DRAFT

2026 – 2030 Financial Plan

DISTRICT OF NORTH VANCOUVER

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Introduction

About the 2026-2030 Financial Plan (Budget)

On behalf of the District of North Vancouver, we present the 2026-2030 Financial Plan. This plan continues to advance Council's priorities, confirmed through its strategic planning process and prior planning cycles. It outlines plans to diversify revenue and reduce expenses while addressing affordability for the public. Some adjustments to service levels will be required over the duration of the plan due to reductions in costs. The plan balances affordability with near-term operating needs and long-term infrastructure and amenity investments. As financial information changes, this Budget remains responsive to emerging challenges and opportunities.

Near term actions within the District's control

As in 2025, 2026 remains a challenging year for municipal finances across the region. Just as the public faces financial pressures on household budgets, the municipality faces similar significant financial pressures. The District must pay more to maintain the same services, and unavoidable increases have arisen from elements such as local, national and international market pressures, new legislative requirements, collective agreements, climate impacts, and the needs of a changing community. Most cost increases are beyond municipal control, and the federal budget is still unclear on how municipalities will access the *Community Funding Stream* of the new *Build Communities Strong Fund*. The North Shore will also continue to face escalating costs from Metro Vancouver from both wet weather pricing introduced in 2024, and the price of the North Shore wastewater treatment plant. These are the difficult financial realities the municipality must confront.

Council's support of a 3.5% property tax rate is in response to affordability concerns from the public together with the community's expectation of necessary services. This requires operating adjustments to save $5 million in the near term: at this point, we expect the financial constraints will require a modest reduction in service levels for each year of the five-year plan. Later in 2026, staff will provide Council with information related to service levels, and possible sources of non-tax revenue, to aid Council in decision-making in the latter years of the plan to meet budget expectations. Adjustments to the capital plan are also reflected, primarily in the outer years of the five-year plan, to stay within current borrowing limits and reserve level.

The 2026 draft Financial Plan creates more certainty by focusing on what we can control and by preparing for what we cannot. It begins to address concerns around affordability, while continuing to address the infrastructure deficit and delivering services the community needs. The plan maintains a balanced budget, as required.

Advancing the community vision over time

Through consultation with the community about what matters most, 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 in September 2024 to hear directly from interested community members regarding the budget, including tax tolerance. Council continued to consider that feedback, and additional public input received since then, when they directed staff to prepare the 2026 Financial Plan outlining the financial means to advance the six Corporate Plan goals. Targeted financial resources over the next five years will, among others:

- provide more transportation choices for the community,
- prepare for Translink's Metrotown to North Shore Bus Rapid Transit line,
- address affordable housing needs,
- keep up with infrastructure renewal and reduce climate related risks,
- advance the Strategic Facilities Plan, and
- respond to increasing demands for services, such as in our parks and open spaces and in our emergency response capabilities.

Our work to foster a more resilient organization also continues. Although staff capacity will be constrained again this year, initiatives are underway to continue to build staff capacity over the long term to meet future service levels.

The next public survey is planned for early in the upcoming Council term. The results will inform financial decision-making throughout the term, including how the District moves toward a more sustainable financial path. The indicators below are critical to understanding the District's current financial position and identifying opportunities to strengthen its long-term financial health.

Financial Health Indicators

Tracking these financial health indicators will help guide the District toward a more sustainable financial future by:

- Maintain competitive tax rates to support economic development
- Manage municipal tax increases to protect affordability
- Preserve financial flexibility to manage capital demand and debt
- Ensure sustainable infrastructure funding to responsibly steward public assets
- Deliver on the community service vision by maximizing public value.

Indicator	2025 Baseline	Direction	10-year Target
Competitive tax rates	Most property classes are at or below the regional average	Caution	• Light industry class is reduced • All property classes are at or below the regional average *(2024 annual report, page 70)*
Average municipal property tax increase, last 10 years	3.8% *(regional average 4.6%)*	Stable	• Remain below the regional average, *(see table on page 16)* • Continue to deliver the important services and infrastructure the community expects
Flexibility to address future capital needs	Debt servicing as a % of property tax revenue. Peaks at 5.4% in 2031	Stable	• Debt servicing remains below 10% of ongoing revenue *(see chart on page 25)*
Sustainable infrastructure funding	Tax supported infrastructure funding totals $24 million per year	Caution	• Tax supported infrastructure funding is projected to reach $51.3 million in 10 years (2035 dollars) (see chart on page 33) • Any remaining funding gap will be addressed through alternative strategies.
Ability to achieve the service vision	As of 2024, the 10-year fiscal imbalance was estimated to exceed $350 million (2024 dollars)	Caution	• 10-year Rolling Financial Plan guides service, funding, risk and affordability decisions. • Fiscal imbalance reassessed following the OCP update in Q3 2026.

Adapting to evolving practices

At the February 3 workshop on Priorities and Budget, Council noted that reduced capacity and limited financial flexibility make it harder to achieve the service vision. Council had broad agreement that financial constraints highlighted the need for innovation to advance priorities.

How climate is impacting how we build [(development permit areas)](#)

This budget is intended to remain flexible and adaptable as work progresses. Priority will be given to advancing the 10-Year Rolling Financial Plan to enable the District to reassess the fiscal imbalance and make the adjustments needed to support the community vision over the longer term. Staff has been working on improving transparency during the budgeting process, and this work is expected to continue in the first two years of this financial plan.

Updates to the Official Community Plan and Zoning Bylaw anticipated by mid-year will guide future community growth and inform adjustments to the Capital Plan, development charges, and other components of next year’s Financial Plan, providing greater clarity on long-term options.

As in previous years, this budget includes the operations of the District of North Vancouver, the North Vancouver District Public Library, North Shore Emergency Management, the North Vancouver Recreation and Culture Commission, and the Museum and Archives of North Vancouver (MONOVA). 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 foundation to fund the Corporate Plan and realize the community’s vision.

To encourage public input, the budget process includes a virtual forum at DNV.org/budget where members of the public can pose questions and comments online.

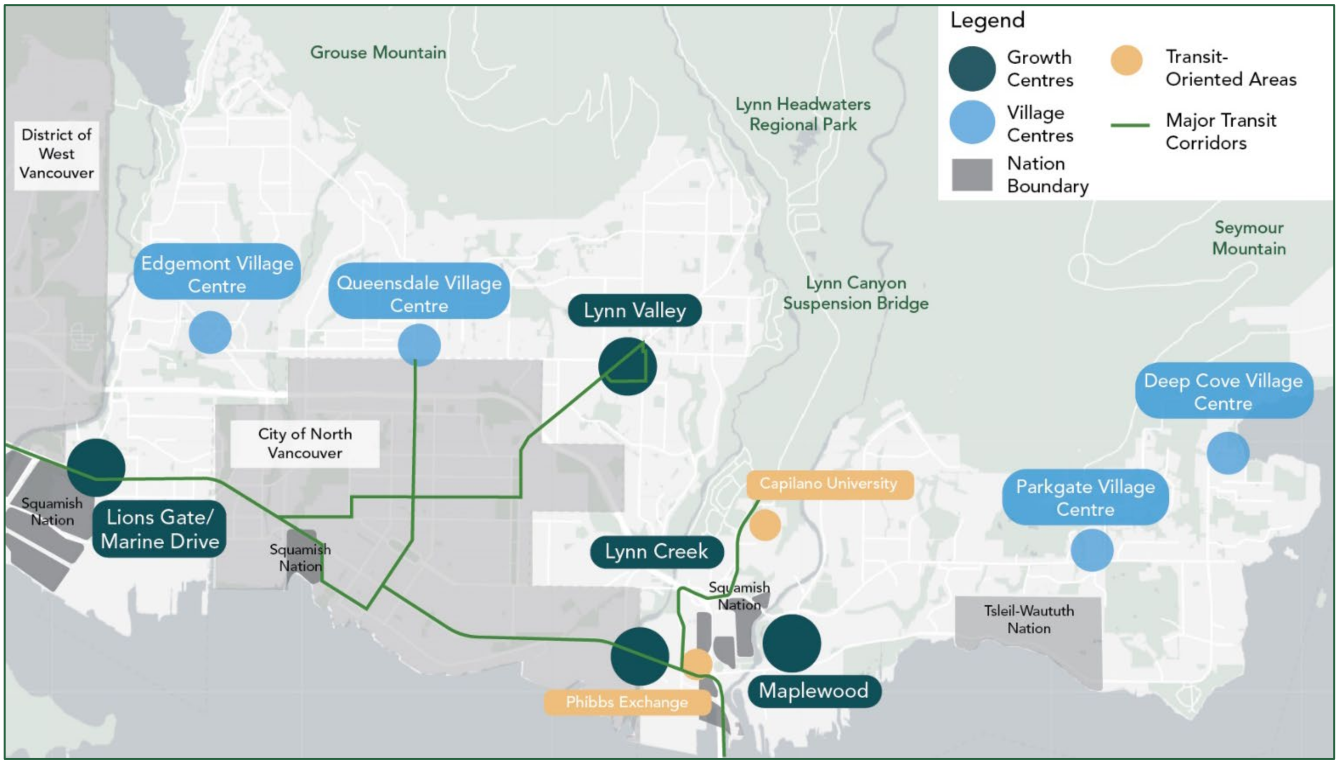
Mike Fox	**Rick Danyluk**
Chief Administrative Officer	General Manager, Finance and Chief Financial Officer

Community Profile

The District of North Vancouver is a rich and vibrant community with growth and development focused within its four centres – Lions Gate/Marine Drive, Lynn Creek, Lynn Valley, and Maplewood.

Together with smaller village centres – Edgemont, Queensdale, Parkgate, and Deep Cove – they provide residents with services and amenities to meet their daily needs.

The following pages provide key demographic and housing statistics that inform the 2026-2030 Financial Plan.



Demographics

88,168 residents (2021)

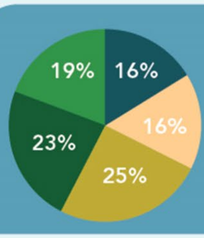
POPULATION

Source: Census 2021

97,845 residents (2025)

POPULATION ESTIMATES

Source: BC Statistics, 2025



AGE DISTRIBUTION

Source: Census 2021

HOUSEHOLD COMPOSITION	#	%
Couples with Children	11,535	35%
Couples without Children	8,270	25%
Single-Parent	2,625	8%
Multigenerational	915	3%
One-Person	6,750	21%
Other Census Housholds	2,600	8%
Total	32,700	

Source: Census 2021

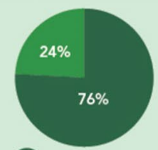
Housing Statistics

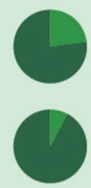
45% higher than MV — **$170,200** Average

31% higher than MV — **$123,000** Median

HOUSEHOLD INCOME

Source: Census 2021





RENTER HOUSEHOLDS

Source: Census 2021

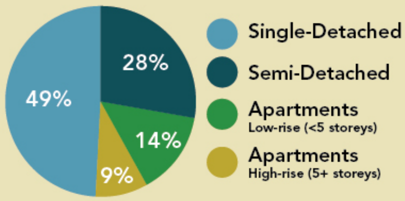
HOUSING COST	
Median Rent	
Studio	N/A
1-Bedroom	$ 2,500
2-Bedroom	$ 2,755
3-Bedroom	$ 2,551

Source: CMHC Rental Market Report, 2025

The median rent for all bedroom sizes has increased by 4.7% ($114) from $2,447 in 2024 to $2,551 in 2025.

* A household is said to be in 'Core Housing Need' if it would need to spend 30% or more of its total before-tax income to pay for alternative local housing in their community, and its current housing falls below at least one of the following standards: adequacy, affordability and suitability.

Housing Stock



DWELLING TYPES

Source: Census 2021

EXISTING HOUSING STOCK

Tenure	Number of Units
Ownership	35,567
Market Rentals	2,078
Social, Supportive & Coop	1,927
Total	39,572

Source: District of North Vancouver, December 2025

Employment

1,737
New Business Licenses Issued (2025)

6,631
Total Business Licenses Issued (2025)

BUSINESSES IN THE DNV

Source: District of North Vancouver, December 2025

48,010
Residents in the Workforce (2021)

WORKFORCE

Source: Census 2021

Development Progress Since 2011

The 2011 Official Community Plan (OCP) estimates capacity for approximately 10,000 net new housing units by 2031. 75-90% of new residential units should be located in the four key growth centres. Development progress since 2011 is shown in the graphic below. In December 2025, the District updated its Official Community Plan to reflect the 2024 Housing Needs Report and amended related policy statements to align with the revised OCP.

5,323
Units Built
- 3,730 Ownership
- 1,014 Market Rental
- 42 Below-Market Rental
- 537 Social and Supportive

3,229
Units Approved
- 962 Ownership
- 1,645 Market Rental
- 188 Below-Market Rental
- 434 Social and Supportive

1,448
Remaining

Source: District of North Vancouver, December 2025

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 2026 Budget contains the District's 3.5% property tax increase (2.0% to maintain services plus 1.5% to address the infrastructure deficit), utility rate increases, operating and capital budgets and service highlights of the Financial Plan. The total budget for 2026 is $432.3 million comprised of $269.4 million operating, $90.1 million capital, $5.2 million debt service and $67.8 million in contributions to reserves.

Public input to the budget will open on February 13, 2026, and closes March 02, 2026. Staff will compile a summary of the public's input for Council's consideration at its budget deliberations meeting March 09, 2026.

Balancing affordability and services in the near term

Endorsed by Council in 2024, the Financial Planning Framework prioritizes restoring budget balance over the near term (2025–2027) amid a challenging fiscal environment. The 2026 budget balances affordability through a low tax rate increase while still seeking to provide important community services. Modest reductions in services are unavoidable, though, in this constrained fiscal environment. Changes to protective services, collective agreement impacts and the increased cost to build and maintain infrastructure are driving a potential tax rate increase of 7.5%. Strategies such as:

- addressing the growing infrastructure deficit
- leveraging the changing work environment to find efficiencies
- creating more value out of District services and assets
- adjusting services to match demand and resources, and
- responding to senior government downloading

have been deployed to achieve a $5.09 million reduction in the operating budget and a property tax rate increase of 3.5%. These adjustments are reflected in the municipal services section of this workbook and Council will provide direction on these items during budget deliberations.

Financial Planning Framework	**Key strategies for 2026 Budget**
Maintain services as the community grows	Update the annual funding gap
Leverage opportunities and mitigate risks	1. Address the growing infrastructure deficit 2. Achieve additional efficiencies, given the changing work environment 3. Create more value out of District services and assets 4. Reduce and adjust services to match demand and resources
Advocate for senior government support and legislative changes	5. Respond to senior government downloading 6. Pursue changes to legislation (ongoing)
Improve understanding of the budget	Introduce new tools to highlight investments planned for the community
Set performance and affordability targets and report progress	Introduce key performance measures

The rising cost of infrastructure continues to compound the infrastructure deficit, 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 expected impacts of climate change are addressed will also continue to impact affordability beyond the 2026 budget.

Operating Budget Adjustments

	$ Impact
Address infrastructure deficit	349,000
Additional efficiencies	2,280,000
District services and assets value creation	974,000
Match service demand and resources	1,131,000
Senior government downloading	275,000
Total	**5,009,000**

Initiatives not pursued, or realized later than anticipated will need to replaced by alternatives to balance the 2026 operating budget

The 2026-2030 Budget provides resources to navigate through these challenging times while continuing to advance Council's strategic goals as outlined in the Corporate Plan. If Council were to continue the current approach of maintaining tax increases at general inflation + 1.5% for infrastructure as forecast below, further reductions to services will be required.

	2025	2026	2027	2028-2030
Operations	8.0%	6.0%	4.1%	3.1%
Infrastructure deficit	1.0%	1.5%	1.5%	1.5%
Starting point to maintain services	9.0%	7.5%	5.6%	4.6%
Adjustments to achieve mandate	-3.5%	-4.0%	-2.1%	-1.1%
Property Tax Increase	**5.5%**	**3.5%**	**3.5%**	**3.5%**

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 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

Highlights of strategic investments included in the 2026-2030 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:

- Safer active transportation choices for people that connect key centres and destinations ($35 million). Including new cycling and multi-modal infrastructure to continue building the backbone of connecting town centres and key destinations across the District, and expanded pedestrian infrastructure.
- Improvements to neighborhood streets, street infrastructure renewal and upgrades to vehicle bridges ($49 million).
- Coordination with regional transportation initiatives, including TransLink's Metrotown to North Shore Bus Rapid Transit planning, and identifying transportation needs driven by new housing legislation (provisions within 5-year capital plan).
- Creating a holistic transportation plan for the District that develops new policy that responds to the current and future mobility and safety needs of the community (in base budget).

Address the housing crisis and the community's housing needs

Strategic Investments:

- Provisions for affordable housing partnerships including social housing at East Keith, Lillooet West and Riverside Drive ($24.8 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) ($1.5 million).

Achieve a balanced and fair economy

Strategic Investments:

- Continue to implement the Economic Development Strategy and enhance business engagement and outreach (in base budget).

Lead in climate emergency action and environmental management

Strategic Investments:

- Risk reduction through forest resiliency work, hazard tree removal, Whey-ah-Wichen / Cates Park shoreline restoration, geohazard and wildfire mitigation programs ($12.5 million).
- Public charging stations in key locations to support the transition towards electric vehicles and reduce emissions ($2.1 million).

Foster community wellbeing, culture, and safety

Strategic Investments:

- Improvements to community spaces such as libraries, community recreation centres, public art, and parks ($30.1 million) including feasibility and scoping for the renewal, expansion or replacement of existing community recreation centres in Lynn Valley and Seymour areas. Implementation of projects prioritized in the Strategic Facilities Plan, including near-term work on fire, library, and parks facilities ($36 million).
- New artificial turf fields at Inter River Park and Handsworth Secondary School, and conversion of a gravel field to turf ($13.7 million).
- Replacement and expansion of Firehall #5 in Lions Gate/Lower Capilano and Fire ladder truck replacement ($33.1 million).
- The new Harry Jerome Community Recreation Centre, built by the City of North Vancouver, is expected to open in 2026; the new centre is designed to meet the priorities and needs of the growing North Vancouver community ($740 thousand per year for the District's share of the incremental operating budget).
- Increased risk assessment and management of hazard trees ($250 thousand per year)
- Additional funding to operate and maintain new park assets, such as Inter River Park Artificial Turf Field, Belle Isle Park, and Lions Gate Plaza, and other high-priority landscapes. This ensures operating budgets support the ongoing maintenance of our assets ($455 thousand per year).

Foster a resilient organization

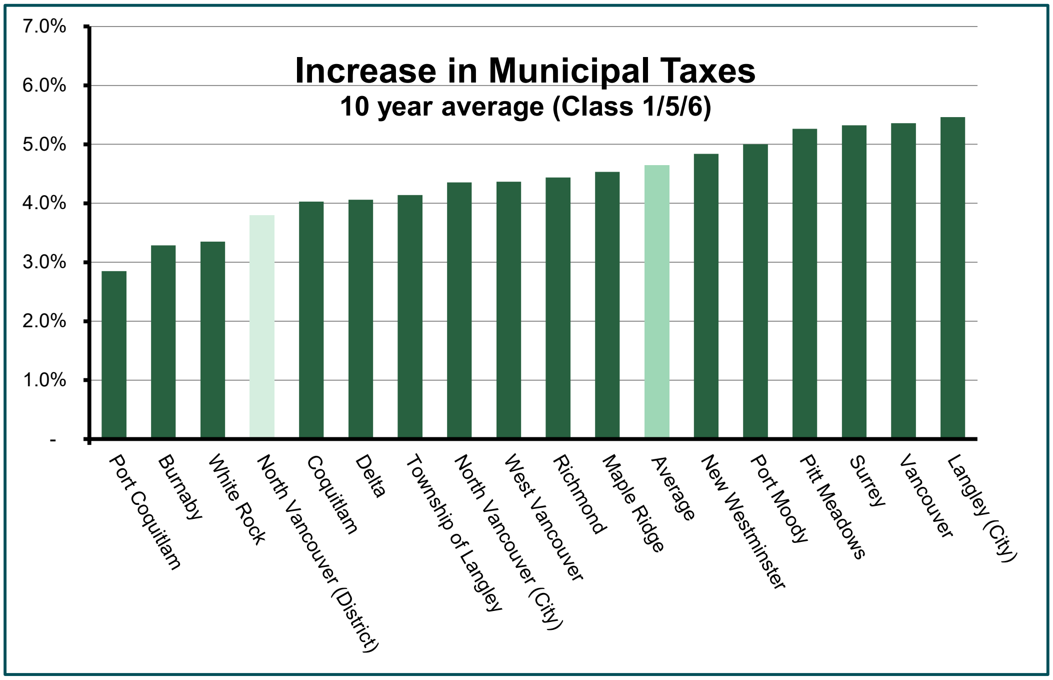
Strategic Investments:

- Ongoing investments in the District's digital transformation include streamlining work and providing opportunities for residents to complete transactions, request services, access information and share their thoughts online ($17.3 million) and system, application and process modernization, automation and data management. Investments in training programs to support continued efforts to retain and attract talent (in base budget).
- Strengthening of the legal counsel team to help address risk and the growing complexity of legal matters ($680k, over 5 years).
- Time-limited resources within the Accounting team to address mandatory disclosures, new reporting requirements and align processes with emerging best practices ($300k, over 2 years).

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 the taxpayers can bear.

In establishing municipal tax rates, costs and other sources of revenue are carefully reviewed. 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. Until recent years, this approach has also been effective at maintaining services. However, recent cost pressures and the desire for an affordable tax rate are expected to result in service reductions over the next five years.

The 2026 Budget reflects an overall property tax increase of 3.5% or $102 on the average residential home, including 1.5% to address the infrastructure deficit.

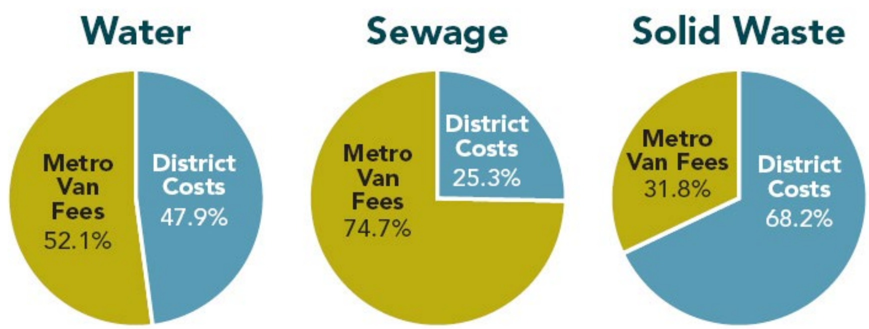
Change over 2025		Average Residential Home	Median Business Property
Property Tax Increase	**3.5%**	**$ 102**	**$ 268**
Protective Services	2.9%	$ 85	$ 222
Other Services	3.1%	$ 90	$ 237
Infrastructure Deficit	1.5%	$ 44	$ 115
Target Savings	-4.0%	$ (117)	$ (306)

Utility Fees

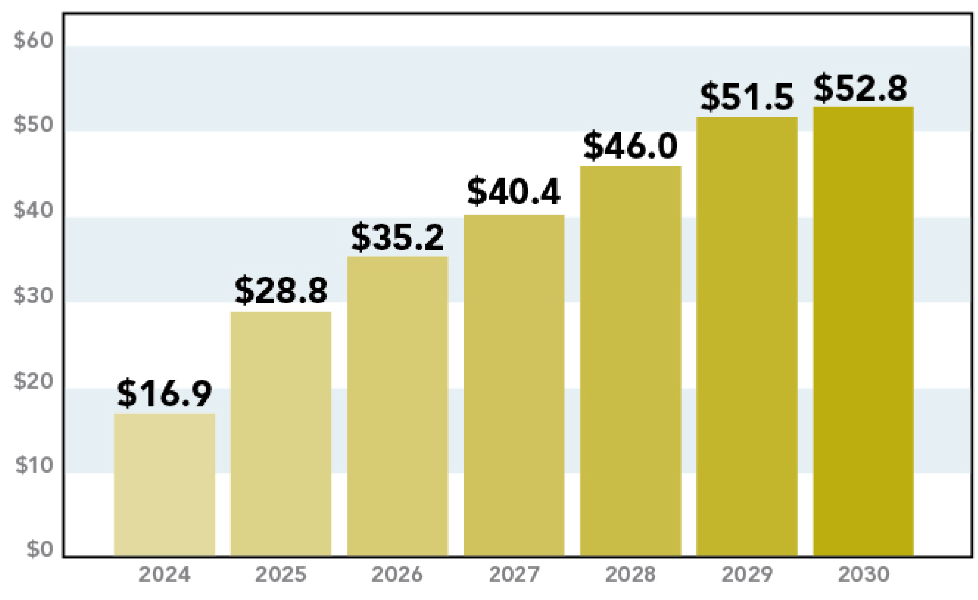
The 2026 utility fees include a combined rate increase of 7.4% for single family homes and 7.8% for multi-family homes.

Change over 2025		Average Single Family Home
Utility Fees (Combined)	**7.4%**	**$ 178**
Water	3.5%	$ 32
Sewer and Drainage	11.5%	$ 129
Solid Waste	4.6%	$ 17

The District of North Vancouver 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.



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 2026 is estimated at $35.2 million – an increase of $6.4 million (22%) over the 2025 levy of $28.8 million. This levy is projected to grow to $52.8 million by 2030, an increase of 183% over the 2025 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. Approximately $16.8 million will



DNV portion of North Shore Sewerage Area Liquid Waste Levy (millions $)*

be withdrawn from District reserves between 2026 to 2029 and applied to the District portion of utility charges to keep rate increases as low as possible.

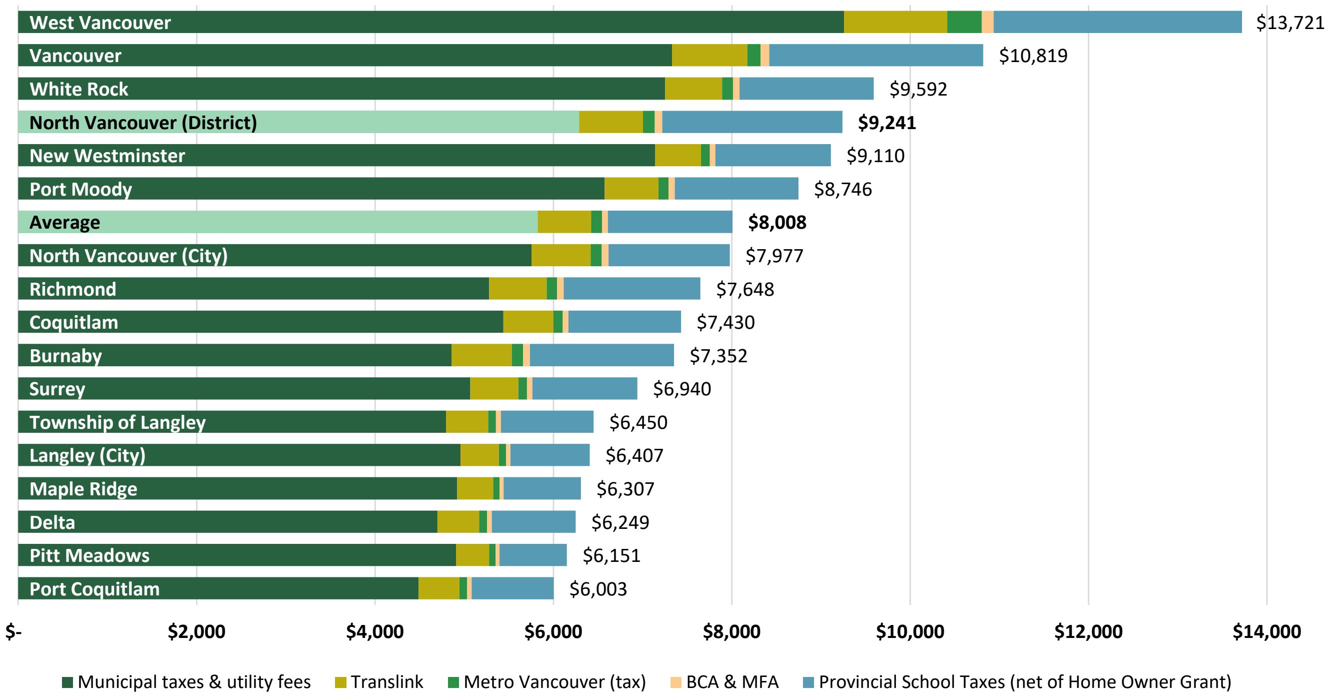
North Shore Wastewater Treatment Plant

The District continues to explore all avenues available regarding the significant cost overruns at Metro Vancouver's North Shore Wastewater Treatment Plant. We are actively seeking additional information regarding the escalating costs and will keep the community informed as more details become available.

Total Property Taxes and Utility Fees

The following chart compares the 2025 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. Rising utility charges from Metro Vancouver are expected to move the North Shore municipalities closer to the top of this chart by 2029.

2025 Property Tax (including OTAs) & Utility Fees for Median SFD



OTA = Other Taxing Authorities, BCA = BC Assessment, MFA = Municipal Finance Authority

Capital Plan Funding

Staff continue to prioritize existing infrastructure while carefully balancing the need for new amenities and infrastructure investments with available funding, strategic priorities, and the requirement to maintain minimum reserve fund levels in this constrained fiscal environment.

The Capital Plan totals $513.8 million over the next five years with $281.8 million in new capital and $231.9 million in existing capital. More than half of the plan is funded by Existing Capital reserves ($287.1 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 ($34 million), Land and Housing reserves ($25.5 million), developer and private contributions ($110 million), government grants ($17 million), and borrowing ($40 million).

Increasing construction costs and the transportation challenges for contractors to access the North Shore all influence the District's ability to deliver capital projects within established budgets and anticipated timelines. The timing of developer contributions is also considered within the plan, along with any necessary strategies to move projects forward or backwards 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 is no certainty that this sustained increase in securing external grant funding will continue.

Five Year Financial Plan

($ thousands)

	2025	2026	2027	2028	2029	2030
Revenue						
Taxation	146,336	152,899	159,113	165,594	172,398	179,439
Sales, Fees, and Other User Charges	138,260	149,787	157,245	178,117	190,588	194,533
Developer Contributions	14,236	14,236	32,831	33,566	34,318	30,724
Grants and Other Contributions	6,565	6,346	6,086	9,558	4,068	4,258
Investment Income	7,284	7,884	7,865	8,279	8,398	8,969
Penalties & Interest on Taxes	1,185	1,250	1,312	1,378	1,447	1,519
Total Revenue	313,866	332,402	364,453	396,493	411,217	419,442
Proceeds from Borrowing	12,335	8,067	14,604	10,121	7,072	278
Appropriations from:						
Operating Reserves	23,072	12,908	9,188	5,341	4,345	7,565
Capital and New Initiatives Reserves	91,018	79,057	112,659	95,981	98,845	89,569
Total Reserve Appropriations	114,090	91,964	121,847	101,322	103,190	97,134
Source of Funds	**440,292**	**432,433**	**500,904**	**507,936**	**521,478**	**516,854**
Operating Expenditures						
Community Services	56,907	59,057	60,270	61,686	62,864	64,153
Planning and Development	20,426	19,573	19,559	20,096	20,656	21,100
Protective Services	58,835	61,026	62,951	64,922	66,943	68,425
Transportation and Infrastructure	13,943	13,710	13,340	13,620	14,060	14,381
Utilities	76,101	83,822	90,880	98,406	106,362	110,016
Governance and Admin	32,346	32,176	26,373	24,890	24,014	23,383
Total Operating Expenditures	258,558	269,362	273,372	283,621	294,899	301,457
Capital Expenditures	110,102	90,110	126,402	110,056	102,184	85,022
Debt Service	5,357	5,148	7,551	7,064	8,022	8,762
Contributions to:						
Operating Reserves	-185	467	496	5,491	5,932	512
Capital and New Initiatives Reserves	66,461	67,346	93,082	101,705	110,441	121,101
Total Contributions	66,276	67,813	93,578	107,196	116,374	121,614
Use of Funds	**440,292**	**432,433**	**500,904**	**507,936**	**521,478**	**516,854**

Five Year Capital Plan

($ thousands)

	PLAN						5 YR Total
	2025	2026	2027	2028	2029	2030	
Expenditures							
Active Transportation	9,628	2,636	4,745	13,961	7,622	6,239	35,203
Roads & Bridges	6,534	6,530	11,984	16,284	6,930	7,310	49,038
Transit	200	950	10,413	10,224	15,235	15,247	52,069
Affordable Housing	4,650	6,160	8,085	5,500	2,503	2,503	24,750
Other Capital	10,910	3,895	5,839	2,580	2,840	2,975	18,129
Climate Action	3,528	2,475	6,347	1,101	684	1,210	11,817
Utilities	23,760	20,529	25,983	22,259	22,675	22,262	113,708
Child and Seniors Care	-	-	740	740	740	740	2,960
Comm Facility, Arts & Culture	4,963	8,817	6,250	4,975	5,475	4,619	30,136
Parks and Open Spaces	23,830	23,154	14,955	5,556	15,780	4,982	64,428
Public Safety	10,156	6,202	11,633	11,426	9,033	794	39,087
Civic Facilities and Equipment	9,354	6,780	16,515	12,305	8,742	10,831	55,173
Technology	2,588	1,982	2,913	3,144	3,927	5,310	17,276
Total Capital Expenditures	**110,102**	**90,110**	**126,402**	**110,056**	**102,184**	**85,022**	**513,774**
Funding Sources							
Reserve Funds and Borrowing							
Infrastructure	29,710	28,525	40,275	32,159	28,417	26,439	155,815
Fleet and Equipment	5,038	7,127	6,114	4,257	9,086	7,252	33,836
Utilities	21,681	18,474	22,688	19,404	18,361	18,568	97,496
Lands and Housing	6,858	6,203	8,187	5,600	2,836	2,653	25,478
Transportation and Mobility	5,842	2,982	4,150	5,985	3,790	4,158	21,065
Community Health and Safety	2,873	1,462	579	577	594	394	3,605
Climate and Innovation	-	175	175	-	-	700	1,050
Surplus	5,192	100	100	100	100	100	500
Borrowing	12,335	8,067	14,604	10,121	7,072	278	40,142
Contributions from Others	-	-	-	-	-	-	-
Developer / Private	12,683	9,806	25,723	24,094	28,991	21,356	109,970
Grants/Other	7,889	7,189	3,807	7,759	2,938	3,124	24,817
Total Funding Sources	**110,102**	**90,110**	**126,402**	**110,056**	**102,184**	**85,022**	**513,774**

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 $24.8 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 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 function like savings accounts, used to accumulate funds from current revenues or other sources over time to fund priorities and mitigate risks. Reserves are a cornerstone of 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** support maintaining existing assets in a state of good repair.
- **Land and Housing reserve funds** preserve the value of the District-owned 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 shown in the table on the following page include estimated opening balances for 2026, as well as planned contributions and uses of funds over the next five years. Contributions are based on existing financial strategies and projected interest rates, while planned uses reflect priority projects and initiatives included in this budget. Reserve funds adhere to applicable legislation, and balances may fluctuate depending on project timing, risk assessments and contributions from development activity and government grants. Additional information on reserve funds is available in the Reserve Funds Bylaw.

($ thousands)

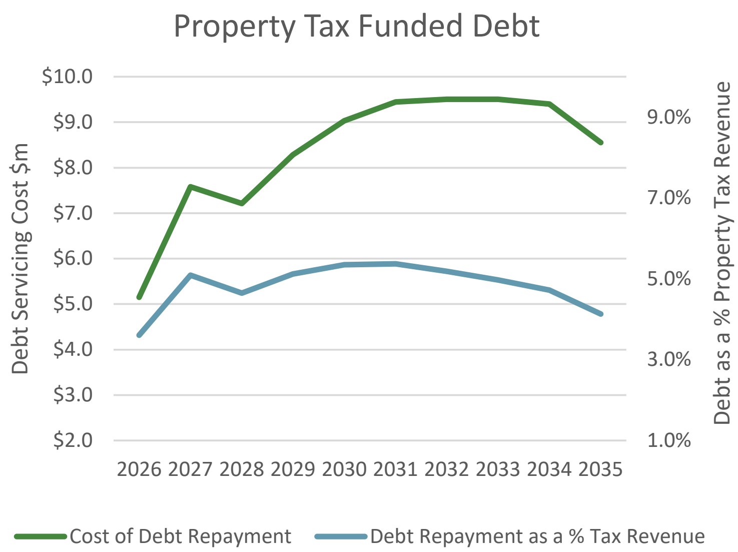
	Total	Reserve Funds				
		Existing Capital Non-Utilities	Existing Capital Utilities	Land and Housing	New Capital and Initiatives	Develop.
Available funds						
Opening balances Jan 1, 2026	178,113	30,160	72,759	35,025	17,385	22,783
Repayment from other sources	42,000	42,000	-	-	-	-
Contributions to reserves	478,093	165,112	103,759	23,438	32,053	153,731
Total Available Funds	698,205	237,272	176,518	58,463	49,438	176,513
Use of funds						
Capital plan appropriations	451,789	189,651	97,496	25,478	33,573	105,590
Operating initiatives	26,610	22,834	-	-	3,775	-
Debt repayments	8,065	4,304	102	-	3,658	-
Total Use of Funds	486,463	216,789	97,598	25,478	41,007	105,590
Ending balances Dec 31, 2030	211,743	20,483	78,920	32,985	8,431	70,923

- Existing Capital – Non-Utilities: 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% starting 2026. This change, along with other longer-term strategies, is required to bring these funds into balance by 2035.
- Existing Capital – Utilities: These funds help to smooth the impacts from Metro Vancouver's rising charges while funding continues to be set aside for major utility upgrades, beyond the five-year plan.
- Land and Housing: This reserve is to ensure funding has been set aside for the District's commitments to affordable housing and to preserve the long-term value of the District's land inventory. 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.
- See the 2026 – 2030 Capital Reserve Fund Continuity Schedule for additional details on reserve funds.

Debt Management

Strategic use of debt balances service levels with affordability and fairness by aligning debt repayment with the ratepayers who benefit from long-lived assets. Debt is used to acquire new assets and is supported by approved business cases.

Over the next five years, the District's use of debt is expected to increase as borrowing is leveraged to help balance the Financial 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 a municipality's aggregate liabilities. Debt servicing costs cannot exceed 25% of total ongoing revenues from 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 setting thresholds based on a percentage of the 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 increasing from 3.5% in 2026 to a peak of 5.4% in 2031, before declining to 4.1% by 2035. The debt levels planned remain well within the District's borrowing capacity, preserving flexibility beyond 2030 to address capital needs in the outer years of the plan.

Strategic Planning 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 flexibility. 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.

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 refers to the OCP, Financial, and Corporate Plans.

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 the fiscal imbalance.

As the District works to update the OCP and Zoning Bylaw by the end of June 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.

Baseline service levels are also being monitored, and targets will be reassessed following the upcoming amendment to the OCP. Related financial policies are being advanced through the Finance and Audit Standing Committee, and new approaches to budgeting, focusing on better outcomes, are being explored, including the Governance Finance Officers Association (GFOA) Rethinking Budgeting series.

Addressing financial challenges over the near term

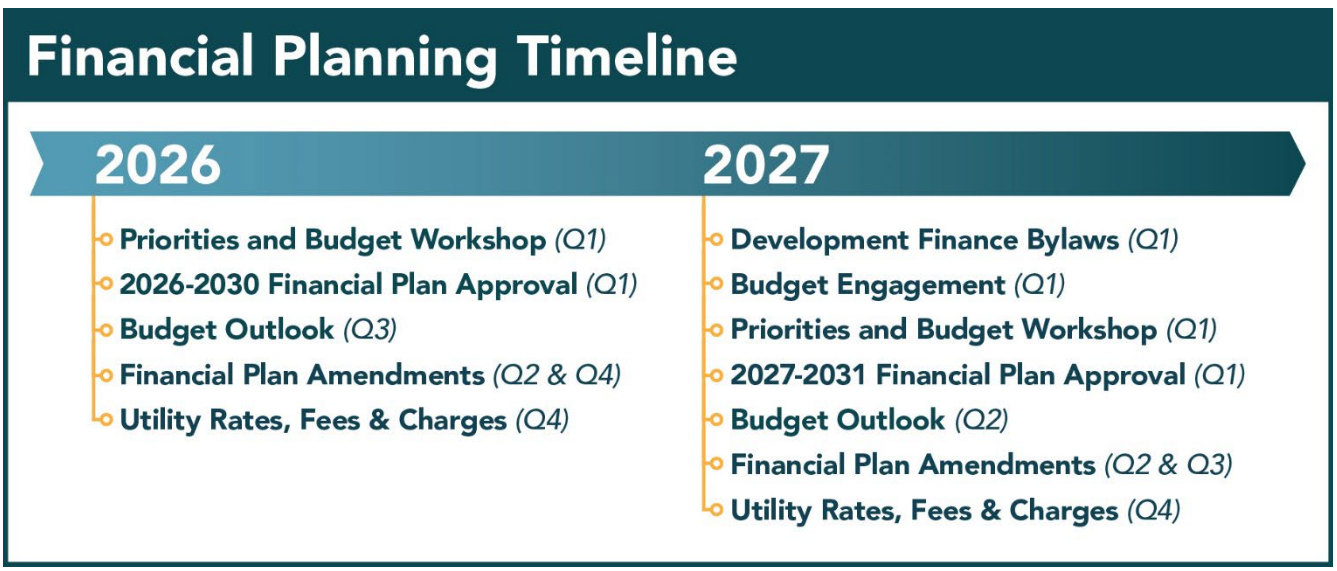
The 2026 – 2030 Financial Plan forms part of the 10-year Rolling Financial Plan.

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 continue 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, within available funding limits, were estimated at $5.0 million in the 2026 operating budget and $107 million over the five-year Capital Plan. Reductions in service are expected every year of this five-year plan.
2. *Leverage opportunities and mitigate risks*: opportunities and risks were assessed to reduce ratepayer impacts and enable progress on priorities. Adjustments were prioritized based on options expected to generate the greatest financial impact with the least service impact, resulting in reduced spending, increased revenue, and manageable yet unavoidable impacts on services. Three budget scenarios were developed, with Council supporting Budget Scenario 1, including some reduction in services.

3. *Advocate for senior government support and legislative changes*: today's costs and challenges associated with infrastructure, housing, climate change impacts 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 advances our interests and accelerates 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 Union of BC Municipalities (UBCM) and the Municipal Growth Framework (recently rebranded "Municipal Fiscal Reform") through the Federation of Canadian Municipalities (FCM).
4. *Improve understanding of the budget*: staff has been working to improve transparency during the budgeting process, and this work is expected to continue in the first two years of this financial plan. New tools are expected to be introduced to aid the public's understanding. The budget process was reviewed to improve stakeholder engagement and understanding of the budget. A public engagement through an online survey to hear directly from interested community members regarding the budget is scheduled to be held biennially, with the next survey scheduled for early in the next Council's term.
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 10-year Rolling Financial Plan will help guide service, funding, risk and affordability decisions over the long term, and service level targets will be integrated into future budget processes.

The timeline below outlines the financial planning process over the next two years.



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.

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., climate change impacts, protective services, and social 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 paper [1] at the Union of BC Municipalities (UBCM) 2021 conference. The latest interim report from this working group was released in August 2024.

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

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: Existing utility assets are maintained 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. Land and Housing reserves support the acquisition and improvement of land and provide funding for the District's share of social housing projects

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 $5.0 million, equivalent to a 4.0% 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, 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, 1.5 percent of the previous year's tax levy will be added in 2026 and each year until 2035. Any remaining funding gap will be addressed through alternative strategies.

Financial Strategies

Following the OCP update this June, staff will refresh the estimated fiscal imbalance, assess impacts from strategies, and develop scenarios for future Council direction. While information continues to evolve, the financial strategies listed below are expected to have the greatest impact on the District's services, funding, risk, and affordability decisions:

Advocacy: Including work on Municipal Finance Reform through the UBCM and the Province, and work on the Municipal Growth Framework through FCM. Continue to take a proactive and coordinated approach to advancing the District's strategic interests by pursuing changes to legislation.

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 potential Inclusionary Zoning Bylaw for affordable housing. Consider a land development corporation to advance social objectives.

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

Grants, partnership, and service agreements: Including partnerships with TransLink, BC Housing, North Vancouver School District, and First Nations.

Capital assets and debt: Update policies to extend capital asset lifespans, align debt terms and limits with ratepayers that benefit from – and pay for – the capital projects, and set realistic sustainable infrastructure funding targets.

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

Facility consolidation and divestment: Where appropriate, include opportunities to leverage other lands, co-locate services, and divest facilities with low public benefits.

Resourcing strategy: Develop approaches to mitigate the impact of US tariffs, explore buy Canadian Policy, address capital cost premiums, and reduce the 'capital tail'.

Alternative revenue sources: Such as sponsorships, donations, gifts, and bequests.

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 in a limited funding environment. The framework on the right ensures projects already underway can be completed and existing service levels can be maintained before new investments are considered.

To provide greater transparency on capital demands, staff first prepared the 2026 - 2030 Capital Plan based on work that should be completed over the next five years (priority 1-3), which resulted in a plan $107 million higher than available funding. Staff then considered impacts on existing services and focused on adjustments in the outer years to bring the plan into balance. Some development-related work, including in transportation, was also deferred, pending a full assessment of the impacts from growth on infrastructure.

Work on the 10YRFP and State of the Assets Report (SOAR), including strategies to address a growing fiscal imbalance, will be brought forward to the Finance and Audit Standing Committee in Q1 and Q2 of 2026.

Staff will continue to monitor external funding opportunities, including potential new grant opportunities through the federal budget, and bring forward updates as new information is received.

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.

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 service costs as the community grows.

Over the last five years, growth-related property tax revenue has increased approximately $600,000 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 use of the funds for related services and operations and new assets in service from 2026 – 2030, any net proceeds will be transferred to the tax growth reserve to stabilize future impacts from growth. Growth projections will be refreshed following the spring OCP amendment related to provincial housing legislation, and specifically Bill 25.

Asset Management and the Infrastructure Deficit

The District has been a leader in asset management since the early 2000s and has continued to strengthen its practices over time to better understand asset renewal needs and support sustainable service delivery for the current and future community. Based on the most recent asset data, the replacement value of the District's asset base is estimated at approximately $4.6 billion, up from $2.3 billion in 2020. This increase is primarily driven by rising construction costs, ongoing refinements to the asset inventory, climate-related impacts on our infrastructure, and growth in the asset base. The State of the Assets Report (SOAR) will provide a complete update on changing values, asset condition, and next steps in asset management planning in Q3 of this year.

Table 1: Asset Management Inventory

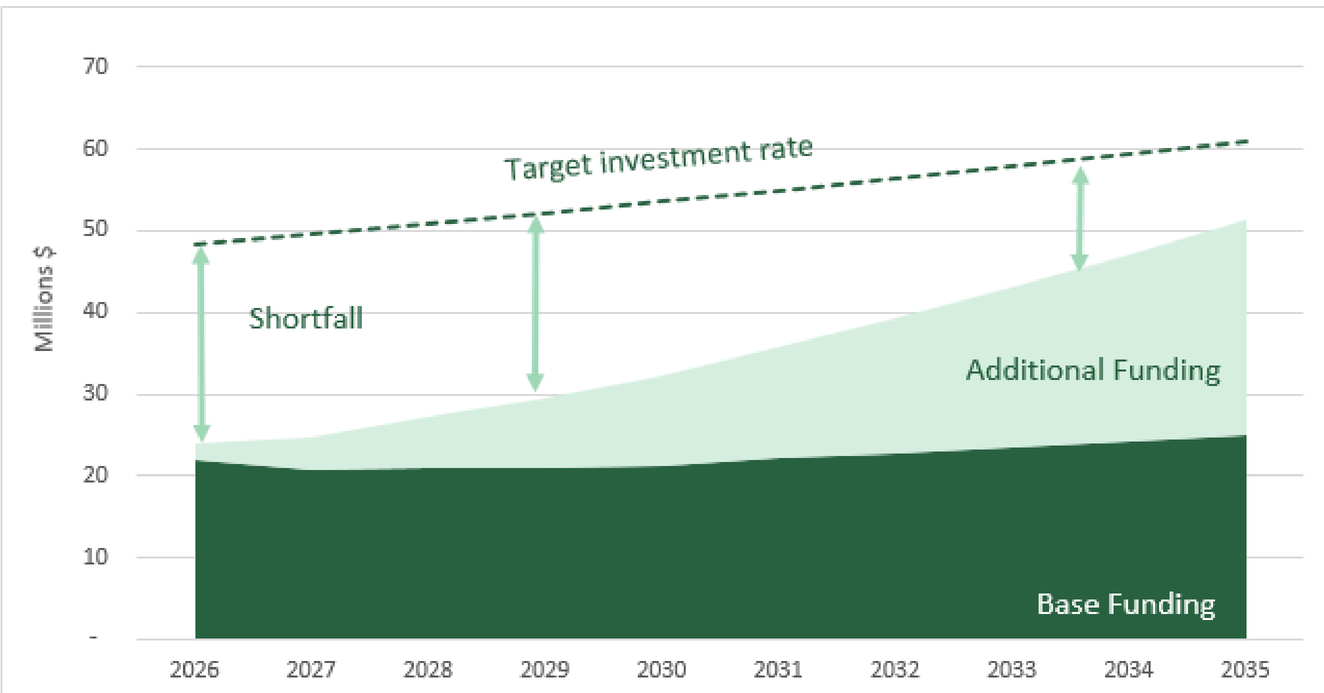
Asset Group	Quantity	Replacement Value	Useful Life	Age	% Life Consumed
Transportation	356 km centre-lanes 190 km sidewalks 38 bridges 60+ traffic controllers	$1,158.7M	15-100	31	60%
Buildings	104 buildings	$1,056.0M	40-60	42	74%
Drainage	362 km 446 culverts	$840.8M	30-100	49	51%
Water	364 km	$670.7M	10-100	32	40%
Sanitary	386 km	$462.8M	20-100	53	53%
Parks	33 sports fields 70+ sports courts 150 trail bridges 1000+ park structures	$260.5M	10-100	20	56%
Vehicles and Equipment	284 vehicles 164 equipment units	$76.4M	2-50	8	56%
Wharves	6	$21.5M	30	33	74%
Technology	N/A	$18.9M	1-25	12	88%
Golf Course	1	$18.0M	N/A	N/A	N/A
Library	N/A	$5.1M	4-10	N/A	N/A
Total		**$4.6B**		**40**	**53%**

1. Average age and life-consumed values are simple averages and are not adjusted based on asset value. This means lower-value and higher-value assets are treated equally in the calculation. If asset value were considered, higher-value assets would have a greater influence on the overall average.

Looking ahead, the District is facing increasing renewal demand as infrastructure constructed largely between the 1950s and 1970s approaches the end of its service life, a challenge shared by municipalities across Canada. Major renewal is expected to increase beyond the next 20-30 years for core infrastructure. Climate change and provincial housing legislation are influencing infrastructure planning assumptions, where higher capacity may be needed than previously assumed. These factors contribute to a widening gap between long-term infrastructure renewal needs and baseline funding.

Council's direction to increase infrastructure funding, while proceeding with modest service reductions, aligns with public survey results that identified replacement of aging existing infrastructure as the community's most important project area. Increasing infrastructure funding by 1.5% of the prior year's tax levy over the next ten years raises annual investment to $51.3 million over 10 years (in 2035 dollars, accounting for inflation), achieving approximately 85% of the target investment rate. The remaining funding gap will be addressed through alternative strategies (see Financial Strategies section).

Figure 1: Sustainable Infrastructure Funding - Tax Supported



2026 Financial Plan Schedule

Date	Meeting Purpose	Location / Time	Meeting Type
Monday November 10, 2025	2026 Budget Outlook	Hybrid Meeting, 7:00 pm	Workshop
Monday November 17, 2025	2026 Utility Rates Workshop	Hybrid Meeting, 5:00 pm	Workshop
Monday, December 8, 2025	Fees and Charges, Utility Rates	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Tuesday, February 3, 2026	Council Priorities and Budget (Operating & Capital)	Hybrid Meeting, 5:00 pm	Special Workshop
Wednesday, February 13, 2026	Public Input Begins	Website opens for Public Input	DNV.org/2026-2030 Financial Plan (Budget)
Tuesday, February 17, 2026	2026 Budget Introduction, Draft Financial Plan Workbook	Hybrid Meeting, 5:00 pm	Special Council Meeting
Wednesday, February 18, 2026	Community Associations Briefing	Hybrid Meeting, 7:00pm	Financial Plan Meeting
Monday, March 2, 2026	Opening Remarks from Council/ Public Input Ends	Hybrid Meeting, 7:00 pm Website closes for Public Input	Regular Council Meeting DNV.org/2026-2030 Financial Plan (Budget)
Monday, March 9, 2026	Financial Plan Deliberations	Hybrid Meeting, 7:00 pm	Workshop
Monday, March 16, 2026	First Three Readings Financial Plan Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, April 13, 2026	Final Adoption of Financial Plan Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, April 20, 2026	Tax Distribution	Hybrid Meeting, 7:00 pm	Workshop
Monday, May 4, 2026	First Three Readings Tax Rate Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, May 11, 2026	Final Adoption of Tax Rate Bylaw, Council Remuneration, 2025 Statement of Financial Information, 2025 Financial Statements	Hybrid Meeting, 5:00 pm	Special 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, improve, or reduce service levels 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.

The 2025 budget presented in the financial summaries below includes one-time projects and initiatives carried forward from prior years. Any one-time items not completed in 2025 that require carryover into 2026 will be incorporated into the next amended budget. In addition, the 2026 budget reflects divisional savings implemented to support achievement of the desired tax rate; as a result, year-over-year comparisons may vary.

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 60 playgrounds, six water spray parks, 48 tennis courts, 13 dedicated pickleball courts, 37 sport fields, four multi use sport courts, 6 basketball courts, 3 bike parks and 4 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 Arts/Culture Services is led by the North Vancouver Recreation and Culture (NVRC) Commission on behalf of the District and City of North Vancouver. NVRC provides a range of opportunities to meet the needs of residents, working to minimize barriers and encourage participation for all in welcoming, respectful and vibrant environments. Through the Commission, District residents can take advantage of a wide range of services throughout North Vancouver.

Community recreation, arts 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 spaces, 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, opened in 2025, and replacing Seylynn centre, is the newest addition to the network of indoor and outdoor amenities to facilitate community connections and house many recreation and arts programs and services.

Library services at North Vancouver District Public Library (NVDPL) go far beyond traditional library services, delivering exceptional value to an estimated 97,845 residents with free and equitable access to spaces, diverse collections and digital resources, technology and computers, including StoryLab, and so much more.

With over 1.7 million items circulated each year, NVDPL remains one of the most actively used public services in the community. As a proudly late-fine-free system, NVDPL removes financial barriers and strengthens community participation. The Library's broad reach, high usage, and commitment to accessible, inclusive, future-focused services make it an essential community resource.

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. As housing pressures grow, more people seek a '3rd space' away from home and work to reflect, study, read, learn, and connect. The public library is also increasingly becoming a place that bridges social service gaps, acting as place of refuge for people experiencing homelessness and other life challenges.

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.

NVDPL has three full-service branches—Capilano, Lynn Valley, and Parkgate—along with an NVDPL Express Library at Lions Gate Community Recreation Centre and the NVDPL Kiosk serving as an automated presence at the Lynn Creek Community Recreation Centre.

MONOVA: Museum and Archives of North Vancouver is a vibrant cultural hub celebrating the diverse history and heritage of North Vancouver. Through exhibits, educational programs, events, and community engagement, we create space for diverse voices to connect, deepening our understanding of the world and using the past to inform the present and shape the future.

Operating both the Museum of North Vancouver in Lower Lonsdale and the Archives of North Vancouver in Lynn Valley, MONOVA is the official municipal custodian of the cultural, archival, and museum collections of the City and District of North Vancouver. Across these sites, and through offsite activities, we bring history to life by preserving significant community records, organizing exhibitions, delivering public and school programs, caring for collections, documenting local history, and providing access to archival information for people of all ages and backgrounds.

Since opening in 2021, the Museum of North Vancouver at 115 West Esplanade has welcomed more than 70,000 visitors to its galleries, programs, and event spaces. The museum's exhibits highlight the histories and stories of North Vancouver, from the rich histories and present-day cultures of the Sḵwx̱wú7mesh and səlilwətaɬ Nations to themes of industry, immigration, community life, and the evolving North Shore landscape. The Archives at 3203 Institute Rd houses extensive municipal, business, and personal records. Visitors can explore the collections online through the Archives Database, with deeper research support available through prebooked onsite appointments. Both in person and online exhibitions showcase the depth of the archival holdings and provide insight into North Vancouver's past.

In 2025, as MONOVA advanced our new Strategic Plan, several milestones highlighted our growing impact. On the National Day for Truth and Reconciliation, we welcomed 1,857 visitors, our highest single day attendance, underscoring our role in fostering dialogue and understanding. We also launched Making History, MONOVA's first signature fundraising event, bringing together community leaders, artists, and supporters for an evening of culture, music, and celebration in support of our exhibitions and educational programs.

Our feature exhibition, *Are We There Yet - The Sustainable Transportation Journey*, became a key platform in 2025 for community dialogue about the North Shore's transportation future. Created with support from TransLink and the Transit Museum Society, the exhibition traced more than a century of local mobility while giving visitors the chance to engage directly with today's transportation challenges.

At the Archives, we saw a significant rise in secondary school visits, reflecting educators' growing reliance on authentic sources, truth, and evidence. This engagement highlights the importance of our collections in supporting learning and critical reflection for the next generation.

Across North Vancouver, whether at community events, through mobile exhibits, the museum, or the archives, we remain committed to making history relevant and strengthening community belonging.

Service Highlights

Parks

- Continued service delivery alignment to provide maintenance and operations across a growing portfolio of built and natural assets
- Implement priority parks asset renewal and replacement projects
- Develop and implement demand management initiatives to accommodate increased park visitation, integrating parks and open space planning considerations as the District accommodates growth in town centres
- Develop and implement strategies to improve service delivery and address key priorities, including the People, Dogs and Parks Strategy, the Forest Resilience Program, the Natural Areas Trails Strategy, and the Sport Court Strategy
- Advance multiple Artificial Turf Field projects (Handsworth, Inter River, gravel field conversion) and the Whey-ah-Wichen/Cates shoreline restoration project.

Recreation, Arts and Culture Services

- Reduce barriers to provide all residents 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, and allocations review
- Lead a review of 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 the development of 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.
- Enhance integration between NVRC, District and City on relevant processes, initiatives and plans.

Library Services

- Implement NVDPL’s 2024-2027 Strategic Plan to inspire learning, discovery, creativity and collaboration in the District of North Vancouver.
- Foster dynamic, inclusive, accessible, and inviting environments, collections, and services that align with both present and future needs and expectations.
- Enhance the digital collection offerings in response to the community’s growing demand for ebooks.
- Strengthen our workplace culture by refreshing our approach to service and training.
- Act as a catalyst to inspire a community of creators through StoryLab programming at NVDPL.
- Reflect, honour, and celebrate Indigenous cultures and perspectives by building relationships, offering cultural programming, and Indigenizing NVDPL spaces.
- Advance and uphold values of diversity, equity, inclusion, Reconciliation, and accessibility.

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	2025 Budget	2026 Budget	Y:Y
Revenue			
Government grants	232	227	(5)
Partnerships	11	6	(5)
Sales, Fees, and Other User Charges	18,547	19,935	1,388
Total Revenue	18,790	20,168	1,377
Transfers from Reserves	10,598	11,262	664
Source of Funds	**29,389**	**31,430**	**2,041**
Costs			
Community Grants and Facilities	2,624	2,684	60
NV Museum & Archives	820	868	48
NV Public Library Services	8,752	9,110	357
NV Recreation & Culture	25,194	27,972	2,778
Parks and Open Spaces	15,620	14,889	(731)
Public Golf	3,265	3,349	84
Operating Initiatives	631	185	(447)
Total Operating Costs	56,907	59,057	2,149
Transfers to Reserves	3,142	2,948	(193)
Use of Funds	**60,049**	**62,005**	**1,956**
Tax Levy	**30,661**	**30,575**	**(86)**
% Costs recovered by Revenue	48.9%	50.7%	1.7%

The 2025 budget for Parks and Open Spaces included one-time funding for wharf maintenance and hazard tree management. The 2026 budget includes new operating funding for parks assets related to growth including Inter River Park, Belle Isle Park, Lions Gate Plaza, and other high priority landscapes. The 2026 budget also includes divisional savings to limit the tax rate increase.

North Vancouver Recreation and Culture (NVRC) commission’s net operating costs are shared with the City of North Vancouver. The 2026 District share of the budget includes revenues of $12.9 million (included within Sales, Fees, and User Charges) and operating costs of $27.9 million, including the District’s share of the expected incremental operating costs of the new Harry Jerome centre ($740 thousand).

2026 Operating Initiatives includes funding for the activation and programming of public spaces in the District’s town and village centres.

Highlights – Capital

The $32.7 million 2026 capital funding includes $12.9 million in new capital and $19.8 million supporting existing capital.

New Capital funding includes:

Community Services	Cost			Funding		
	2026	Renew	New	District	Develop/ Private	Grants/ Others
Mitigation	700	-	700	175	-	525
Community Facilities	7,077	5,978	1,099	6,881	196	-
Community Parks	9,492	3,932	5,560	5,201	4,291	-
District Level Parks	3,683	677	3,006	828	29	2,826
Library, Archives & Exhibits	1,200	1,104	96	1,154	46	-
Natural Parkland	610	610	-	607	3	-
Public Art & Heritage	540	100	440	100	440	-
Sport Fields	9,370	45	9,325	8,623	747	-
Total	**32,671**	**12,446**	**20,226**	**23,569**	**5,751**	**3,351**

- Climate mitigation investments in public EV charging stations
- Community Facilities studies for replacement facility options for Lynn Valley and Seymour areas
- New Artificial Turf fields at Inter River Park and Handsworth Secondary School
- Ongoing Whey-ah-Wichen/Cates Park shoreline restoration in partnership with the Tsleil-Waututh Nation.

Note: many projects are delivered over multiple years. The five-year capital detail section provides a more complete view of these works, including renewal capital programs and prior year amounts.

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 Protection.

Development Planning is responsible for the review of a variety of land use applications including OCP amendments, rezonings, subdivisions, temporary use permits, 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 and non-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 Protection 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 increase the supply of safe and affordable childcare 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 though 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 related plans.

Financial Information (000s)

Highlights – Operating

Planning & Development	2025 Budget	2026 Budget	Y:Y
Revenue			
Government Grants	356	41	(315)
Sales, Fees, and Other User Charges	16,354	21,756	5,402
Total Revenue	16,710	21,797	5,087
Transfers from Reserves	6,946	3,352	(3,594)
Source of Funds	**23,656**	**25,149**	**1,493**
Costs			
Administration	1,805	1,928	124
Business and Economic Development	1,040	1,018	(23)
Community Planning	3,527	2,153	(1,373)
Development Services	9,071	9,301	230
Land and Property Management	2,421	3,395	974
Operating Initiatives	2,562	1,778	(785)
Total Operating Costs	20,426	19,573	(853)
Transfers to Reserves	2,869	3,727	858
Use of Funds	**23,295**	**23,299**	**4**
Tax Levy	**(361)**	**(1,850)**	**(1,489)**
% Costs recovered by Revenue	101.5%	107.9%	6.4%

2025 Government Grants include funding for Building Safer Communities.

Higher 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. Permit revenue may increase in the outer years as we anticipate changes to the pace of development as a result of the new housing legislation, OCP updates and DAPR.

The 2025 Budget within Community Planning includes one-time funding for the OCP update, Housing & Homelessness initiatives and costs related to the Community Prosperity grant.

Land and Property management costs for 2026 include increased leases costs, offset with increased rental revenues.

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

Highlights – Capital

Planning & Development	Cost			Funding		
	2026	Renew	New	District	Develop/ Private	Grants/ Others
Affordable Housing	6,160	-	6,160	6,160	-	-
Other Lands	1,630	1,630	-	1,630	-	-
Total	**7,790**	**1,630**	**6,160**	**7,790**	**-**	**-**

The $7.8 million 2026 capital funding includes $6.2 million in new capital and $1.6 million supporting existing capital.

A provision of $6.2 million is included in the plan to cover anticipated infrastructure to support affordable housing projects on District land.

Transportation and Infrastructure Services

Transportation and Infrastructure Services support the planning, design, delivery, maintenance and operations of the District's vast infrastructure systems, with a current replacement value in the range of $4.6 billion. While Infrastructure Services impacts all other services, it has a strong focus on transportation, project delivery, and infrastructure planning for the demands of climate change and population growth.

Infrastructure Services is comprised of Engineering Services and Project Delivery and oversees the planning, design and delivery of the District's changing and future infrastructure system. *Engineering Services* is responsible for the engineering and planning for future municipal infrastructure needs that responds to many factors including climate change and a growing population. It is managed through two streams – firstly with all mobility-specific initiatives being led by *Transportation* and all remaining engineering infrastructure initiatives being led by *Engineering, Planning and Design.*

When capital projects are sufficiently planned and designed, they transition to **Project Delivery** who is responsible for implementation through a standardized project management framework. Collaboration with regional or senior governments on major infrastructure initiatives, such as TransLink's Metrotown to North Shore Bus Rapid Transit project, is also coordinated through Engineering Services.

Streets & Traffic Operations, under the Engineering Public Works Division, is responsible for maintaining and operating the transportation network. This network includes approximately 356 centre-lane kilometres (3.4 million square metres) of road, 38 vehicle and pedestrian bridges, more than3,000 streetlights, traffic signal infrastructure consisting of over 60 controllers, approximately 190 kilometres of sidewalks, and an extensive network of pedestrian and cycling facilities, including urban trails and on-street bike routes. The current replacement value of transportation infrastructure is approximately $1.2 billion. Road surfaces are replaced on a steady-state basis. Assets such as bridges, traffic network infrastructure, and crosswalk safety systems are treated as priority assets.

Service Highlights

Infrastructure Services

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 of Metrotown to North Shore Bus Rapid Transit (BRT), as well as longer-term ultimate rapid transit options (whether BRT or other rail-based rapid transit), along with collaborating and advocating with regional partners and senior levels of government for increased transit services.
- Advocate for and participate in advancing plans for improvements to the North Shore Highway 1 corridor and Second Narrows crossing replacement strategies.
- Continue data-driven approach to inform investments in road safety measures.

- Improve system planning, signalization and collaboration with regional partners in response to current or future congestion beyond the control of the District.

Engineering, Planning and Design

- Continue to develop long-range infrastructure servicing strategies and plans that respond to climate change, a growing population, asset management requirements, and other community needs.
- Continue overseeing the District's Professional Practice Management Plan in line with professional engineering requirements set by Engineers and Geoscientists of BC.
- Continue implementing the Integrated Stormwater Management Plan.
- Continue refining the District's Asset Management Framework.
- Continue modelling the municipal utility systems to determine short-, medium- and long-term priorities.
- Continue collaborating across the organization for continuous improvement opportunities associated with learnings from the October 2024 atmospheric river event.
- Continue providing drafting, design and engineering advisory services for various teams.

Project Delivery

- Continue delivering priority, large and complex capital and rehabilitation projects in line with the DNV's adopted Project Management Framework.
- Continue utilizing project management software to support project managers in project planning and delivery, organizational alignment and corporate reporting.

Streets & *Traffic Operations*

- 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).
- Maintain the condition and safety of the transportation network including snow and ice response, street and catch basin cleaning, sign and traffic markings maintenance
- Operate and maintain traffic and streetlight networks

Financial Information (000s)

Highlights – Operating

Transportation & Infrastructure	2025 Budget	2026 Budget	Y:Y
Revenue			
Government Grants	889	699	(190)
Sales, Fees, and Other User Charges	1,039	1,093	54
Partnerships	89	59	(30)
Total Revenue	2,017	1,852	(166)
Transfers from Reserves	1,306	1,174	(132)
Source of Funds	**3,323**	**3,026**	**(298)**
Costs			
Development Services	601	561	(40)
Engineering Services	2,626	1,646	(980)
Project Delivery	240	328	88
Transportation Services*	10,080	10,656	576
Operating Initiatives	395	520	124
Total Operating Costs	13,943	13,710	(232)
Transfers to Reserves	2,550	2,751	201
Use of Funds	**16,493**	**16,461**	**(32)**
Tax Levy	**13,170**	**13,436**	**266**
% Costs recovered by Revenue	20.1%	18.4%	-1.8%

**includes Transportation Services and Traffic Operations*

The 2025 budget within Engineering Services included one-time costs for studies and strategic plans, as well as grant funded transportation demand initiatives. In addition, the 2026 budget includes divisional savings to achieve the desired tax rate increase.

Transportation includes one-time funding for additional resources to help facilitate work on the upcoming Transportation Plan, in addition to the triennial sidewalk inspection program.

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

Engineering Infrastructure Services continues to support large regional, and government to government partnership projects such as the delivery of the North Shore Wastewater Treatment Plant, planning the Metrotown to North Shore Bus Rapid Transit, and engaging səlilwətaɬ (Tsleil-Waututh) and Squamish Nations on regional priorities

Highlights – Capital

Transportation & Infrastructure	Cost			Funding		
	2026	Renew	New	District	Develop/ Private	Grants/ Others
Active Transportation	2,636	-	2,636	2,090	295	251
Roads & Bridges	6,830	4,990	1,840	6,380	450	-
Transit	650	-	650	500	25	125
Total	**10,116**	**4,990**	**5,126**	**8,971**	**769**	**376**

The $10.2 million in capital funding includes $4.9 million in new capital and $5.1 million supporting existing capital.

New capital funding includes:

- Completion of several pedestrian and cycling infrastructure improvements under Active Transportation.
- Roads and Bridges includes road safety, traffic data collection and funding for a vehicle bridge replacements on Edgemont Boulevard and MacKay Creek.
- Transit includes accessibility and comfort improvements to bus stops, as well as a contribution for the construction of a washroom at Phibbs Exchange.

In addition, Engineering Services continues to communicate the need for senior government to replace the Second Narrows bridge, improve highway infrastructure and fund other infrastructure projects necessitated by the imposition of recent housing legislation changes.

Note: many projects are delivered over multiple years. The five-year capital detail section provides a more complete view of these works, including renewal capital programs and prior year amounts.

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)

- Complete the North Shore Resilience Strategy to create regional alignment across the five North Shore communities.
- Update and apply key municipal documents to support enhanced disaster resilience for a growing population and changing climate – including the North Shore Evacuation Plan, the North Shore Disaster and Climate Risk and Resilience Assessment, and the DNV Municipal Emergency Plan.
- Ensure emergency operational readiness through specialized training, upgrading/enhancing equipment and software, and identify interoperability improvements between NSEM and the municipal Fire and Engineering DOCs.
- Update the NSEM bylaws and governance structure to reflect the modernized role of emergency management on the North Shore and create alignment to the Emergency and Disaster Management Act.
- Continue engaging and educating the community of emergency preparedness and response through various platforms and in close alignment with DNV Communications, Fire and Rescue Services, and the RCMP.

Fire and Rescue

- The Maplewood Fire Rescue Centre (MFRC) is now fully operational, having hosted its first joint 9-week recruitment class in collaboration with the West Vancouver and the City of North Vancouver Fire Departments. Since opening, the centre has supported multiple conferences and a wide range of internal and external training programs. We are excited to continue expanding and enhancing the use of MFRC.
- Operational Realignment: After a full year of implementation, the realigned response zones and updated apparatus run-orders, developed in collaboration with neighbouring fire departments, have

been thoroughly tested and have resulted in measurable improvements to service delivery and increased operational efficiencies 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 Royal Canadian Marine Search and Rescue (RCMSAR).
- Wildland preparedness remains a key priority. We had great success with our annual wildfire exercise, 'Operation Peak,' on Grouse Mountain, which brought together departments and partner agencies from across the Lower Mainland. This exercise reinforced the importance of wildfire mitigation, hazard management, and coordinated response strategies as we continue to address the growing impacts of climate change.
- Transition to First Due: First Due is a comprehensive software system that consolidates multiple standalone platforms into a single, streamlined solution, optimizing performance and enhancing technology to support all aspects of emergency response and daily operations. While the transition remains ongoing and has been time-consuming, it is an essential step in modernizing our department by creating efficiencies and strengthening our software capabilities. Once fully implemented, First Due will provide an integrated platform for live apparatus tracking, CAD-based incident response, training, inspections, pre-plans, bookings, invoicing, and community engagement.
- We continue to expand our public education and outreach initiatives to strengthen community partnerships and enhance fire prevention and safety awareness. This includes a new partnership with Capilano University, offering practicum opportunities for students with learning differences or social, physical, or mental health challenges. Last year, we had the opportunity to work with Malcolm, who spent time alongside our recruits and local high school students. His involvement highlighted the value of these practicum partnerships and reinforced the importance of providing supportive, hands-on learning experiences within our organization. We're also excited to announce a collaboration with North Shore School District 44 to produce a new fire safety video—further advancing our commitment to proactive education and community engagement.
- Data-Informed Operations: Enhancing our ability to make timely, strategic decisions by expanding the use of digital tools, analytics, and real-time information. By integrating data into planning, resource allocation, and operational reviews, we can improve efficiency, strengthen situational awareness, and ensure our teams are equipped with the insights needed to support effective emergency response.

Natural Hazard Management

- Risk Reduction: continue to implement prioritised debris-geohazard work in strategic locations in line with approved plans to mitigate risk and seek approval for plan amendments as new information becomes available.
- Risk Management Planning: finalize the Landslide Risk Assessment Update and implement recommendations into departmental workplans. Further hazard mitigation assessment and planning work is expected in response to provincial housing legislation passed in 2024 and 2025.

- Operational Readiness: implement findings from the learnings of the October 2024 atmospheric river event to ensure that the District is well prepared for future storm events.

Police (RCMP)

- Enhance Community Safety Through Proactive Policing: increase visible patrols and utilize crime reduction strategies to address crime, repeat offenders, and public disorder, while focusing on prevention and early intervention strategies.
- Strengthen Community Engagement and Trust: expand partnerships with residents, businesses, schools, and community organizations through outreach initiatives, education programs, and transparent communication to build trust and improve public confidence.
- Support Vulnerable Populations Through Integrated Response: work collaboratively with health and social service partners to respond to individuals experiencing mental health challenges, homelessness, and complex social issues, prioritizing safety, compassion, and appropriate referrals.
- Improve Traffic Safety and Road Enforcement: enhance traffic enforcement and public education initiatives to reduce collisions, address high-risk driving behaviours (speeding, impaired driving, distracted driving), and improve road safety throughout the district.
- Deliver Modern, Accountable, and Efficient Policing Services: leverage intelligence-led policing, technology, and performance monitoring to ensure timely response to calls for service, effective investigations, and responsible use of public resources.
- Additionally, North Vancouver RCMP will be creating a new modern strategic plan.

Financial Information (000s)

Highlights – Operating

Protective Services	2025 Budget	2026 Budget	Y:Y
Revenue			
Grants & Contributions	1,180	655	(525)
Sales, Fees, and Other User Charges	3,454	3,510	56
Total Revenue	4,634	4,165	(469)
Transfers from Reserves	520	272	(248)
Source of Funds	**5,154**	**4,437**	**(717)**
Costs			
Bylaw Enforcement	1,988	1,881	(107)
NS Emergency Management	670	697	26
Fire & Rescue	30,597	31,921	1,324
Natural Hazard Management	218	154	(64)
Police Protection	24,931	26,127	1,195
Operating Initiatives	430	247	(183)
Total Operating Costs	58,835	61,026	2,191
Transfers to Reserves	705	679	(26)
Use of Funds	**59,540**	**61,704**	**2,165**
Tax Levy	**54,386**	**57,267**	**2,882**

2025 Grants & Contributions included a one-time private donation for Fire & Rescue as well as grant funding from Community Resiliency Investment (CRI) fund for FireSmart initiatives.

Bylaw Enforcement 2025 budget included one-time funding related to short-term rental compliance.

Fire and Rescue Services include inflationary increases and provisions for collective agreements. Offset with revenue opportunities and divisional savings to help achieve the target tax rate.

Natural Hazard Management 2025 budget included one-time funding for the review and development of a natural hazards policy and funding to support public education and communication.

Police Protection include inflationary increases and provisions for collective agreements. RCMP staffing levels remain at 119 members, unchanged from 2025 but reduced from 129 members in 2022. The financial plan anticipates a return to historical staffing levels by 2030.

Operating Initiatives include funding related to wildfire deployment, which is expected to decrease as BC Wildfire are now investing in their own equipment rather than reimbursing for the use of others.

Highlights – Capital

Protective Services	Cost			Funding		
	2026	Renew	New	District	Develop/ Private	Grants/ Others
Adaptation	775	-	775	625	-	150
Fire & Rescue	5,690	4,580	1,110	5,522	168	-
Police Services	512	512	-	512	-	-
Total	**6,977**	**5,092**	**1,885**	**6,659**	**168**	**150**

The $6.8 million in capital funding for Protective Services includes $1.9 million in new capital and $5.1 million to maintain existing capital, primarily fire and police facilities maintenance and equipment.

New capital funding includes:

- Adaptation – the Wildfire Mitigation Program includes funding for continued implementation of the Community Wildfire Protection Plan to reduce wildfire risk and funding for the Forest Resilience program to address hazard trees and strengthen our resiliency to wildfires, flooding, debris flow and infrastructure damage/injuries from tree failures.
- Fire & Rescue – Funding for the replacement of Firehall #5 (Norgate) and the decommission of the old Fire training centre.

Note: many projects are delivered over multiple years. The five-year capital detail section provides a more complete view of these works, including renewal capital programs and prior year amounts.

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 are managed by the Engineering Public Works Division. Each utility is self-financed, with funding primarily provided through user charges and fees. The District replaces linear asset networks and facilities 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 an estimated 97,845 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

- Continuous improvement of Solid Waste Services and associated programs, including investigating a fixed collection schedule and bi-weekly residential collection
- 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.
- Continuous improvement of water conservation program, including a new requirement for water meters on all new water connections and a utility rate review.
- Continue programs to reduce inflow and infiltration of rain and groundwater into the sanitary sewer network, including from private property.
- Increase water system resiliency including seismic upgrades, water supply redundancy and emergency back-up power supply.

Financial Information (000s)

Highlights – Operating

Utility Services	2025 Budget	2026 Budget	Y:Y
Revenue			
Government Grants	21	21	0
Sales, Fees, and Other User Charges	90,619	97,851	7,232
Total Revenue	90,639	97,872	7,233
Transfers from Reserves	179	-	(179)
Source of Funds	**90,818**	**97,872**	**7,054**
Costs			
District Operations	26,358	27,882	1,524
Operating Initiatives	179	-	(179)
Regional Charges	49,531	55,897	6,367
Utility Services	33	42	9
Total Operating Costs	76,101	83,822	7,721
Transfers to Reserves	14,717	14,050	(667)
Use of Funds	**90,818**	**97,872**	**7,054**
Tax Levy	**-**	**-**	**0**
% Costs recovered by Revenue	100.0%	100.0%	0.0%

Utility rate increases for 2026 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 increased by 7.4% for single-family homes and 7.8% for multi-family homes in 2026. Total charges for a single-family home are $2,571 (2025 - $2,393).

The total revenue required from user fees to operate and maintain the utilities in 2026 is $97.9 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 2026, Council approved rate increases of 3.5% for Water[2], 11.5% for Sewer and Drainage[3], and 4.6% for Solid Waste[4].

[2] Metered monthly base rate (Water)

[3] Metered monthly base rate (Sewer)

[4] Single Family 240L Garbage

Highlights – Capital

Utility Services	Cost			Funding		
	2026	Renew	New	District	Develop/ Private	Grants/ Others
Adaptation	3,025	-	3,025	2,630	395	-
Overhead	6,124	5,470	655	5,398	727	-
Solid Waste	500	-	500	500	-	-
Storm Water Utility	1,743	1,203	540	1,090	654	-
Sanitary Sewer Network	3,080	2,980	100	2,686	394	-
Water Distribution Network	6,800	6,800	-	6,127	673	-
Utility Mains	257	-	257	44	76	137
Total	**21,529**	**16,453**	**5,076**	**18,474**	**2,918**	**137**

The $21.5 million in capital funding includes $5.1 million in new capital and $16.5 million to maintain existing capital.

New capital funding includes:

- Adaptation includes ongoing culvert replacement program and debris geohazard risk mitigation
- Overhead includes PRV Stations and Sewer Main upgrades and expansions
- Solid Waste includes funding for solid waste containers
- Storm Water Utility includes storm main upgrades and expansions to support the OCP
- Utility Mains - I&I program to reduce wet weather flows into the sanitary sewer system

Note: many projects are delivered over multiple years. The five-year capital detail section provides a more complete view of these works, including renewal capital programs and prior year amounts.

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 delivers essential strategic administrative, legislative, and corporate functions. These include corporate planning and reporting, human resources, legal services, communications and community relations, intergovernmental relations, clerks, customer-focused digital services, and information technology. The Division prioritizes organizational efficiency in managing internal operations and develops tools to enhance interactions between residents and their local government.

Key partnerships involve collaboration with senior government levels, Indigenous and First Nations governments, and agencies such as the North Vancouver School Board.

The Clerks team supports council meetings, agendas, minutes, and legislative procedures. Communications and Community Relations oversees public information, official communication channels, media relations, filming in the municipality, and placemaking efforts to enhance community enjoyment. Digital and Information Technology Services supports the organization by designing services, reviewing business processes, and applying suitable technologies for initiatives like geospatial asset management, automation, and cybersecurity risk management. Human Resources manages labour relations, compensation, workplace culture, inclusivity, benefits, recruitment, and employee relations, ensuring the organization has the workforce to fulfill Council priorities. The Legal department protects the municipality's legal interests, ensures decisions are lawful and defensible, and supports Council and staff in carrying out their statutory responsibilities under provincial law.

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 builds and sustains a strong organizational foundation by advancing financial resilience, integrated business planning and analysis, decision support, procurement, and risk management. The division provides advisory services to Council and District leadership, supporting informed, evidence-based decision-making. Finance plans, monitors, and reports on financial matters over both the near and long term—offering clear direction, strengthening accountability, and ensuring transparency across all District operations. The division also advocates for the District's interests at the regional level through Metro Vancouver and provincially through GFOABC and UBCM, helping shape policy, funding programs, and financial practices that support local government sustainability.

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, and Artificial Turf Fields. Debt servicing costs will also support expanding the Active Transportation Network and additional Artificial Turf Fields, as well as self-funded operations such as new debt for Lynn Valley Village renewals over this five-year plan.

The **Fleet and Facilities departments, under the Engineering Public Works Division** provides oversight of the asset management and proper stewardship of District–owned buildings and fleet vehicles, including reducing their emissions:

The Facilities department provides 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 current replacement value of over $859 million.

The Fleet department manages the procurement, fueling and maintenance of fleet vehicles and equipment owned by the District, including DNVFRS. The inventory of District-owned vehicles and equipment consists of 370 assets, valued at approximately $64M.

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

Service Highlights

Corporate Services

- Foster organizational resiliency
- Provide strong corporate leadership in change management stewardship through technology and change initiatives.
- Build organization resiliency by continuing to improve awareness, transparency, and collaboration through initiatives such as the finalization of the Corporate Planning and Reporting Strategy and framework implementation, and release of a public facing Corporate Plan dashboard.
- Continually enhance community engagement and access to services.
- Increase internal staff capacity through training, education and professional development
- Embed corporate values in the organizational culture and strengthen staff engagement.
- Be recognized within Industry and the municipal government sector as an employer of choice, enabling us to attract outstanding candidates and retain a strong workforce.
- Continue to improve resident's customer experiences at the DNV through implementation of Customer Service Improvements Project
- Continue to implement the District's Accessibility Action Plan and Implementation Plan.
- Support flexible work arrangements including remote and hybrid work options enhanced by appropriate digital platforms
- Work towards reconciliation with local first nations.
- 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.

- Create Indigenous Engagement Framework (referrals) and promote a coordinated approach across the North Shore.
- Implement the Relationship Protocol Agreement with səlilwətaɬ (Tsleil-Waututh) Nation.
- Continue to strengthen infrastructure, cybersecurity, and business continuity within core IT systems internally and with partner organizations.
- Enhance opportunities for residents to access and navigate services on dnv.org.
- Continue to modernize legacy systems and related processes, including the implementation of new solutions and workflow automation related to document and records management, infrastructure asset management, and project management. Responsibly implement Artificial Intelligence (AI) tools and related processes through continued AI pilot initiatives and a robust AI policy.
- Continue implementing improvements recommended within our Digital and Data strategies related to citizen services, system and process modernization, automation, data management, transparency, and supporting data driven decision making through business intelligence.

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 environmental 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 10-Year Outlook and review of financial policies through the Regional Finance Advisory Committee (RFAC).
- Update development finance bylaws based on updates to the Official Community Plan and 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.
- 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, Port of Vancouver and impacted municipalities to reduce port property tax inequities and better support businesses.
- Develop a resourcing strategy to address capital cost premiums.
- Develop and implement strategies to reduce impacts from tariffs and explore buy Canadian Policy
- Continue with phase II of implementation of new financial planning and budgeting system.
- Improve oversight on strategic and operational risks through quarterly financial reviews, taking actions to mitigate risk and setting aside funding for future obligations.

Facilities

- Advance the Strategic Facilities 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.
- Improve reliability and reduce long-term operating costs through increased operations and maintenance support in non-Corporate facilities.

Financial Information (000s)

Highlights - Operating

Governance & Adminstrative	2025 Budget	2026 Budget	Y:Y
Revenue			
Allocations	3,496	3,262	(233)
Government Grants	352	352	-
Investment Income	3,480	3,480	-
Penalties & Interest on Taxes	1,185	1,250	65
Sales, Fees, and Other User Charges	1,957	2,380	423
Total Revenue	10,470	10,724	254
Transfers from Reserves	9,166	7,409	(1,758)
Source of Funds	**19,636**	**18,133**	**(1,503)**
Costs			
Corporate Services	12,963	13,142	179
Executive Services	599	541	(58)
Finance Services	4,992	5,152	161
Climate, Nat. System & Biodiversity	2,226	1,992	(234)
Mayor and Council	2,218	2,323	106
Other Support Svcs & Provisions	7,519	8,347	828
Operating Initiatives	1,830	678	(1,152)
Total Operating Costs	32,346	32,176	(171)
Debt Service	5,357	5,148	(209)
Transfers to Reserves	22,531	26,071	3,540
Use of Funds	**60,234**	**63,394**	**3,160**
Tax Levy	**40,598**	**45,261**	**4,663**
% Costs recovered by Revenue	32.6%	28.6%	-4.0%

Allocations include insurance recoveries within the 2025 budget, these have been moved to ‘Sales, Fees and Other User Charges’ within the 2026 budget.

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 realignment of existing resources to strengthen technology training capabilities. These improvements create efficiencies across the organization. Additional resources are also included to strengthen the legal counsel team. Included in the 2026 budget are divisional savings within discretionary spend, to help achieve the target tax rate of 3.5%.

Finance Services includes resources to address mandatory disclosures, new reporting requirements and align processes with emerging best practices, as part of two-year strategy to bridge the gap between skills and developing needs. Offset with divisional savings.

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. The 2025 budget included one-time carry-over from previous years for Climate initiatives.

Other services and provisions include Facilities and Fleet sections as well as corporate insurance, general government and related operating initiatives. One-time project management capacity to strengthen the Facilities team and help deliver strategic facility projects. 2026 Provisions include contingency for unplanned events, collected agreement increases and operating contingencies.

Highlights – Capital

Governance & Admin	Cost			Funding		
	2026	Renew	New	District	Develop/ Private	Grants/ Others
Applications & Hardware	1,982	1,932	50	1,982	-	-
Contingency	1,000	500	500	800	200	-
Operations Facilities & Equipment	6,780	-	6,780	6,780	-	-
Overhead	1,265	1,265	-	1,265	-	-
Total	**11,027**	**3,697**	**7,330**	**10,827**	**200**	**-**

The $11.0 million capital funding includes $7.3 million in new capital and $3.7 million to maintain existing capital. New capital funding includes:

- Applications & Hardware – Hardware upgrades
- Capital Plan Contingency – Provision for unplanned changes to scope and escalation in costs due to delays
- Operation Facilities & Equipment - Feasibility, scoping, early design, and interim works for renewal or replacement of priority buildings from the Strategic Facilities Plan

Note: many projects are delivered over multiple years. The five-year capital detail section provides a more complete view of these works, including renewal capital programs and prior year amounts.

General Reserves

Financial Information (000s)

General Reserves	2025 Budget	2026 Budget	Y:Y
Revenue			
Developer Contributions	14,236	14,236	-
Investment Income	3,804	4,404	600
Total Revenue	18,040	18,640	600
Transfers from Reserves			
Existing Capital	60,032	56,710	(3,322)
Land & Housing	4,600	6,160	1,560
New Capital & Initiatives	9,448	5,452	(3,996)
Growth Management	12,858	9,671	(3,186)
Operating & Risk Reserves	8,088	5,475	(2,612)
Total Transfers from Reserves	95,026	83,469	(11,557)
Interfund Transfers (between funds)	(95,119)	(83,469)	11,650
Borrowing	-	-	-
Source of Funds	**17,947**	**18,640**	**693**
Transfers to Reserves			
Existing Capital	43,252	42,596	(655)
Land & Housing	3,601	3,504	(97)
New Capital & Initiatives	4,701	5,696	995
Growth Management	15,050	15,550	501
Operating & Risk Reserves	-	-	-
Total Transfers to Reserves	66,603	67,346	743
Interfund Transfers (between funds)	(48,657)	(48,706)	(49)
Use of Funds	**17,946**	**18,640**	**694**
Tax Levy	**-**	**-**	**-**

Highlights

The 2026 draws on District reserves reflect a balanced approach aimed at maintaining minimum reserve levels in a constrained fiscal environment, while continuing to prioritize existing infrastructure, support new amenities, and advance strategic priorities within available funding

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.

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

($ thousands)

Program / Project	Prior Year (1)	2026	2027	2028	2029	2030	Cost 2026-2030	Reserves / Borrowing (2)	Developer / Private (3)	Grants / Partners (4)
Active Transportation Includes cycling, sidewalks and urban trails.										
New Capital And Initiatives										
Cycling										
Cycling - Edgemont-Queensdale	-	200	-	-	-	-	200	150	50	-
Cycling Infrastructure	4,805	-	200	3,555	2,735	2,872	9,362	2,523	2,314	4,525
Mtn Hwy: Arborlynn - Hwy 1 MY	1,558	50	-	-	-	-	50	-	-	50
Multi-modal										
Spirit Trail - Eastern Segment MY	5,520	436	1,954	6,602	-	260	9,252	4,776	808	3,668
Urban Trails - Lynn Valley		-	-	-	2,000	-	2,000	20	1,980	-
Urban Trails - Outside TC	-	100	700	-	-	75	875	268	207	400
Pedestrian Safety										
Pedestrian Crossings	290	250	213	224	235	247	1,169	1,054	116	-
Pedestrian Infrastructure	385	1,600	1,505	2,525	2,652	2,785	11,067	9,971	1,096	-
Sidewalks Seymour	505	-	50	450	-	-	500	5	495	-
Renewal Capital										
Multi-modal										
Urban Trails - Outside TC	-	-	123	605	-	-	728	728	-	-
Total Active Transportation		**2,636**	**4,745**	**13,961**	**7,622**	**6,239**	**35,203**	**19,496**	**7,065**	**8,643**
Roads & Bridges Includes maintenance and upgrading of roads, streetlighting, traffic signals, traffic signs and pavement markings, and structures, including vehicle bridges.										
New Capital And Initiatives										
Data Collection and Technology	200	100	105	111	116	122	554	499	55	-
Feasibility & Transportation Planning	-	-	100	105	111	116	432	389	43	-
Neighbourhood Streets Improvements	200	250	213	224	235	247	1,169	1,054	116	-
Road Safety	260	610	833	451	471	492	2,857	2,574	283	-
Road Upgrades - Maplewood	-	-	-	3,720	-	-	3,720	16	3,704	-
Signals	520	80	505	441	-	-	1,026	924	102	-
Vehicle Bridges on Edgemont Boulevard MY	459	300	4,300	375	-	-	4,975	4,482	493	-
Vehicle Bridges over Mackay Creek MY	708	200	250	5,000	-	-	5,450	4,910	540	-
Renewal Capital							-			
Bridges & Structures	-	40	400	400	400	400	1,640	1,640	-	-
Road Paving	4,330	4,330	4,547	4,774	5,013	5,264	23,928	20,963	-	2,965
Street lighting	-	190	195	200	205	211	1,001	1,001	-	-
Traffic Operations	440	430	536	483	379	458	2,286	2,286	-	-
Total Roads and Bridges		**6,530**	**11,984**	**16,284**	**6,930**	**7,310**	**49,038**	**40,739**	**5,334**	**2,965**

Five-Year Capital Details ($ thousands)

Program / Project	Prior Year (1)	2026	2027	2028	2029	2030	Cost 2026-2030	Reserves / Borrowing (2)	Developer / Private (3)	Grants / Partners (4)
Transit										
Includes upgrades to transit stops and future improvements to transit corridors										
New Capital And Initiatives										
Transit Corridors and Circulation Improvements		300	10,200	10,000	15,000	15,000	50,500	505	49,995	-
Transit Infrastructure	200	250	213	224	235	247	1,169	500	116	554
Phibbs Exchange Washroom[MY]	100	400	-	-	-	-	400	400	-	-
Total Transit		**950**	**10,413**	**10,224**	**15,235**	**15,247**	**52,069**	**1,405**	**50,111**	**554**
Affordable Housing										
Includes social and supportive housing projects.										
New Capital And Initiatives										
Affordable Housing DNV Land										
East Keith - SupportIve Housing		3,575	-	-	-	-	3,575	3,575	-	-
Lillooet West - Social Housing		2,585	5,170	2,585	-	-	10,340	10,340	-	-
Riverside Drive - Social Housing		-	2,228	2,228	-	-	4,455	4,455	-	-
Provision for additional units	4,600	-	-	-	1,815	1,815	3,630	3,630	-	-
Affordable Housing Amenity										
Inclusionary Zoning & Below Market units through	-	-	688	688	688	688	2,750	2,750	-	-
Total Affordable Housing		**6,160**	**8,085**	**5,500**	**2,503**	**2,503**	**24,750**	**24,750**	**-**	**-**
Other Capital										
Includes lands and real estate, unapplied project overhead and contingency (set at 6% of open capital budget).										
New Capital And Initiatives										
Contingency										
Capital Plan Contingency	7,138	1,000	1,000	1,000	1,000	1,000	5,000	4,000	1,000	-
Renewal Capital										
Other Lands										
Lynn Valley Village	3,374	1,630	3,116	-	-	554	5,300	5,300	-	-
Overhead										
Corporate Project Overhead	1,433	1,265	1,723	1,580	1,840	1,421	7,829	7,829	-	-
Total Other Capital		**3,895**	**5,839**	**2,580**	**2,840**	**2,975**	**18,129**	**17,129**	**1,000**	**-**
Climate Action										
Includes adaptation and mitigation initiative to reduce risk and community emissions.										
New Capital And Initiatives										
Adaptation										
Biodiversity	200	-	-	-	-	-	-	-	-	-
Forest Resiliency	1,052	450	1,113	338	333	150	2,384	2,384	-	-
Geohazard Mitigation	2,639	1,000	4,200	421	-	-	5,621	3,019	2,602	-
Wildfire Mitigation	348	325	334	342	351	360	1,712	922	-	790
Mitigation	-									
Public EV Charging Stations	-	700	700	-	-	700	2,100	1,050	-	1,050
Total Climate Action		**2,475**	**6,347**	**1,101**	**684**	**1,210**	**11,817**	**7,376**	**2,602**	**1,840**

Five-Year Capital Details ($ thousands)

Program / Project	Prior Year [1]	2026	2027	2028	2029	2030	Cost 2026-2030	Reserves / Borrowing [2]	Developer / Private [3]	Grants / Partners [4]
Utilities Includes solid waste facilities and the storm water, sanitary sewer, and water networks (adaptation works on channels and culverts are included under Geohazards in Climate Action)										
New Capital And Initiatives										
Sanitary Sewer Network										
Inflow & Infiltration - Grant Funded	1,151	180	-	-	-	-	180	43	-	137
Lift Stations	-	100	400	-	-	-	500	5	495	-
Sewer Mains & Inflow & Infiltration	-	135	962	140	963	1,416	3,616	36	3,579	-
Solid Waste Collection										
Solid Waste Carts	300	500	300	300	300	300	1,700	1,700	-	-
Storm Water (Drainage) Network	-									
Major Culvert Replacement	5,929	2,025	5,200	3,500	3,500	3,500	17,725	15,968	1,757	-
Storm Sewers	1,040	540	981	384	939	118	2,962	30	2,932	-
Water Distribution Network										
Water Equipment & PRV's	800	520	40	-	-	-	560	504	56	-
Water Mains	-	77	781	442	454	172	1,926	18	1,908	-
Renewal Capital										
Sanitary Sewer Network										
Lift Stations	734	2,980	257	1,579	270	1,662	6,748	6,080	668	-
Sewer Mains	1,890	1,747	2,081	1,726	2,811	2,454	10,819	9,749	1,070	-
Storm Water (Drainage) Network										
Culverts	624	203	1,555	-	-	-	1,758	1,584	174	-
Storm Sewers	1,000	1,000	1,026	1,053	1,080	1,108	5,267	4,746	521	-
Water Distribution Network										
Pump Stations & Reservoirs	437	950	2,216	3,158	3,888	1,330	11,542	10,400	1,142	-
Water Equipment & PRV's	150	1,400	-	1,053	-	1,108	3,561	3,209	352	-
Water Mains	7,039	8,173	10,184	8,924	8,470	9,094	44,845	40,405	4,439	-
Total Utilities		**20,529**	**25,983**	**22,259**	**22,675**	**22,262**	**113,708**	**94,477**	**19,095**	**137**
Child Care Includes new child care spaces and renewal of existing facilities										
New Capital And Initiatives										
Future Child Care Spaces (Provision)	-	-	740	740	740	740	2,960	841	2,119	-
Total Child and Seniors Care	**-**	**-**	**740**	**740**	**740**	**740**	**2,960**	**841**	**2,119**	**-**

Five-Year Capital Details ($ thousands)

Program / Project	Prior Year [1]	2026	2027	2028	2029	2030	Cost 2026-2030	Reserves / Borrowing [2]	Developer / Private [3]	Grants / Partners [4]
Community Facilities, Arts, and Culture Includes community facilities, libraries, archives and exhibits, public art and heritage.										
New Capital And Initiatives										
Community Facilities										-
Community Centre Renewal / Replacement Optior	-	1,000	-	-	-	-	1,000	804	196	-
Recreation Strategies	99	99	-	-	-	-	99	99	-	-
Library, Archives and Exhibits										
Archives Refresh Scoping	-	-	513	-	-	-	513	513	-	-
Capilano Library Refresh Scoping[MY]	1,717	-	-	-	-	-	-	-	-	-
Lynn Valley Library Refresh Scoping	-	250	-	-	-	-	250	225	25	-
Museum Facility Improvement	-	25	-	-	-	-	25	25	-	-
Special Project: Library Wayfinding	-	-	180	-	-	-	180	171	9	-
Public Art and Heritage	-									
Lower Capilano Public Art	500	98	98	98	98	98	488	-	488	-
Lynn Creek Public Art	-	65	65	65	65	65	325	-	325	-
Lynn Valley Public Art	-	30	30	30	30	30	150	-	150	-
Maplewood Village Public Art	350	90	90	90	90	90	448	-	448	-
Public Art Provision Outside TC	250	158	158	158	158	158	790	-	790	-
Renewal Capital	-									
Community Facilities										-
Deep Cove Cultural Centre Refresh Scoping	-	-	-	-	-	554	554	554	-	-
Recreation Facilities General	2,479	5,668	3,294	3,108	3,591	2,293	17,954	17,954	-	-
Recreation Technology	312	310	359	316	194	222	1,401	1,401	-	-
Library, Archives and Exhibits										
Library Collections	717	697	716	715	714	713	3,555	3,555	-	-
Library Facilities & Equipment	-	141	443	-	270	234	1,088	955	133	-
Library Technology	78	62	180	271	141	38	692	692	-	-
Museum & Archives Facilities & Equipment	105	25	25	25	25	25	125	125	-	-
Public Art and Heritage	-									
Public Art Program	100	100	100	100	100	100	500	500	-	-
Total Community Facilities, Arts, and Culture		**8,817**	**6,250**	**4,975**	**5,475**	**4,619**	**30,136**	**27,574**	**2,562**	**-**

Five-Year Capital Details ($ thousands)

Program / Project	Prior Year [1]	2026	2027	2028	2029	2030	Cost 2026-2030	Reserves / Borrowing [2]	Developer / Private [3]	Grants / Partners [4]
Parks and Open Spaces										
Includes community, distrct level, and neighbourhood parks as well as natural parkland, trails, and sport fields.										
New Capital And Initiatives										
Community Parks										
Community Parks - Lynn Creek TC	385	-	2,813	-	-	-	2,813	28	2,785	-
Community Parks - Lynn Valley TC	33	120	-	-	-	-	120	-	120	-
Community Parks - Outside TC	-	240	60	60	-	-	360	324	36	-
Parks Equipment	1,104	60	-	-	-	-	60	54	6	-
Parks Planning	50	25	-	263	-	-	288	286	3	-
Parks Washrooms	-	315	-	-	-	-	315	300	15	-
Sports Court Upgrades	221	600	-	-	-	-	600	600	-	-
District Level Parks										
Cates Park Facilities Replacement / Scoping[MY]	3,656	117	-	-	-	-	117	105	12	-
Cates Park Shoreline Restoration[MY]	4,296	2,826	-	-	-	-	2,826	-	-	2,826
Lynn Canyon Park	-	142	-	-	-	-	142	-	142	-
Maplewood Farm Facility Replacement Scoping	150	350	-	-	-	332	682	353	329	-
Parkland Acquisition	4,820	4,025	-	-	3,305	-	7,330	73	7,257	-
Pay Parking in Parks	100	180	154	-	-	-	334	316	18	-
Neighbourhood Parks										
Neighbourhood Parks - Lions Gate Village	1,700	-	-	-	162	-	162	2	160	-
Neighbourhood Parks - Lynn Creek TC	-	-	-	-	324	166	490	34	456	-
Neighbourhood Parks - Outside Centres	300	120	103	-	150	-	373	363	10	-
Sport Fields	-									
Convert Gravel Field to ATF[MY]	600	-	4,500	-	-	-	4,500	4,500	-	-
Handsworth ATF[MY]	570	8,277	50	-	-	-	8,327	7,726	601	-
Inter River Park ATF[MY]	11,155	883	-	-	-	-	883	733	150	-
Sportsfields Non-ATF	-	-	-	-	36	-	36	36	-	-
Renewal Capital	-									
Community Parks										
Community and Neighbourhood Parks	327	1,585	1,745	1,796	3,804	2,043	10,973	10,973	-	-
Parking Lots	-	374	667	-	-	638	1,679	1,679	-	-
Parks Washrooms	750	750	250	32	2,332	-	3,364	3,337	27	-
Parks Equipment	-	55	-	-	-	-	55	55		
Public Golf Buildings	1,000	-	-	-	324	-	324	324	-	-
Public Golf Course and Equipment	498	447	1,059	902	1,490	567	4,465	4,465	-	-
District Level Parks										
Cates Park	150	210	380	101	9	-	700	700	-	-
Deep Cove Canoe and Kayak Renewal Scoping	-	-	-	-	-	554	554	554	-	-
Lynn Canyon Park	446	394	64	238	655	414	1,765	1,765	-	-
Lynn Canyon Park Facilities Renewal / Scoping	600	-	257	-	540	-	797	797	-	-
Maplewood Farm	104	-	-	47	-	22	69	69	-	-

Five-Year Capital Details ($ thousands)

Program / Project	Prior Year (1)	2026	2027	2028	2029	2030	Cost 2026-2030	Reserves / Borrowing (2)	Developer / Private (3)	Grants / Partners (4)
Parks and Open Spaces										
Includes community, distrct level, and neighbourhood parks as well as natural parkland, trails, and sport fields.										
Natural Parkland										
Alpine Trails	1,058	1,015	1,217	1,164	921	246	4,563	4,563	-	-
Sport Fields	-									
Kirkstone ATF	-	-	51	790	-	-	841	841	-	-
Sportsfields Non-ATF	75	45	1,585	163	1,728	-	3,521	3,521	-	-
Total Parks and Open Spaces		**23,154**	**14,955**	**5,556**	**15,780**	**4,982**	**64,428**	**49,478**	**12,124**	**2,826**
Public Safety										
Includes Fire & Rescue, Emergency Management, and Police Facilities and Equipment.										
New Capital And Initiatives										
Fire & Rescue										
Fire Equipment Addition	295	50	30	-	-	45	125	125	-	-
Fire Hall #5 Replacement / Expansion MY	2,075	600	10,340	11,350	6,600	-	28,890	20,931	7,959	-
Maplewood Fire & Rescue Centre MY	61,452	460	-	-	-	-	460	460	-	-
Renewal Capital	-									
Fire & Rescue	-									
Fire Equipment	1,545	130	110	-	-	-	240	240	-	-
Fire Facilities	402	200	308	-	-	554	1,062	1,062	-	-
Fire Ladder Truck Replacement	-	4,250	-	-	-	-	4,250	4,250	-	-
Fire Pumper Truck Replacement	2,250	-	-	-	2,160	-	2,160	2,160	-	-
Fire Vehicles Replacement	445	-	403	-	194	144	741	741	-	-
Police Services	-									
Police Facilities & Equipment	1,340	512	442	76	79	51	1,159	1,159	-	-
Total Public Safety		**6,202**	**11,633**	**11,426**	**9,033**	**794**	**39,087**	**31,129**	**7,959**	**-**
Civic Facilities and Equipment										
Includes the District of North Vancouver hall and operations centre and inventory of fleet vehicles.										
New Capital And Initiatives										
Operations Facilities & Equipment										
General Buildings Security System Upgrades	308	200	200	-	-	-	400	400	-	-
Operations Centre Replacement Feasibility / Optio	-	-	513	-	-	-	513	513	-	-
Strategic Facilities Plan Implementation – Provisioi	-	5,000	12,000	10,000	5,000	4,000	36,000	36,000	-	-
Renewal Capital	-									
Operations Facilities & Equipment	-									
DNV Hall Renewal / Scoping	2,351	-	-	-	-	-	-	-	-	-
Fleet Services	4,380	1,580	3,802	2,305	3,742	5,391	16,820	16,820	-	-
Operations Centre Renewal / Scoping	1,791	-	-	-	-	1,440	1,440	1,440	-	-
Total Civic Facilities and Equipment		**6,780**	**16,515**	**12,305**	**8,742**	**10,831**	**55,173**	**55,173**	**-**	**-**

Five-Year Capital Details ($ thousands)

Program / Project	Prior Year [1]	2026	2027	2028	2029	2030	Cost 2026-2030	Reserves / Borrowing [2]	Developer / Private [3]	Grants / Partners [4]
Technology Includes business applications, hardware and cyber security.										
New Capital And Initiatives										
Applications & Hardware										-
Corporate Hardware additions	50	50	50	50	50	50	250	250	-	-
Cyber Security	150	-	150	150	150	150	600	600	-	-
Renewal Capital	-									
Applications & Hardware	-									
Business Applications	813	369	1,128	1,138	1,147	1,157	4,940	4,940	-	-
Corporate Hardware	680	700	700	900	1,350	1,000	4,650	4,650	-	-
Digital Transformation	1,043	863	885	907	1,229	2,953	6,836	6,836	-	-
Total Technology		**1,982**	**2,913**	**3,144**	**3,927**	**5,310**	**17,276**	**17,276**	**-**	**-**
Grand Total		**90,110**	**126,402**	**110,056**	**102,184**	**85,022**	**513,774**	**386,840**	**109,970**	**16,964**

Notes

1) The prior-year budget shown is 2025, except projects marked "MY", in which case the total from multiple prior years is displayed.

2) Funding from reserve funds and borrowing. DNV reserve funds are grouped into four categories: Existing Capital, New Capital & Initiatives, Lands & Housing, and Operating & Risk

3) Includes contributions realized through the development process and private contributions.

4) Includes grants from senior levels of government and partnerships.

2026 – 2030 Capital Reserve Fund Continuity Schedule

General Reserves	Opening Balance 2026	Revenues and Transfers	Interest Earned	Expenditures and Transfers	Closing Balance 2030
Existing Capital					
Infrastructure	14,020	185,244	1,917	187,335	13,848
Equipment	5,393	24,719	(69)	29,455	588
Water	20,596	60,217	2,508	54,638	28,684
Sewer	37,334	41,035	3,651	41,260	40,760
Solid Waste	8,921	519	1,228	1,700	8,968
Total Existing Capital	86,264	311,735	9,236	314,387	92,847
New Capital & Initiatives					
Transportation & Mobility	1,843	20,460	83	21,398	989
Business Initiatives & Film	491	1,360	94	1,017	928
Community Health & Safety	10,124	7,054	500	15,754	1,924
Climate & Innovation	42	3,356	82	2,838	642
Total New Capital & Innovation	12,501	32,229	759	41,007	4,482
Land & Housing					
Land	10,369	11,871	2,339	728	23,851
Housing	21,367	7,033	2,194	24,750	5,844
Total Land & Housing	31,736	18,904	4,534	25,478	29,696
Development					
Development Cost Charges	20,806	83,612	2,543	100,307	6,654
Community Amenity	5,774	62,063	5,513	5,284	68,066
Total Development	26,580	145,675	8,055	105,590	74,721
Total	**157,081**	**508,544**	**22,584**	**486,463**	**201,746**

2026 Capital Reserve Fund Appropriations

($ thousands)

		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
Program	Cost	Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate & Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
NEW CAPITAL AND INITIATIVES															
Active Transportation															
Cycling															
Cycling - Edgemont-Queensdale (PH1 Delbro	200	-	-	-	-	-	150	-	-	50	-	-	-	-	-
Mtn Hwy: Arborlynn - Hwy 1	50	-	-	-	-	-	-	-	-	-	-	-	-	50	-
Multi-modal															
Spirit Trail (Eastern Segment)	436	-	-	-	-	-	-	-	-	37	-	-	116	283	-
Urban Trails - Outside TC	100	-	-	-	-	-	75	-	-	25	-	-	-	-	-
Pedestrian Safety															
Pedestrian Crossings	250	-	-	-	-	-	225	-	-	25	-	-	-	-	-
Pedestrian Infrastructure	1,600	-	-	-	-	-	842	-	-	158	-	-	-	600	-
Roads & Bridges															
Data Collection and Technology	100	-	-	-	-	-	90	-	-	10	-	-	-	-	-
Neighbourhood Streets Improvements	250	-	-	-	-	-	225	-	-	25	-	-	-	-	-
Road Safety	610	-	-	-	-	-	550	-	-	60	-	-	-	-	-
Signals	80	-	-	-	-	-	72	-	-	8	-	-	-	-	-
Vehicle Bridges on Edgemont Boulevard	300	189	-	-	-	-	81	-	-	30	-	-	-	-	-
Vehicle Bridges over Mackay Creek	200	108	-	-	-	-	72	-	-	20	-	-	-	-	-
Transit															
Phibbs Exchange Washroom	400	-	-	-	-	-	400	-	-	-	-	-	-	-	-
Transit Corridors and Circulation Improveme	300	-	-	-	3	-	-	-	-	297	-	-	-	-	-
Transit Infrastructure	250	-	-	-	-	-	100	-	-	25	-	-	-	125	-
Affordable Housing															
Affordable Housing DNV land															
East Keith - Supportive Housing	3,575	-	-	-	-	3,575	-	-	-	-	-	-	-	-	-
Lillooet West - Social Housing	2,585	-	-	-	-	2,585	-	-	-	-	-	-	-	-	-
Other Capital															
Contingency	1,000	500	100	-	-	-	100	-	-	200	-	-	-	-	100

2026 Capital Reserve Fund Appropriations ($ thousands)

		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
Program	Cost	Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate & Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
Climate Action															
Adaptation															
Forest Resiliency	450	-	-	-	-	-	-	450	-	-	-	-	-	-	-
Geohazard Mitigation	1,000	-	-	806	-	-	-	-	-	99	-	95	-	-	-
Wildfire Mitigation	325	-	-	-	-	-	-	175	-	-	-	-	-	150	-
Mitigation															
Public EV Charging Stations	700	-	-	-	-	-	-	-	175	-	-	-	-	525	-
Utilities															
Sanitary Sewer Network															
Inflow & Infiltration - Grant Funded	180	-	-	43	-	-	-	-	-	-	-	-	-	137	-
Lift Stations	100	-	-	1	-	-	-	-	-	99	-	-	-	-	-
Sewer Mains & Inflow & Infiltration	135	-	-	1	-	-	-	-	-	133	-	-	-	-	-
Solid Waste Collection															
Solid Waste Carts	500	-	-	500	-	-	-	-	-	-	-	-	-	-	-
Storm Water (Drainage) Network															
Major Culvert Replacement	2,025	-	-	1,824	-	-	-	-	-	201	-	-	-	-	-
Storm Main Upgrade & Expansion	540	-	-	5	-	-	-	-	-	535	-	-	-	-	-
Water Distribution Network															
Water Equipment & PRV's	520	-	-	468	-	-	-	-	-	52	-	-	-	-	-
Water Main Upgrade & Expansion	77	-	-	1	-	-	-	-	-	76	-	-	-	-	-
Community Facilities, Arts, and Culture															
Community Facilities															
Community Centre Renewal / Replacement Opti	1,000	668	-	-	-	-	-	36	-	-	196	-	100	-	-
Recreation Strategies	99	-	-	-	-	-	-	99	-	-	-	-	-	-	-
Library, Archives and Exhibits															
Lynn Valley Library Refresh Scoping	250	225	-	-	-	-	-	-	-	-	25	-	-	-	-
Museum Facility Improvement	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art and Heritage															
Lower Capilano Public Art	98	-	-	-	-	-	-	-	-	-	98	-	-	-	-
Lynn Creek Public Art	65	-	-	-	-	-	-	-	-	-	65	-	-	-	-
Lynn Valley Public Art	30	-	-	-	-	-	-	-	-	-	30	-	-	-	-
Maplewood Village Public Art	90	-	-	-	-	-	-	-	-	-	90	-	-	-	-
Public Art Provision Outside TC	158	-	-	-	-	-	-	-	-	-	158	-	-	-	-

2026 Capital Reserve Fund Appropriations ($ thousands)

		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
Program	**Cost**	**Infrast. Reserve**	**Fleet & Equipment**	**Utilities**	**Land**	**Housing**	**Transp. & Mobility**	**Community Health & Safety**	**Climate & Innovation**	**Develop. Cost Charges**	**Community Amenity Contrib.**	**Offsite/ Private**	**Borrowing**	**Grants**	**General Surplus**
Parks and Open Spaces															
Community Parks															
Community Parks - Lynn Valley TC	120	-	-	-	-	-	-	-	-	119	1	-	-	-	-
Community Parks - Outside TC	240	-	-	-	-	-	-	216	-	24	-	-	-	-	-
Parks Washrooms	315	165	-	-	-	-	-	135	-	15	-	-	-	-	-
Sports Court Upgrades	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks Planning	25	-	-	-	-	-	-	23	-	3	-	-	-	-	-
Parks Equipment	60	-	-	-	-	-	-	54	-	6	-	-	-	-	-
District Level Parks															
Cates Park Facilities Replacement / Scoping	117	-	-	-	-	-	-	-	-	12	-	-	105	-	-
Cates Park Shoreline Restoration	2,826	-	-	-	-	-	-	-	-	-	-	-	-	2,826	-
Lynn Canyon Park	142	-	-	-	-	-	-	-	-	-	-	142	-	-	-
Maplewood Farm Facility Replacement Scoping	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Neighbourhood Parks - Lynn Creek TC	4,025	-	-	-	40	-	-	-	-	3,985	-	-	-	-	-
Pay Parking in Parks	180	-	-	-	-	-	-	-	-	18	-	-	162	-	-
Neighbourhood Parks															
Neighbourhood Parks - Outside Centres	120	-	-	-	-	-	-	120	-	-	-	-	-	-	-
Sport Fields															
Handsworth ATF	8,277	-	-	-	-	-	-	-	-	-	597	-	5,375	2,305	-
Inter River Park ATF	883	365	-	-	-	-	-	104	-	115	-	35	76	188	-
Public Safety															
Fire & Rescue															
Fire Equipment Addition	50	-	-	-	-	-	-	50	-	-	-	-	-	-	-
Fire Hall #5 Replacement / Expansion	600	-	-	-	-	-	-	-	-	168	-	-	432	-	-
Maplewood Fire & Rescue Centre	460	-	-	-	-	-	-	-	-	-	-	-	460	-	-
Civic Facilities and Equipment															
Operations Facilities & Equipment															
General Buildings Security System Upgrades	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Facilities Plan Implementation – Provi	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology															
Applications & Hardware															
Corporate Hardware Additions	50	-	50	-	-	-	-	-	-	-	-	-	-	-	-
New Capital and Initiatives Total	**45,290**	**8,396**	**150**	**3,650**	**43**	**6,160**	**2,982**	**1,462**	**175**	**6,626**	**1,259**	**272**	**6,827**	**7,189**	**100**

2026 Capital Reserve Fund Appropriations ($ thousands)

		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
Program	Cost	Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate & Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
EXISTING CAPITAL															
Roads & Bridges															
Bridges & Structures	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Paving	4,330	4,330	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	190	190	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Operations	430	430	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Capital															
Other Lands															
Lynn Valley Village	1,630	390	-	-	-	-	-	-	-	-	-	-	1,240	-	-
Overhead	1,265	1,265	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities															
Sanitary Sewer Network															
Lift Stations	2,980	-	-	2,685	-	-	-	-	-	295	-	-	-	-	-
Sewer Mains	1,747	-	-	1,574	-	-	-	-	-	173	-	-	-	-	-
Storm Water (Drainage) Network															
Culverts	203	-	-	183	-	-	-	-	-	20	-	-	-	-	-
Storm Mains	1,000	-	-	901	-	-	-	-	-	99	-	-	-	-	-
Water Distribution Network															
Pump Stations & Reservoirs	950	-	-	856	-	-	-	-	-	94	-	-	-	-	-
Water Equipment & PRV's	1,400	-	-	1,261	-	-	-	-	-	139	-	-	-	-	-
Water Mains	8,173	-	-	7,364	-	-	-	-	-	809	-	-	-	-	-
Community Facilities, Arts, and Culture															
Community Facilities															
Recreation Facilities General	5,668	5,668	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology	310	310	-	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives and Exhibits															
Capilano Library	71	71	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Collections	697	697	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology	62	62	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Library	70	49	-	-	-	-	-	-	-	-	21	-	-	-	-
Museum & Archives Facilities & Equipment	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art and Heritage															
Public Art Program	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-

2026 Capital Reserve Fund Appropriations ($ thousands)

		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
Program	Cost	Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate & Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
Parks and Open Spaces															
Community Parks															
Community and Neighbourhood Parks	1,585	1,585	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Lots	374	374	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks Washrooms	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf Course and Equipment	447	-	447	-	-	-	-	-	-	-	-	-	-	-	-
Parks Equipment	55	55	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks															
Cates Park	210	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Park	394	394	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Parkland															
Alpine Trails	1,015	1,015	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields															
Sportsfields Non-ATF	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety															
Fire & Rescue															
Fire Equipment	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Facilities	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Ladder Truck Replacement	4,250	-	4,250	-	-	-	-	-	-	-	-	-	-	-	-
Police Services															
Police Facilities & Equipment	512	512	-	-	-	-	-	-	-	-	-	-	-	-	-
Civic Facilities and Equipment															
Operations Facilities & Equipment															
Fleet Services	1,580	-	1,580	-	-	-	-	-	-	-	-	-	-	-	-
Technology															
Applications & Hardware															
Business Applications	369	369	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware	700	-	700	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	863	863	-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL															
	90,110	28,525	7,127	18,474	43	6,160	2,982	1,462	175	8,255	1,280	272	8,067	7,189	100
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Existing Capital Total	**44,820**	**20,129**	**6,977**	**14,824**	**-**	**-**	**-**	**-**	**-**	**1,629**	**21**	**-**	**1,240**	**-**	**-**
2026 Capital Budget	**90,110**	**28,525**	**7,127**	**18,474**	**43**	**6,160**	**2,982**	**1,462**	**175**	**8,255**	**1,280**	**272**	**8,067**	**7,189**	**100**

2026 Financial Plan - Service View

($ thousands)

	(A) Community Services	(B) Planning & Development	(C) Transportation & Infrastructure	(D) Protective Services	(E) Governance & Admin	Tax Supported (A to E)	Utility Services	General Reserves	Total	Interfund Eliminations	Combined (Schedule A)
Non-Tax Revenue	24,967	28,806	8,016	4,907	11,615	78,309	101,186	8	179,503	-	179,503
Proceeds from Borrowing	5,819	1,240	116	892	-	8,067	-	-	8,067	-	8,067
Transfers In	33,935	20,194	17,649	6,275	88,675	166,728	56,411	-	223,139	(131,174)	91,965
Source of Funds	64,720	50,240	25,781	12,073	100,290	253,104	157,596	8	410,708	(131,174)	279,534
Operating Expenditures	59,057	19,573	13,710	61,026	32,176	185,541	83,822	-	269,362	-	269,362
Capital Expenditures	32,671	7,790	10,116	6,977	11,027	68,581	21,529	-	90,110	-	90,110
Debt Service	-	-	-	-	5,148	5,148	-	-	5,148	-	5,148
Transfers Out	12,622	21,236	15,539	1,438	95,900	146,734	52,245	8	198,987	(131,174)	67,813
Use of Funds	104,350	48,598	39,364	69,440	144,251	406,003	157,596	8	563,607	(131,174)	432,433
	39,629	(1,641)	13,583	57,367	43,961	152,899	-	-	152,899	-	152,899
Tax Levy	39,629	(1,642)	13,583	57,367	43,961	152,899	-	-	152,899	-	152,899
Balanced Budget	-	-	-	-	-	-	-	-	-	-	-

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

Revenue Disclosure Statement

Revenue from each Funding Source

The proportion of total revenue to be raised from each funding source in 2026 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.

Funding Source	% Revenues	
	2025	2026
Taxation	44.9%	44.9%
Sales, Fees and User Charges	42.4%	44.0%
Other Sources	9.0%	8.7%
Proceeds From Borrowing	3.8%	2.4%
TOTAL	**100%**	**100%**

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.

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 2026, government grants and developer contributions in the form of amenity charges/contributions and development cost charges are expected to remain consistent with the prior year.

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	
	2025	2026
Residential	72.5%	72.5%
Utilities	0.2%	0.2%
Major Industry	10.2%	10.3%
Light Industry	0.9%	0.9%
Business	15.9%	15.9%
Recreation	0.3%	0.2%
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 2026 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 $587,000 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 renewal, capital upgrades, and adding or removing capital assets.

Capital Renewal means works that return the service capability of an existing asset to its original level. Replacements or rehab of existing assets limited to 'like for like' or to modern equivalents are generally considered renewal.

Capital Upgrades means works 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 to 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.

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.

DAPR stands for Development Approvals Process Review. Through DAPR, we are working to fix these issues with the development approvals process which has become frustrating for our customers and for staff. Complex regulations and unclear requirements have created a long, complicated process. Changes from DAPR will help us build a more resilient organization, which is one of the strategic goals of our Corporate Plan. They will also strengthen our ability to meet evolving community and organizational needs.

DWV stands for District of West Vancouver

Infrastructure Funding Gap / Deficit, the difference between the funding required to renew, and replace infrastructure assets to meet targeted levels of service and acceptable levels of risk, and the funding that is planned or available through current budgets, reserves, rates, and other revenue sources. When annual shortfall persist, they accumulate over time and represent ongoing underinvestment in infrastructure.

Fiscal Imbalance, a structural funding gap that occurs when a municipality's responsibilities grow—such as housing, climate adaptation, and aging infrastructure—but available revenue tools are limited (primarily property taxes and user fees), and transfers from senior governments are unpredictable or tied to specific projects. Over time, this mismatch between costs and revenues creates a persistent fiscal imbalance.

GHG stands for greenhouse gas

GFOA stands for Governance Finance Officers Association is a professional association representing over 30,000 state, provincial, and local government finance officers across the United States and Canada. GFOABC is a non-profit organization representing over 1,000 local government finance professionals from 160 municipalities and 28 regional districts in BC. It promotes excellence in local government financial management through training, networking, and professional development programs.

ICBC stands for Insurance Corporation of British Columbia

IVAC stands for Indigenous Voices Advisory Committee

MONOVA stands for the Museum of North Vancouver (Museum and Archives of North Vancouver)

Maintenance means works to upkeep existing assets to fully realize the original anticipated service potential. Maintenance does not extend asset life, nor does it add to the asset's value. However, a lack of maintenance may reduce the asset's life and value.

MOTT stands for Ministry of Transportation and Transit

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. The initiative has recently been rebranded Municipal Fiscal Reform.

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

NSWWTP stands for North Shore Wastewater Treatment Plant

NVDPL stands for North Vancouver District Public Library

NVRC stands for North Vancouver Recreation and Culture (NVRC) 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 covers the ongoing, day-to-day costs of delivering existing services and maintaining assets.

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. This measure is included in the annual report.

Programs and Projects, see definition of services below

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

Services, programs and projects

Term	Definition	Key Points
Service	The activity or benefit the District provides to the community to meet a public need.	• Delivered to the public • Ongoing or routine • Focused on outcomes for residents • The municipal services section of this workbook presents information by service
Program	A grouping of related activities and resources used to deliver one or more services to a defined population.	• Identifies who is served • Links resources (inputs) to services and outcomes • Used for budgeting and performance tracking. Additional details on programs will be included in next year's budget workbook.
Project	A temporary, time-limited initiative undertaken to deliver a specific, one-time result, such as a capital asset, major renewal, or defined improvement.	• Has a defined start and end • Separate from ongoing programs • Used to track costs and deliverables for a specific outcome
Support service	Internal activities that enable and support delivery of services, programs, and projects.	• Not directly delivered to the public • Provides essential functions (e.g., IT, HR, finance) • Resources are tracked to show total cost of service delivery

Social Housing means housing that a government or non-profit housing partner owns and operates including supportive housing, and housing for low income s 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.

Small-scale Multi-Unit Housing, is a housing type that allows additional density and dwelling units on most single-family residential lots. It enables a diverse range of ground-oriented housing forms including townhomes, multi-plexes, coach houses and suites.

Strategic Facilities Plan, is a plan under development that will establish a consistent, strategic approach to evaluating and prioritizing capital investments involving District-owned buildings.

State of Assets Report (SOAR) provides an overview of the District's assets across all major asset groups, including condition, age, replacement value, and risk, and supports the identification of renewal needs and forecast replacement spending over the next 10 to 100 years (see 2025 State of Assets Reporting, starting on page 23).

Strategies, plans, and initiatives, the Official Community Plan (OCP) guides planning and decision making about the future of our community and works together with more detailed strategic action and implementation plans. The key plans and strategies that are helping us achieve the community's vision can be found on the website (click the link).

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. The annual UBCM conference brings together local government officials and staff to provide a unified voice in advocating for community priorities, such as housing affordability, climate resilience, and public safety, to the provincial government. It serves as a key forum for networking, voting on policy resolutions, and directly engaging with provincial ministers.

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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