22,973

E = Existing

Five Year Capital Details, continued (000's)

Program	Prior Year 2018-2019	Cost						Funding			
		2020	2021	2022	2023	2024	5 Year Total	District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
Public Safety											
Fire & Rescue											
E47. Fire Facilities & Equipment		1,572	2,520	1,233	358	1,770	7,454	7,454	-	-	7,454
Police Services											
E48. Police Facilities & Equipment		228	150	200	84	117	779	779	-	-	779
		1,800	2,670	1,433	443	1,887	8,233	8,233	-	-	8,233
Technology											
Applications & Hardware											
E49. Application Enhancements		750	750	750	750	750	3,750	3,750	-	-	3,750
E50. Business Systems Specialists		300	300	300	300	300	1,500	1,500	-	-	1,500
E51. Corporate Hardware Refresh		390	669	650	650	650	3,009	3,009	-	-	3,009
E52. Digital Transformation		750	750	750	750	750	3,750	3,750	-	-	3,750
		2,190	2,469	2,450	2,450	2,450	12,009	12,009	-	-	12,009
Transportation											
Active Transportation											
E53. Sidewalk		450	450	450	450	450	2,250	2,250	-	-	2,250
Roads & Bridges											
E54. Overhead		443	446	440	435	438	2,202	2,202	-	-	2,202
E55. Road Network - Other		365	205	240	255	165	1,230	1,230	-	-	1,230
E56. Road Network - Paving		3,588	4,348	4,348	4,348	4,348	20,980	19,330	-	1,650	20,980
E57. Road/Utility Development Opportunities		300	300	300	300	300	1,500	750	750	-	1,500
E58. Street Lighting		190	190	190	190	190	950	950	-	-	950
E59. Traffic Operations		350	385	315	243	288	1,581	1,581	-	-	1,581
		5,686	6,324	6,283	6,221	6,179	30,693	28,293	750	1,650	30,693
Utilities											
Storm Water Utility											
E60. Overhead		781	654	646	743	718	3,543	3,122	421	-	3,543
E61. Special Watercourses		2,085	1,806	1,237	2,025	1,452	8,604	7,619	986	-	8,604
E62. Storm Main		1,050	923	905	929	953	4,761	4,195	566	-	4,761
Utility Mains											
E63. Equipment		120	92	200	97	100	609	609	-	-	609
E64. Lift Stations		315	328	526	567	144	1,881	1,657	223	-	1,881
E65. Overhead		912	842	893	984	933	4,563	4,021	542	-	4,563
E66. Pump Stations		890	708	158	151	166	2,073	1,827	246	-	2,073
E67. PRV Stations		300	416	232	432	305	1,684	1,484	200	-	1,684
E68. Sewer Main		470	1,252	1,421	1,318	1,496	5,956	5,249	708	-	5,956
E69. Water Main		6,312	5,227	5,663	6,318	6,100	29,621	26,102	3,519	-	29,621
E70. Water Reservoirs		300	174	284	400	665	1,823	1,607	217	-	1,823
		13,535	12,423	12,166	13,964	13,031	65,119	57,492	7,627	-	65,119
Existing Capital Total	-	38,784	40,901	34,607	48,477	37,043	199,812	189,785	8,377	1,650	199,812
2020 Capital Budget	59,630	78,130	123,994	60,490	76,499	59,353	398,465	311,929	75,834	10,703	398,465

E = Existing

2020 Revenue Disclosure Statement

Revenue from each Funding Source

The proportion of total revenue to be raised from each funding source in 2020 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest proportion of municipal revenues. The system of property taxation is relatively easy to administer and understand. It provides a stable and consistent source of revenue for services that provide general community benefits that can be often difficult to fund on a user-pay basis.

Sales, fees and user charges form the second largest portion of planned revenue. Many municipal services, such as water and sewer usage, can be measured and charged on a user-pay basis. This methodology strives to fairly distribute the costs of a municipal service to those who make use of it. Other services (e.g. recreation) which have both a private and community benefit are funded through both user fees and municipal taxes.

Other sources of revenue include developer contributions, government grants and other external contributions. These sources of revenue are difficult to predict and can fluctuate significantly from year to year. In 2020, government grants and developer contributions in the form of community amenity contributions are expected to decrease.

Proceeds from borrowing make up the last source of funding and is used for asset replacement or acquisition of new assets.

Funding Source	% Revenues	
	2019	2020
Taxation		
Property Value Taxes	46.6%	46.8%
Parcel Taxes	0.0%	0.0%
Sales, Fees and User Charges	40.6%	40.8%
Other Sources	12.8%	10.9%
Proceeds from Borrowing	0.0%	1.5%
TOTAL	100.0%	100.0%

Property Tax Burden

The property tax burden for each property class is shown in the table on the right. The tax distribution detailed for 2020 is consistent with the current tax strategy approved by Council in 2009 that aligns the District tax rates with the average for Metro Vancouver, or the capped rate (if applicable) and relevant Ports Property Tax Act impacts. This strategy considers some shifting of the tax burden between classes if the tax base for a property class is not sufficient to be corrected by investment alone. It is expected that the competitiveness of the municipality as a place to do business will benefit from this policy. Ensuring policy objectives continue to support the taxpayers, the District continues to work with the Province to achieve solutions to inequalities presented in Provincial Port regulations as well as attaining workable solutions to assessment valuation issues affecting the success of select small businesses. Council's tax strategy is based on the principles of equity, fairness, and responsiveness to community goals. Proportionate relationships between property classes can be affected by Council's economic policies, provincially legislated tax incentive programs and new permissive and statutory exemptions.

Property Class	% Property Tax	
	2019	2020
Residential	69.0%	71.8%
Utilities	0.2%	0.2%
Major Industry	12.6%	9.6%
Light Industry	1.0%	0.9%
Business	17.0%	17.2%
Recreation	0.2%	0.3%
TOTAL	100.0%	100.0%

Permissive Tax Exemptions

Permissive tax exemptions represent approximately \$453,121 in foregone tax revenues. Council grants permissive tax exemptions based on Section 224 of the Community Charter on “use of property” not based upon the charitable status of the organization as a whole. Organizations that contribute to the well-being of citizens within the municipality by improving their quality of life and effectively enhancing community services are eligible.

Glossary

Asset Management Costs

- New Capital - the acquisition of additional assets, or capacity increase of existing assets by purchasing, construction or contribution. New capital is typically supported when projected demand exceeds current capacity or a new service is being introduced. Normally it will result in additional operating and maintenance costs.
- Capital Upgrades – projects that improve the service potential of an existing asset. Upgrades bring an asset to its target functional condition and include works performed to meet new regulations.
- Operating - the day-to-day services required to make the existing asset available for use.
- Maintenance – works to upkeep existing assets to fully realize the original anticipated service potential. Maintenance does not extend asset life, nor does it add to the asset's value. However, a lack of maintenance may reduce the asset's life and value.
- Renewal Capital - return the service capability of an existing asset to its original level. Replacements of existing assets limited to 'like for like' or to modern equivalents are generally considered renewal.

Developer Contributions

- Community amenity contributions (CAC) – are set out in Corporate Policy Manual (8-3060-2). The policy ensures the community obtains benefits from new development, and provides opportunities to achieve community improvements and innovation through development.
- Development cost charges (DCC) - a fee collected under Bylaw 7135 by class of land use on a dwelling unit or square metre basis to ensure development pays for its impacts on infrastructure (transportation, parks, and utilities).

Financial Sustainability Indicators

- Operating Surplus Ratio - measures whether underlying long-run revenue (net of capital-related revenue such as grants) is expected to exceed underlying long-run operating expenses (including replacement value depreciation). Local governments need to generate sufficient operating revenue to exceed their operating expenses on average over the medium to longer-term. If operating revenue can exceed operating expenses between 0% and 15% then it is likely the local government will be financially sustainable and able to maintain services on an ongoing basis.
- Asset Sustainability Ratio – measures progress on the renewal of aging infrastructure. It expresses actual net capital expenditures on renewal and replacement of existing assets as a percentage of optimum levels calculated in the District's Asset Management Plans.

Government Finance Officers Association (GFOA) - the GFOA's purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

Long-term Financial Plan – incorporates impacts from the District's plans and forecasts a financial position based on a set of financial principles, policies, strategies and assumptions. The plan describes if there is adequate funding to achieve the community service vision.

Official Community Plan (OCP) - a key strategic planning document. It establishes the fundamental economic, social and environmental goals and objectives that apply to the District as a whole. The OCP is supported by various Town Centre Implementation Plans, Neighbourhood Infill Plans, Strategic Action Plans, and the Long-term Financial Plan.

Program - a set of activities producing a result for a defined set of customers. A program identifies who it serves, what it accomplishes, and the resources required.

Project - a specific plan supporting a program that involves systematic actions from staff and other stakeholders. Each plan has its own beginning and end.

Replacement Value Depreciation - a method of allocating the cost of a capital asset over its useful life that uses current replacement values rather than historical cost.

Sustainable Service Delivery - following Asset Management for Sustainable Service Delivery: A BC Framework, sustainable service delivery ensures current community services are delivered in a social, economic, and environmentally responsible manner that does not compromise the ability of future generations to meet their own needs.

Transfers - represent contributions to reserves (transfers out) and appropriations from reserves (transfers in) as well as the movement of funds among the operating, capital and reserve funds of the District.

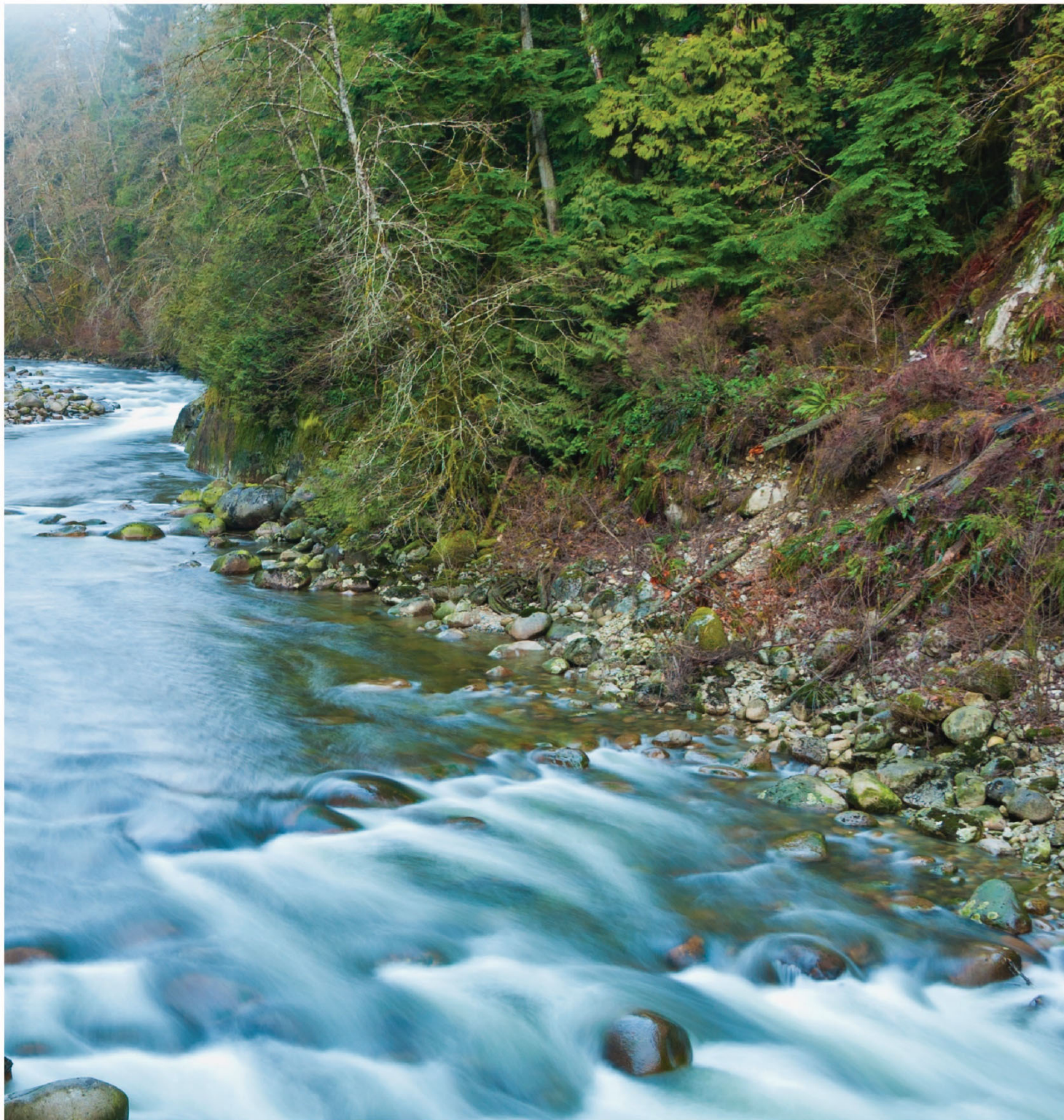
Feedback

The District of North Vancouver is committed to an open and transparent process, and offers opportunities for citizens and stakeholders to provide input. Public workshops on the financial planning process were held between October and January and comments on the draft financial plan will be received until February 24, 2020. Council deliberations on the Draft Financial Plan are open to the public. These are the best times to provide input, however we welcome public feedback throughout the year.

Here's how you can provide your feedback:

Email	budget@dnv.org
Phone	604-990-2302 (M-F 8:30 am to 4:30 pm)
Mail	Mr. Rick Danyluk, Manager, Business Planning and Decision Support 355 Queens Road West North Vancouver, B.C. V7N 4N5

For additional information, please visit dnv.org/budget.



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