

DRAFT

2025 – 2029 **Financial Plan**

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Introduction

About the 2025-2029 Financial Plan (Budget)

On behalf of the District of North Vancouver, we are pleased to present the 2025-2029 Financial Plan. This plan continues to advance Council's priorities confirmed through its strategic planning process and prior planning cycles, while diversifying revenue and reducing expenses with minimal impacts to current service levels. This plan balances affordability with the community's short-term operating needs and long-term infrastructure and amenity requirements. The plan is flexible and can be adapted as financial information changes.

A challenging and changing fiscal environment

Municipalities across the region continue to experience a challenging and changing fiscal environment from numerous external sources. Although general inflation rates have stabilized, the District has experienced significant fiscal pressures related to higher infrastructure and protective services costs, rising Metro Vancouver charges including impacts from the North Shore Wastewater Treatment Plant (NSWWTP), global climate change that drives organizational emergency response and proactive public works, and the need to update the Official Community Plan (OCP) and Zoning Bylaw as required by new provincial legislation. We expect the trend of downloading responsibilities from senior government to local governments will continue. The threat of tariffs from the United States and a resulting recession both loom.

By the time direction on the budget was sought in October of last year, impacts from many of these external factors meant the District was facing a 2025 property tax increase of 9% to maintain services, and a \$55 million capital funding gap. To address affordability concerns, Council supported a budget based on a property tax increase of 5.5%, including some reduction in spending and services, and additional funding and borrowing. Staff responded to this direction by developing strategies to diversify and generate revenue, reduce expenses and build capacity, enter new partnerships, leverage borrowing, and reduce capital spending. While these changes bring the five-year financial plan into balance, the challenging fiscal environment will continue to impact property taxes, utility rates, and user fees beyond the 2025 Budget.

Advancement of the community's goals

Through consultation with the community about what matters most in this municipality, Council shapes its priorities for its term in office. Those priorities become goals in the Corporate Plan, which Council adopted on October 16, 2023. At Council's direction, a public engagement on the 2025 Budget was held last September to hear directly from interested community members regarding the budget, including tax tolerance. Council considered that feedback before directing staff to prepare this Financial Plan, which outlines the financial means to address these Corporate Plan goals: enhance transportation and mobility; address the housing crisis and the community's housing needs; achieve a balanced and fair economy; lead in climate emergency action and environmental management; and foster community wellbeing, culture and safety. Targeted financial

resources will help advance rapid transit on the North Shore, address affordable housing needs, keep up with infrastructure renewal, and respond to increasing demands for services, such as in our parks and open spaces and in our emergency response capabilities. Our work to create a more resilient organization also continues. Although staff capacity will be more constrained this year, initiatives are also underway to continue to build that capacity over the long term to meet future service levels. To that end, this plan is structured around the delivery of key, integrated municipal services.

Evolving practices

On January 27th, Council provided early approval of the Capital Plan. This early approval results in improved project delivery and leads to more competitive pricing, enabling more progress on Council priorities.

The budget presented here represents a flexible plan that can be adapted as work progresses. This approach helps the District streamline costs and deliver on both the goals outlined in the Corporate Plan and the community's priorities over the longer term, as outlined in the Official Community Plan.

Consistent with prior years, this budget 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 Museum and Archives of North Vancouver (MONOVA).

As the District works to update the OCP and Zoning Bylaw by the end of this year, changes to the Capital Plan, development charges and other impacts will need to be integrated into next year's Financial Plan.

The budget is compliant with local government best practices including the financial principles, strategies and policies outlined in this workbook.

Our mission as an organization is to provide leadership and exemplary service that improves the community's quality of life by addressing its needs today and tomorrow. The Financial Plan sets a sustainable financial foundation to fund the Corporate Plan, and on which the community's vision is realized.

To encourage public input, the budget process includes a virtual forum at [DNV.org/budget](https://dnv.org/budget) where members of the public can pose questions and comments online.



David Stuart

Chief Administrative Officer



Rick Danyluk

General Manager, Finance and 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 balanced financial plan (budget) that is adopted annually, by bylaw, before the annual property tax rates bylaw is adopted. The financial plan may be amended by bylaw at any time, though in practice it is amended in the spring and fall.

The 2025 Budget contains the District's 5.5% property tax increase (4.5% to maintain services plus 1.0% to address the infrastructure deficit), utility rate increases, operating and capital budgets and service highlights of the Financial Plan. The total budget for 2025 is \$424.2 million comprised of \$252.1 million operating, \$99.3 million capital, \$5.4 million debt service and \$67.45 million in contributions to reserves.

Public input to the budget opens on February 12, 2025, and closes February 24, 2025. Staff will compile a summary of the public's input for Council's consideration at its budget deliberations meeting March 10, 2025.

Balancing affordability and services

Planning in the current fiscal environment continues to be challenging. Changes to protective services, collective agreement impacts and the increased cost to build and maintain infrastructure are driving a potential tax rate increase of 9%. Strategies, such as revenue generation and diversification, expense reduction and capacity building, along with potential initiatives, have been deployed to achieve a \$4.3 million reduction in the operating budget and a property tax rate increase of 5.5%. These adjustments are reflected in the municipal services section of this workbook and Council will provide direction on these items during budget deliberations.

The rising cost of infrastructure has also increased the infrastructure deficit (formerly referred to as asset management), with additional future demands expected due to changes in housing legislation. Ensuring police resources are right-sized, municipal investments in affordable housing are sustainable, and the impacts of climate change are addressed will also continue to impact affordability beyond the 2025 budget.

The 2025-2029 Budget provides resources to navigate through these challenging times while continuing to advance Council's strategic goals as outlined in the Corporate Plan.

Operating Budget Adjustments

	\$ Impact
✓ Revenue Generation	2,707,710
✓ Expense Reduction	2,106,964
◆ Potential initiatives	1,330,000
Timing adjustment	(1,844,674)
Total	4,300,000

Initiatives not pursued, or realized later than anticipated will need to be replaced by alternatives to balance the 2025 operating budget

The 2023 – 2026 Corporate Plan

The Corporate Plan is a guiding tool for the organization that defines specific work that can be undertaken over a four-year period to help us work to achieve Council's strategic priorities, our community's vision, and our corporate mission. Together with the Financial Plan, the Corporate Plan informs department and divisional work plans to deliver programs and services and meet the needs of the community we serve.

The goals, priorities, and objectives outlined in this plan were determined based on consideration of our mandate, strategic impact, funding availability, and organizational capacity.

Strategic Goals:



Enhance transportation and mobility



Address the housing crisis and the community's housing needs



Achieve a balanced and fair economy



Lead in climate emergency action and environmental management



Foster community wellbeing, culture, and safety



Foster a resilient organization

Investing in the Community

The Corporate Plan brings together Council's strategic directions and the long-term corporate goals envisioned in strategy documents such as the Official Community Plan (OCP), OCP Action Plan and the 10-Year rolling Financial Plan. The following goals were first affirmed by the community in the 2011 OCP and then reconfirmed

during the targeted review in 2020. Highlights of strategic investments included in the 2025-2029 Budget are outlined below. Where no dollar value is present below, the work will be funded from existing budgets.



Enhance transportation and mobility

Strategic Investments:

- Transit and active transportation improvements (\$111 million), upgrades to roads and bridges (\$94.9 million).
- Resources to advocate for regional transportation initiatives, including Burrard Inlet Rapid Transit, and plan for transportation needs driven by new legislation (in base budget)



Address the housing crisis and the community's housing needs

Strategic Investments:

- Provisions for affordable housing partnerships (\$22.4 million, excluding the value of District lands).
- Resources to meet the Provincially legislated requirements for the OCP and Zoning Bylaw updates and to implement the Development Application Process Review (DAPR) (\$2 million, offset by provincial grant).



Achieve a balanced and fair economy

Strategic Investments:

- Implement the Economic Development Strategy and enhance business engagement and outreach.



Lead in climate emergency action and environmental management

Strategic Investments:

- Climate adaptation measures including stormwater management, wildfire mitigation and forest health measures to reduce risks to life and property (\$16.9 million).
- Add public charging stations in key locations to support the transition towards electric vehicles and reduce emissions (\$1.4 million).



Foster community wellbeing, culture, and safety

Strategic Investments:

- Improvements to community spaces such as libraries, community recreation centres, public art, and parks (\$40.1 million).
- New artificial turf fields (ATF) at Inter River Park and Handsworth Secondary School (\$20.8 million total; \$10.3 million from 2025-2029).



Foster a resilient organization

Strategic Investments:

- Ongoing investments in the District's digital transformation, streamlining work and providing opportunities for residents to complete transactions, request services, access information and share their thoughts online (\$5.3 million).
- Investments in training programs to support continued efforts to retain and attract talent (in base budget).

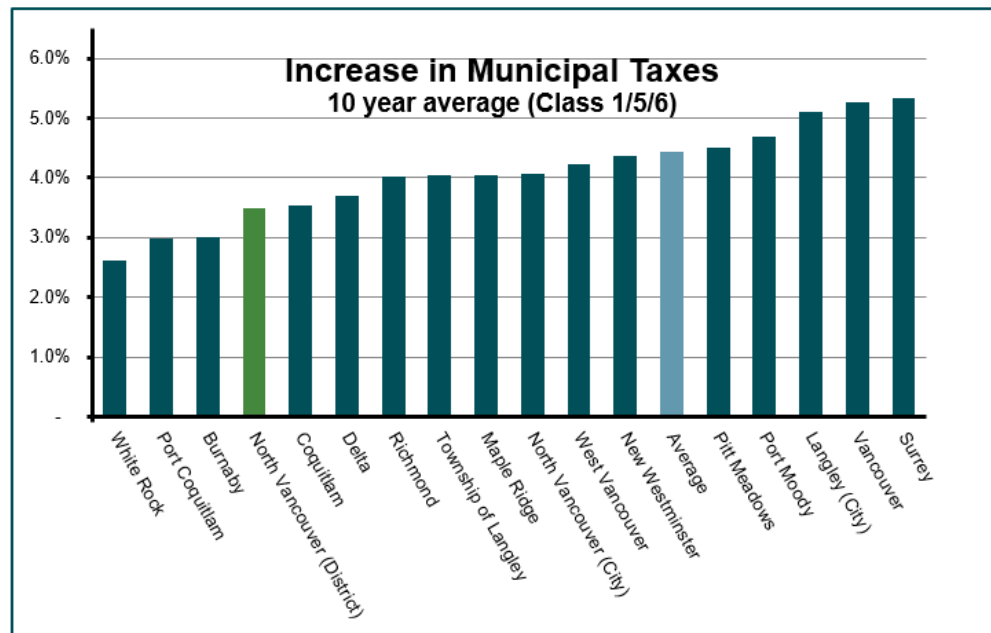
Municipal Taxes

The District strives to keep property taxes competitive in the region, while also ensuring they support sustainable service delivery and are at a level that the taxpayers can bear.

In establishing municipal tax rates, costs and other sources of revenue are carefully reviewed so that property tax increases can maintain services. Then Council provides direction on the target property tax increase and staff develop options to realize that target. Tax rates are set by dividing the total assessment value (of all properties in a property class) by the total property tax levy set by Council for that property class.

As noted in the chart on the right, the District's stable approach has been effective, maintaining one of the lowest average tax increases over the last ten years while also working to address the infrastructure deficit.

10-Year Average Property Tax Increase (2015-2024)



While this year's property tax increase is higher than historical norms, the cost pressures that result in this higher rate are also outside of historical norms and are not unique to the District. The 2025 Budget reflects an overall property tax increase of 5.5% or \$152 on the average residential home, including 1.0% to address the infrastructure deficit.

Change over 2024		Average Residential Home	Median Business Property
Property Tax Increase	5.5%	\$ 152	\$ 297
Protective Services	4.4%	\$ 122	\$ 238
Other Services	3.6%	\$ 99	\$ 195
Infrastructure Deficit	1.0%	\$ 28	\$ 54
Target Savings	-3.5%	\$ (97)	\$ (190)

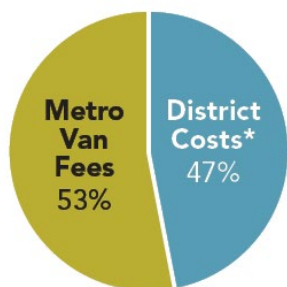
Utility Fees

The 2025 utility fees include a combined rate increase of 10.2% for single family homes and 11.4% for multi-family homes.

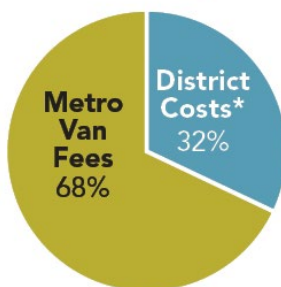
The District relies on Metro Vancouver for its supply of fresh water and conveyance of liquid and solid waste. As a result, a significant portion of the District's annual utility costs are attributed to Metro Vancouver and its cost increases. Other costs include those necessary to operate and maintain the District's utility assets in a state of good repair, in addition to ensuring a consistent level of service to residents.

Change over 2024		Average Residential Home
Utility Fees (Combined)	10.2%	\$ 221
Water	3.3%	\$ 29
Sewer and Drainage	19.1%	\$ 180
Solid Waste	3.3%	\$ 12

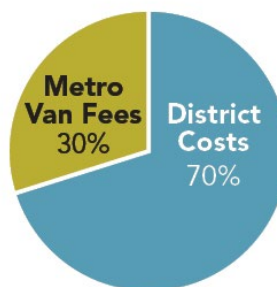
Water



Sewage



Solid Waste

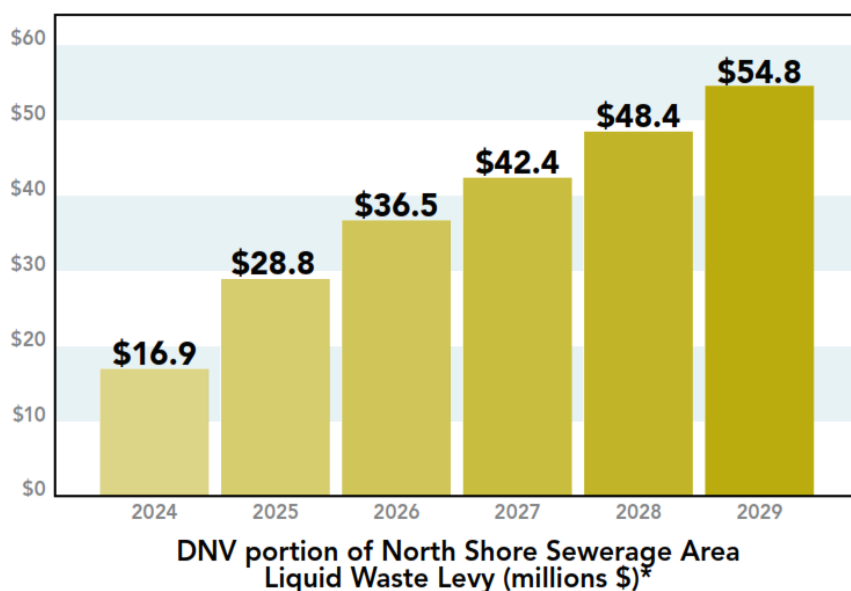


Metro Vancouver has provided estimated liquid waste levies for the North Shore Sewerage Area, which includes the cost of debt related to the North Shore Wastewater Treatment Plant (NSWWTP). The District's share of the sewer levy for 2025 is estimated at \$28.8 million – an increase of \$11.9 million (70%) over the 2024 levy of \$16.9 million. This levy is projected to grow to \$54.8 million by 2029, an increase of 324% over the current levy.

Due to the significant increase in regional costs, funds from the District's rate stabilization reserves will be withdrawn to reduce some of the costs passed onto residents. A combined draw of \$14.8 million from reserves is planned over 2025 to 2029 to stabilize rate increases over this period.

Public Inquiry

At its November 4, 2024, Regular Meeting, Council voted to request the Province of British Columbia hold a public inquiry into the North Shore Wastewater Treatment Plant.



** Metro Vancouver has advised 2026–2029 Levies are for illustrative purposes only and are subject to change based on adjustments to future financial plans and updates to allocation factors such as metered flows, population growth and wet weather/dry weather pricing adjustments.*

The District continues to explore all avenues available regarding the significant cost overruns at Metro Vancouver's North Shore Wastewater Treatment Plant, in addition to the request for a public inquiry.

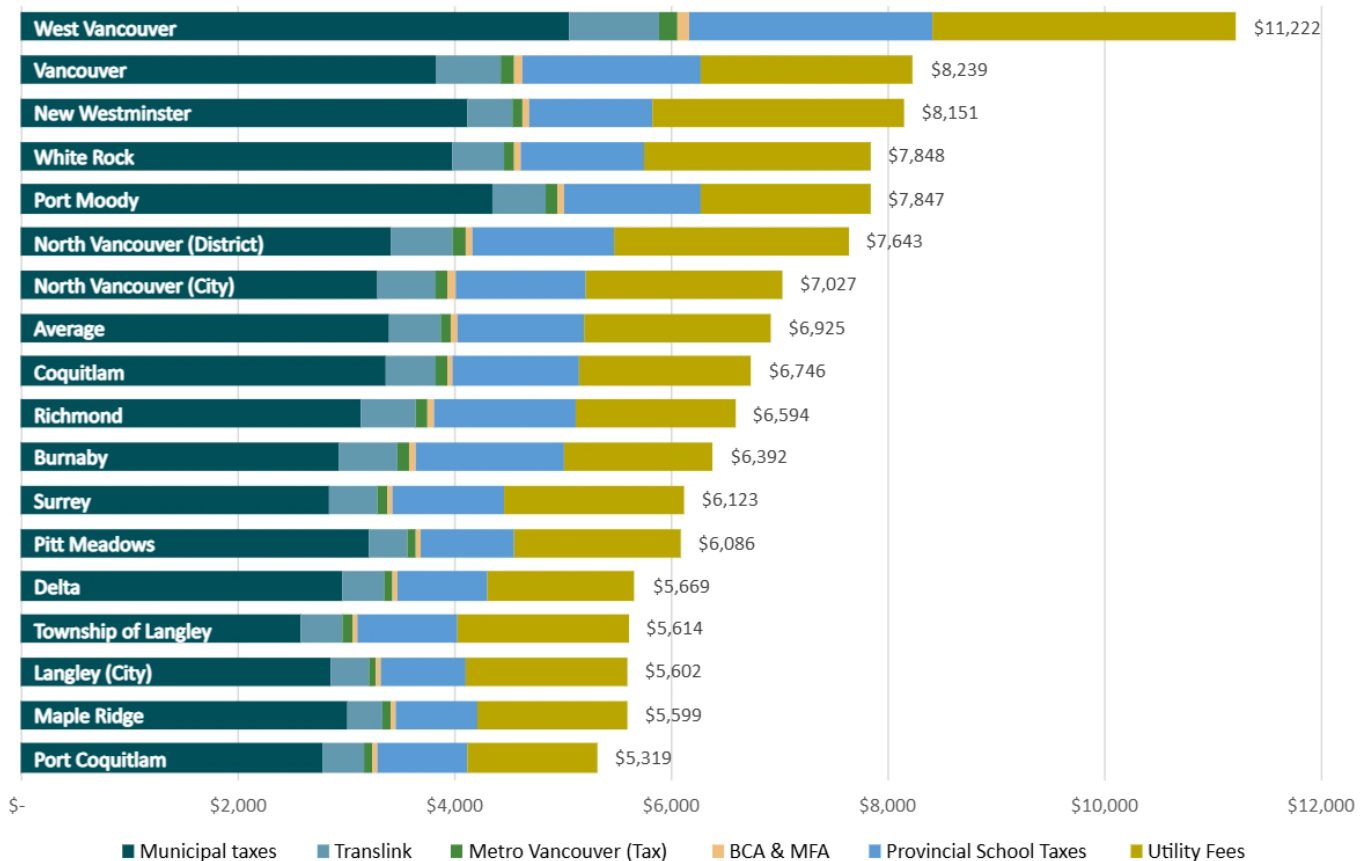
Future Updates

There are still many unknowns about the NSWWTP and other major infrastructure projects in the region. As such, we expect figures for household impacts will continue to change. Moving forward, Metro Vancouver has indicated it will provide updates to household impacts through its long-range financial planning process. The first release of this information is anticipated in the second quarter of 2025.

Total Property Taxes and Utility Fees

The following chart compares the 2024 property tax and utility fees for the median single-family home with other Metro Vancouver municipalities. The total includes those taxes charged by other taxing authorities and utility fees, including Metro Vancouver charges. Many factors influence this result including levels of service, investments in public infrastructure, size of the business community, population density, geography, and others.

2024 Property Taxes and Utility Fees - Median Single-family Home



Looking beyond 2024 and 2025, rising utility charges from Metro Vancouver are expected to place the North Shore municipalities at the top of this chart by 2029.

Capital Plan Funding

Staff continue to prioritize existing infrastructure and have balanced the demand for new amenities and infrastructure with staff's capacity to deliver projects and also the need to maintain minimum reserve fund levels during this tight fiscal environment.

When Council approved the 2025 – 2029 Capital Plan on January 27, 2025, it authorized staff to proceed with priority programs and projects in 2025. Early adoption of the Capital Plan enables more efficient and fiscally responsible project delivery and leads to more competitive pricing. This, in turn, frees up financial resources to enable more progress on Council's priorities.

Why early approval of the Capital Plan is important



Summer always
prime construction
season



For best value,
tender previous Fall



Award / mobilization
approx. 3 months



Delayed capital
approval = delayed
contract award



Delayed start =
availability concerns,
closer to Fall weather

The Capital Plan totals \$561.5 million over the next five years with \$321.4 million in new capital and \$240.1 million to maintain existing capital. Almost half of the plan is funded by Existing Capital reserves (\$247.7 million which are used to maintain assets in a state of good repair or upgrade them to new standards. Other funding sources include New Capital and Initiatives reserves (\$29.2 million), Land and Housing reserves (\$22.9 million), developer and private contributions (\$186.5 million), government grants (\$21.3 million), and borrowing (\$53.4 million).

High construction costs, access to contractors, and a premium to construct on the North Shore all influence the District's ability to deliver capital projects within funding limits. The timing of developer contributions is also considered within the plan, along with any necessary strategies to move projects forward should there be a timing gap in the availability of funds. Over the years, grant funding has increased as staff continue to pursue senior government funding opportunities; however, there will likely be less senior government funding opportunities in the future.







Five Year Financial Plan

(\$ thousands)

	2024	2025	2026	2027	2028	2029
Revenue						
Taxation	139,641	146,336	154,910	163,919	172,906	183,631
Sales, Fees, and Other User Charges	126,987	139,088	147,076	166,860	197,034	203,422
Developer Contributions	14,812	14,236	32,831	33,566	34,318	30,724
Grants and Other Contributions	14,290	9,470	10,650	8,945	5,512	3,167
Investment Income	8,469	7,284	6,402	5,711	5,641	4,946
Penalties & Interest on Taxes	1,128	1,185	1,214	1,239	1,265	1,291
Total Revenue	305,329	317,599	353,083	380,241	416,676	427,182
Proceeds from Borrowing	4,721	12,144	12,684	10,357	9,060	9,201
Appropriations from:						
Operating Reserves	14,290	10,607	8,543	3,590	3,126	9,114
Capital and New Initiatives Reserves	93,510	83,807	98,178	91,371	64,954	136,575
Total Reserve Appropriations	99,071	94,414	106,722	94,961	68,080	145,689
Source of Funds	409,121	424,157	472,489	485,558	493,817	582,071
Operating Expenditures						
Community Services	53,913	55,448	56,189	57,346	59,203	60,454
Planning and Development	19,942	18,784	18,416	18,740	18,966	19,320
Protective Services	54,410	58,190	60,663	63,546	66,420	68,900
Transportation and Engineering	13,112	13,176	13,100	13,049	13,268	13,560
Utilities	61,782	75,702	85,894	93,783	101,645	109,512
Governance and Admin	23,337	30,755	28,284	28,724	30,379	31,431
Total Operating Expenditures	226,496	252,055	262,547	275,188	289,881	303,178
Capital Expenditures	85,831	99,288	113,805	102,490	85,673	160,217
Debt Service	3,061	5,357	8,396	8,952	7,842	8,158
Contributions to:						
Operating Reserves	622	541	599	4,605	7,283	541
Capital and New Initiatives Reserves	93,112	66,917	87,142	94,325	103,137	109,978
Total Contributions	93,734	67,457	87,741	98,929	110,420	110,519
Use of Funds	409,121	424,157	472,489	485,558	493,817	582,071

Five Year Capital Plan

(\$ thousands)

		PLAN						5 YR Total
		2024	2025	2026	2027	2028	2029	
Expenditures								
	Active Transportation	9,286	9,462	8,148	7,306	6,103	9,451	40,470
	Roads & Bridges	11,268	6,534	21,505	19,074	28,985	18,780	94,878
	Transit	400	200	200	1,502	300	63,335	65,538
	Affordable Housing	-	4,650	3,780	7,950	3,000	3,000	22,380
	Other Capital	1,396	6,092	4,376	4,455	2,731	2,656	20,310
	Climate Action	3,418	3,250	3,838	8,165	412	1,210	16,875
	Development	234	-	-	-	-	-	-
	Utilities	18,732	23,760	18,692	18,072	15,404	20,742	96,669
	Child and Seniors Care	16	-	-	2,275	1,775	10,575	14,625
	Comm Facility, Arts & Culture	12,877	5,224	8,706	7,569	4,559	10,511	36,569
	Parks and Open Spaces	15,918	18,349	27,129	14,168	11,288	7,694	78,628
	Public Safety	3,577	9,387	10,253	7,275	2,485	822	30,222
	Civic Facilities and Equipment	4,903	9,920	4,548	2,049	5,801	6,491	28,809
	Technology	3,807	2,460	2,630	2,630	2,830	4,950	15,500
Total Capital Expenditures		85,831	99,288	113,805	102,490	85,673	160,217	561,473
Funding Sources								
Reserve Funds and Borrowing								
	Infrastructure	31,981	27,298	31,165	22,286	25,010	25,707	131,467
	Fleet and Equipment	4,848	5,708	5,889	4,836	1,818	2,208	20,459
	Utilities	14,335	21,681	18,286	18,065	13,178	17,285	88,495
	Lands and Housing	2,400	4,650	3,957	8,093	3,000	3,183	22,883
	Transportation and Mobility	3,025	5,738	5,315	2,478	5,238	6,918	25,686
	Community Health and Safety	918	5,890	876	1,372	158	1,388	9,683
	Climate and Innovation	171	200	700	700	-	-	1,600
	Surplus	-	-	-	-	-	-	-
	Borrowing	4,721	12,144	12,684	10,357	9,060	9,201	53,446
Contributions from Others								
	Developer / Private	14,073	8,961	27,207	29,530	27,327	93,426	186,451
	Grants/Other	9,359	7,017	7,727	4,774	885	901	21,303
Total Funding Sources		85,831	99,288	113,805	102,490	85,673	160,217	561,473

Land Contributions to Affordable Housing – To deliver on the District’s affordable housing goals, provisions for future housing partnerships are included above with a total estimated value of \$22.4 million over the next five years. The provision includes a mix of affordable housing and site servicing costs, excluding \$70.3 million for 3.3 hectares in estimated District land values.

Reserve Funds and Debt Management

Long-term financial strategies, such as the use of reserve funds and debt, help to fund projects and initiatives. The use of these funding sources in this Financial Plan is summarized below. Further direction from Council during its term on target reserve fund balances and debt limits will be sought and is one of several strategies aimed at bringing the District's 10-year rolling Financial Plan into balance. See the 10-year rolling Financial Plan section of this workbook for additional information and next steps.

Reserve Funds

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

- Operating reserve funds mitigate risks and enable an appropriate response to adverse events.
- Existing Capital reserve funds enable the District to maintain existing assets in a state of good repair.
- Land and Housing reserve funds preserve the value of the District's lands and support investments in social and supportive housing.
- New Capital and Initiatives reserve funds, along with Development reserve funds, support investments in transportation and mobility, community health and safety, climate mitigation and innovation and help smooth financial impacts as the community grows.

Reserve fund balances in the table on the following page include estimated opening balances in 2025, and planned contributions and use of funds over the next five years. Contributions are based on existing financial strategies and projected interest rates; use of funds reflect priority projects and initiatives included in this plan. Reserve funds adhere to applicable legislation, and balances vary depending on the timing of projects, risk assessments and contributions from development and government grants. Additional information on the reserve funds can be found in the [Reserve Funds Bylaw](#).

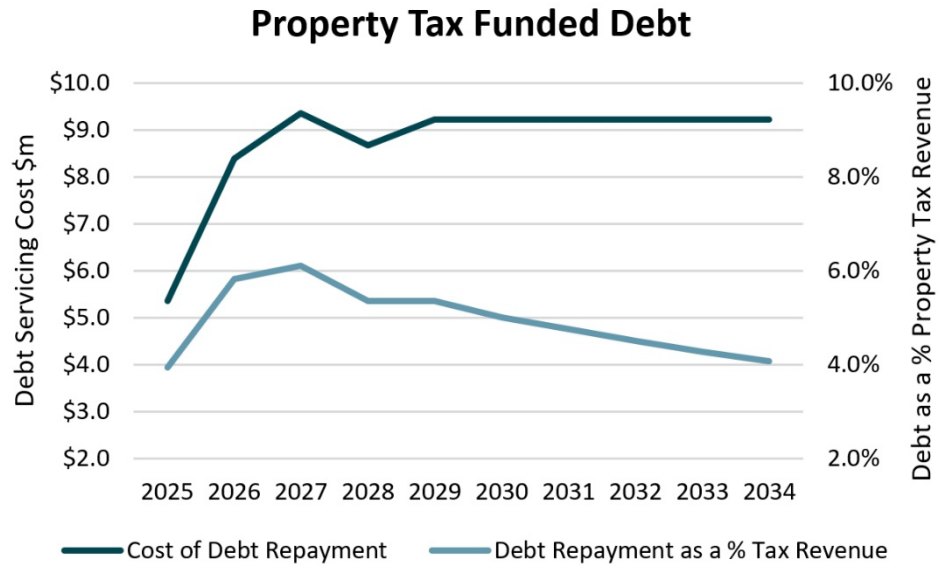
(\$ thousands)

	Total	Reserve Funds				
		Existing Capital Non-Utilities	Existing Capital Utilities	Land and Housing	New Capital and Initiatives	Develop.
Available funds						
Opening balances Jan 1, 2025	102,235	5,408	42,143	37,669	4,862	12,153
Repayment from other sources	37,000	30,000	-	-	7,000	-
Contributions to reserves	460,108	153,256	94,871	20,428	32,713	158,840
Total Available Funds	599,344	188,664	137,014	58,097	44,575	170,993
Use of funds						
Capital plan appropriations	444,579	151,926	88,495	22,883	36,969	144,306
Operating initiatives	16,312	8,103	99	-	2,399	5,712
Debt repayments	30,554	25,381	-	-	5,173	-
Total Use of Funds	491,445	185,410	88,594	22,883	44,541	150,018
Ending balances Dec 31, 2029	107,899	3,255	48,420	35,215	34	20,976

- Existing Capital – Non-Utilities: these funds were projected to enter a deficit position over the next five years, before the capital plan was reduced by Council on January 27, 2025. To address the infrastructure deficit in the outer years of the plan, the increase to the tax levy for infrastructure will increase from 1.0% to 1.5% in 2027. This change, along with other longer-term strategies, is required in to bring these funds into balance by 2034.
- Existing Capital – Utilities: these funds help to smooth the impacts from Metro Vancouver’s rising charges while funding continues to be set aside funding for major utility upgrades beyond the five-year plan.
- Land and Housing: to ensure funding has been set aside for the District’s commitments to affordable housing, \$18 million was transferred from the Community Amenity Contributions reserve (a development reserve) to the Affordable Housing reserve last year. Land values will continue to influence the funding of affordable housing over the next five years.
- New Capital and Initiatives: demands on this group of funds continue to grow and will be a topic of future workshops on the 10-year rolling Financial Plan.
- Development: timing differences between expected development funds and capital spending are to be expected, and can result in sizeable fluctuations in these funds. An initial assessment of the funding requirements over a ten-year period indicates these funds will be sufficient to meet capital demands into the future. As the District works to update the OCP and Zoning Bylaw by the end of this year, further changes to the Capital Plan and development finance bylaws are anticipated and will need to be integrated into next year’s Financial Plan.

Debt Management

Strategic use of debt balances the need to maintain and improve service levels with affordability and fairness, matching debt payments to the ratepayers benefiting from long-lived assets. Debt is used to acquire new assets supported by business cases.



Over the next five years, the District’s use of debt will increase as we leverage borrowing to help balance the plan and invest in protective services, active transportation, new artificial turf fields, parks and recreation, and civic facilities.

The Community Charter limits the cost of servicing the aggregate liabilities of the municipality. The cost of servicing the liabilities cannot exceed 25% of total revenues for the previous year. Additional limits and options for the use of debt will be considered through future workshops on the 10-year rolling Financial Plan. Examples of additional limits include a percentage of District’s own source revenues, and debt as a percentage of property tax revenue. The chart above shows debt repayments as a percentage of property tax revenue rising from 3.9% in 2025 to 6.1% by 2027 before falling back to 4.1% by 2034. The debt levels planned are well within the District’s ability to borrow, leaving flexibility beyond 2027 to address capital needs in the outer years of the plan.

Strategic Planning Framework



Framework

The District takes an integrated approach to planning, resource allocation, and reporting. The Corporate Planning Framework ensures continuity in goals and priorities while enabling the organization to adapt. This approach begins with the Official Community Plan (OCP) and OCP Action Plan 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. Three areas of input shape the Corporate Plan: the municipality's legislated and historic services, long-term strategies and planning, and Council's four-year term priorities.

The Corporate Plan is carefully crafted at the beginning of each new Council's term, following confirmation 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.

Financial Planning Framework

The 2025 – 2029 Financial Plan forms part of the 10-year rolling Financial Plan which provides a long-term strategy for achieving the objectives of the OCP.

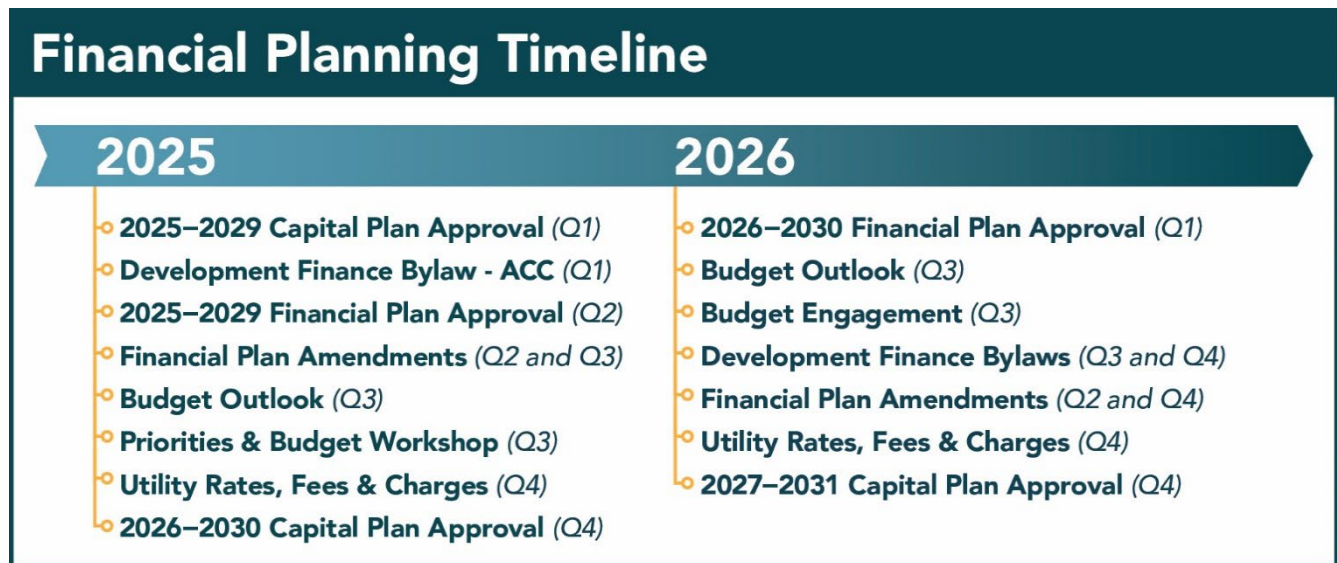
Together with the Financial Plan, the Corporate Plan informs divisional work plans that will deliver the programs and services required to meet community needs. Finally, detailed strategic planning documents, such as asset management and infrastructure plans, transportation plans and parks plans support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

Addressing financial challenges over the near term

The financial planning framework below was introduced in the beginning of 2024 to help the District address the financial challenges we face, along with other municipalities in the region, and to develop budget scenarios for Council's consideration. This framework and its five key steps continues to prove useful during this budget process.

1. *Maintain services as the community grows*: a forecast to maintain services provides a baseline, and measures funding gaps over the next five years. Funding gaps to maintain services in this Financial Plan were estimated at \$4.3 million per year in the operating budget and \$55 million over the five-year Capital Plan.
2. *Advocate for senior government support and legislative changes*: today's costs and challenges associated with infrastructure, housing, climate change implications and public safety are too much for local government to handle alone. Advocating for legislative changes, clarifying roles and responsibilities, building relationships, and improving planning advance our interests and accelerate progress. Examples include addressing inequities in the property tax system, advocating for North Shore interests in regional services, and generating broad support for Municipal Finance Reform through the UBCM and the Municipal Growth Framework through the FCM.
3. *Leverage opportunities and mitigate risks*: opportunities and risks were assessed to reduce ratepayer impacts and enable progress on priorities. Themes included reducing spending, building capacity, generating revenue, leveraging borrowing, and reducing services. This work resulted in the development of four budget scenarios. Council supported budget scenario 2, which included some reduced spending and services, some additional funding, and some additional borrowing to bring the budget into balance.
4. *Improve understanding of the budget*: the budget process was reviewed to improve stakeholder engagement and understanding of the budget. As Council is halfway through its term, a public engagement on the budget was held last September to hear directly from interested community members regarding the budget, including tax tolerance.
5. *Set performance targets and report progress*: corporate performance and progress is reflected through the annual report, including updated goals and priorities for the next two years.

The timeline below outlines the financial planning process over the remainder of this Council’s term.



10-year Rolling Financial Plan

The 10-year Rolling Financial Plan (10YRFP) provides a long-term strategy for achieving the objectives of the Official Community Plan (OCP). The 10YRFP incorporates ongoing programs and priorities and forecasts a financial position based on a set of guiding financial principles, policies, and strategies. The plan ensures the District is financially resilient and validates if there is adequate funding to achieve the OCP vision and – if not - develops strategies to resolve funding gaps.

In January 2021 a workshop on the 10YRFP framed the issues, risks, planned service level changes, and funding gaps over a ten-year period. Since that time, the fiscal imbalance, or funding gap, has grown to an estimated \$225 million of the ten-year project plan (\$1.39 billion).



As the District works to update the OCP and Zoning Bylaw by the end of this year, changes to the Capital Plan, development charges and other impacts will need to be integrated into the 10YRFP, along with other financial strategies, to place the District on a more sustainable financial path.

Guiding Financial Principles

The Financial Plan is guided by the following five principles:

Sustainable service delivery: ensures that meeting current community service needs, and how services are delivered, do not compromise the District's ability to meet the service needs of future. Climate actions and accessibility measures are reflected in Asset Management and Infrastructure Plans.

Fairness in taxation and user fees: property taxes and user fees 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 predictable rates: rates keep pace with the effects of inflation and are stable and predictable.

Growth management: the impacts of growth and changes in demand are considered and development pays its share of capital and future service costs. Services are distributed as equitably as possible as the community grows.

Rolling plan and financial prudence: plans are kept current and follow priority budgeting best practices, enabling opportunities for adjustment as we aim to achieve target service levels and live within our means.

Guiding Principles



Sustainable service delivery



Fairness in taxation and user fees



Stable and predictable rates



Growth management



Rolling plan and financial prudence

Emerging Service Needs

The financial planning process also incorporates investments related to emerging service needs, over and above the established guiding financial principles:

Emerging service needs: the municipal role in emerging services and services traditionally funded by senior government is clearly defined and impacts are identified (i.e., some climate actions and protective services, and affordable housing). Municipalities in the province continue to work on Municipal Finance Reform, focusing on economic recovery and financial resiliency in local government. This work follows the endorsement of a policy

paper¹ at the Union of B.C. Municipalities (UBCM) 2021 conference. The latest [interim report](#) from this working group was released in August 2024.

Financial Policies

When developing the Financial Plan, the following policies support financial sustainability, resiliency, and stewardship over the District's funds:

Balanced budget: Legislation requires the District to prepare a balanced budget where ongoing expenditures are funded through ongoing revenues, and one-time projects and initiatives are funded by one-time sources (e.g. surplus, reserves, debt, grants, etc.).

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

Revenue: Rates are adjusted annually for the effects of inflation and are competitive in the region. Property taxes are adjusted to support sustainable service delivery, and user fees are adjusted based on full service costs and private benefits.

Utility rates: Maintain existing utility assets in a state of good repair, stabilize utility rates using reserves, and convey Metro Vancouver's fees directly to ratepayers.

Investments: Investments focus on the preservation of capital followed by liquidity, then by rate of return.

Reserve funds: Operating reserves support general operating conditions and risk management. Existing capital reserves maintain assets in a state of good repair. New capital, initiatives and growth reserves support Corporate Actions and smooth growth-related impacts on ratepayers.

Debt management: Debt is used to augment 'steady state replacement' of existing assets and to acquire new assets supported by business cases, when the identified funding source is adequate to meet the debt service. Debt limits consider emerging needs, intergenerational equity, and risk.

Adjustments: The District practices demand management and cost containment. Additionally, strategies with a net total of \$4.3 million, equivalent to a 3.5% tax rate decrease, have been employed to keep the plan affordable.

Asset management and capital planning: Assets are maintained in a state of good repair and optimized to meet public and economic needs while achieving value for the investment. Information on capital renewal,

¹ UBCM Policy Paper number 1, 2021 Conference: [Ensuring Local Government Financial Resiliency: Today's Recovery and Tomorrow's New Economy](#)

upgrade, expansion, and decommissioning decisions support the creation of a ten-year Capital Plan for prioritization within the affordability limits of the community.

Infrastructure deficit: to address the growing infrastructure deficit, one percent of the previous year's tax levy will be added in 2025 and 2026, followed by 1.5% each year thereafter, until sustainment levels are reached (currently estimated at 2034).

Financial Strategies

As staff refresh the funding gap analysis, the following financial strategies will have the most impact on the District's finances:

Advocacy, including work on Municipal Finance Reform through the UBCM and the Province, and work on the Municipal Growth Framework through the Federation of Canadian Municipalities (FCM).

Property taxes, including increased contributions to address the infrastructure deficit and updating the property tax strategy to ensure tax rates are competitive and inequities are addressed.

Development finance, updating Development Cost Charges (DCC) and Amenity Cost Charges (ACC) based on updates to the OCP, Zoning Bylaw and anticipated Inclusionary Zoning Bylaw for affordable housing.

Fees and charges, including developing a curbside management strategy, outdoor sport and recreation fees framework, and a user fee policy.

Grants and partnerships, including partnerships with TransLink, BC Housing, and the North Vancouver School District.

Alternative revenue sources, such as sponsorships, donations, gifts, and bequests.

Capital assets and debt, updating policies to extend the useful life of capital assets and ensure debt amortization is matched with the ratepayers benefitting from related capital investments.

Commercial property, ensuring commercial entities serve a strategic purpose and generate a return on investment comparable to market.

Facility consolidation, where appropriate, including opportunities to leverage other lands and co-locate services.

Resourcing strategy, to address capital cost premiums on the North Shore and to develop strategies to address the threat from US tariffs.

In addition to the above strategies, emerging financial strategies will continue to be identified and will be brought forward through future workshops on the 10YRFP.

Prioritizing Projects

The District has a long-standing practice of prioritizing projects within available funding limits, with first priority given to projects that maintain service levels.

Capital Prioritization Framework

Projects were prioritized using the Capital Prioritization Framework endorsed by Council last year.

After prioritizing the projects Council directed staff to reduce capital spending (\$30 million) and leverage additional borrowing (\$25 million) to address the identified \$55 million funding gap and bring the Capital Plan into balance.

Council approved the Capital Plan on January 27, 2025, authorizing staff to proceed with the next year of the plan to secure the best value and enable more progress on the 2023 – 2026 Corporate Plan.

New direction received from Council throughout the upcoming year will be incorporated into the Capital Plan, including direction on financial strategies that help to improve the District's financial position and the pace at which projects planned for the community are realized.



Capital Prioritization Framework

PRIORITY 1	First, finish what we've started Prioritize projects already underway ¹ based on risk to the District and public <i>Rationale:</i> Deferring or cancelling projects already underway may result in higher cost, safety or reputational risk to the District
PRIORITY 2	Then, fix what already exists Prioritize renewal of existing assets at their end-of-service life <i>Rationale:</i> Renewal of existing assets maintains service levels and reduces the risk of closing and/or operating assets beyond their end-of-service life.
PRIORITY 3	Then, upgrade what already exists Prioritize upgrade and expansion of existing assets to maintain service levels as the community grows <i>Rationale:</i> Projects that maintain service levels take priority over projects or initiatives to improve service levels
PRIORITY 4	Lastly, expand our inventory Prioritize expansion of our asset base to improve service levels <i>Rationale:</i> Projects and initiatives that improve service levels or introduce a new service are lower priority in a limited funding environment. The 10-year rolling Financial Plan will provide a strategy for achieving OCP objectives in the upcoming OCP update

Note 1: projects already underway are typically at the "delivery" stage. Projects at the "needs" or "concept" stage are included under priority 2-4. Projects which address risks to life and property can move to priority 1 to meet established risk tolerance levels.

Growth Management

While development is managed to improve the economic, social and environmental well-being of our community, the corresponding growth in revenue is managed to smooth future financial impacts on services, including costs related to new amenities and infrastructure, and increased demand.

The Financial Plan stabilizes these impacts from growth by reserving related property tax revenue to fund these future costs. Ongoing growth-related tax revenue helps to offset future costs as the community grows.

Over the last five years, growth-related property tax revenue has increased approximately \$930,000 per year from new development and approximately \$250,000 from the redevelopment of single-family homes. Over the next five years this revenue source is expected to be maintained at approximately \$1.2 million per year (combined) as development continues. After the use of the funds for related services and operations, new assets in service from 2025 – 2029, and active transportation projects any net proceeds will be transferred to the tax growth reserve to stabilize future impacts from growth.

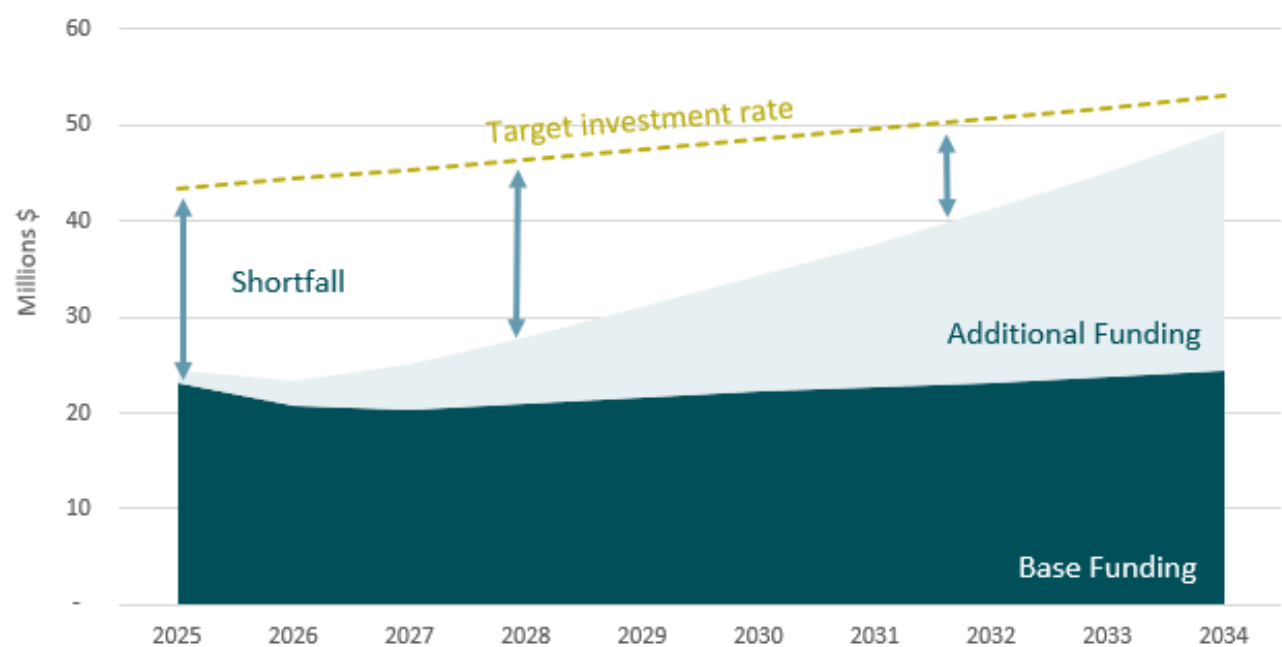
The District's Property Tax Strategy promotes stability, competitiveness and fairness. This tax strategy will focus on Social Housing, First Nations and Industrial Lands to ensure that growth in these areas is balanced between social and economic needs, while not unfairly burdening existing taxpayers.

Asset Management and the Infrastructure Deficit

The District has been a leader in Asset Management since the early 2000s, influencing provincial reporting and the levels of investment in municipal infrastructure. The District is one of a handful of municipalities that has a complete set of asset management plans, and is therefore able to report on its ability to fund and implement the required investments to maintain its infrastructure in a state of good repair.

Guided by the principle of sustainable service delivery, the District's Asset Management Plans are updated annually to reflect asset replacement values, conditions, levels of service, risk management, lifecycle costing and 10-year work plans. Recognizing the risks posed by rising construction costs, staff continue to work diligently to capture the impacts from the current fiscal environment on the municipality's infrastructure. The results are reflected in the chart below, showing the difference between base funding levels and the target investment rate (i.e. the "infrastructure deficit"). The Financial Plan includes 1-1½ percent of the previous year's tax levy to address the infrastructure deficit. The outer years of the Financial Plan assumes this amount increases to 1.5% to address the increased funding gap (shortfall) resulting from higher-than-normal construction inflation over the last few years. Debt servicing on existing infrastructure is also considered, resulting in a widening of the funding gap, in the near term, before closing most of the gap by 2034. Other strategies will be necessary to fully close the shortfall by 2034.

Table 1: Tax Supported Infrastructure Deficit



In addition to measuring the target investment rate, the Asset Management Plans captured updated physical condition ratings which ranged 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 was estimated at \$157 million in 2024 (4% of our total asset base of \$3.7 billion).

Additional analysis on the infrastructure deficit will be completed through the 2024 year-end audit, and a State of the Assets Report will be presented to the Finance and Audit Committee over Q1 and Q2 of this year.

2025 Financial Plan Schedule

Date	Meeting Purpose	Location / Time	Comments
Tuesday, October 29, 2024	Council Priorities and Budget	Hybrid Meeting, 5:00 pm	Workshop
Monday, December 2, 2024	Fees and Charges, Financial Plan Amendment	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, December 9, 2024	Utility Rates, Development Cost Charges (DCC) Amendment	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, January 27, 2025	2024-2028 Capital Plan	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Tuesday, February 11, 2025	Budget Introduction Draft Financial Plan Workbook & Amenity Cost Charges (ACC) Bylaw	Hybrid Meeting, 5:00 pm	Special Council Meeting
Wednesday, February 12, 2025	Public Input Begins	Website opens for Public Input	DNV.org/budget
Wednesday, February 19, 2025	Community Associations Briefing	Hybrid Meeting, 7:00pm	Financial Plan Meeting
Monday, February 24, 2025	Public Input Ends, Opening Remarks from Council, & ACC Bylaw Adoption	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, March 10, 2025	Financial Plan Deliberations	Hybrid Meeting, 7:00 pm	Workshop
Monday, March 17, 2025	First Three Readings Financial Plan Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, April 7, 2025	Final Adoption of Financial Plan Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, April 14, 2025	Tax Distribution	Hybrid Meeting, 7:00 pm	Workshop
Monday, April 28, 2025	First Three Readings Tax Rate Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, May 5, 2025	Final Adoption of Tax Rate Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting

Municipal Services

This section organizes municipal activities into service themes to provide an overview of services, projects and initiatives for the coming year. The financial summary aligns services with financial policy and informs the reader about the resources required to maintain or improve levels of service over time. Operating budgets for taxation-supported services 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 provide services that support the public enjoyment of over 3,000 hectares of parks and green spaces. Services include natural areas stewardship and management; horticulture and street tree maintenance; active and passive outdoor recreation (sport fields, sport courts, playgrounds, and urban and natural trail networks); and park maintenance and asset management (waste and litter collection, park buildings and structures repairs, signage and graphics, pathways, staircases, and boardwalks). Parks also deliver a variety of amenity spaces; including flagship park locations such as Lynn Canyon, Deep Cove, Panorama, Cates/Whey-ah-Wichen and Inter River. There is a Park Ranger program for public safety, rescue and security in our parks, trails, and alpine areas. The Parks division strives to create a sense of pride and community identity through beautification, support for community events, park stewardship, environmental education, community connection public engagement and volunteer participation.

Park users can hike, bike, run and walk over 300 km of trails and pathways. The District's mountainous surroundings offer opportunities for mountain biking, hiking, and connecting with nature. Waterfront parks offer swimming, kayaking, rowing, and boating activities. Residents and visitors can enjoy the District's 58 playgrounds, five water spray parks, 48 tennis courts, 11 dedicated pickleball courts, 36 sport fields, four multi use sport courts, 6 basketball courts, 2 bike parks and 3 skate parks. The park system offers opportunities for outdoor activities and unique attractions including the Lynn Canyon Ecology Centre, Maplewood Farm, a boat launch, and anchorage area; all of which attract visitors from the Lower Mainland and tourists from around the world.

Recreation and Cultural Services is led by the North Vancouver Recreation and Culture (NVRC) Commission on behalf of the District and City of North Vancouver. NVRC strives to provide a range of opportunities to meet the needs of citizens, working to minimize barriers and encourage participation for all community members, in welcoming, respectful and safe environments. Through the Commission, District residents can take advantage of a wide range of services throughout both the District and the City of North Vancouver.

Community recreation and culture is essential to personal health and wellbeing and has been proven to reduce health care, social service and police/justice costs. NVRC offers accessible, diverse and innovative recreation

and culture programs, experiences and services that encourage residents to improve their physical and mental health and wellbeing, to increase creativity and self-expression, and to become more connected to each other and their community.

NVRC operates 10 community recreation centres, the North Vancouver Tennis Centre and Centennial Theatre. It delivers and supports community events, manages municipal public art and the arts and culture grant program, fosters the overall arts system, and leads and facilitates municipal processes and linkages related to recreation, arts and sport. NVRC is a resource to both municipalities and a wide variety of community organizations. Community recreation centres include many public amenities such as welcoming areas, swimming pools, art spaces, fitness centres and studios, youth centres, ice arenas, gymnasiums, sport courts, multi-purpose rooms and meeting rooms and are important gathering places for residents.

The new Lynn Creek Community Recreation Centre will facilitate community connections and house many recreation and arts programs and services, adding to the existing opportunities throughout the District and City. This centre also has a daycare centre operated by Parkgate Society. The new centre replaces Seylynn Community Recreation Centre.

Library services at North Vancouver District Public Library (NVDPL) go far beyond traditional library services. NVDPL is proud to provide over 88,000 residents with free and equitable access to welcoming spaces, diverse collections and digital resources, a wide range of technology and computers, including StoryLab, and so much more. Proudly late-fine free, our local libraries are the destination for our growing community to connect, share, and inspire.

NVDPL provides critical supports for children and families, students, seniors, homebound residents, community members without access to secure housing, new immigrants, and job seekers by providing responsive, high-quality library and information services. NVDPL offers relevant and extensive collections of physical and digital resources, including books, eBooks, magazines, online learning resources, newspapers, audio-visual materials, and more. Expert staff provide tailored reading suggestions and provide high-quality information services, connecting and guiding patrons to the resources they seek to support their early literacy, entertainment, or lifelong learning needs. The Library offers unique and innovative programming that unites our community in shared learning, from babies to seniors, to cultivate learning at every age. Free WIFI, access to computers and technology, meeting and study space, as well as print, copy, and fax services, round out the array of public services available at NVDPL.

StoryLab, the Library's digital literacy and storytelling centre at Lynn Valley Library, gives residents access to tools and technology that support digital storytelling and creativity, from podcasting to video recording, and so much more.

Three full-sized library branches and one express library 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. The NVDPL Express Library is in the Lions Gate Community Recreation Centre in the heart of Lions Gate Village. A new NVDPL Kiosk, located in the Lynn Creek Community Recreation Centre, opens in 2025.

MONOVA (Museum & Archives of North Vancouver) 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 Commission is the sole municipal custodian of the community's cultural, archival and museum collections.

In 2024 MONOVA undertook a planning process that led to the creation of a new Strategic Plan 2024-2027. MONOVA's vision as laid out in this plan is to inspire belonging and community connection across the diverse voices and histories of North Vancouver. MONOVA brings our community's history to life by preserving historically significant community records, organizing exhibitions, delivering educational and public programs, 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 newcomers and long-time residents, tourists, genealogists, researchers, business representatives, municipalities and community organizations.

The Archives of North Vancouver is located in Lynn Valley at 3203 Institute Road and contains an extensive collection of publicly accessible municipal, business, and personal records. Discovery of the archival collections begins online via the Archives Database and more in-depth reference support is provided onsite, which is open for pre-booked, in-person research appointments. Archives exhibitions, both in-person and online, showcase the rich and unique holdings, providing context and insight into North Vancouver's history.

The Museum of North Vancouver is located in Lower Lonsdale at 115 West Esplanade. Since opening its new museum in 2021, MONOVA has welcomed tens of thousands of visitors to the exhibit galleries, gift store, public programs and event spaces. In 2023 MONOVA was awarded the Canadian Museums Association award for Outstanding Achievement in Social Impact which recognizes the significant contribution of a museum in advocating for the advancement of an important social cause such as reconciliation, sustainable development, and climate action. MONOVA was recognized for our collaboration with Skwxwú7mesh (Squamish) and səliwətał (Tsleil-Waututh) Nations to develop our Permanent Gallery which provides a sense of place through inclusive storytelling by Indigenous voices, rooted in Indigenous ways of knowing and First Peoples' Principles of Learning.

MONOVA became the first public museum in Coast Salish Territory to sign a protocol agreement and Memorandum of Understanding with both Skwxwú7mesh and səliwətał Nations, which guide and formalize the work of MONOVA's Indigenous Voices Advisory Committee (IVAC). MONOVA staff and members of the Skwxwú7mesh and səliwətał Nations develop and deliver programs that feature authentic voices of traditional knowledge keepers and Indigenous ways of learning. Museums and Archives in Canada have a

responsibility to implement the Truth and Reconciliation Calls to Action and BC's Declaration Act Action Plan, and MONOVA is a leader in advancing these important activities.

Service Highlights

Parks

- Parks continue a resourcing strategy and capacity building to right-size the District Parks Program for strategic planning, operations and service delivery to meet the growing needs of the community.
- Develop key plans and strategies to improve service delivery and address critical priorities, including developing parks specific strategic plans (Myrtle and Princess Park), Forest Resiliency Plan, Natural Areas Trails Strategy and Trail Network Plans, and Sport Court Strategy.
- Advancing multiple ATF projects (Handsworth and Inter River) and Cates/ Whey-ah-Wichen shoreline restoration project.
- Implement priority capital improvements and asset management initiatives, including continuing to explore, develop and implement demand management initiatives (e.g. trail counters, pay parking, online booking and ticket sales for attractions, etc.).

Recreation and Cultural Services

- Reduce barriers to enable all residents to have the opportunity to participate in public services and programs.
- Continue to strengthen relationships with local First Nations.
- Expand NVRC's role in outdoor recreation.
- Lead the outdoor facility/venue fees and charges, allocations review and community sport governance and collaboration best practices
- Implement research and technology to support data-informed decisions, to better serve customers and improve efficiency.
- Implement diversity, equity, inclusion and accessibility commitments.
- Complete a review of arts and cultural services in the community to inform an Arts & Culture Strategy.
- Foster a healthy arts system that includes opportunities for individuals, support for organizations and enhances and celebrates the unique character of North Vancouver.
- Complete an indoor/outdoor sport and recreation facility/amenity assessment and criteria for future investment.
- Open the new Lynn Creek Community Recreation Centre and enhance service offerings through that centre and neighbouring outdoor spaces.
- Enhance integration between NVRC, District and City on relevant processes, initiatives and plans.
- Increase opportunities for both citizen and relevant organization engagement in projects and service planning.

- Enhance NVRC cybersecurity readiness through collaboration with DNV and NVDPL.

Library Services

- Implement the new 2024-2027 Library Strategic Plan to inspire learning, discovery, creativity and collaboration in the District of North Vancouver.
- Create welcoming library spaces for all: develop flexible, adaptable, inclusive, vibrant spaces; explore opportunities to collaborate with First Nations on the Indigenization of library spaces.
- Act as a catalyst to inspire a community of creators through StoryLab programming at NVDPL.
- Enhance the digital experience, refresh the library's online presence to be more responsive, intuitive, and easy to navigate.
- Implement Phase 1 of the NVDPL Digital Workspace Transformation initiative.
- Champion Equity, Diversity, Access and Inclusion to support staff, Trustee, and community understanding related to anti-discrimination, social equity, and inclusion.
- Offer programming that unites our community in shared learning and facilitates community understanding of Indigenous and inter-cultural perspectives and experiences.

Museum and Archives

- Implement the new 2024-2027 MONOVA Strategic Plan to inspire belonging and community connection across the diverse voices and histories of North Vancouver.
- Advance Reconciliation and increase community understanding of indigenous and inter-cultural perspectives through museum and archives programming.
- Enhance youth engagement in heritage, arts, and culture.
- Create and enhance community partnerships and collaborative projects.
- Improve accessibility to and within public spaces and buildings to ensure they are welcoming for all.
- Cultivate opportunities for representation of diverse ages, voices, cultures, and histories of North Vancouver through volunteering, programs and exhibits.
- Deliver exhibits and programs which encourage stewardship of the environment and increase community awareness and action related to the climate
- Increase community engagement and outreach opportunities.
- Enhance digital infrastructure and systems to increase online public access to Museum and Archives collections

Financial Information (000s)

Highlights – Operating

Community Services	2024 Budget	2025 Budget	Y:Y
Revenue			
Government grants	204	204	-
Partnerships	11	11	1
Sales, Fees, and Other User Charges	15,670	19,142	3,472
Total Revenue	15,884	19,357	3,473
Transfers from Reserves	10,066	9,526	(540)
Source of Funds	25,950	28,882	2,933
Costs			
Community Grants and Facilities	2,578	2,642	64
NV Museum & Archives	683	820	137
NV Public Library Services	8,404	8,520	116
NV Recreation & Culture	23,445	25,194	1,749
Parks and Open Spaces	15,670	15,007	(664)
Public Golf	3,065	3,265	201
Operating Initiatives	69	-	(69)
Total Operating Costs	53,913	55,448	1,535
Transfers to Reserves	2,546	3,537	991
Use of Funds	56,459	58,985	2,526
Tax Levy	30,509	30,103	(407)
% Costs recovered by Revenue	46.0%	49.0%	3.0%

Library services include new funding to continue the Open Door Community Hub program, which was previously funded through a grant, and staffing for the Lynn Creek Express branch.

North Vancouver Recreation and Culture (NVRC) net operating costs are shared with the City of North Vancouver. The 2024 District share of the budget includes revenues of \$11 million (included in Sales, Fees, and User Charges) and operating costs of \$25.2 million, with a net increase of approximately 1 per cent. The lower than inflation increase is achieved through increases revenues and cost savings.

The Parks and Open Spaces 2024 budget included one-time items for the removal of hazard trees (\$500k) and emergency wharf repairs (\$400k).

Highlights – Capital

Community Services	Cost	Funding		
	2025 Budget	District	Develop/ Private	Grants/ Others
Adaptation	200	200	-	-
Community Facilities	2,792	2,792	-	-
Community Parks	6,432	6,432	-	-
District Level Parks	6,301	4,533	1,768	-
Library, Archives & Exhibits	2,332	2,332	-	-
Natural Parkland & Alpine Trail	1,205	1,205	-	-
Neighbourhood Parks	1,700	1,700	-	-
Operations Facilities & Equipment	120	120	-	-
Public Art & Heritage	100	100	-	-
Sport Fields	2,710	2,440	270	-
Total	23,893	21,855	2,038	-

The \$23.9 million 2025 capital funding includes \$11.9 million in new capital and \$11.9 million supporting existing capital.

New Capital funding includes:

- Adaptation – ongoing work to develop a Nature and Biodiversity Strategy to protect, restore, and enhance ecosystem health in the District (\$200 thousand)
- Community & Neighbourhood Parks – Conversion of leased vehicles and new vehicles to support parks operations (\$1 million), completion of community and neighbourhood park in Lions Gate and Lynn Creek town centres (\$2.2 million), and other park and outdoor sport facility upgrades
- Work in District parks including Whey-ah-Wichen/Cates Park restoration (\$1.8 million) and other upgrades to Cates Park facilities (\$3 million) as part ongoing work in collaboration with TWN
- Library, Archives & Exhibits – Capilano library refresh (\$1.3 million)
- Ongoing work to complete Inter River and Handsworth Artificial Sport fields

Note: many projects are delivered over multiple years. The five-year capital detail section approved on January 27, 2025 provides a more complete view of these works, including prior year amounts. Please refer to dnv.org/budget for the approved capital plan.

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, environmental health, social well-being, heritage, childcare 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 numerous community committees and regional planning initiatives. Meaningful and ongoing community engagement is integral to these services. Comprehensive monitoring of community profiles, statistics, trends, 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, rezonings, 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 supports the District's Advisory Design Panel and coordinates statutory public engagement related to development applications review.

Permits and Licenses processes various technical permits including building, electrical, and mechanical permits; performs inspections and 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 related to public health and welfare, accessibility and energy/GHG emission performance.

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 various environmental permits, undertakes inspections and monitors construction activities 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.

Business Services and Economic Development is responsible for strategic economic stewardship through implementation of the Economic Strategy which aims to create employment space, improve business services, support transportation and housing for employers, and cultivate great spaces. This Department is responsible

for intergovernmental and interagency coordination of economic development services, business support for the streamlining of municipal procedures and permitting processes for businesses, and business engagement through outreach and partnerships.

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 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 policy areas including land use, development, environmental protection, and health and safety.

Service Highlights

- Update the Official Community Plan and Zoning Bylaw in accordance with the provincial “Homes for People Action Plan”.
- Achieve Town and Village Centres that deliver low-carbon, compact, and diverse housing, transportation choices, and supportive public amenities and employment space.
- Increase housing diversity to support a range of incomes, household types, and accessibility needs.
- Continue to explore opportunities for supportive and social housing on District lands.
- Prioritize rental, social, and supportive housing projects and affordable assisted living and community care facilities to increase the range of housing options for low-to-moderate income individuals and families
- Implement the Heritage Strategic Plan to foster the appreciation and retention of built, natural and cultural resources, making the necessary changes to bylaws and policies.
- Implement the Child Care Action Plan and increasing the supply of safe and affordable child care through the community.
- Support regional planning initiatives and update the Regional Context Statement in the OCP.
- Review and adjust the current capital cost recovery framework (DCC & ACCs) to ensure the funds collected are allocated to community priorities.
- Support partnerships and planning for rapid transit to the North Shore and frequent transit between town and village centres.
- Identify development priorities in the District to ensure that desired OCP objectives are being achieved and community impacts are managed to an acceptable level.
- Review District development bylaws, policies, procedures and practices to improve communication, notification and consultation practices.

- Support renters through policy and zoning to increase stability. Ensure that renters are assisted with transition as development occurs.
- Implement the recommendations from the development application process review to improve processing times and communication, without negatively impacting effective community engagement or quality decision making.
- Implement the Economic Development Strategy.
- Enhance business engagement and outreach.
- Prepare and share data and business information.
- Partnership development.
- Work with Capilano University on land use plans to address their long-term student housing needs and general planning.
- Monitor and publicly report on our progress towards our corporate objectives, OCP Action Plan and sub-plans.

Financial Information (000s)

Highlights – Operating

Planning & Development	2024 Budget	2025 Budget	Y:Y
Revenue			
Government Grants	918	356	(562)
Sales, Fees, and Other User Charges	19,574	16,339	(3,235)
Total Revenue	20,492	16,695	(3,797)
Transfers from Reserves	1,306	5,992	4,686
Source of Funds	21,797	22,686	889
Costs			
Administration	1,715	1,777	62
Business and Economic Development	1,116	984	(132)
Community Planning	3,947	3,280	(667)
Development Services	8,062	8,474	411
Land and Property Management	2,637	2,421	(216)
Operating Initiatives	2,464	1,848	(616)
Total Operating Costs	19,942	18,784	(1,158)
Transfers to Reserves	3,382	3,499	117
Use of Funds	23,323	22,283	(1,041)
Tax Levy	1,526	(403)	(1,929)
% Costs recovered by Revenue	93.5%	101.8%	8.4%

Lower revenue projections reflect the pace of development. Developments impacts are smoothed out by transfers to and from the development stabilization reserve built up in prior years. Permitting revenue is expected to pick up in the outer years of the plan, as we anticipate changes to the pace of development as a result of the new housing legislation, OCP updates and DAPR.

The 2024 Budget includes one-time grants for “Building Safer Communities” and “Community Prosperity”.

Operating Initiatives include resources to support the OCP Update and DAPR initiatives.

Highlights – Capital

Planning & Development	Cost	Funding		
	2025 Budget	District	Develop/ Private	Grants/ Others
Social Housing	4,650	4,650	-	-
Other Lands	3,274	3,274	-	-
Total	7,924	7,924	-	-

The \$7.9 million 2025 capital funding includes \$4.6million in new capital and \$3.3 million supporting existing capital.

A provision of \$4.5 million is included in the plan to cover anticipated infrastructure to support affordable housing projects on District land.

Transportation and Engineering

Transportation and Engineering is responsible for transportation-related infrastructure and services – including engineering, planning and delivery of this municipal infrastructure.

Transportation includes the planning of mobility within the community and the operations and maintenance of transportation-related infrastructure. 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 on-street bike facilities. The current replacement value of transportation infrastructure is \$962 million. Road surfaces are replaced on a steady-state basis. Assets such as bridges, traffic network signals, and crosswalk safety systems are priority assets.

Engineering is responsible for managing the long-range planning, policy and oversight of municipal infrastructure. This includes managing the planning, design and construction of large, complex, District infrastructure projects in accordance with a standardized project management framework. It also includes providing support to senior government on their major infrastructure projects within DNV, and for the permitting and coordination of construction traffic on the DNV road network.

Service Highlights

Transportation

- Initiate development of a comprehensive Strategic Transportation Plan to support prioritization of infrastructure investment and complete gaps in the transportation network.
- Focus on region-wide transit partnerships including the planning for Burrard Inlet Rapid Transit, along with collaborating and advocating with regional partners and senior levels of government for increased transit services.
- Continue segment-based implementation of the Spirit Trail Eastern Extension.
- Advocate for and participate in advancing plans for Upper Levels Hwy improvements and Second Narrows crossing replacement strategies.
- Improve system planning, signalization and collaboration with regional partners in response to current or future congestion beyond the control of the District.
- Continue data-driven approach to inform investment – including bike counters to assess bicycle usage, and traffic behaviour data collection to implement safety measures.
- Manage the construction traffic impacts of developments, infrastructure projects and special events on the community, and coordinate and enforce activities of developer, partner, and other projects on DNV road network (including significant infrastructure upgrades delivered by third parties).

Engineering

- Initiate development of long-range Infrastructure Plans in line with the new housing legislation and Infrastructure modelling and analysis to determine affects and required funding of the OCP update.
- Continued planning and delivery of priority, large and complex capital and rehabilitation projects.
- Apply DNV adopted Project Management Framework and utilize new project management software to support project managers in project planning and delivery, organizational alignment and corporate reporting.

Financial Information (000s)

Highlights – Operating

Transportation & Engineering	2024 Budget	2025 Budget	Y:Y
Revenue			
Government Grants	794	749	(45)
Sales, Fees, and Other User Charges	955	1,388	433
Partnerships	35	-	(35)
Total Revenue	1,784	2,137	353
Transfers from Reserves	2,161	2,140	(21)
Source of Funds	3,945	4,277	332
Costs			
Development Services	593	601	8
Engineering Services	1,838	2,105	267
Project Management Services	855	319	(536)
Transportation Services	9,607	9,726	119
Operating Initiatives	219	424	205
Total Operating Costs	13,112	13,176	64
Transfers to Reserves	2,863	3,041	178
Use of Funds	15,974	16,216	242
Tax Levy	12,029	11,939	(91)
% Costs recovered by Revenue	24.7%	26.4%	1.7%

Sales, Fees and Other User Charges for curbside and demand management are to be transferred to reserves to fund future costs for transportation improvements.

Capital recovery of Project Management Services have increased to better align resources and benefits.

Operating Initiatives include strategic plans and studies to determine the transportation needs driven by new legislation.

Engineering continues to support a large regional, and government to government partnership projects such as the delivery of the Phibbs Exchange Upgrade and washrooms, the Wastewater Treatment Plant, Burred Inlet Rapid Transit Project, and engaging səlilwətał (Tsleil-Waututh) Nations on regional priorities.

Highlights – Capital

Transportation & Engineering	Cost	Funding		
	2025 Budget	District	Develop/ Private	Grants/ Others
Active Transportation	9,462	6,179	3,283	-
Operations Facilities & Equipment	504	504	-	-
Roads & Bridges	6,534	5,879	655	-
Transit	200	185	15	-
Total	16,700	12,747	3,953	-

The \$16.7 million in capital funding includes \$11.9 million in new capital and \$4.7 million supporting existing capital.

New capital funding includes:

- Completion of Marine Drive Cycling (Eastbound), Mountain Highway Safety improvements, and the progression of the Spirit Trail Eastern Extension under Active Transportation projects.
- Purchase of a mini sweeper for the automation of bike lane cleaning, under Operations Facilities and Equipment.
- Roads and Bridges includes road safety, traffic data collection, and initial funding for vehicle bridges over Edgemont Boulevard and MacKay Creek.
- Transit includes accessibility and comfort improvements to bus stops.

Note: many projects are delivered over multiple years. The five-year capital detail section approved on January 27, 2025 provides a more complete view of these works, including prior year amounts. Please refer to dnv.org/budget for the approved capital plan.

Protective Services

District protective services focus on ensuring our community is safe. Working within their unique mandates and jointly supporting resiliency, response and recovery services, the RCMP, Fire and Rescue 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 program and is responsible for planning and preparedness, response and recovery activities, stakeholder engagement, volunteer management and other activities that increase the municipality's capability to respond and recover from major emergencies and disasters and meet legislated responsibilities under the Emergency and Disaster Management Act. Due to the increased frequency and magnitude of natural hazards as well as the increase in complex and large-scale structural fire events, NSEM is experiencing significantly greater demands for supports and services. Beyond the increased demands of operational response, NSEM is also working towards enhancing municipal resilience and readiness through ongoing updates to planning resources and community engagement sessions to enhance preparedness.

Fire and Rescue Services is responding to increasingly complex and larger-scale events occurring more frequently and placing significant demands on the department. These types of emergencies require specialized expertise and the ability to effectively manage surges in call volumes. These include residential, commercial, and industrial fire suppression; structural and wildland-urban interface firefighting; motor vehicle accident and rescues; trail, high-angle, and tower crane rescue; swift water rescues; hazardous materials response, pre-hospital medical care, and land-based marine firefighting in collaboration with neighbouring port-adjacent fire departments.

The impacts of climate change have intensified the frequency and complexity of incidents, particularly in wildland-urban interface areas. Longer fire seasons, extreme weather events, rising temperatures, and increased storm activity require heightened preparedness and rapid adaptability. These unpredictable conditions challenge traditional response methods, placing additional strain on personnel and resources.

To address these evolving challenges, the department relies on robust support services provided internally or through contracted partnerships. These services include dispatch, training, public education, fire inspections, and fleet maintenance. Together, they ensure the department remains equipped to adapt to changing demands while safeguarding the safety and well-being of the community.

Natural Hazard Management Services assesses and seeks to mitigate risks arising from natural hazards such as wildfire, landslides, flooding and earthquakes. This technical work helps inform use of various risk mitigation tools such as land use policy, infrastructure design, and building regulation as well as 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.

Service Highlights

Bylaws

- Awareness: Encourage education and awareness of community standards.
- Enforcement: Administer enforcement proceedings to uphold community standards.

North Shore Emergency Management (NSEM)

- Innovative Shifts: NSEM is on target to complete the North Shore Resilience Strategy. This visionary strategy created regional alignment across the five North Shore communities. This work placed a high value on strengthening regional relationships and identified an actionable path for resilience.
- Municipal Readiness: A rewrite of the North Shore Evacuation Plan is near completion. This update addresses the ongoing growth and density across the North Shore. Additionally, the North Shore Disaster and Climate Risk and Resilience Assessment has been completed and work is now underway to update the DNV Municipal Emergency Plan.
- Operational Readiness: provide regular emergency management and specialized training as well as the option of self-paced learning for municipal staff through a learning platform, upgrade/enhance necessary EOC technical equipment and software and identify interoperability with the Fire and Engineering DOCs.
- NSEM Strategic Planning: Work is currently underway to update the NSEM Bylaws and governance structure. Not only will this update modernize the role of Emergency Management on the North Shore, but it will create alignment to the new Emergency and Disaster Management Act.
- Community Engagement: Through a newly appointed position, the Communications & Public Education Specialist, NSEM has significantly enhanced its presence across the North Shore, both in terms of community engagement as well as online presence. This role is working in close alignment with DNV Communication, DNVFRS and the RCMP.

Fire and Rescue

- Completion of Maplewood Fire Rescue Centre (MFRC): Construction of the state-of-the-art facility is complete. Crews from Fire Hall 2 and the old training center at 900 St. Denis have relocated to the MFRC.
- Operational Realignment: In collaboration with neighbouring fire departments, response zones and apparatus-run orders are being optimized to improve response times and operational effectiveness across the North Shore.
- Strengthening Collaboration: Continued efforts to enhance interoperability with key partners, including the Squamish Nation, Tsleil-Waututh Nation, District of West Vancouver Fire Department, City of North Vancouver Fire Department, City of Vancouver Fire Department, BC Ambulance, North Shore Rescue, RCMP, and RCMSAR.
- Wildfire Preparedness: Increased focus on wildfire mitigation, hazard management, and response strategies to address climate change impacts.
- Transition to First Due: The consolidation of multiple disconnected systems into First Due provides an integrated platform for live apparatus tracking, incident response (CAD), training, inspections, pre-plans, bookings, invoicing, and community engagement.
- Community Engagement: Expansion of public education and outreach programs to strengthen community partnerships and enhance fire prevention and safety awareness.
- Employee Wellness: Ongoing promotion of physical and mental health initiatives to support the well-being of employees.
- Labour-Management Relations: Focus on strengthening collaborative and cooperative relationships between labour and management.
- Data-Driven Decision Making: Leveraging technology and data to optimize resource deployment and support critical decision-making processes.

Natural Hazard Management

- Risk Reduction: Continue to implement prioritised debris-geohazard work in strategic locations in line with approved plan to mitigate risk and seek approval for plan amendments as new information becomes available.

Police (RCMP)

- Crime Reduction: Improve public safety through targeted and strategic crime reduction.
- Visibility: Heighten police visibility and presence in the community.
- Road Safety: Increase traffic enforcement and road safety.
- Reconciliation: Cultivate relationships and trust with local First Nations and collaboratively work towards reconciliation.
- Accountability: Demonstrate accountability through effective engagement with the Police Committee, the District and City Councils and the community at large.

- Efficiency: Optimize use of resources to manage police services efficiently and effectively.

Financial Information (000s)

Highlights – Operating

Protective Services	2024 Budget	2025 Budget	Y:Y
Revenue			
Government Grants	754	750	(4)
Sales, Fees, and Other User Charges	3,164	3,412	249
Total Revenue	3,918	4,162	245
Transfers from Reserves	993	270	(724)
Source of Funds	4,911	4,432	(479)
Costs			
Bylaw Enforcement	1,971	1,988	17
NS Emergency Management	2,136	670	(1,466)
Fire & Rescue	27,142	30,202	3,060
Natural Hazard Management	264	151	(113)
Police Protection	22,664	24,931	2,268
Operating Initiatives	233	247	14
Total Operating Costs	54,410	58,190	3,780
Transfers to Reserves	705	709	3
Use of Funds	55,115	58,899	3,784
Tax Levy	50,205	54,467	4,262
% Costs recovered by Revenue	8.9%	7.5%	-1.4%

North Shore Emergency Management costs for 2024 include \$1.5 million in expenses related to the Atmospheric River event from the Fall of 2024.

Fire and Rescue Services include inflationary increases, provisions for overtime and telecoms, partially offset with increased revenues through private partnerships.

Police Protection include inflationary increases, provisions for overtime and the transition of telecoms from the North Vancouver Detachment to E-Comm. RCMP staffing levels remain at 120 members, unchanged from 2023 but reduced from 129 members in 2022.

Natural Hazard Management 2024 budget included one-time funding for the review and development a natural hazards policy and funding to support public education and communication.

Highlights – Capital

Protective Services	Cost	Funding		
	2025 Budget	District	Develop/ Private	Grants/ Others
Adaptation	1,122	972	150	-
Emergency Response Facilities	70	70	-	-
Fire & Rescue	7,976	7,976	-	-
Police Services	1,340	1,340	-	-
Total	10,508	10,358	150	-

The \$10.5 million in capital funding for Protective Services includes \$4.4 million in new capital and \$6.1 million to maintain existing capital, primarily fire and police facilities maintenance and equipment.

New capital funding includes:

- Adaptation – the Wildfire Mitigation Program includes \$325,000 for continued implementation of the Community Wildfire Protection Plan to reduce wildfire risk and \$796,000 for the Forest Health Restoration plan to restore priority areas and strengthen our resiliency to wildfires, flooding, debris flow and infrastructure damage/injuries from tree failures.
- Fire & Rescue – \$2.7 million to extend the life of the Fire Hall #4 (Parkgate) and replace Firehall #5 (Norgate).

Note: Many projects are delivered over multiple years. The five-year capital detail section approved on January 27, 2025 provides a more complete view of these works, including prior year amounts. Please refer to dnv.org/budget for the approved capital plan.

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 Solid Waste Utility. Each utility is 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 to over 88,000 residential, commercial, institutional, and industrial clients. A wide array of operations, maintenance and capital programs and projects support this service. Our programs include monitoring of water quality and supply, pump station maintenance, water pressure control, water reservoir cleaning, system modeling, water main replacement and emergency response.

The water quality program is a vital responsibility of the Water Utility that demonstrates our ability to satisfy 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 learn more about [drinking water quality](#) in the District.

Sewer and Drainage Utility

The Sewer Utility is responsible for maintaining two separate and distinct sewer systems, the sanitary and the drainage sewer systems. The sanitary system collects all domestic and industrial liquid waste, while the drainage system collects storm water and surface run-off and conveys this through the District's many watercourses. Our sewer programs include pipe flushing and cleaning, CCTV camera inspection, inlet structure cleaning, pipe condition assessment, flood response, lift station operation and maintenance, system modeling and inflow and infiltration reduction.

The Reduction of Inflow and Infiltration Program, or RIIP, is specifically responsible for ensuring that storm water does not enter the sanitary system causing sewer backups and/or unnecessary volumes of liquid to be collected and treated, and includes additional programs such as camera inspection, inspection chamber installation, flow monitoring, lateral service replacement and cross connection removal. This is increasingly important to mitigate the impacts of increasingly frequent and intense rainfall events and Metro Vancouver's transition to wet weather pricing for sanitary sewer charges.

Solid Waste Utility

The Solid Waste Program provides waste collection services for residential households and public spaces in the District. District services include weekly collection of garbage and all single-family homes, as well as garbage and recycling collection for streetscape containers. The District also operates a commercial service that provides garbage, organics and cardboard recycling for multi-family residential and commercial customers. Residential recycling services were transferred to Recycle BC in 2020 and are no longer a District function. The District continues to support recycling efforts in conjunction with Recycle BC and through education and outreach programs. Waste reduction and co-existence with wildlife are actively promoted through community partnerships and education and outreach programs and the District was awarded official Bear Smart community status by the Province in 2024. The Solid Waste Department is continually working to improve services, including the trial of an EV garbage truck, and promoting its commercial service to low-income multi-family buildings and other non-profit community-based organizations and businesses in support of the local economy.

Service Highlights

- Continue implementation of Integrated Stormwater Management Plan.
- Continue working with Metro Vancouver to complete the North Shore Wastewater Treatment Plant including enhancing treatment to the tertiary level.
- Continuous improvement of Solid Waste Services and associated programs.
- Review and make the necessary adjustments to liquid waste, solid waste, water, storm water, debris management and energy management programs to meet local and regional goals and best practices.
- Implement enhanced water conservation measures.
- Continue programs to reduce inflow and infiltration of rain and groundwater into the sanitary sewer network.
- Increase water system resiliency including seismic upgrades, water supply redundancy and emergency back-up power supply.

Financial Information (000s):

Highlights – Operating

Utility Services	2024 Budget	2025 Budget	Y:Y
Revenue			
Government Grants	21	21	-
Sales, Fees, and Other User Charges	82,374	90,709	8,334
Total Revenue	82,395	90,729	8,334
Transfers from Reserves	249	-	(249)
Source of Funds	82,645	90,729	8,085
Costs			
District Operations	25,230	26,171	942
Regional Charges	36,352	49,531	13,178
Operating Initiatives	200	-	(200)
Total Operating Costs	61,782	75,702	13,920
Transfers to Reserves	20,863	15,027	(5,835)
Use of Funds	82,645	90,729	8,085
Tax Levy	0	0	0
% Costs recovered by Revenue	100.0%	100.0%	0.0%

Utility rate increases for 2025 are consistent with Council’s objectives of maintaining existing utility assets in a state of good repair, flowing through MV charges and stabilizing utility rates through use of reserves.

Utility rates increase 10.2% for single-family homes and 11.4% for multi-family homes in 2025. Total charges for a single-family home are \$2,393 (2024 - \$2,172).

The total revenue required from user fees to operate and maintain the utilities in 2025 is \$90.7 million. User fees are based on a cost-of-service analysis for the customer classes within each utility. Reserves support existing capital and help smooth user fee increases over time. For 2025, Council approved rate increases of 3.3% for Water, 19.1% for Sewer and Drainage, and 3.3% for Solid Waste.

Highlights – Capital

Utility Services	Cost	Funding		
	2025 Budget	District	Develop/ Private	Grants/ Others
Adaptation	1,929	1,929	-	-
Overhead	1,716	1,716	-	-
Solid Waste	300	300	-	-
Storm Water Utility	3,805	3,805	-	-
Utility Mains	17,939	17,064	876	-
Total	25,689	24,813	876	-

The \$25.7 million in capital funding includes \$9.3 million in new capital and \$16.3 million to maintain existing capital.

New capital funding includes:

- Adaptation – McNair and other creek and culvert upgrades.
- Solid Waste – Solid waste containers
- Storm Water Utility – Evergreen Flume (\$3.5 million)
- Utility Mains – Initiative to reduce wet weather flows into the sewer system, partially funded by grant (\$1.2million), and expansion of utility networks to support growth (\$3.6 million).

Note: Many projects are delivered over multiple years. The five-year capital detail section approved on January 27, 2025 provides a more complete view of these works, including prior year amounts. Please refer to dnv.org/budget for the approved capital plan.

Governance and Administrative Services

Governance and Administrative Services support departments in their delivery of services to our residents, customers and businesses.

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 describes the functions of the office of the Chief Administrative Officer (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 to oversee all District operations and sets direction for work plans that support short and long-term goals.

Corporate Services includes corporate planning and reporting, human resources, business improvement, legal services, communications, intergovernmental relations, customer focused digital services, and information technology. Corporate Services works towards organizational efficiency and develops tools to improve and enhance interactions between residents and their local government. Key relationships include working with senior levels of government, Indigenous and First Nations governments, as well as government agencies, such as the North Vancouver School Board. Digital and Information Technology Services supports the organization through activities such as service design and business process reviews and applying appropriate technologies in support of initiatives such as geospatial asset management, automation, and cybersecurity risk management. Additionally, Corporate Services, together with the CAO's office, also has management oversight on North Shore Emergency Management, reflected under the protective services section in this workbook, and leads the Accessibility Plan for the District.

Climate Action, Natural Systems and Biodiversity works collaboratively with District departments to advance the District's climate action and biodiversity initiatives and to pursue opportunities to lead change and innovation in the environmental field.

Finance focuses on building a strong foundation inclusive of financial resilience, business planning and analysis, decision support, procurement, and risk management including advisory services supporting Council and District management. Finance plans, monitors and reports on financial matters ensuring accountability and transparency in all District business.

Other Provisions can include amounts for outstanding labour contract settlements, and risk-based contingencies that support rapid response during major events such as emergencies or disasters. Due to the nature and timing of negotiated labour contract settlements and the nature of events, emergencies or disasters, there can be significant variation in these provisions from year to year. **Debt Servicing Costs** support

the renewal of existing assets and the acquisition of new assets, when supported by a business case. The District uses debt strategically to ensure major capital expenditures can be undertaken when needed. Current debt servicing costs support the Lynn Valley Village, Delbrook Community Centre, North Vancouver Tennis Centre, Maplewood Fire and Rescue Centre. Debt servicing costs will also support expanding the Active Transportation Network and new Artificial Turf Fields, as well as self-funded operations such as Northlands Golf Course over this five-year plan.

The **Facilities Department** provides oversight of the asset management and proper stewardship of District-owned buildings and provide project management services for major building projects. The department also provides a range of facility management services, including operations and maintenance of key corporate buildings and operations and management support for other District-owned buildings. The inventory of District-owned buildings consists of approximately 105 buildings such as District Hall, the Operations Centre, community recreation centres, libraries, fire halls, park buildings, cultural facilities, and community buildings and has a replacement value of over \$859 million.

Costs related to facility and fleet services are allocated to the services consuming those resources.

Service Highlights

Corporate Services

- Continually enhance community engagement and services.
- Increase internal staff capacity through training, education and professional development
- Embed corporate values in the organizational culture and strengthen staff engagement.
- Maintain the employer of choice designation.
- Implement the District's Accessibility Action Plan and Implementation Plan.
- Explore the future of work and non-traditional work arrangements including remote work, digital platforms, a flexible, hybrid workforce and space planning, and access to services for residents. Improve coordination and communication amongst First Nations and local governments on North Shore.
- Implement municipal-specific Calls to Action from TRC including 'Pathways to Reconciliation' from the Federation of Canadian Municipalities.
- Advance municipal-specific recommendations of the Truth and Reconciliation Commission.
- Apply United Nations Declaration on the Rights of Indigenous Peoples as framework for reconciliation.
- Create referrals strategy and consider a tri-municipal liaison support.
- Implement the Relationship Protocol Agreement with səliłwətał (Tsleil-Waututh) Nation.
- Strengthen infrastructure, cybersecurity, and business continuity within core IT systems and throughout the organization and our partners.
- Improving & enhancing opportunities for residents to access and navigate services on dnv.org.

- Implement SharePoint & Records Management policies (Complete implementation of modern records and information management system, supporting collaboration across the organization).
- Implement enterprise Engineering infrastructure maintenance management system to increase efficiency, reduce risk, and improve service levels.

Climate Action, Natural Systems and Biodiversity

- Continue to demonstrate corporate leadership in reducing emissions and implementing sustainable practices.
- Develop and implement priority projects, policies, and bylaws and pursue opportunities for leadership and innovation.
- Develop a Nature and Biodiversity Strategy to protect, restore, and enhance ecosystem health in the District.
- Implement the Community Energy and Emissions Plan (CEEP) including low carbon buildings, low carbon transportation, and zero waste programs and policies.
- Strengthen the District's resilience to climate change by implementing the District's Climate Change Adaptation Strategy and related initiatives.

Finance

- Update the District's 10-year Rolling Financial Plan, establishing service level targets within the financial limits of the municipality and supporting progress towards community goals.
- Continue working on Municipal Finance Reform through Metro Vancouver, GFOABC, UBCM, and FCM and report annually on results.
- Provide input into Metro Vancouver's Long-term Financial Plan and review of financial policies through the Regional Finance Advisory Committee (RFAC).
- Update development finance bylaws based on updates to the Official Community Plan, Zoning Bylaw, and anticipated Inclusionary Zoning Bylaw.
- Introduce a municipal grant program for affordable housing, replacing the current practice of waiving charges and acting as the District's financial contribution towards increasing the supply of social and supportive housing.
- Produce a State of the Assets Report and update the Asset Management Strategy and related finance policies.
- Update the Utility Rate Study and identify options for adjustment to ensure equity between the District's customer classes.
- Work with the Province and the Port of Vancouver to reduce port property tax inequities and better support businesses.
- Update the District's Property Tax Strategy.
- Develop a resourcing strategy to address capital cost premiums on the North Shore.
- Implement a new financial planning and budgeting system.

- Introduce a Corporate Risk Management Policy to improve oversight on strategic and operational risks.
- Introduce a Sponsorship Policy as to enhance the provision of municipal services and facilities.

Facilities

- Engage senior decision makers on developing a Strategic Facilities Master Plan
- Plan facility upgrades to improve community resilience during climate events and natural disasters (e.g., extreme heat events, poor air quality, storm events) by implementing the Climate Ready Municipal Buildings Policy.
- Refurbish, renew, and replace existing District buildings in ways that reduce energy and emissions, improve accessibility, and support service levels to the community.

Financial Information (000s)

Highlights - Operating

Governance & Administrative	2024 Budget	2025 Budget	Y:Y
Revenue			
Allocations	3,427	3,496	69
Government Grants	408	352	(56)
Investment Income	3,480	3,480	-
Penalties & Interest on Taxes	1,128	1,185	56
Sales, Fees, and Other User Charges	1,271	1,957	686
Total Revenue	9,714	10,470	755
Transfers from Reserves	6,216	7,565	1,348
Source of Funds	15,931	18,034	2,104
Costs			
Corporate Services	11,147	12,589	1,442
Executive Services	577	599	22
Finance Services	5,180	5,147	(32)
Climate, Nat. System & Biodiversity	1,811	1,777	(34)
Mayor and Council	2,239	2,218	(21)
Other Support Svcs & Provisions	4,490	7,825	3,335
Operating Initiatives	1,320	600	(720)
Total Operating Costs	26,764	30,755	3,991
Debt Service	3,061	5,357	2,296
Transfers to Reserves	23,804	24,482	678
Use of Funds	53,629	60,594	6,964
Tax Levy	37,699	42,560	4,861
% Costs recovered by Revenue	29.7%	29.8%	0.1%

Corporate Services are investing in citizen/customer-focused services and core technology systems to enhance user experiences, improve project delivery, support data-driven decision making, and strengthen cybersecurity. These improvements create efficiencies across the organization. Additional resources are also included to strengthen the legal counsel team.

Climate, Natural Systems and Biodiversity is resourced to support the adaptation strategy, climate action plan delivery, implementation of the District's green building policies, and other priority projects to reduce emissions and advance climate resilience in District operations and the broader community.

Mayor and Council includes resources for Clerks temporary staffing in 2024.

Other services and provisions include Facilities and Fleet sections as well as corporate insurance, general government and related operating initiatives. 2025 Provisions include \$1.8m contingency for the timing of the

proposed operating adjustments, in addition 2024 Provisions included \$0.9 million in saving adjustments, such as vacancies, that have now been aligned with their corresponding services in 2025.

New debt for the Maplewood Fire and Rescue Centre, with additional debt anticipate in the outer years of the five-year plan for the artificial turf fields and active transportation.

Highlights – Capital

Governance & Admin	Cost	Funding		
	2025 Budget	District	Develop/ Private	Grants/ Others
Applications & Hardware	2,460	2,460	-	-
Contingency	1,385	1,385	-	-
Operations Facilities & Equipment	9,296	9,296	-	-
Overhead	1,433	1,433	-	-
Total	14,574	14,574	-	-

The \$14.6 million capital funding includes \$3.5 million in new capital and \$11.1 million to maintain existing capital. New capital funding includes:

- Applications & Hardware – Cyber security projects \$150,000
- Capital Plan Contingency – Provision for unplanned changes to scope and escalation in costs due to delays \$1.4 million
- Operations Facilities & Equipment – Operations Centre redevelopment \$1.8 million

Note: Many projects are delivered over multiple years. The five-year capital detail section approved on January 27, 2025 provides a more complete view of these works, including prior year amounts. Please refer to dnv.org/budget for the approved capital plan.

General Reserves

Financial Information (000s)

General Reserves	2024 Budget	2025 Budget	Y:Y
Revenue			
Developer Contributions	14,812	14,236	(576)
Investment Income	4,989	3,804	(1,186)
Total Revenue	19,802	18,040	(1,762)
Transfers from Reserves			
Existing Capital	56,066	57,995	1,929
Land & Housing	2,400	4,650	2,250
New Capital & Initiatives	7,257	12,515	5,258
Growth Management	27,552	7,917	(19,635)
Operating & Risk Reserves	353	1,333	980
Total Transfers from Reserves	93,629	84,411	(9,218)
Interfund Transfers (between funds)	72,306	48,599	(23,707)
Borrowing	-	-	-
Source of Funds	185,737	151,049	(34,688)
Transfers to Reserves			
Existing Capital	47,421	42,453	(4,968)
Land & Housing	21,922	3,601	(18,321)
New Capital & Initiatives	6,040	5,453	(587)
Growth Management	17,469	15,131	(2,338)
Operating & Risk Reserves	-	-	-
Total Transfers to Reserves	92,853	66,638	(26,214)
Interfund Transfers (between funds)	92,884	84,411	(8,473)
Use of Funds	185,737	151,049	(34,688)
Tax Levy	-	-	-

Highlights

Reserves are the primary funding source for investments in capital and strategic initiatives.

Existing Capital reserves support sustainable service delivery and maintain the District's assets in a state of good repair.

Land and Housing reserves preserve and enhance the value of District lands and support the District's share of social and supportive housing projects. Income earned from real property is transferred to the Land Income Reserve to support future investments in land. 2024 includes a one-time transfer of Community Amenity Contributions Reserve fund to the Housing Reserve fund.

New Capital and Initiatives reserves support community priorities including investments in transportation and mobility, community health and safety, and climate action.

Growth management includes developer contributions to fund projects that maintain or improve service levels as the community grows, and tax growth from development, which is set aside in the Tax Growth Reserve to smooth future impacts on services. Any projected surplus in this reserve over the five-year period of this plan may be reallocated to capital priorities, reducing the estimated funding gap in this plan.

Supplemental information

Five-Year Capital Details

The five-year capital detail section approved on January 27, 2025 provides a more complete view of these works, including prior year amounts. Please refer to dnv.org/budget for the approved capital plan.

2025 Capital Reserve Fund Appropriations

(\$ thousands)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			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	General Surplus
NEW CAPITAL AND INITIATIVES															
Affordable Housing															
Social Housing															
Affordable Housing DNV Land	4,650	-	-	-	-	4,650	-	-	-	-	-	-	-	-	-
Civic Facilities and Equipment															
Operations Facilities & Equipment															
Fleet Addition	624	-	-	-	-	-	504	120	-	-	-	-	-	-	-
Operations Centre Expansion	1,874	1,105	-	-	-	-	-	-	-	-	-	-	769	-	-
Climate Action															
Adaptation															
Biodiversity	200	-	-	-	-	-	-	-	200	-	-	-	-	-	-
Channel Upgrade	150	-	-	69	-	-	-	-	-	15	-	66	-	-	-
Culvert & Debris Upgrades	1,779	-	-	1,538	-	-	-	-	-	176	-	64	-	-	-
Forest Resiliency	1,122	-	-	-	-	-	-	972	-	-	-	-	-	150	-
Community Facilities, Arts & Culture															
Community Facilities															
Recreation Strategies	99	-	-	-	-	-	-	99	-	-	-	-	-	-	-
Library, Archives & Exhibits															
Capilano Library Upgrade	1,417	1,057	-	-	-	-	-	-	-	-	360	-	-	-	-
Parkgate Library	35	26	-	-	-	-	-	-	-	-	9	-	-	-	-
Parks and Open Spaces															
Community Parks															
Community Parks - District wide	333	-	-	-	-	-	-	330	-	3	-	-	-	-	-
Community Parks - Lions Gate	280	-	-	-	-	-	-	3	-	278	-	-	-	-	-
Community Parks - Lynn Creek	385	-	-	-	-	-	-	4	-	381	-	-	-	-	-
Park Fleet Addition	1,104	-	-	-	-	-	-	1,104	-	-	-	-	-	-	-
Sports Court Upgrade	221	75	-	-	-	-	-	146	-	-	-	-	-	-	-
District Level Parks															
Cates Park Facility Expansion	3,056	-	-	-	-	-	-	-	-	361	-	-	2,695	-	-
Cates Park Shoreline Restoration	1,768	-	-	-	-	-	-	-	-	-	-	-	-	1,768	-
Paid Parking In Parks	100	-	-	-	-	-	-	-	-	-	-	-	100	-	-
Neighbourhood Parks															
Neighbourhood Parks - LGTC	1,700	-	-	-	-	-	-	-	-	-	-	1,700	-	-	-
Sport Fields															
Handsworth ATF	470	-	-	-	-	-	-	-	-	-	34	-	305	131	-
Inter River Park ATF	655	271	-	-	-	-	-	77	-	85	-	26	57	139	-
Public Safety															
Fire & Rescue															
Fire Equipment Addition	295	-	-	-	-	-	-	295	-	-	-	-	-	-	-
Fire Hall #4	1,210	-	-	-	-	-	-	-	-	-	110	-	1,100	-	-
Fire Hall #5	1,500	-	-	-	-	-	-	-	-	419	-	-	1,081	-	-
Maplewood Fire & Rescue Centre	210	-	-	-	-	-	-	-	-	-	-	-	210	-	-
Minor Fire Facility & Equipment	46	-	-	-	-	-	-	46	-	-	-	-	-	-	-

2025 Capital Reserve Fund Appropriations (\$ thousands)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			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	General Surplus
Technology															
Applications & Hardware															
Corporate Hardware Additions	50	-	50	-	-	-	-	-	-	-	-	-	-	-	-
Cyber Security	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation															
Active Transportation															
Cycling - Edgemont- Lions Gate	112	-	-	-	-	-	85	-	-	26	-	-	-	-	-
Cycling - LionsGate - CNV	50	-	-	-	-	-	19	-	-	6	-	-	-	25	-
Cycling - LVTC - LCTC (East)	1,000	-	-	-	-	-	437	-	-	76	-	-	-	487	-
Cycling - Lynn Creek to CNV	10	-	-	-	-	-	2	-	-	0	-	-	-	8	-
Cycling - Marine Dr (EB)	965	-	-	-	-	-	179	-	-	-	-	-	-	786	-
Cycling improvement	50	-	-	-	-	-	45	-	-	5	-	-	-	-	-
LVTC - LCTC Bike Route West	26	-	-	-	-	-	15	-	-	-	-	-	-	10	-
LVTC to Lynn Headwaters Park	2,000	-	-	-	-	-	1,852	-	-	149	-	-	-	-	-
Mtn. Highway: Arborlynn - Highway 1	424	-	-	-	-	-	-	-	-	-	-	-	-	424	-
Safe Routes to School	50	-	-	-	-	-	46	-	-	4	-	-	-	-	-
Sidewalks Capilano	1,087	-	-	-	-	-	978	-	-	109	-	-	-	-	-
Sidewalks Lynn Valley	125	-	-	-	-	-	113	-	-	12	-	-	-	-	-
Sidewalks Seymour	490	-	-	-	-	-	144	-	-	16	-	-	330	-	-
Spirit Trail (Eastern Segment)	2,373	-	-	-	-	-	-	-	-	208	-	-	623	1,543	-
Traffic Safety	200	-	-	-	-	-	180	-	-	20	-	-	-	-	-
Urban Trails - Inside Town Centres	500	-	-	-	-	-	-	-	-	-	-	500	-	-	-
Roads & Bridges															
LED Street Lights	400	200	-	-	-	-	200	-	-	-	-	-	-	-	-
Road Safety and Monitoring	980	-	-	-	-	-	464	-	-	516	-	-	-	-	-
Vehicle Bridges Edgemont Over	34	22	-	-	-	-	9	-	-	3	-	-	-	-	-
Vehicle Bridges Over Mackay Creek	350	216	-	-	-	-	99	-	-	35	-	-	-	-	-
Transit															
Transit Stops	200	-	-	-	-	-	167	-	-	18	-	-	-	15	-
Utilities															
Solid Waste															
Solid Waste Improvements	300	-	-	300	-	-	-	-	-	-	-	-	-	-	-
Storm Water Utility															
Drainage Upgrades	3,479	-	-	3,134	-	-	-	-	-	344	-	-	-	-	-
Utility Mains															
Culvert & Debris Upgrades	500	-	-	451	-	-	-	-	-	50	-	-	-	-	-
Sewer Inflow & Infiltration	1,151	-	-	275	-	-	-	-	-	-	-	-	-	876	-
Storm Main Upgrade & Expansion	1,190	-	-	591	-	-	-	-	-	599	-	-	-	-	-
UT - PRV Stations Upgrade & Expansion	800	-	-	720	-	-	-	-	-	80	-	-	-	-	-
Contingency															
Contingency	1,385	785	100	-	-	-	200	-	-	-	-	300	-	-	-
New Capital and Initiatives Total	45,714	3,907	150	7,079	4,650	5,738	3,195	200	3,994	513	2,656	7,270	6,362	-	-

2025 Capital Reserve Fund Appropriations (\$ thousands)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			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	General Surplus
EXISTING CAPITAL															
Civic Facilities and Equipment															
Operations Facilities & Equipment															
DNV Hall	2,351	2,351	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Services Renewal	4,280	-	4,280	-	-	-	-	-	-	-	-	-	-	-	-
Operations Centre Renewal	791	791	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities, Arts & Culture															
Community Facilities															
Parkgate CRC Mech Upgrade	14	14	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Equipment Renewal	165	165	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Facilities Renewal	2,252	2,252	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology Renewal	262	232	30	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives & Exhibits															
Library Collection ReRenewal	697	697	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology Renewal	78	78	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Equipment Renewal	105	105	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art & Heritage															
Public Art Annual Program	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management															
Emergency Response Facilities															
NSEMO Capital	70	-	70	-	-	-	-	-	-	-	-	-	-	-	-
Lands and Real Estate															
Other Lands															
Lynn Valley Village Renewal	3,274	-	-	-	-	-	-	-	-	-	-	-	3,274	-	-
Overhead															
Overhead															
Corporate Project Overhead	1,433	1,433	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks and Open Spaces															
Community Parks															
Parks buildings renewal	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf buildings renewal	1,600	-	-	-	-	-	-	-	-	-	-	-	1,600	-	-
Public Golf Renewal	498	-	498	-	-	-	-	-	-	-	-	-	-	-	-
Urban Parkland Renewal	1,261	1,261	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks															
Cates Park Renewal	75	75	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Ecology Centre	600	540	-	-	-	-	-	-	-	-	60	-	-	-	-
Lynn Canyon Park Renewal	367	367	-	-	-	-	-	-	-	-	-	-	-	-	-
Maplewood Farm Renewal	335	335	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails															
Natural Parkland Renewal	1,205	1,205	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields															
Sport Fields Renewal	75	75	-	-	-	-	-	-	-	-	-	-	-	-	-
Windsor ATF	1,510	1,510	-	-	-	-	-	-	-	-	-	-	-	-	-

2025 Capital Reserve Fund Appropriations (\$ thousands)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			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	General Surplus
Public Safety															
Fire & Rescue															
Fire Equipment Renewal	1,545	1,545	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Facilities Renewal	475	475	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Vehicles Replacement	2,695	-	-	-	-	-	-	2,695	-	-	-	-	-	-	-
Police Services															
Police Facility & Equipment Renewal	1,340	1,340	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology															
Applications & Hardware															
Application Enhancements	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Systems Specialists	330	330	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware Refresh	680	-	680	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation															
Roads & Bridges															
Road Paving - Renewal	4,330	3,675	-	-	-	-	-	-	-	-	-	-	-	655	-
Traffic Operations Renewal	440	440	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities															
Overhead															
Sewer Project Overhead	527	-	-	475	-	-	-	-	-	52	-	-	-	-	-
Water Project Overhead	1,189	-	-	1,071	-	-	-	-	-	118	-	-	-	-	-
Storm Water Utility															
Major Culvert Replacement	326	-	-	173	-	-	-	-	-	153	-	-	-	-	-
Utility Mains															
Equipment - Utilities Renewal	150	-	-	135	-	-	-	-	-	15	-	-	-	-	-
Sewer Mains	2,600	-	-	2,343	-	-	-	-	-	257	-	-	-	-	-
UT - Lift Stations Renewal	1,790	-	-	1,613	-	-	-	-	-	177	-	-	-	-	-
UT - PRV Stations Renewal	1,000	-	-	901	-	-	-	-	-	99	-	-	-	-	-
UT - Pump Stations Renewal	2,059	-	-	1,855	-	-	-	-	-	204	-	-	-	-	-
UT - Water Reservoirs Renewal	850	-	-	766	-	-	-	-	-	84	-	-	-	-	-
Water Mains	5,850	-	-	5,271	-	-	-	-	-	579	-	-	-	-	-
Existing Capital Total	53,574	23,391	5,558	14,602	-	-	2,695	-	1,738	60	-	4,874	655	-	-
2025 Capital Budget	99,288	27,298	5,708	21,681	4,650	5,738	5,890	200	5,732	573	2,656	12,144	7,017	-	-

2025 Financial Plan - Service View

(\$ thousands)

	Community Services	Planning & Development	Transportation & Engineering	Protective Services	Governance & Admin	Tax Supported (A to E)	Utility Services	General Reserves	Total	Interfund Eliminations	Combined (Schedule A)
Non-Tax Revenue	24,565	23,454	12,164	4,888	11,590	76,661	94,595	8	171,263	-	171,263
Proceeds from Borrowing	5,526	3,274	953	2,391	-	12,144	-	-	12,144	-	12,144
Transfers In	26,905	17,751	22,289	8,557	85,256	160,757	64,162	-	224,920	(130,506)	94,414
Source of Funds	56,996	44,479	35,406	15,835	96,846	249,562	158,757	8	408,327	(130,506)	277,821
Operating Expenditures	55,448	18,784	13,176	58,190	30,755	176,353	75,702	-	252,055	-	252,055
Capital Expenditures	25,271	7,924	16,196	10,508	13,700	73,599	25,689	-	99,288	-	99,288
Debt Service	-	-	-	-	5,357	5,357	-	-	5,357	-	5,357
Transfers Out	14,390	18,251	18,354	1,703	87,892	140,589	57,367	8	197,964	(130,506)	67,458
Use of Funds	95,109	44,959	47,726	70,402	137,703	395,898	158,757	8	554,663	(130,506)	424,157
	38,113	480	12,320	54,566	40,858	146,336	-	-	146,336	-	146,336
Tax Levy	38,113	480	12,320	54,566	40,858	146,336	-	-	146,336	-	146,336
Balanced Budget	-	-	-	-	-	-	-	-	-	-	-

Revenue Disclosure Statement

Revenue from each Funding Source

The proportion of total revenue to be raised from each funding source in 2025 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 private and community benefits are funded through both user fees and municipal taxes.

Funding Source	% Revenues	
	2024	2025
Taxation	45.0%	44.4%
Sales, Fees and User Charges	41.0%	42.2%
Other Sources	12.5%	9.8%
Proceeds From Borrowing	1.5%	3.7%
TOTAL	100%	100%

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 2025, government grants are expected to decrease slightly, while developer contributions in the form of community amenity contributions and development cost charges are expected to increase.

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

Property Class	% Property Tax	
	2024	2025
Residential	72.0%	72.7%
Utilities	20.0%	0.2%
Major Industry	10.0%	9.7%
Light Industry	90.0%	0.9%
Business	16.2%	16.2%
Recreation	0.3%	0.3%
TOTAL	100.0%	100.0%

Property Tax Burden

The property tax burden for each property class is shown in the table on the left. The tax distribution detailed for 2025 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.

Permissive Tax Exemptions

Permissive tax exemptions represent approximately \$532,384 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

Amenity Cost Charges (ACC) are fees to be collected to ensure development pays for its impacts on amenities. New provincial legislation on development financing (Bill 46) defined eligible amenities, and includes facilities like community centres, recreation and sport centres, daycares, and libraries.

BCAS stands for BC Ambulance Service

BCP stands for Business Continuity Planning

Capital means capital maintenance, capital renewal, capital upgrades, and new capital.

Capital Maintenance means works to upkeep existing assets to fully realize the original anticipated service potential. Capital 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.

Capital Renewal means projects that 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.

Capital Upgrades means 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 and climate adaptation measures.

CEEP stands for Community Energy and Emissions Plan

Climate Adaptation means initiatives or actions in response to actual or projected changes in climate that reduce the effects of climate change on built, natural, and social systems and take advantage of potential opportunities. Examples include modifying building codes to account for future climatic conditions, constructing new buildings at higher levels to prevent damage from flooding events, building dikes and berms to account for rising sea, creek and river levels, increasing the resiliency of municipal infrastructure to handle severe storms, providing heat refuges during heat waves, and planting drought- and flood-tolerant tree species.

Climate Mitigation means reducing greenhouse gas emissions using policy, regulatory, and project-based measures. Also refers to measures that enable natural systems to naturally sequester greenhouse gases (e.g., preventing forested areas from being developed into urban cities). These actions prevent future climate change from happening so that fewer adaptation measures are needed by local municipalities. Examples include renewable energy programs, energy efficiency frameworks, and land-use policies.

CNV stands for City of North Vancouver

Community Amenity Contributions (CACs) are in-kind or cash contributions provided by developers. CACs are set out in Corporate Policy Manual (8-3060-2) to ensure the community obtains benefits from new development and provides opportunities to achieve community improvements and innovation through development.

Community Hubs are co-location of a range of publicly supported community programs and services in a central place. Places may include community centres, wellness/fitness facilities, arts facilities, libraries and education or other services. Community hubs allow residents to connect to a public facility close to their home. These hubs can offer integrated, innovative and client centred services including a variety of programs for residents of different ages and abilities. The ability to reach a wide variety of programs in a 'one stop shop' approach increases access and improves community connectedness and belonging.

Corporate Plan is a guiding tool for the organization that defines specific work that can be undertaken over a four-year period to help us achieve our community's vision and our corporate mission. Together with the Financial Plan, the Corporate Plan informs department and divisional work plans to deliver programs and services and meet the needs of the community we serve.

CoV stands for City of Vancouver

Development cost charges (DCCs) are fees 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). Through the new provincial legislation on development financing (Bill 46), development cost charges will now be applicable to facilities for fire protection, police, solid waste and recycling facilities.

DWV stands for District of West Vancouver

GHG stands for greenhouse gas

ICBC stands for Insurance Corporation of British Columbia

IVAC stands for Indigenous Voices Advisory Committee

MoTI stands for Ministry of Transportation and Infrastructure

Municipal Growth Framework is an initiative through the Federation of Canadian Municipalities (FCM), urging the federal government to properly fund the crucial next generation of infrastructure that Canadians will rely on.

MV stands for Metro Vancouver

New Capital means 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.

NSEM stands for North Shore Emergency Management

NSR stands for North Shore Rescue

NVDPL stands for North Vancouver District Public Library

NVRC stands for North Vancouver Recreation and Culture Commission

Official Community Plan (OCP) is a key strategic planning document that 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.

Operating is the day-to-day services required to make the existing asset available for use.

Operating Surplus Ratio is a measure of 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.

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

RCMP stands for Royal Canadian Mounted Police

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

Rolling Financial Plan, the 10-year rolling Financial Plan (10YRFP) is an investment strategy which incorporates impacts from the District's approved plans and strategies and forecasts a financial position based on a set of guiding principles, policies, assumptions and financial strategies. While the Official Community Plan describes

the service vision and guides all other plans, the 10YRFP confirms if there is adequate funding to achieve the vision and ensures the District is financially resilient.

Social Housing means housing that a government or non-profit housing partner owns and operates including Supportive Housing, Low Income Households and Low-to-Moderate Income Households. Additional Social Housing eligibility criteria may include different classes of persons with special needs such as seniors, families, youth, students, and people with accessibility challenges, or others needing subsidies.

Sustainable Service Delivery is a local government framework that ensures that 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.

UBCM stands for Union of BC Municipalities

Feedback

The District of North Vancouver is committed to an open and transparent process, offering opportunities for citizens and stakeholders to provide input into the budget. We welcome public feedback on the budget process throughout the year.

Here's how you can provide your feedback:

Email

budget@dnv.org

Write

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