

A photograph of a field of yellow and purple flowers, likely wildflowers, with a teal overlay containing text.

2024 – 2028

# APPROVED Financial Plan



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# Introduction

## About the 2024-2028 Financial Plan (Budget)

On behalf of the District of North Vancouver, we are pleased to present the 2024-2028 Financial Plan. This plan advances Council's priorities confirmed through its strategic planning process and the prior planning cycle. It is both conservative and realistic, keeping tax rates as low as possible while still maintaining current service levels. The plan is flexible and can be adapted as financial information changes throughout the term of this plan.

### ***A challenging fiscal environment***

The budget is presented within the context of a challenging financial environment and factors that cause uncertainty, including higher-than-typical construction costs and recent changes to Provincial legislation regarding housing and land use. Inflation, a cost premium for contracted services on the North Shore, and capacity issues have delayed some projects from being fully realized. To address affordability concerns and maintain flexibility, no significant new projects have been introduced in this plan. We anticipate the tight fiscal environment will last through the remainder of the year.

### ***Advancement of the community's goals***

Through consultation with the community about what matters most in this municipality, Council shapes its priorities for its term in office. Those priorities become goals in the Corporate Plan, which Council adopted on October 16, 2023. This approved Financial Plan outlines the financial means to address these Corporate Plan strategic goals: the transportation and mobility challenges; the community's housing needs; the achievement of a balanced and fair economy; acceleration of local actions to address the climate emergency; and fostering community wellbeing, culture and safety. Targeted financial resources will both help to advance rapid transit on the North Shore, and to respond to increasing demands for services, such as in our parks and open spaces and in our emergency response capabilities. Our work to create a more resilient organization also continues, as we recover from the global events of the last three years and build our capacity to meet current and future service levels. To that end, this plan is structured around the delivery of key, integrated municipal services.

### ***Evolving Practices***

On December 4th, Council approved the Capital Plan. This early approval of the Capital Plan, due to improved planning, enables more efficient and fiscally responsible project delivery and leads to more competitive pricing. This, in turn, frees up financial resources to enable more progress on Council's priorities. As well, District staff has made improvements in its ability to deliver infrastructure, which increases certainty about project scope, schedule and budget.

The budget presented here represents a flexible plan that can be adapted as work progresses. This approach will help the District streamline costs and deliver on both the goals as outlined in the Corporate Plan, and the community's priorities over the longer term as outlined in the Official Community Plan. Currently, staff is working with the Province to understand the potential impacts of the recent housing legislation and also to continue to work on municipal finance reform. Any effects relating to these two areas will be integrated into the budget, as we quantify impacts, clarify roles, and advocate for transparency and fairness in policies that affect the District's ratepayers.

Consistent with prior years, this budget includes the operations of the District of North Vancouver, the North Vancouver District Public Library, North Shore Emergency Management, North Vancouver Recreation and Culture Commission, and North Vancouver Museum and Archives. The budget is compliant with local government best practices including the financial principles, strategies and policies outlined in this workbook.

Our mission as an organization is to provide leadership and exemplary service that improves the community's quality of life by addressing its needs today and tomorrow. The Financial Plan sets a sustainable financial foundation to fund the Corporate Plan, and on which the community's vision is realized. The plan was adopted on February 26, 2024, following public input and Council deliberations.

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



David Stuart  
Chief Administrative Officer

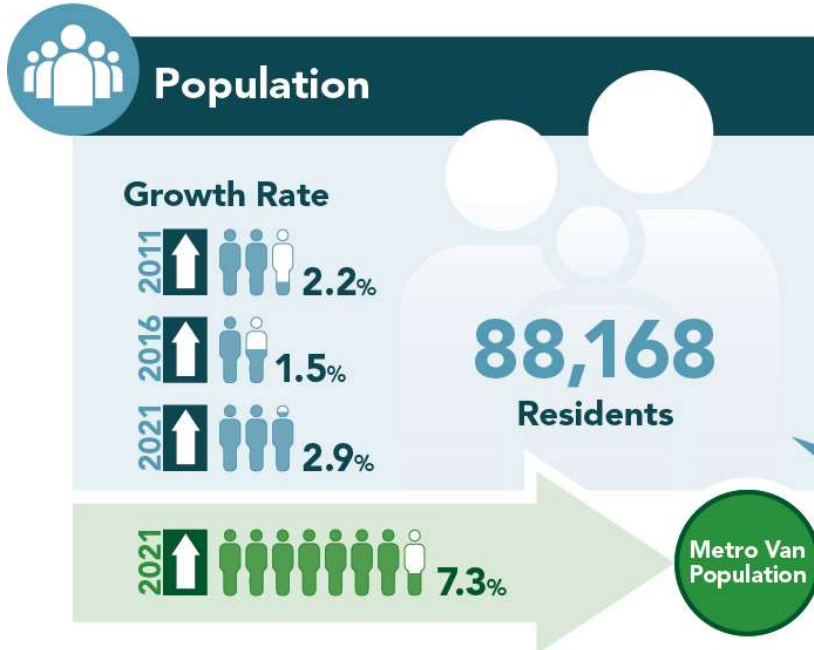


Rick Danyluk  
Acting General Manager, Finance and Chief Financial Officer



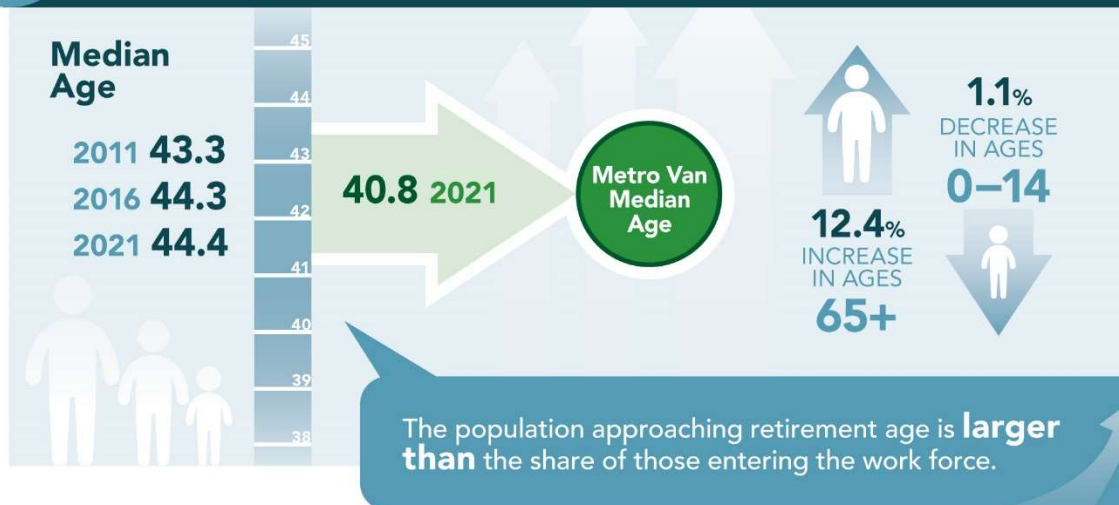
# Community Profile

The most recent Statistics Canada Census data provides context for discussing the 2024-2028 Financial Plan. District-specific data points are provided in blue with regional comparisons in green.





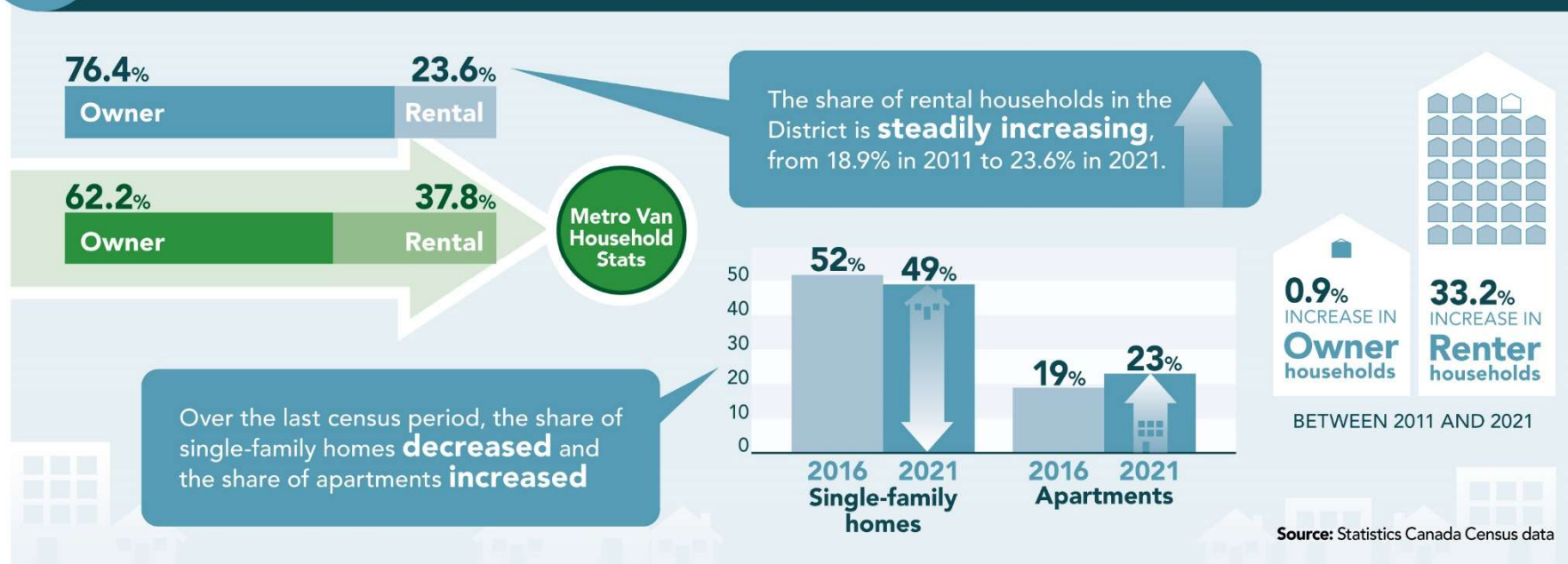
## Age



## Workforce



## Household stats



## 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's amended every spring and fall.

The 2024-2028 Budget contains the District's 7.0% property tax increase (6.5% to maintain service levels plus 0.5% to address the infrastructure deficit), utility rate increases, operating and capital budgets and highlights of the work program. The total budget for 2024 is \$387.6 million comprised of \$220.7 million operating, \$85.3 million capital, \$6.3 million debt service and \$75.3 million in contributions to reserves.

Public input to the budget opened on January 9, 2024, and closed January 22, 2024. Staff compiled a summary of the public's input for Council's consideration at its budget deliberations meeting January 29, 2024.

### ***The Financial Plan and Economic Challenges***

Planning in the current fiscal environment is challenging. Rising construction costs, the recent collective agreement settlement, and changes to protective services are driving a 7% property tax increase to maintain service levels. In addition, the effects of inflation on the District's infrastructure over the last three years have increased the infrastructure deficit, and new provincial legislation on housing will result in new demands on infrastructure and services. While this year's property tax increase is higher than historical norms, these cost pressures are not unique to the District. At 7.0%, the tax levy increase is consistent with most in the region.

On December 4, 2023, Council expressed support for maintaining service levels and re-introducing contributions to infrastructure renewal to address the rising infrastructure deficit. To achieve this, the budget includes a target savings of 0.5% and a commitment for staff to bring back options to scale back years 2025 – 2028 of the Capital Plan to further address affordability concerns.

The 2024-2028 Budget responds to our current environment by providing resources to navigate through these challenging times while continuing to advance Council's strategic goals as outlined in the Corporate Plan.



## ***The 2023 – 2026 Corporate Plan***

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

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

### ***Strategic Goals:***



Enhance transportation and mobility



Address the housing crisis and the community's housing needs



Achieve a balanced and fair economy



Lead in climate emergency action and environmental management



Foster community wellbeing, culture, and safety



Foster a resilient organization

### ***Investing in the Community***

The Corporate Plan brings together Council's strategic directions and the long-term corporate goals envisioned in strategy documents such as the Official Community Plan (OCP), OCP Action Plan and the 10-Year rolling Financial Plan. The following goals were first affirmed by the community in the 2011 OCP and then reconfirmed during the targeted review in 2020. Highlights of strategic investments included in the 2024-2028 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:**

- Commitments to transit improvements and active transportation, investing in neighbourhoods and connecting the town and village centres, regional parks and adjacent municipalities (\$62.1 million).
- Transportation improvements such as major upgrades to roads and bridges (\$119.8 million).



- Staff resources and consulting to advocate for the District on major third-party transportation initiatives including Burrard Inlet Rapid Transit and updating transportation strategic plans.
- Plan and implement transportation needs from new legislation (Accessibility Act, Emergency Management Act and new provincial housing legislation).



#### *Address the housing crisis and the community's housing needs*

##### Strategic Investments:

- Subject to Council approval, additional District Lands and partnerships will continue to support the delivery of social and supportive housing units (\$19.4 million, excluding the value of District lands). An additional 891 units are now forecast over the next five years, including 368 units already in-stream.
- Establishing a project office to implement new housing legislation including small scale multi-family housing and housing in transit-oriented areas.



#### *Achieve a balanced and fair economy*

##### Strategic Investments:

- Update development charges to reflect the impacts of new housing legislation, including a new Amenity Cost Charges (ACC) bylaw.
- Reintroduce funding for infrastructure renewal to address the infrastructure deficit.
- Maintain a stable and competitive approach to property taxes and user fees, including a review of utility rates and updates to the property tax strategy.
- Continue work on the Economic Development Strategy, including collaboration with our community partners and business customers.



#### *Lead in climate emergency action and environmental management*

##### Strategic Investments:

- Climate adaptation measures including culvert and debris basin upgrades, debris hazard mitigation, wildfire mitigation and forest health restoration to ensure resiliency in social, economic and ecological systems, and reduce risks to life and property (\$16.1 million).
- Develop and implement a Biodiversity Strategy to protect, restore, and enhance ecosystem health in the District (\$400,000).
- Upgrade and expand utility networks, including reducing inflow and infiltration of rainwater into the sanitary sewers and related environmental impacts from sanitary sewer overflows (\$17.2 million).
- Add public charging stations in key locations to support the transition towards electric vehicles and reduce emissions (\$1.1 million).
- Protect and enhance the environment through management programs and policies to meet greenhouse gas reduction targets (Strategic Energy Management Plan and the Community Energy and Emissions Plan).
- Plan and implement infrastructure needs from new legislation (Accessibility Act, Emergency Management Act and new provincial housing legislation).



### *Foster community wellbeing, culture, and safety*

#### Strategic Investments:

- Complete construction of the New Maplewood Fire and Rescue Centre, which will improve response times and replace two aging facilities, extend the life of the Fire Hall #4 in Parkgate and plan for and replace Firehall #5 in Norgate (\$19 million).
- Complete a review of arts and cultural services in the community to inform an Arts and Culture Strategy.
- Complete an Indoor/Outdoor Sport and Recreation Facility/Implementation Plan.
- Improvements to community spaces such as libraries, community recreation centres and public art (\$18.9 million).
- New artificial turf fields (ATF) at Inter River Park, Handsworth Secondary School and the conversion of two gravel fields to ATF (\$16.6 million).
- Expansion and upgrade of parks inside and outside of town centres, including new park washrooms, a ranger station at Cates Park, new parks in Lynn Creek and Lynn Valley town centres, and upgrades to Myrtle Park.
- Strategies to improve Fire Services emergency response time and Emergency Preparedness.
- Improvements to the police facility call centre (Gerry Brewer Building).



### *Foster a resilient organization*

#### Strategic Investments:

- Ongoing investments in the District's digital transformation, streamlining work and providing opportunities for residents to complete transactions, request services, access information and share their thoughts online.
- Upgrades to Municipal Hall and the Operations Centre to improve service delivery, support a hybrid work environment and extend the life of the buildings (\$2.1 Million).
- Expansion of the District's fibre optic network, reducing long-term costs and adding capacity to meet future demand (\$800,000).

**Municipal Taxes**

The District strives to keep property taxes low and to increase the property tax rate at a sustainable pace over time. This approach ensures continued excellence in service delivery while maintaining the flexibility to respond to outside influences. While this year’s property tax increase is higher than historical norms, these cost pressures are not unique to the District.

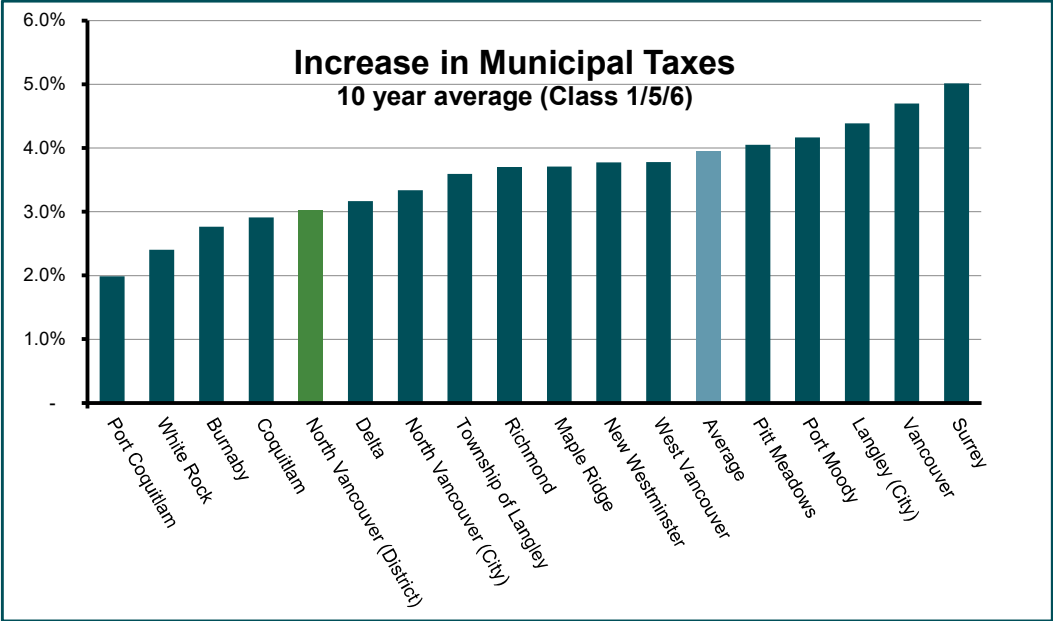
The 2024 Budget reflects an overall property tax increase of 7.0% or \$180 on the average residential home. This includes a reintroduction of our usual Asset Management policy at 0.5%, dedicated to the eventual replacement of our existing infrastructure.

In establishing municipal tax rates, costs and other sources of revenue are carefully reviewed so that property tax increases are contained within inflationary parameters. Then Council determines the total property tax levy that is required to support the Financial Plan. Tax rates are set by dividing the total assessment value (of all properties in a property class) by total property tax levy set by Council for that property class.

The District remains competitive within the Metro Vancouver regional area with property tax increases near inflation. As noted in the graph on the right, the District’s stable approach has been effective: it has maintained one of the lowest average tax increases over the last ten years.

Average Residential Home	Change over 2023	
Property tax increase	7.00%	\$ 180
Maintain Service Levels	6.50%	\$ 167
Asset Management	0.5%	\$ 13

**10-Year Average Property Tax Increase (2014-2023)**



### Utility Fees

The 2024 utility fees include a combined increase of 7.1% for single family homes and 7.8% for multi-family homes. These increases are primarily due to Metro Vancouver’s flow-through charges for water supply and liquid and solid waste treatment, which in 2024 account for approximately 50% of the District’s annual utility costs. 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.

Average Single Family Home	Change over 2023	
Utility Fees (Combined)	7.1%	\$ 143
Water	3.5%	\$ 29
Sewer and Drainage	12.5%	\$ 105
Solid Waste	3.0%	\$ 9

It is important to note that the increases for 2024 exclude anticipated incremental costs for the North Shore Wastewater Treatment Plant (NSWTP). Although Metro Vancouver has created a task force to review options to complete the project, the NSWTP currently remains in its 2024 – 2028 Financial Plan at a cost of \$1.1 billion. Direction from the Metro Vancouver Board is anticipated in April of 2024, with impacts reflected in its 2025 – 2029 Financial Plan.

The NSWTP is one of many major regional projects Metro Vancouver is undertaking which the District, as a member municipality, will contribute to through its cost allocation formulas. While Metro Vancouver charges for sewer and water are forecast to increase 122% and 33% respectively by 2028, its major infrastructure projects have yet to reflect current market conditions, leaving a high level of uncertainty in the plans. Metro Vancouver’s Regional Finance Advisory Committee (RFAC) has been meeting regularly to help manage the financial impacts and risks from these major infrastructure projects, including updating its DCCs, Asset Management Plans, and debt management policies. In the absence of a full financial projection over the next ten years, staff are assuming annual Metro Vancouver rate increases for water and sewer of 5% and 10% respectively beyond 2028.

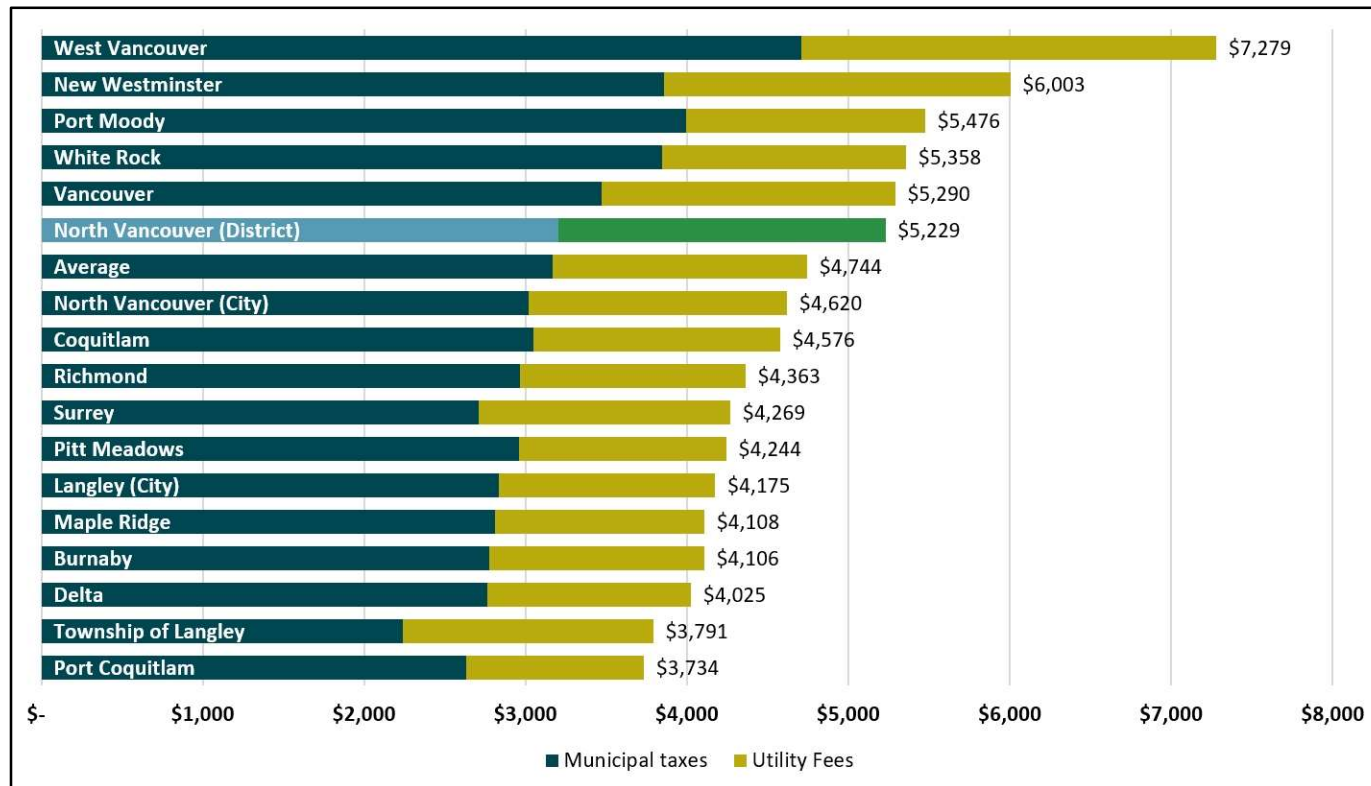
Staff are working with Metro Vancouver on its long-term financial planning and will complete a utility rate study to ensure equity between the District’s customer classes during this Council’s term.



### Combined Municipal Taxes and Utility Fees

The following chart compares the 2023 property tax and utility fees for the median single-family home in the District with those in other Metro Vancouver municipalities. Many factors influence this result, including levels of service, investments in public infrastructure, service delivery efficiency, size of the business community, revenue policy (e.g., tax distribution and user fees), geography, population growth and density.

### 2023 Combined Municipal Property Tax and Utility Fees for the Median Single-Family Home



### Capital Plan Funding

Staff continue to prioritize existing infrastructure and have balanced the demand for new amenities and infrastructure with staff's capacity to deliver projects and also the need to maintain minimum reserve fund levels during this tight fiscal environment. Staff will bring back options in April of 2024 to scale back years 2025 to 2028 of the Capital Plan to further address affordability concerns over the next five years.

When Council approved the 2024 – 2028 Capital Plan on December 4, 2023, it provided staff the authority to proceed with priority programs and projects in the next year of the plan (2024). Early adoption of the Capital Plan enables more efficient and fiscally responsible project delivery and leads to more competitive pricing. This, in turn, frees up financial resources to enable more progress on Council's priorities.

#### Why early approval of the Capital Plan is important



Summer always  
prime construction  
season



For best value,  
tender previous Fall



Award / mobilization  
approx. 3 months



Delayed capital  
approval = delayed  
contract award



Delayed start =  
availability concerns,  
closer to Fall weather

The Capital Plan totals \$550.5 million over the next five years with \$338.3 million in new capital and \$212.3 million to maintain existing capital. Almost half of the plan is funded by Existing Capital reserves (\$241.4 million or 43.8%), 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 (\$31.9 million or 5.7%), Land and Housing reserves (\$19.6 million or 3.6%), developer and private contributions (\$193.8 million or 35.3%), government grants (\$29.6 million or 5.4%), and borrowing (\$34.3 million or 6.2%).

High construction inflation and interest rates, access to contractors, and a premium to construct on the North Shore all influence the District's ability to deliver projects and meet the funding requirements. The timing of developer contributions is also considered within the plan, along with any necessary strategies to move projects forward should there be a timing gap in the availability of funds. Over the years, grant funding has increased as staff continue to pursue senior government funding opportunities. As the District implements changes to service levels through the Capital Plan, staff continue the ongoing work on project prioritization, continuously pursuing best practices in financial, asset and project management.







## Five Year Financial Plan

(\$ thousands)

	2023	2024	2025	2026	2027	2028
<b>Revenue</b>						
Taxation	128,964	141,062	149,322	158,563	168,751	180,900
Sales, Fees, and Other User Charges	112,538	121,383	127,044	136,367	141,021	225,763
Developer Contributions	14,938	19,728	30,076	35,893	28,706	5,334
Grants and Other Contributions	13,758	13,024	11,788	7,558	9,421	4,851
Investment Income	10,529	8,469	7,012	5,577	5,619	5,573
Penalties & Interest on Taxes	1,075	1,128	1,164	1,188	1,211	1,236
	281,802	304,795	326,405	345,146	354,729	423,657
<b>Proceeds from Borrowing</b>	21,460	5,121	17,099	8,193	2,065	1,839
<b>Appropriations from:</b>						
Operating Reserves	10,844	4,865	1,026	689	1,013	2,275
Capital and New Initiatives Reserves	65,639	72,811	84,172	90,841	92,729	80,022
	76,483	77,675	85,197	91,530	93,742	82,297
<b>Source of Funds</b>	<b>379,745</b>	<b>387,591</b>	<b>428,702</b>	<b>444,869</b>	<b>450,537</b>	<b>507,794</b>
<b>Operating Expenditures</b>						
Community Services	47,339	50,524	51,790	52,355	53,434	54,523
Planning and Development	18,235	19,066	18,473	18,337	18,712	18,989
Protective Services	50,783	52,444	53,852	55,575	57,621	59,753
Transportation and Engineering	11,351	13,072	13,097	13,010	12,867	13,093
Utilities	55,860	61,560	71,802	79,965	85,351	87,612
Governance and Admin	24,640	24,008	21,120	21,452	21,243	22,531
	208,208	220,674	230,133	240,695	249,228	256,500
<b>Capital Expenditures</b>	96,227	85,308	107,592	99,751	103,549	154,334
<b>Debt Service</b>	2,762	6,326	8,038	9,130	9,571	8,465
<b>Contributions to:</b>						
Operating Reserves	1,145	603	548	3,218	546	547
Capital and New Initiatives Reserves	71,403	74,681	82,391	92,075	87,643	87,948
	72,548	75,283	82,938	95,293	88,189	88,495
<b>Use of Funds</b>	<b>379,745</b>	<b>387,591</b>	<b>428,702</b>	<b>444,869</b>	<b>450,537</b>	<b>507,794</b>

## Five Year Capital Plan

(\$ thousands)

		PLAN					5 YR Total	
		2023	2024	2025	2026	2027		2028
<b>Expenditures</b>								
	Active Transportation	1,292	9,570	7,930	10,588	7,091	21,210	56,389
	Roads & Bridges	13,939	11,268	7,902	25,926	26,724	77,869	149,689
	Transit	553	200	200	-	4,976	300	5,676
	Affordable Housing	2,972	-	4,650	3,780	7,950	3,000	19,380
	Contingency	3,994	1,300	1,300	1,300	1,300	1,300	6,500
	Lands and Real Estate	2,296	395	1,317	17	2,668	177	4,574
	Climate Action	942	3,310	5,625	3,915	3,925	825	17,600
	Utilities	21,213	18,384	23,173	19,754	22,566	18,465	102,343
	Child and Seniors Care	-	50	-	-	418	4,561	5,029
	Community Facilities, Arts & Culture	7,070	12,719	11,510	5,339	9,192	8,773	47,533
	Parks and Open Spaces	10,313	14,543	23,174	13,604	10,991	9,584	71,896
	Public Safety	28,579	3,344	10,087	9,321	1,144	2,139	26,035
	Civic Facilities and Equipment	760	6,479	8,065	3,746	2,144	3,671	24,105
	Technology	2,306	3,745	2,660	2,460	2,460	2,460	13,785
		\$ 96,227	85,308	\$ 107,592	\$ 99,751	\$ 103,549	\$ 154,334	\$ 550,534
<b>Funding Sources</b>								
<i>Reserve Funds and Borrowing</i>								
	Infrastructure	17,572	31,887	25,327	21,400	23,374	23,276	125,264
	Fleet and Equipment	2,835	4,848	9,224	5,906	4,094	3,155	27,227
	Utilities	14,102	14,322	21,454	18,461	18,842	15,790	88,869
	Lands and Housing	4,653	-	4,650	3,957	8,027	3,000	19,633
	Transportation and Mobility	4,166	3,199	3,060	5,601	2,202	8,352	22,414
	Community Health and Safety	6,225	2,089	1,404	1,061	1,598	2,643	8,795
	Climate and Innovation	(1,707)	500	200	-	-	-	700
	Surplus	(224)	-	-	-	-	-	-
	Borrowing	21,460	5,121	17,099	8,193	2,065	1,839	34,318
<i>Contributions from Others</i>								
	Developer / Private	17,282	13,733	17,391	30,077	38,650	93,918	193,769
	Grants/Other	9,863	9,609	7,783	5,095	4,698	2,361	29,546
		\$ 96,227	\$ 85,308	\$ 107,592	\$ 99,751	\$ 103,549	\$ 154,334	\$ 550,534

**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 \$19.4 million over the next five years. The provision includes a mix of affordable housing amenities and site servicing costs, excluding \$66 million for 3.3 hectares in estimated District land values.



## Reserve Funds and Debt Management

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

### ***Reserve Funds***

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

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

Reserve fund balances in the table on the next page include estimated opening balances in 2024 and planned contributions and use of funds over the next five years. Contributions are based on existing financial strategies and projected interest rates; use of funds reflect priority projects and initiatives included in this plan. Reserve funds adhere to applicable legislation and balances vary depending on the timing of projects, risk assessments and contributions from development and government grants. Additional information on the reserve funds can be found in the [Reserve Funds Bylaw](#).

(\$ thousands)

	Total	Reserve Funds				
		Existing Capital Non-Utilities	Existing Capital Utilities	Land and Housing	New Capital and Initiatives	Develop.
<b>Available funds</b>						
Opening balances Jan 1, 2024	\$118,702	\$20,214	\$46,230	\$12,793	\$972	\$38,493
Repayment from other sources	\$18,339	\$18,339				
Contributions to reserves	\$423,622	\$149,973	\$89,159	\$13,425	\$26,880	\$144,185
	\$560,662	\$188,526	\$135,390	\$26,218	\$27,852	\$182,677
<b>Use of funds</b>						
Capital plan appropriations	\$377,078	\$152,491	\$88,869	\$19,633	\$31,411	\$84,674
Operating initiatives	\$5,278	\$1,838	\$200	-	\$3,240	-
Debt repayments	\$31,446	\$24,879	-	-	\$6,567	-
	\$413,802	\$179,208	\$89,069	\$19,633	\$41,218	\$84,674
<b>Ending balances Dec 31, 2028</b>	<b>\$146,860</b>	<b>\$9,318</b>	<b>\$46,321</b>	<b>\$6,584</b>	<b>\$(13,366)</b>	<b>\$98,003</b>

- Existing Capital – Utilities funds may decline during the five-year period as Metro Vancouver updates its capital plan and rates are stabilized through use of these funds. Non-utilities funds are also expected to decline as use of these funds exceeds contributions. This use of non-utilities funds is expected to continue with a deficit projected by 2033. Revenue policies, asset management plans and the Strategic Facilities Planning Framework will provide options to replenish these funds over time.
- Land and Housing – recent increases in land values will influence the funding of affordable housing over the next five years. While social and affordable housing is a priority, allocating a fixed percentage of Amenity Cost Charges (ACC, previously referred to as Community Amenity Contributions or CAC) will no longer be an option under the new housing legislation.
- New Capital and Initiatives – demands on this group of funds continues to grow and will be a focus of future workshops on the 10-year rolling Financial Plan and emerging financial strategies.
- Development – there is a timing difference between expected development funds and capital project spend, resulting in a sizeable favourable balance in the development reserve funds at the end of 2028. However, an initial assessment of the funding requirements over a ten-year period indicates these funds will be a deficit position by 2033. Staff will be updating development charges to address this gap as well as integrate the estimated impacts from new provincial legislation on housing and development finance. Updates to development charges are planned by the end of June 2024 to enable the District to begin collecting updated contributions when the new legislation comes into effect.

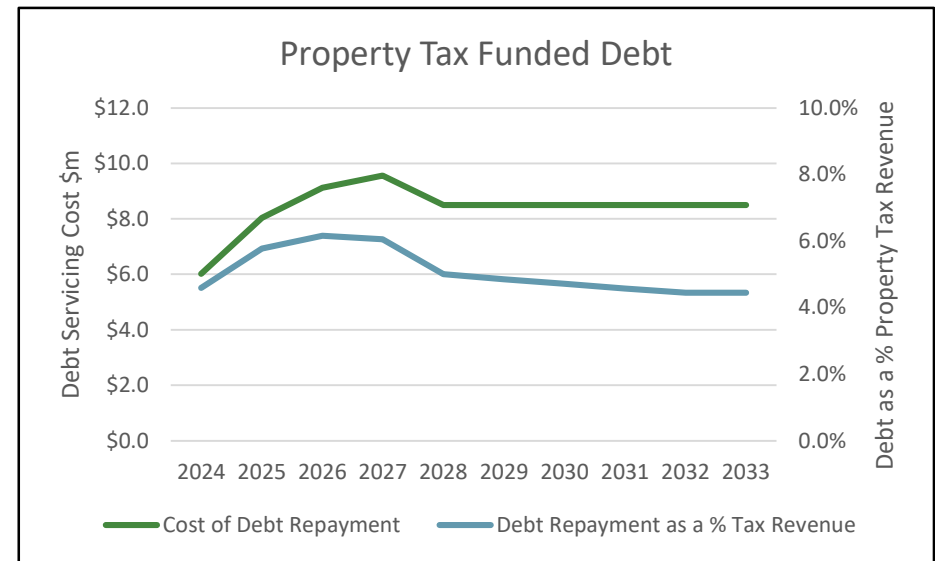
## Debt Management

Strategic use of debt balances the need to maintain and improve service levels with affordability and fairness, matching debt payments to the ratepayers benefiting from long-lived assets.

Over the next five years, the District's use of debt will increase as the Maplewood Fire and Rescue Centre is completed and placed in service and we invest in active transportation and new artificial turf fields. Debt is used strategically to facilitate steady replacement of existing assets or to acquire new assets supported by business cases.

The Community Charter limits the cost of servicing the aggregate liabilities of the municipality. The cost of servicing the liabilities cannot exceed 25% of total revenues for the previous year. Additional limits and options for the use of debt will be considered through future workshops on the 10-year rolling Financial Plan.

Examples of additional limits include a percentage of District's own source revenues, and debt as a percentage of property tax revenue. The chart above shows debt repayments as a percentage of property tax revenue rising from 4.6% in 2024 to 6.1% by 2027 before falling back to 4.4% by 2033. The debt levels planned are well within the District's ability to borrow; the next debt issues are planned for the spring of 2024 and early 2025.



# Strategic Planning Framework

## Corporate 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 the organization to adapt. This approach begins with the Official Community Plan (OCP) and OCP Action Plan that provides the overarching context within which the District delivers services. Next, the Corporate Plan translates the OCP vision into goals, strategic priorities, and actions. Three areas of input shape the Corporate Plan: the municipality's legislated and historic services, long-term strategies and planning, and Council's four-year term priorities.

The Corporate Plan is carefully crafted at the beginning of each new Council's term, following confirmation of Council's priority directions. This framework ensures the District is simultaneously working towards its OCP vision while also responding to community input, addressing organizational challenges, and adjusting to external influences.

## Financial Planning Framework

The 2024 – 2028 Financial Plan forms part of the 10-year rolling Financial Plan which provides a long-term strategy for achieving the objectives of the OCP.

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





Strategic planning is an iterative process which is informed by a series of engagements. The timeline below sets out the strategic planning process undertaken in 2023, which was completed on October 16, 2023, when Council endorsed the Corporate Plan.

## 10-year Rolling Financial Plan

A 10-year Rolling Financial Plan (the plan) provides a long-term strategy for achieving the objectives of the Official Community Plan (OCP). The plan incorporates ongoing programs and priorities and forecasts a financial position based on a set of guiding financial principles, strategies and policies. The plan confirms if there is adequate funding to achieve the OCP vision and develops strategies to resolve funding gaps and ensure we are financially resilient.

In January 2021 a workshop on the Long-term Financial Plan framed the issues, risks, planned service level changes and funding gaps over the next ten years. At that time, the fiscal imbalance, or funding gap, was estimated at 18% (\$200 million) of the ten-year project plan (\$1.1 billion).

Impacts from the current fiscal environment and the Province's new legislation will require the plan to be extended to a minimum of 20 years and reflect new demands on the District's infrastructure and services. While this will be a multi-year effort, development finance bylaws will be amended by the end of June 2024, to reflect initial estimates and to begin capturing contributions from anticipated development resulting from the new legislation. As staff refresh the funding gap analysis, the following financial strategies will have the most impact on the District's finances:

- Development finance, including new Amenity Cost Charges (ACC) and rezoning of District lands for housing and employment.
- Advocacy, including work on Municipal Finance Reform with UBCM and the Province and Metro Vancouver's financial policies.
- Property taxes, including re-introducing contributions to infrastructure renewal and a new property tax strategy.
- Facility consolidation, where appropriate, including opportunities to leverage other lands and co-locate services.
- Fees and charges, including developing a comprehensive paid parking strategy, cost recovery models for recreation, and a user fee policy.
- Grants and partnerships, including partnerships with TransLink, BC Housing, and the North Vancouver School District.
- Amortization of debt and capital, including updating policies to match debt payments with the ratepayers benefitting from long-lived assets.
- Commercial property, ensuring commercial entities serve a strategic purpose and generate a return on investment comparable to market.



A series of workshops and meetings over the past few years have improved the financial planning framework. Approval of the Corporate Plan in 2023 will help shape future projects and initiatives included in the financial plan. While a provincial review of development finance delayed some updates to the financial plan in 2023, work continues in 2024 with Development Finance Bylaws planned for Q2 and policy workshops planned for Q1-Q3. Council directions will be integrated into the 10-year rolling Financial Plan, including anticipated updates on key financial strategies.



## Guiding Financial Principles

The financial planning process is designed to ensure the District has the financial resources to realize its vision and is financially resilient. The process is guided by the following five principles.

**Sustainable service delivery** – ensures current community service needs, and how services are delivered, do not compromise the ability of future generations to meet their needs. Climate action measures protect the community and natural environment, and target carbon neutrality by 2050, and Infrastructure Plans reflect the latest standards, including new objectives identified in the [Accessibility Plan, 2023 – 2026](#).

**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 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. As the guiding financial principles don't fully address these needs, an aspirational statement is included here.

**Emerging service needs** – the municipal role in emerging services and services traditionally funded by senior government is clearly defined and impacts are identified. (i.e., some climate actions and protective services, affordability, and 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<sup>1</sup> at the Union of B.C. Municipalities (UBCM) 2021 conference. The latest [interim report](#) from this working group was released in August 2023.

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

## Guiding Principles



Sustainable service delivery



Fairness in taxation and user fees



Stable and predictable rates



Growth management



Rolling plan and financial prudence

## ***Prioritizing Projects***

The District's ten-year rolling Financial Plan allocates resources to priorities in the following order:

### **1. Maintain service levels**

- a. Projects that maintain service levels by ensuring existing infrastructure and amenities are maintained in a state of good repair and / or require adjusting to meet the latest standards. These projects are prioritized based on risk.
- b. Projects that maintain service levels as the community grows and demand changes. Development charges are collected to fund the expansion of infrastructure and amenities to meet new demand, and growth in taxation and user fees pays for increased service and asset operating costs.

### **2. Change service levels**

- a. Projects and initiatives that improve service levels are prioritized by strategic plan, then on funding availability, community benefit and cost. Examples of this over the last number of years include improving transportation, affordable housing, and emergency response service levels. Reductions in service levels can also be considered, especially where service and asset utilization declines.

When the project plan is balanced, schedules are adjusted to minimize service disruption, increase efficiency, and leverage senior government grants. Finally, the pace and types of development influence what is included in the plan, as developer contributions help fund new amenities and infrastructure that support the community vision.

Following a robust communications and engagement process that encouraged resident input, Council further honed the priorities in the Financial Plan last April. Through the 2023 – 2027 Financial Plan Amendment and 2024 – 2028 Capital Plan last fall, projects were adjusted to reflect rising costs, with scope of work largely unchanged. By approving the Capital Plan Council on December 4, 2023, Council authorized staff to proceed with the next year of the plan (2024) to secure the best value and enable more progress on the 2023 – 2026 Corporate Plan.

New direction received from Council throughout the year will be incorporated into the project plan, including direction on financial strategies that help to accelerate desired change. Continuing workshops on the ten-year rolling Financial Plan seek direction from Council on emerging financial strategies and the pace at which projects planned for the community are being realized.





## ***Financial Strategies***

The financial plan identifies these strategies to address the ten-year funding gap and deliver services within affordability parameters:

### ***Service Planning***

- Practice business case decision-making, including estimated demand, benefits and financial impacts, as evidence-based support for new investments.
- Define municipal role in emerging social and protective services including affordable housing, childcare and climate action.
- Explore opportunities to improve return on investment for exclusive use of lands and facilities.
- Explore alternative revenue sources such as franchise fees, encroachments, enhancing service revenues, and gifts, bequests, and grants.
- Keep pace with rising costs by increasing property taxation and user fees at the rate of inflation.
- Reduce net operating costs by the equivalent of 0.5% on the tax levy through annual adjustments.

### ***Advocacy***

- Work with the Province, UBCM and Metro Vancouver on Municipal Finance Reform.
- Advocate for a review of – and changes to – Metro Vancouver’s financial policies and funding model.
- Work with the Province to increase direct funding for climate action to reduce the reliance on grant funding.

### ***Capital and Lands***

- Rezone District lands identified to support social and supportive housing and employment.
- Leverage other lands, including partners, and explore opportunities to co-locate services.
- Consolidate end-of-life facilities, where appropriate, to improve access to services.
- Pursue transportation demand management measures (e.g. pay parking) and develop active transportation options.
- Monitor growth-related capital and review and adjust development charges to ensure they are accurate and reflect the latest legislation.
- Work with the Province and the region on further changes to legislation to establish a fair-share funding formula for affordable housing.
- Maintain a prioritized list of projects by service, monitor and apply for senior government grants as they come available.
- Leverage partner funding and/or delivery of District infrastructure
- Add one percent to the tax levy for asset management until sustainment levels are reached; this policy is re-introduced in this Financial Plan, with 0.5% added in 2024 and one percent added per year thereafter.

### ***Financing and Risk***

- Use reserves and debt strategically to renew and replace existing assets and invest in new assets supported by business case.
- Explore optimum reserve levels and debt financing options and limits.
- Explore options for low-cost financing of cost neutral climate action initiatives.

### *Project Management and Procurement*

- Develop a resourcing strategy to address capital cost premiums on the North Shore.
- Continue to review options to bundle multi-year programs and projects for efficiency and reduce service disruptions to the community.
- Support project delivery with robust project and financial management practices as projects move forward under new levels of risk and uncertainty.
- Modernize supports and adopt new technology solutions to enable schedule, budget, and scope to be adjusted, as appropriate, and progress to be made available in real-time.
- Right-size planned initiative implementation with resource capacity.

In addition to the above strategies, emerging financial strategies will continue to be identified and will be brought forward through future workshops on the Rolling 10-year Financial Plan.

## **Financial Policies**

When compiling the five-year financial plan, the following policies are used as a framework to ensure long-term financial sustainability and stewardship over the District's funds:

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

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

**Planning framework:** The financial planning framework is based on a set of guiding financial principles, policies, assumptions, and financial strategies.

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

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

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

**Reserve Funds:** Reserves are used for the purpose for which they are established. Operating and risk management 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 services.

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

**Adjustments:** The District practices demand management and cost containment, including a target cost savings of 0.5% in 2024. One-time initiatives included in the plan are matched with one-time revenues.

**Asset Management Plans (AMPs):** AMPs provide information on capital renewal, upgrade, expansion, and decommissioning decisions and support the creation of a ten-year Capital Plan for Council prioritization.

**Asset Management Funding Gap:** One percent of the previous year's tax levy is added each year for asset management, including climate adaptation measures and new standards for accessibility, until sustainment levels are reached. The 2024 Financial Plan re-introduces this policy, which had been paused due to financial pressures, at 0.5% in 2024, and increasing to one percent thereafter.

### ***Financial Model***

A financial model incorporates all the District's plans and forecasts a financial position based on the guiding financial principles, strategies and policies. The following items are new or planned for 2024:

- Tax growth revenue net of service allocations is reserved to offset future impacts on services.
- The General-Purpose Reserve Fund stabilizes operations and supports risk management initiatives (\$3 million).
- Prior year development revenues are rolled forward to stabilize development operations (\$750,000).
- Growth-related capital continues to be reviewed and development charges will be adjusted to ensure appropriateness and accuracy following new legislation from the province.
- Target savings equal to 0.5% on the tax levy (\$575,000) are included to enable re-introduction of contributions to infrastructure renewal.
- Borrowing is planned for Maplewood Fire and Rescue Centre, new artificial turf fields and active transportation.

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

Over the last five years, growth-related property tax revenue has increased approximately \$650,000 per year from new development and approximately \$400,000 from the redevelopment of single-family homes. Over the next five years this revenue source is expected to increase at an average of \$1.6 million per year (combined) as development continues. After the use of the funds for related services and operations, new assets in service from 2024 – 2028, and active transportation projects any net proceeds will be transferred to the tax growth reserve to stabilise future impacts from growth.

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

### Asset Management

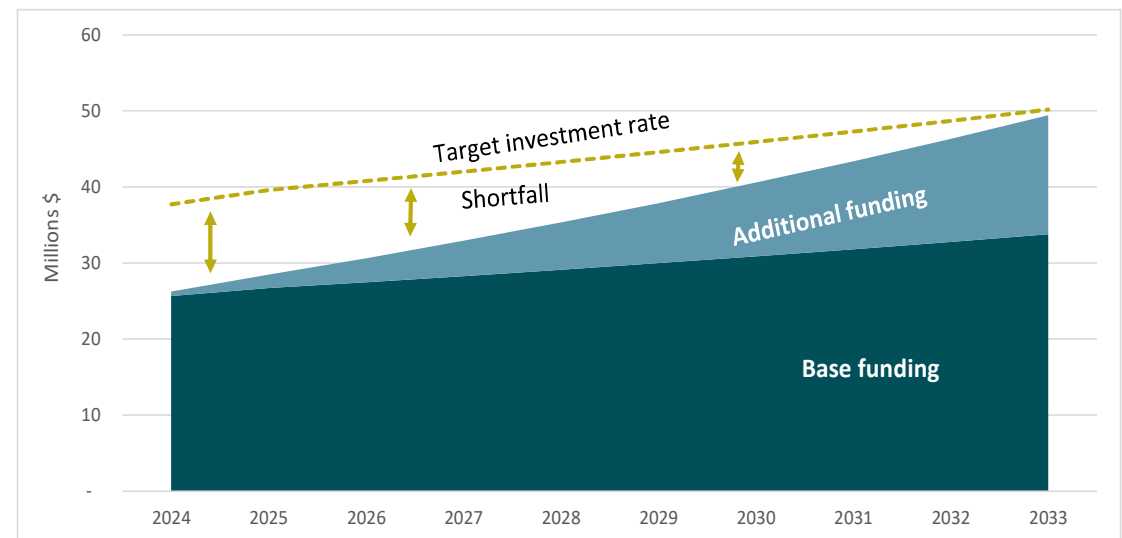
The District has been a leader on Asset Management since the early 2000s, influencing provincial reporting and the levels of investment in municipal infrastructure. The District is one of a handful of municipalities now able to report positive trends in its ability to fund and implement the required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

Guided by the principle of sustainable service delivery, the District's Asset Management Plans are updated annually to reflect asset replacement values, conditions, levels of service, risk management, lifecycle costing and 10-year work plans. Recognizing the risks posed by rising construction costs, staff worked diligently over the summer to capture the impacts from the current fiscal environment on the municipality's infrastructure. The results are reflected in the chart below, showing the difference between base funding levels and the target investment rate. Council expressed support for reinstating the "One Percent Asset Management Policy"<sup>2</sup> last fall, and the Financial Plan now reflects additional funding in 2024 (0.5%) with the one percent Asset management policy fully reinstated in 2025.

In addition to measuring the target investment rate, the Asset Management Plans captured updated physical condition ratings which ranged from "Very Good" to "Very Poor". The cost to bring infrastructure measured primarily in "Poor" and "Very Poor" condition back to satisfactory levels of service was estimated at \$135 million (4% of our total asset base of \$3.5 billion).

Additional analysis on the infrastructure deficit will be completed through the 2023 year-end audit where the District's "Operating Surplus Ratio"<sup>3</sup> will also be measured. Staff will present findings on the District's progress to the Finance and Audit Committee in the spring of 2024.

**Table 1: Tax Supported Infrastructure Deficit**



<sup>2</sup> One percent Asset Management Policy: an additional one percent is added to the property tax levy each year until the target investment rate is reached.

<sup>3</sup> Operating Surplus Ratio: indicates if the District can fund ongoing operations, including investments in infrastructure, over the long term. When recurring revenues exceed recurring operating expenses, this indicates that there is reasonable flexibility in funding to support the renewal of aging infrastructure.

# 2024 Financial Plan Schedule

Date	Meeting Purpose	Location / Time	Comments
Monday, November 6, 2023	Fees and Charges, Financial Plan Amendment	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, December 4, 2023	Utility Rates	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, December 4, 2023	2024-2028 Capital Plan	Hybrid Meeting, 5:00 pm	Special Council Meeting
Monday, January 8, 2024	Budget Introduction Draft Financial Plan Workbook	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Tuesday, January 9, 2024	Public Input Begins	Website opens for Public Input	<a href="https://dnv.org/budget">DNV.org/budget</a>
Wednesday, January 17, 2024	Community Associations Briefing	Hybrid Meeting, 7:00pm	Financial Plan Meeting
Monday, January 22, 2024	Public Input Ends, Opening Remarks from Council	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, January 29, 2024	Financial Plan Deliberations	Hybrid Meeting, 7:00 pm	Workshop
Monday, February 5, 2024	First Three Readings Financial Plan Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, February 26, 2024	Final Adoption of Financial Plan Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, April 15, 2024	Tax Distribution	Hybrid Meeting, 7:00 pm	Workshop
Monday, April 22, 2024	First Three Readings Tax Rate Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, May 6, 2024	Final Adoption of Tax Rate Bylaw	Hybrid Meeting, 7:00 pm	Regular Council Meeting



# Municipal Services

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

## Community Services

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

**Parks** provides services that support the public enjoyment of over 3,000 hectares of parks and green spaces. Services include forestry and wildlife stewardship; ecosystem and habitat enhancement; 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 delivers 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. Parks strives to create a sense of pride and community identity through beautification, support for community events, park stewardship, environmental education, urban agriculture, heritage preservation, community connection and well-being, public and stakeholder engagement, and volunteer participation.

Park users can hike, bike, run and walk over 300 km of trails and pathways, which interconnect the District. The District's mountainous surroundings offer opportunities for mountain biking, hiking, and interacting with nature. Waterfront parks offer swimming, kayaking, rowing, and boating activities. Residents and visitors can enjoy the District's 51 playgrounds, four water spray parks, 40 tennis courts, 11 dedicated pickleball courts, 35 sport fields, four sport courts, two bike parks and three skate parks. The park system offers opportunities for outdoor activities and unique attractions including, an Ecology Centre at Lynn Canyon Park, Maplewood Farm, a boat launch, and anchorage area; all of which attract visitors from the Lower Mainland and tourists from around the world.

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

Community recreation and culture is essential to personal health and wellbeing and has been proven to reduce health care, social service and police/justice costs. NVRC offers accessible, diverse and innovative recreation and culture programs, experiences and services that encourage residents to improve their physical and mental health and wellbeing, to increase creativity and self-expression, and to become more connected to each other and their community.

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

A new community recreation centre opened in 2022 in the heart of the Lions Gate Village Centre. This centre is a hub for many recreation and arts services along with library and community services delivered by other service providers. The centre is also the new home for Capilano Community Services Society. In mid 2024, another community recreation centre of similar size and amenities will open in the new Lynn Creek neighbourhood and the Seyllynn centre will close.

**Library services** at North Vancouver District Public Library (NVDPL) go far beyond traditional library services. NVDPL is proud to provide over 85,000 residents with free and equitable access to welcoming spaces, diverse collections and digital resources, a wide range of technology and computers, including StoryLab, and so much more. Proudly late-fine free, our local libraries are the destination for our growing community to connect, share, and inspire.

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

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

Three full-sized library branches and one express library serve our residents: Capilano Library provides service to the western portion of the District, Parkgate Library serves the District's eastern communities from Seymour to Deep Cove, and Lynn Valley Library serves its immediate community. The new NVDPL Express Library is in the Lions Gate Community Recreation Centre in the heart of Lions Gate Village.

**Museum & Archives** provides services that engage, strengthen and inspire our community and its visitors by exploring history, connecting people and sharing ideas. The North Vancouver Museum and Archives Commission is the sole municipal custodian of the community's cultural, archival and museum collections and offers services to the community under the new MONOVA: Museum & Archives of North Vancouver brand identity.

MONOVA brings our community's history to life by preserving historically significant community records, organizing exhibitions, delivering educational and public programs, caring for collections, documenting local history, and providing access to archival information. Activities, resources and events are

offered for people of all ages and backgrounds. Users include school groups, families, both new and long-time residents, tourists, genealogists, researchers, business representatives, municipalities and community organizations.

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

The Museum of North Vancouver opened in December 2021. Since its launch, MONOVA has welcomed tens of thousands of guests to the exhibit galleries, gift store, and program and event spaces. In 2023 MONOVA was awarded the Canadian Museums Association award for Outstanding Achievement in Social Impact which recognizes the significant contribution of a museum in advocating for the advancement of an important social cause such as reconciliation, sustainable development, climate action, better standards of living together, inclusiveness, wellness, etc. MONOVA was recognized for our collaboration with Skwxwú7mesh (Squamish) and səliwətał (Tsleil-Waututh) Nations to develop our Main Exhibit Gallery which provides a sense of geographical place through inclusive storytelling by Indigenous voices, rooted in Indigenous ways of knowing and First Peoples' Principles of Learning.

MONOVA became the first public museum in Coast Salish Territory to sign a protocol agreement and Memorandum of Understanding with both Skwxwú7mesh (Squamish) and səliwətał (Tsleil-Waututh) Nations, which will guide and formalize the work of MONOVA's Indigenous Voices Advisory Committee (IVAC). MONOVA staff and members of the Skwxwú7mesh (Squamish) and səliwətał (Tsleil-Waututh) Nations develop and deliver activities that feature authentic voices of traditional knowledge keepers and Indigenous ways of learning. Museums and Archives in Canada have a responsibility to implement the Truth and Reconciliation Calls to Action and BC's Declaration Act Action Plan, and MONOVA is a leader in advancing these important activities. MONOVA will begin work on a new Strategic Plan in 2024 which will reflect input from staff, volunteers, community partners and stakeholders.

## ***Service Highlights***

### *Parks*

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

### *Recreation and Cultural Services*

- Continue to strengthen relationships with local First Nations.
- Expand outdoor recreation and nature experience program opportunities.
- Implement research and technology to support data-informed decisions, to better serve customers and improve efficiency.
- Implement diversity, equity and inclusion commitments.
- Improve accessibility commitments.
- Complete a review of arts and cultural services in the community to inform an Arts & Culture Strategy.
- Implement public art projects in alignment with the Public Art Plan.
- Complete an indoor/outdoor sport and recreation facility/implementation plan.
- Open the new Lynn Creek Community Recreation Centre.
- Review best practices in community sport systems and supports.
- Enhance integration between NVRC, District and City on relevant processes, initiatives and plans.
- Increase opportunities for citizen and relevant organization engagement in projects and service planning.
- Enhance NVRC cybersecurity readiness through collaboration with DNV and NVDPL.

### *Library Services*

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

### *Museum and Archives*

- 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.
- Further equity, diversity and inclusion through volunteering, programs, and exhibits.

- Increase community engagement and outreach opportunities.
- Enhance digital infrastructure and systems.

### **Financial Information (000s)**

#### *Highlights – Operating*

Community grants include increases for Core, Community Services and Child Care to address the gap between available funding and funding requests from non-profit organizations as they face cost challenges and increased demand for their services.

Library services are leveraging one-time Provincial funding to include additional resources to address health and safety concerns and improve teen and youth services.

North Vancouver Recreation and Culture (NVRC) net operating costs are shared with the City of North Vancouver. The 2024 District share of the budget includes revenues of \$9.4 million (included in Sales, Fees, and User Charges) and operating costs of \$22.6 million, with a net increase of approximately 3.8 per cent. The budget includes increases to revenues and expected operating costs of the new Lynn Creek community centre, which is anticipated to open 2024.

Parks and Open Spaces operating costs include the impacts of the recent collective agreement, the full-year impact of capital maintenance and additional resources required as part of a multi-year plan to right size the District Parks Department to meet the changing needs of the community.

Operating initiatives include updates to the Parks Master Plan.

Community Services	2023 Budget	2024 Budget	Y:Y
Revenue			
- Government grants	204	429	226
- Sales, Fees, and Other User Charges	15,302	15,581	280
- Partnerships	35	61	26
	15,540	16,071	531
Transfers from Reserves	10,329	8,979	(1,350)
<b>Source of Funds</b>	<b>25,869</b>	<b>25,050</b>	<b>(819)</b>
Costs			-
- Community Grants and Facilities	2,386	2,447	61
- NV Museum & Archives	657	683	26
- NV Public Library Services	7,279	8,018	739
- NV Recreation & Culture	21,758	22,585	826
- Parks and Open Spaces	12,175	13,626	1,450
- Public Golf	2,827	3,065	238
- Provisions	105	-	(105)
- Operating Initiatives	150	100	(50)
	47,339	50,524	3,185
Transfers to Reserves	3,229	2,982	(247)
<b>Use of Funds</b>	<b>50,568</b>	<b>53,506</b>	<b>2,937</b>
<b>Tax Levy</b>	<b>24,699</b>	<b>28,456</b>	<b>3,757</b>
% Costs recovered by Revenue	51.2%	46.8%	-4.3%

### Highlights – Capital

The \$29.2 million 2024 capital funding includes \$14.4 million in new capital and \$14.8 million supporting existing capital.

New Capital funding includes:

	Cost	Funding		
	2024 Budget	District	Develop/ Private	Grants/ Others
Community Services				
Adaptation	200	200	-	-
Child Care	50	50	-	-
Community Facilities	8,203	8,203	-	-
Community Parks	5,314	2,640	2,674	-
District Level Parks	3,410	2,380	30	1,000
Library, Archives & Exhibits	4,366	4,265	101	-
Mitigation	1,100	300	-	800
Natural Parkland & Alpine Trails	484	484	-	-
Operations Facilities & Equipment	600	600	-	-
Public Art & Heritage	150	50	100	-
Sport Fields	5,335	4,673	546	116
<b>Total</b>	<b>\$ 29,212</b>	<b>\$ 23,845</b>	<b>\$ 3,451</b>	<b>\$ 1,916</b>

- Community Facilities – Completion of assessment of Karen Magnussen and Ron Andrews community and recreation centres, decommission of recreational facilities and other recreational strategies for a total of \$650,000.
- Planning for completion of Community Park in Lions Gate Town centre (Belle Isle Park \$2.7 million).
- Work in District parks including Cates Park shoreline restoration and other upgrades to Cates Park facilities as part ongoing work in collaboration with TWN, and implementation of paid parking in Deep Cove and Cates Park for a total of \$1.9 million.
- Library, Archives & Exhibits – Parkgate library refresh \$3.0 million and planning for Capilano library refresh \$300,000.
- Adaptation – ongoing work to develop a Nature and Biodiversity Strategy to protect, restore, and enhance ecosystem health in the District (\$200,000).
- Mitigation – Public charging stations \$1.1 million, partly funded by senior government grants.
- Initial work on priority areas identified in the Forest Resiliency Implementation plan to support forest health improvements and Parks Trail Strategy, and completion of Strategic Parks Plans for Princess and Myrtle Parks Strategy.
- Planning for the redevelopment of the Operations Centre (\$600,000).
- Ongoing work to complete Inter River Artificial Sport field (full project cost of \$10 Million) and design work for up to two gravel field to artificial turf conversions (full project cost of \$6 Million).

Note: Many projects are delivered over multiple years. The five-year capital detail section of this workbook provides a more complete view of these works, including 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 Sustainability Operations. Development Planning is responsible for the review of a variety of land use applications including OCP amendments, re-zonings, subdivisions, development permits and development variance permits, and the evaluation of these proposals relative to the District's OCP and Council's identified priorities. In addition, the group supports the District's Advisory Design Panel, and coordinates statutory public engagement related to development applications review.

Permits and Licences processes various technical permits including building, electrical, and mechanical and sign permits; performs inspections and compliance monitoring at various stages of construction to ensure buildings are safe and bylaw compliance is achieved; and works to inform, educate and, where necessary, enforce a variety of regulatory bylaws related to public health and welfare, accessibility and energy/GHG emission performance.

Development Engineering ensures off-site and on-site civil works are constructed in accordance with the Development Servicing Bylaw, and related bylaws and best engineering practices.

Environmental Sustainability Operations processes applications, issues varied 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 and Economic Development Services** is responsible for strategic economic stewardship including the preparation of an Economic Strategy to support vibrant employment lands, commercial main streets and small business in town and village centres, industrial intensification, and building a 'green' and clean economy that strives to be inclusive and equitable. Filmmaking permitting and support services are provided by the District, in addition to business support for the streamlining of municipal procedures and permitting processes for businesses. This Department is responsible for intergovernmental and interagency coordination of economic development services, 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 a number of policy areas including policies for land use, development, environmental protection, and health and safety.

### ***Service Highlights***

\*Projects and/or initiatives which may be delayed due to the need to implement the province's multiple housing legislative changes.

#### *Business and Economic Development Services*

- Prepare an Economic Development Strategy.
- Enhance Business Engagement and Outreach.
- Prepare and Share Data and Business Information.
- Partnership Development.
- Establish a Business Development Program.
- Business Service Improvements.

#### *Planning and Development Services*

- Explore alternate housing tenures and needs to offer more diverse housing choices.
- Continue to explore opportunities for supportive and social housing on District lands.
- Explore strategies and opportunities for more rental, supportive and social housing for low-to-moderate income individuals and families.
- Prioritize rental, social, and supportive housing projects to increase the range of housing options and number of housing units.
- Implement a Heritage Strategic Plan making the necessary changes to bylaws and policies.
- Implement the Childcare Action Plan and increasing the supply of safe and affordable childcare through the community.
- Support regional planning initiatives (e.g. Draft Metro 2050 Regional Growth Strategy) and update the Regional Context Statement in OCP\*.
- Review and adjust the current capital cost recovery framework (DCC & ACCs) to ensure the funds collected are allocated to community priorities.
- Update the Housing Needs Report, Official Community Plan and Zoning Bylaw in accordance with the provincial "Homes for People Action Plan".
- Update infill housing approaches and increase housing diversity to support a range of incomes, household types, and accessibility needs.
- Work with Capilano University on land use plans to address their long-term student housing needs and general planning\*.
- Implementation of Climate emergency and biodiversity standards and guidelines.
- Increase rapid transit to the North Shore and rapid or frequent transit between centres.

- Enhance strategic land acquisition and development in town centres and corridors that connect them focused on transportation, civic infrastructure, and facilities. Achieve Town and Village Centres that deliver low-carbon, compact, and diverse housing, transportation choices, and supportive public amenities and employment space.
- Identify development priorities in the District to ensure that desired OCP objectives are being achieved and community impacts are managed to an acceptable level.
- Review District development bylaws, policies, procedures and practices to improve communication, notification and consultation practices.
- Support renters through policy and zoning to increase stability. Ensure that renters are assisted with transition as development occurs.
- Development process review including digitization and automation – focused on improving processing times and communication, without negatively impacting effective community engagement or quality decision making.
- Monitoring and publicly reporting on our progress towards our corporate objectives, OCP Action Plan and sub-plans.

### Financial Information (000s)

#### Highlights – Operating

High revenue projections reflect inflation adjusted rates and increasing pace of development. Developments impacts are smoothed out by transfers to and from the development stabilization reserve built up in prior years.

Administration has been split out from Development Services for improved service alignment.

Operating Initiatives include the development of a 3-year public safety and youth crime prevention plan, funded by the Building Safer Communities grant, started in 2023 and will continue into 2024.

Planning & Development	2023 Budget	2024 Budget	Y:Y
Revenue			
Government Grants	801	623	(178)
Sales, Fees, and Other User Charges	17,142	19,682	2,540
	17,943	20,305	2,362
Transfers from Reserves	2,520	929	(1,591)
<b>Source of Funds</b>	<b>20,462</b>	<b>21,234</b>	<b>771</b>
Costs			
- Administration	0	1,300	1,299
- Business and Economic Development	985	1,116	130
- Community Planning	3,079	3,180	101
- Development Services	9,752	9,087	(665)
- Land and Property Management	2,293	2,295	3
- Operating Initiatives	2,126	2,087	(38)
	18,235	19,066	831
Transfers to Reserves	3,626	3,382	(244)
<b>Use of Funds</b>	<b>21,861</b>	<b>22,448</b>	<b>586</b>
<b>Tax Levy</b>	<b>1,399</b>	<b>1,214</b>	<b>(185)</b>
% Costs recovered by Revenue	93.6%	94.6%	1.0%

Highlights – Capital

The \$395,000 is to support existing capital including improvements to the Lynn Valley Village breezeway.

Planning & Development	Cost	Funding		
	2024 Budget	District	Develop/ Private	Grants/ Others
Community Facilities	200	200	-	-
Other Lands	115	-	115	-
Public Lands & Properties	80	80	-	-
Total	\$ 395	\$ 280	\$ 115	\$ -

## Transportation and Engineering Services

Transportation and Engineering includes the following services:

**Engineering Design and Planning** undertakes, coordinates and oversees planning and design for road, water, sewerage, drainage, watercourse, bridge, and retaining wall capital projects.

The **transportation network** consists of approximately 356 centre-lane kilometres (3.3 million square metres) of road, 41 bridges, 3,000 street lights, traffic signals (including 70 controllers, 320 poles and about 8 kilometres of conduit and wiring), 196 kilometres of sidewalks, 313 kilometres of pedestrian/cycling urban trails and 32 kilometres of on-street bike facilities. The current replacement value of transportation infrastructure is \$712 million. Road surfaces are replaced on a steady-state basis. Assets such as bridges, traffic network signals, and crosswalk safety systems are priority assets.

The **Project Delivery Office** is responsible for managing the planning, design and construction of large, complex, District civil works projects, for providing support to senior government on their major infrastructure projects within DNV, and for the permitting and coordination of construction traffic on the DNV road network.

The **Facilities Department** undertakes and oversees planning, operation and maintenance management for the District's corporate buildings as well as Project delivery of select capital projects and asset management oversight of District buildings. The buildings inventory consists of approximately 100 buildings such as recreation centres, pools, ice rinks, libraries, fire halls, municipal offices, park buildings and theatres and has a replacement value of over \$400 million.

### ***Service Highlights***

\*Projects and/or initiatives which may be delayed due to the need to implement the province's multiple housing legislative changes.

#### ***Transportation***

- Complete reviews of existing Transportation Strategic Plans to support prioritization of infrastructure investment and complete gaps in the active transportation network\*.
- Focus on region-wide transit partnerships including the planning for Burrard Inlet Rapid Transit, along with collaborating and advocating with regional partners and senior levels of government for increased transit services.
- Begin construction on the 5-year, \$20M Spirit Trail Eastern extension.
- Advocate for and participate in advancing plans for Upper Levels Hwy improvements and Second Narrows crossing replacement strategies.
- Improve system planning, signalization and collaboration with regional partners in response to current or future congestion.
- Continue data-driven approach to inform investment – including bike counters to assess bicycle usage, and traffic behaviour data collection to implement safety measures.

### *Project Delivery*

- Continued planning and delivery of priority, large and complex capital and rehabilitation projects on behalf of Utilities, Parks and Transportation.
- 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).
- Apply DNV adopted Project Management Framework and utilise new project management software to support project managers in project planning and delivery.

### *Facilities*

- Finalize the Strategic Facilities Plan and apply the recently adopted Climate Ready Municipal Buildings Policy\*.
- 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 Strategic Facilities Plan.
- Refurbish, renew, and replace existing District buildings in ways that reduce energy and emissions, while also improving comfort and reduce total costs of building ownership.
- Create a Strategic Operations and Maintenance Plan to guide activities that align building conditions with targets, reduce overall operating costs, and improve energy efficiency and GHG emissions in all DNV-owned buildings\*.



## Financial Information (000s)

### Highlights – Operating

Service costs for Engineering and Transportation reflect reallocations to capital, supporting growing transportation capital programs.

Engineering Services continues to support a large regional, and government to government partnership projects such as the delivery of the Phibbs Exchange Upgrade and washrooms, the Wastewater Treatment Plant, Burred Inlet Rapid Transit Project, and engaging səlilwətał (Tseil-Waututh) Nations on regional priorities. The team continues to deliver on both small and large DNV civil works projects and buildings.

Transportation work includes the ongoing multi-year \$20 million work on the final North Shore segment of the Spirit Trail, extending the trail from Maplewood to Deep Cove, expansion of the cycling network prioritizing town centre to town centre connections, and accessibility upgrades in line with the new Accessibility Act.

Transportation & Engineering	2023 Budget	2024 Budget	Y:Y
Revenue			
Government Grants	746	749	3
Sales, Fees, and Other User Charges	345	437	93
Partnerships	28	35	7
	1,119	1,221	103
Transfers from Reserves	1,481	2,231	750
<b>Source of Funds</b>	<b>2,600</b>	<b>3,452</b>	<b>853</b>
Costs			
- Engineering Services	1,676	1,875	199
- Project Management Services	723	880	157
- Transportation Services	8,601	10,049	1,447
- Operating Initiatives	351	269	(82)
	11,351	13,072	1,722
Transfers to Reserves	2,504	2,896	391
<b>Use of Funds</b>	<b>13,855</b>	<b>15,968</b>	<b>2,113</b>
<b>Tax Levy</b>	<b>11,255</b>	<b>12,516</b>	<b>1,261</b>
% Costs recovered by Revenue	18.8%	21.6%	2.9%

### Highlights – Capital

The \$21.1 million 2024 capital funding includes \$14.9 million in new capital and \$6.2 million supporting existing capital.

New capital funding includes:

- Transportation priorities include Norgate sidewalk upgrades, accessibility and comfort improvements to bus stops, construction of two Spirit Trail links and completion of 3 cycling projects connecting town centres. The new Traffic Calming program will also be initiated in 2024.

Transportation & Engineering	Cost	Funding		
	2024 Budget	District	Develop/ Private	Grants/ Others
Active Transportation	9,570	3,098	706	5,766
Emergency Response Facilities	50	50	-	-
Partnerships with Other Agenci	131	-	131	-
Roads & Bridges	11,137	6,810	3,672	655
Transit	200	180	20	-
<b>Total</b>	<b>\$ 21,088</b>	<b>\$ 10,138</b>	<b>\$ 4,529</b>	<b>\$ 6,421</b>

- Major new capital projects delivered through Engineering Services and underway in 2024 include the sidewalk projects and cycling projects included under Active Transportation above, Fibre Optic projects, and sports fields projects reflected in the other service sections of this workbook.

*Note: Many projects are delivered over multiple years. The five-year capital detail section of this workbook provides a more complete view of these works, including 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.

**Fire and Rescue Services** responds to an average of 6,500 calls each year. Services include fire response to residences and business plus an array of emergency services including structural and wild land urban interface firefighting, motor vehicle accident rescue, high angle rescue, tower crane rescue, swift water rescue, hazardous materials response, pre-hospital medical response and marine firefighting (in partnership with other port adjacent fire departments). Support services in place for the department, either internally or through contract for service, include dispatch, training, public education, fire inspection, and fleet maintenance.

**Natural Hazard Management Services** assesses and 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*

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

### *North Shore Emergency Management (NSEM)*

- Innovative Shifts – Complete the North Shore Recovery and Resilience Frameworks and begin work on the DNV Recovery and Resilience Plans; in alignment with the UN Sendai Framework for Disaster Risk Reduction, develop the North Shore Resilience Framework; and the creation of a partnership forum of community service providers who support community recovery efforts.
- Municipal Readiness – Work is actively underway to update the DNV Emergency Response Plan and develop the DNV Business Continuity Plan (BCP). In addition, Seasonal Readiness Workshops held in the spring are an ongoing component of municipal readiness.
- Operational Readiness – provide regular emergency management and specialized training as well as the option of self-paced learning for municipal staff through a learning platform, upgrade/enhance necessary communications technical equipment & software, and carry out an exercise to test operational readiness.
- NSEM Strategic Planning – Review the NSEM Governance Structure and Bylaws remains underway. Following a three-year organizational change management strategy and restructuring, NSEM will develop a new strategic plan at the end of 2024.
- Community Engagement – Enhance Public Safety Public Education by co-constructing a shared vision across emergency management, fire & police.

### *Fire and Rescue*

- Complete construction of the Maplewood Fire Rescue Centre and proceed to reallocate resources currently deployed at Halls 1, 2 and the Training Centre and improve response times.
- Continue to enhance Fire Service Interoperability and Collaboration with partners (DWV, CNV, CoV, BCAS, NSR, RCMP).
- Enhance operational effectiveness for resource deployment and staff training.
- Enhance wildfire mitigation, fire hazard management, preparedness and response.
- Expand public education and community engagement through outreach and community partnerships, using current fire prevention and fire operation resources to improve opportunities for cooperation.
- Promote the physical and mental health and well-being of our employees.
- Strengthen Labour-Management relations to foster and enhance cooperative and collaborative working relationships.
- Utilize data and technology to support critical decision making for deployment of resources.

### *Natural Hazard Management*

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

### *Police (RCMP)*

- Connect people with mental health and substance abuse challenges to the right support.
- Demonstrate accountability through effective engagement with the Police Committee, the District and City Councils and the community at large.
- Heighten police visibility and presence in the community.
- Improve public safety through targeted and strategic crime reduction.

- Increase traffic enforcement and road safety.
- Optimize use of resources to manage police services efficiently and effectively.
- Cultivate relationships and trust with local First Nations and collaboratively work towards reconciliation.

## Financial Information (000s)

### Highlights – Operating

Bylaw Enforcement includes a provision for the compliance monitoring of short-terms rentals.

Fire and Rescue Services include inflationary increases.

Natural Hazard Management includes a review and development of our natural hazards policy and funding to support public education and communication related to natural.

Police Protection generally reflects staffing challenges in local operations and regional teams, as well as contractual obligations through the RCMP agreement. RCMP staffing levels remain at 120 members, unchanged from 2023 but reduced from 129 members in 2022. Members were reduced last year due to the trend in recent years.

Protective Services	2023 Budget	2024 Budget	Y:Y
Revenue			
Government Grants	984	784	(200)
Sales, Fees, and Other User Charges	2,434	1,906	(528)
	3,418	2,691	(728)
Transfers from Reserves	704	361	(343)
<b>Source of Funds</b>	<b>4,122</b>	<b>3,051</b>	<b>(1,071)</b>
Costs			
- Bylaw Enforcement	1,863	1,971	107
- NS Emergency Management	611	637	26
- Fire & Rescue	26,335	26,899	563
- Natural Hazard Management	345	264	(82)
- Police Protection	20,923	22,674	1,750
- Operating Initiatives	705	-	(705)
	50,783	52,444	1,661
Transfers to Reserves	616	638	23
<b>Use of Funds</b>	<b>51,399</b>	<b>53,082</b>	<b>1,683</b>
<b>Tax Levy</b>	<b>47,276</b>	<b>50,031</b>	<b>2,754</b>
% Costs recovered by Revenue	8.0%	5.7%	-2.3%

### Highlights – Capital

The \$3.9 million 2024 capital funding for Protective Services includes \$3.5 million in new capital and \$500,000 million to maintain existing capital, primarily fire and police facilities maintenance and equipment.

New capital funding includes:

- Adaptation – the Wildfire Mitigation Program includes \$325,000 for continued implementation of the Community Wildfire Protection Plan to reduce wildfire risk and \$375,000 for the Forest Health Restoration plan to restore priority areas and strengthen our resiliency to wildfires, flooding, debris flow and infrastructure damage/injuries from tree failures.
- Fire & Rescue – \$2.2 million to extend the life of the Fire Hall #4 (Parkgate) and \$500,000 for planning/design for Firehall 5 (Norgate)

Protective Services	Cost	Funding		
	2024 Budget	District	Develop/ Private	Grants/ Others
Adaptation	700	550	-	150
Fire & Rescue	3,080	3,080	-	-
Police Services	214	214	-	-
<b>Total</b>	<b>\$ 3,994</b>	<b>\$ 3,844</b>	<b>\$ -</b>	<b>\$ 150</b>

*Note: Many projects are delivered over multiple years. The five-year capital detail section of this workbook provides a more complete view of these works, including 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. Each utility is self-financed, with funding primarily provided through user charges and fees. The District replaces linear asset networks on a steady state replacement basis each year focusing on assets at the end of their life cycles.

### ***Water Utility***

The Water Utility supplies safe, reliable potable water to over 88,000 residential, commercial, institutional, and industrial clients. A wide array of operations, maintenance and capital programs and projects support this service. Our programs include monitoring of water quality and supply, pump station maintenance, water pressure control, water reservoir cleaning, system modeling, water main replacement and emergency response.

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

### ***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. Visit our web site to learn more about our sanitary sewer system.

### ***Solid Waste Utility***

The Solid Waste Program provides waste collection services for residential households and public spaces in the District. Garbage and organics are collected weekly for single-family homes, and recycling is collected weekly by Recycle BC for both single family and multifamily residences. Residential recycling services were transferred to Recycle BC in 2020 and are no longer a District function. The District will continue 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. In 2024, the Solid Waste Department will take action to improve services, including optimizing collection routes and garbage collection frequency, including the trial of an EV garbage truck, and continue to build upon existing education and outreach programs. Furthermore, Commercial Operations will be promoted to low-income multi-family buildings and other non-profit community-based organizations and businesses in support of the local economy.

### Corporate Plan Actions

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

### Financial Information (000s):

#### Highlights – Operating

Utility rate increases for 2024 are consistent with Council's objectives of maintaining existing utility assets in a state of good repair, flowing through MV charges and stabilizing utility rates through use of reserves.

Utility rates increase 7.1% for single-family homes and 7.8% for multi-family homes on a combined basis in 2023. Total charges for a single-family home are \$2,172 (2023 - \$2,029).

The total revenue required from user fees to operate and maintain the utilities in 2024 is \$83.1 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 2024, Council approved rate increases of 3.5% for Water, 12.5% for Sewer and Drainage, and 3.0% for Solid Waste.

Utility Services	2023 Budget	2024 Budget	Y:Y
Revenue			
- Government Grants	21	21	-
- Investment Income	130	143	14
- Sales, Fees, and Other User Charges	75,986	82,374	6,388
	76,137	82,538	6,402
Transfers from Reserves	3,470	564	(2,906)
<b>Source of Funds</b>	<b>79,607</b>	<b>83,103</b>	<b>3,496</b>
Costs			
- District & Regional Charges	6,913	7,401	489
- District Operations	17,082	17,875	793
- Regional Charges	31,709	36,084	4,374
- Operating Initiatives	155	200	45
	55,859	61,560	5,701
Transfers to Reserves	23,747	21,542	(2,205)
<b>Use of Funds</b>	<b>79,607</b>	<b>83,103</b>	<b>3,496</b>
<b>Tax Levy</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
% Costs recovered by Revenue	100.0%	100.0%	0.0%

### Highlights – Capital

In 2024, \$19.7 million in capital funding includes \$5.5 million in new capital and \$14.2 million to maintain existing capital.

New capital funding includes:

- Adaptation – Mathews Brook and Gavles Creek and other creek and culvert upgrades.
- Storm Water Utility - Renewal of the Swedish Park Pressure Reducing Valve station and the Marion Water Pump station.
- Utility Mains

Utility Services	Cost	Funding		
	2024 Budget	District	Develop/ Private	Grants/ Others
Adaptation	1,310	822	488	-
Operations Facilities & Equipment	-	-	-	-
Storm Water Utility	1,704	1,522	182	-
Utility Mains	16,680	11,978	3,580	1,122
<b>Total</b>	<b>\$ 19,694</b>	<b>\$ 14,322</b>	<b>\$ 4,250</b>	<b>\$ 1,122</b>

- Continue Sanitary Sewer System Infiltration & Inflow project partially funded by grant, \$1.5 million per annum (total budget \$5.4 million over 5 years).
- Expansion of utility network to support growth (water, sanitary, sewer) \$2.7 million

*Note: Many projects are delivered over multiple years. The five-year capital detail section of this workbook provides a more complete view of these works, including 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** includes corporate planning and reporting, human resources, business improvement, legal, communications, intergovernmental relations, customer focused digital services, and information technology. Key relationships include working with senior levels of government, Indigenous and First Nations governments, as well as government agencies, such as the North Vancouver School Board. Digital and Information Technology Services supports the organization through activities such as service design and business process reviews and applying appropriate technologies in support of initiatives such as geospatial asset management, automation, and cybersecurity risk management. Additionally, Corporate Services also has management oversight on North Shore Emergency Management, reflected under the protective services section in this workbook, and leads the Accessibility Plan for the District.

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

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

**Other Support Services and 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. Costs related to facility and fleet services are allocated to the services consuming those resources.

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

## ***Service Highlights***

\*Projects and/or initiatives which may be delayed due to the need to implement the province's multiple housing legislative changes.

### ***Corporate Services***

- Continually enhance community engagement and services.
- Enhance staff education training, and professional development.
- Strengthen engagement, organizational culture, and application of values.
- Maintain the employer of choice designation.
- Further equity, diversity, and inclusion.
- Explore the future of work and non-traditional work arrangements including remote work, digital platforms, a flexible, hybrid workforce and space planning, incorporating lessons from the COVID-19 pandemic response experience.
- Improve coordination and communication amongst First Nations and local governments on North Shore.
- Implement municipal-specific Calls to Action from TRC including 'Pathways to Reconciliation' from the Federation of Canadian Municipalities.
- Advance municipal-specific recommendations of the Truth and Reconciliation Commission.
- Apply United Nations Declaration on the Rights of Indigenous Peoples as framework for reconciliation.
- Create referrals strategy and consider a tri-municipal liaison support.
- Implement the Relationship Protocol Agreement with səlilwətał (Tsleil-Waututh) Nation.
- Strengthen cybersecurity and business continuity within core IT systems and throughout the organization.
- Improving & enhancing opportunities for residents to access and navigate services on dnv.org.
- Implement SharePoint & Records Management policies (Complete implementation of modern records and information management system, supporting collaboration across the organization).

### ***Executive Services***

- Continue implementing the Corporate Plan (2023-2026) and framework for corporate-wide strategic planning and performance reporting (dashboard).
- Development of a 5-year strategic plan for NSEM, redesigned strategic and operational governance framework and staffing strategy.
- Continue to discuss partnership improvement opportunities with the City regarding NVRC, Police Services and MONOVA and update Bylaws as appropriate.

### ***Climate Action, Natural Systems and Biodiversity***

- Continue to demonstrate corporate leadership in reducing emissions and implementing sustainable practices.
- Develop and implement priority projects, policies, and bylaws and pursue opportunities for leadership and innovation.
- Develop a Nature and Biodiversity Strategy to protect, restore, and enhance ecosystem health in the District.

- Implement the Community Energy and Emissions Plan (CEEP) including low carbon buildings, low carbon transportation, and zero waste programs and policies.
- Strengthen the District's resilience to climate change by implementing the District's Climate Change Adaptation Strategy and related initiatives.

#### *Finance*

- Continue working on Municipal Finance Reform through Metro Vancouver, GFOABC and UBCM and report out annually on results.
- Provide input into the Regional Finance Committee (RFAC) review of Metro Vancouver's financial policies.
- Update development finance tools based on new legislation anticipated from the province, including Amenity Cost Charges (ACC).
- Complete strategic business cases to continue increasing rental and supportive housing units and implement climate actions that reduce emissions.
- Update Asset Management Strategy and related finance policies\*.
- Update Utility Rate Study and identify options for adjustment to ensure equity between the District's customer classes\*.
- Work with the Province and the Port of Vancouver to reduce port property tax inequities and better support businesses.
- Update the District's Property Tax Strategy\*.
- Develop a resourcing strategy to address capital cost premiums on the North Shore.
- Identifying and resolving strategic information gaps to improve corporate and financial planning and reporting.
- Implement a new financial planning and budgeting system.
- Establish a Corporate Risk Management office to improve oversight on strategic and operational risks\*.

## Financial Information (000s)

### Highlights - Operating

Finance, Digital, and Information Technology Services are investing in citizen/customer-focused services and core technology systems to enhance user experiences, improve project delivery, reduce project backlogs, enhance business intelligence capabilities and support data-driven decision making, and strengthen cybersecurity.

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.

Other services and provisions include Facilities and Fleet sections as well as corporate insurance, general government and related operating initiatives.

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

Governance & Administrative	2023 Budget	2024 Budget	Y:Y
Revenue			
- Government Grants	408	408	-
- Investment Income	3,480	3,480	-
- Penalties & Interest on Taxes	1,075	1,128	54
- Sales, Fees, and Other User Charges	1,264	1,271	7
	6,226	6,287	61
Transfers from Reserves	8,052	8,301	249
<b>Source of Funds</b>	<b>14,278</b>	<b>14,588</b>	<b>310</b>
Costs			
- Corporate and Technology Services	10,581	11,029	448
- Executive Services	551	577	26
- Finance Services	4,828	5,180	351
- Climate, Nat. System & Biodiversity	1,369	1,734	365
- Mayor and Council	2,503	2,704	201
	19,832	21,223	1,391
- Other Support Svcs & Provisions	2,974	2,199	(775)
- Operating Initiatives	1,835	586	(1,249)
	24,640	24,008	(632)
Debt Service	2,762	6,326	3,564
Transfers to Reserves	24,342	25,764	1,422
<b>Use of Funds</b>	<b>51,744</b>	<b>56,098</b>	<b>4,354</b>
<b>Tax Levy</b>	<b>37,465</b>	<b>41,509</b>	<b>4,044</b>
% Costs recovered by Revenue	27.6%	26.0%	-1.6%



### Highlights – Capital

The \$10.9 million capital funding includes \$1.4 million in new capital and \$8.3 million to maintain existing capital. New capital funding includes:

- Applications & Hardware – Cyber security projects \$180,000 and Library integration \$35,000
- Capital Plan Contingency – Provision for unplanned changes to scope and escalation in costs due to delays \$1.3 million
- Fibre Optic Network – expansion and upgrade of the network \$600,000
- Operations Facilities & Equipment – District Hall upgrades \$500,000

*Note: Many projects are delivered over multiple years. The five-year capital detail section of this workbook provides a more complete view of these works, including prior year amounts.*

Governance & Admin	Cost	Funding		
	2024 Budget	District	Develop/ Private	Grants/ Others
Applications & Hardware	3,145	3,145	-	-
Contingency	1,300	1,000	300	-
Fibre Optic Network	600	600	-	-
Operations Facilities & Equipment	5,879	5,879	-	-
<b>Total</b>	<b>\$ 10,924</b>	<b>\$ 10,624</b>	<b>\$ 300</b>	<b>\$ -</b>

## General Reserves

### Financial Information (000s)

#### Highlights

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

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

Land and Housing reserves preserve and enhance the value of District lands and support the District's share of social and supportive housing projects. Income earned from real property is transferred to the Land Income Reserve to support future investments in land.

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.


General Reserves	2023 Budget	2024 Budget	Y:Y
Revenue			
- Developer Contributions	9,854	14,812	4,959
- Investment Income	7,049	4,989	(2,060)
	16,903	19,802	2,899
Transfers from Reserves			
- Existing Capital	41,245	57,283	16,038
- Land & Housing	4,681	-	(4,681)
- New Capital & Initiatives	10,333	6,961	(3,372)
- Tax Growth	8,776	8,332	(444)
- Operating & Risk Reserves	3,044	-	(3,044)
Appropriations from Reserves	68,079	72,576	4,497
- Interfund Transfers (between funds)	53,943	54,674	731
- Borrowing	-	-	-
<b>Source of Funds</b>	<b>138,925</b>	<b>147,052</b>	<b>8,127</b>
Transfers to Reserves			
- Existing Capital	49,781	48,019	(1,762)
- Land & Housing	3,137	3,233	95
- New Capital & Initiatives	4,504	4,488	(16)
- Growth Management	13,421	18,718	5,298
- Operating & Risk Reserves	(45)	19	64
Contributions to Reserves	70,797	74,476	3,679
- Interfund Transfers (between funds)	68,128	72,576	4,448
<b>Use of Funds</b>	<b>138,925</b>	<b>147,052</b>	<b>8,127</b>
<b>Tax Levy</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Supplemental information






## Five-Year Capital Details

*Five-Year Capital Details (\$ thousands)*


### Five-Year Capital Details (\$ thousands)

Program / Project	Prior Year	2024	2025	2026	2027	2028	Cost 2024 - 2028	Reserves / Borrowing <sup>(1)</sup>	Developer / Private <sup>(2)</sup>	Grants / Others <sup>(3)</sup>
NEW CAPITAL AND INITIATIVES										
 <b>Active Transportation</b>	<b>4,978</b>	<b>9,570</b>	<b>7,930</b>	<b>10,588</b>	<b>7,091</b>	<b>21,210</b>	<b>56,389</b>	<b>18,267</b>	<b>20,773</b>	<b>17,349</b>
Cycling - Edgemont- Lions Gate	100	50	160	750	50	250	1,260	948	312	-
Cycling - Edgemont - Queensdale	-	-	-	-	-	200	200	151	50	-
Cycling - LVTC - LCTC (East)	207	100	1,000	-	-	-	1,100	301	99	700
Cycling - LVTC - LCTC (West)	366	1,485	-	-	200	-	1,685	893	50	743
Cycling - Lynn Creek	-	-	-	-	-	825	825	-	825	-
Cycling - Lynn Creek to CNV	362	1,500	-	-	-	-	1,500	-	98	1,402
Cycling - Marine Dr (Eastbound)	172	400	-	-	-	-	400	-	-	400
Cycling - Mtn Hwy: Arborlynn - Hwy 1	395	1,300	-	-	-	-	1,300	-	-	1,300
Cycling - Parkgate to Deep Cove	-	-	-	-	-	100	100	75	25	-
Cycling improvement	360	50	40	-	40	40	170	153	17	-
Safe Routes to School	146	50	50	-	-	-	100	91	9	-
Sidewalks Capilano	925	100	1,280	-	200	2,714	4,294	3,868	426	-
Sidewalks Seymour	380	976	98	3,000	-	450	4,524	4,126	398	-
Spirit Trail (Eastern Segment)	300	2,859	4,602	6,338	5,901	-	19,700	6,895	-	12,805
Streetscapes - LVTC	-	-	-	-	-	1,300	1,300	-	1,300	-
Traffic Safety	565	200	200	-	200	200	800	721	79	-
Urban Trails - Inside TC	700	500	500	500	500	3,000	5,000	-	5,000	-
Urban Trails - Lions Gate	-	-	-	-	-	4,792	4,792	-	4,792	-
Urban Trails - Lynn Creek	-	-	-	-	-	5,865	5,865	-	5,865	-
Urban Trails - Lynn Creek - Maplewood	-	-	-	-	-	571	571	-	571	-
Urban Trails - Maplewood	-	-	-	-	-	853	853	-	853	-
Urban Trails - Outside TC	-	-	-	-	-	50	50	45	5	-
<b>Roads &amp; Bridges</b>	<b>9,098</b>	<b>5,061</b>	<b>1,734</b>	<b>20,312</b>	<b>21,001</b>	<b>71,704</b>	<b>119,812</b>	<b>19,259</b>	<b>100,553</b>	<b>-</b>
LED Street Lights	200	-	400	-	-	-	400	400	-	-
Local Improvement Program	100	675	-	-	-	-	675	125	550	-
Partnerships - Dollarton Highway TWN	67	131	134	79	-	-	344	-	344	-
Road Safety and Monitoring	1,300	600	400	400	400	900	2,700	2,443	257	-
Road Upgrades - Deep Cove	3,804	-	-	300	200	2,000	2,500	2,253	248	-
Road Upgrades - Edgemont Village	-	-	-	-	-	1,307	1,307	-	1,307	-
Road Upgrades - Lions Gate	-	-	-	7,687	7,687	14,509	29,882	154	29,728	-
Road Upgrades - Lynn Creek	-	-	-	-	-	13,649	13,649	-	13,649	-
Road Upgrades - Lynn Valley	-	-	-	1,146	5,309	15,156	21,612	24	21,587	-
Road Upgrades - Lynnmour	-	-	-	1,480	-	-	1,480	15	1,465	-
Road Upgrades - Maplewood	3,500	3,000	-	3,720	-	19,183	25,903	16	25,887	-
Road Upgrades - Statlew	-	-	-	-	4,030	-	4,030	18	4,012	-
Vehicle Bridges Edgemont	50	375	450	5,050	375	-	6,250	5,631	619	-
Vehicle Bridges over Mackay Creek	78	280	350	450	3,000	5,000	9,080	8,181	899	-

### Five-Year Capital Details (\$ thousands)







Program / Project	Prior Year	2024	2025	2026	2027	2028	Cost 2024 - 2028	Reserves / Borrowing <sup>(1)</sup>	Developer / Private <sup>(2)</sup>	Grants / Others <sup>(3)</sup>
NEW CAPITAL AND INITIATIVES										
 <b>Transit</b>	408	200	200	-	4,976	300	5,676	781	4,895	-
Transit Corridor Maplewood / Dollarton	-	-	-	-	-	100	100	26	74	-
Transit Corridor Lions Gate / Marine	-	-	-	-	4,776	-	4,776	35	4,742	-
Transit Stops	408	200	200	-	200	200	800	721	79	-
 <b>Affordable Housing</b>	-	-	4,650	3,780	7,950	3,000	19,380	19,380	-	-
Social and Supportive Housing	-	-	4,650	3,780	7,950	3,000	19,380	19,380	-	-
 <b>Contingency</b>	6,747	1,300	1,300	1,300	1,300	1,300	6,500	5,000	1,500	-
Contingency	-	-	-	-	-	-	-	-	-	-
Capital Plan Contingency	6,747	1,300	1,300	1,300	1,300	1,300	6,500	5,000	1,500	-
 <b>Climate Action</b>	2,964	3,310	5,625	3,915	3,925	825	17,600	11,190	4,860	1,550
Adaptation	-	-	-	-	-	-	-	-	-	-
Biodiversity	200	200	200	-	-	-	400	400	-	-
Channel Upgrade	140	460	150	200	2,100	-	2,910	1,249	1,661	-
Culvert & Debris Upgrades	75	850	4,950	3,390	1,500	500	11,190	7,991	3,199	-
Forest Resiliency	812	700	325	325	325	325	2,000	1,250	-	750
Mitigation	-	-	-	-	-	-	-	-	-	-
Public EV Charging Stations	680	1,100	-	-	-	-	1,100	300	-	800
<b>Utilities</b>	6,464	4,232	5,064	2,493	4,195	1,368	17,352	3,186	12,073	2,094
Solid Waste	-	-	-	-	-	-	-	-	-	-
Garbage Compacting Containers	99	-	49	49	49	49	196	196	-	-
Utility Mains	-	-	-	-	-	-	-	-	-	-
Culvert & Debris Upgrades	75	75	500	-	-	-	575	518	57	-
Sewer Inflow & Infiltration	2,553	1,537	1,151	180	-	-	2,868	774	-	2,094
Sewer Main Upgrade & Expansion	730	85	85	435	3,399	533	4,536	45	4,491	-
Storm Main Upgrade & Expansion	1,858	1,657	2,060	1,410	361	361	5,848	670	5,178	-
UT - PRV Stations Upgrade & Expansion	730	250	800	-	-	40	1,090	961	129	-
Water Main Upgrade & Expansion	420	629	420	420	386	386	2,240	21	2,219	-
 <b>Child and Seniors Care</b>	-	-	-	-	-	4,000	4,000	1,380	1,140	1,480
Child Care	-	-	-	-	-	-	-	-	-	-
Childcare Facility Provision	-	-	-	-	-	4,000	4,000	1,380	1,140	1,480
<b>Community Facilities, Arts &amp; Culture</b>	11,466	4,367	7,224	150	2,413	4,700	18,854	11,429	7,425	-
Community Facilities	-	-	-	-	-	-	-	-	-	-
Community Centres - Lynn Valley	-	-	-	-	-	500	500	-	500	-
Community Centres - Seymour/Maplewood	-	-	-	-	400	4,000	4,400	3,388	1,012	-
Lynn Creek Community Centre (facility fit-out)	9,794	250	-	-	-	-	250	250	-	-
Recreation Strategies	-	398	99	-	-	-	497	497	-	-
Library, Archives & Exhibits	-	-	-	-	-	-	-	-	-	-
Capilano Library Upgrade	-	300	4,975	-	-	-	5,275	3,943	1,333	-
Lynn Valley Library Upgrade	220	115	-	150	2,013	-	2,278	770	1,508	-
Parkgate Library Upgrade	803	3,204	-	-	-	-	3,204	2,392	812	-
Special Project: NVDPL Wide	50	-	-	-	-	200	200	190	10	-

### Five-Year Capital Details (\$ thousands)

Program / Project	Prior Year	2024	2025	2026	2027	2028	Cost 2024 - 2028	Reserves / Borrowing <sup>(1)</sup>	Developer / Private <sup>(2)</sup>	Grants / Others <sup>(3)</sup>
<b>NEW CAPITAL AND INITIATIVES</b>										
 <b>Public Art &amp; Heritage</b>										
Maplewood Village Public Art	450	-	650	-	-	-	650	-	650	-
Public Art Provision Outside TC	150	100	1,500	-	-	-	1,600	-	1,600	-
<b>Parks and Open Spaces</b>	<b>11,358</b>	<b>8,145</b>	<b>16,763</b>	<b>11,045</b>	<b>7,308</b>	<b>7,045</b>	<b>50,306</b>	<b>20,795</b>	<b>25,906</b>	<b>3,604</b>
<b>Community Parks</b>										
Comm Park Washroom - Deep Cove	-	-	-	-	300	-	300	3	297	-
Comm Park Washroom - Outside TC	-	-	-	-	-	215	215	194	21	-
Community Parks - Lions Gate	111	2,695	-	-	-	-	2,695	27	2,668	-
Community Parks - Lynn Creek	-	-	313	-	2,813	-	3,126	31	3,094	-
Community Parks - Maplewood	-	-	-	-	500	-	500	5	495	-
Community Parks - District wide	350	65	-	-	-	-	65	59	6	-
Myrtle Park Multi-Purpose Sport Court	-	-	150	550	-	-	700	700	-	-
Sports Court Upgrade	129	100	-	-	-	-	100	100	-	-
<b>District Level Parks</b>										
Cates Park Facility Expansion	350	250	2,000	1,850	1,200	-	5,300	4,697	603	-
Cates Park Shoreline Restoration	1,000	1,000	-	-	-	-	1,000	-	-	1,000
Deep Cove Kayak	-	-	-	-	-	500	500	500	-	-
Lynn Canyon Ecology Centre	-	-	250	-	350	-	600	540	60	-
Paid Parking in Parks	50	650	550	-	-	-	1,200	1,200	-	-
Parkland Acquisition - LCTC	-	-	-	8,495	-	-	8,495	85	8,410	-
<b>Natural Parkland &amp; Alpine Trail</b>										
Alpine Trail Facilities-Fromme	50	200	-	-	-	-	200	200	-	-
<b>Neighbourhood Parks</b>										
Neighbourhood Parks - LGTC	-	-	1,700	-	-	-	1,700	-	1,700	-
Neighbourhood Parks - LCTC	-	-	-	-	270	2,430	2,700	27	2,673	-
Neighbourhood Parks - LVTC	-	-	-	-	175	2,850	3,025	27	2,998	-
Neighbourhood Parks - Outside TC	-	-	-	-	250	1,050	1,300	1,171	129	-
<b>Sport Fields</b>										
Convert Gravel Fields to ATF (provision for two fields)	70	530	5,400	-	-	-	5,930	4,349	1,581	-
Fieldhouse Upgrade & Expansion	2,998	-	-	150	1,450	-	1,600	1,575	25	-
Handsworth ATF (provision for DNV share)	-	100	4,900	-	-	-	5,000	1,980	520	2,500
Inter River Park ATF (washroom, paving in a future phase)	6,320	2,555	1,500	-	-	-	4,055	3,325	626	104
<b>Public Safety</b>	<b>62,012</b>	<b>2,855</b>	<b>8,954</b>	<b>6,685</b>	<b>146</b>	<b>505</b>	<b>19,145</b>	<b>17,343</b>	<b>1,802</b>	<b>-</b>
<b>Emergency Response Facilities</b>										
Emergency Preemption Signal	175	50	-	-	100	-	150	150	-	-
<b>Fire &amp; Rescue</b>										
Fire Hall #4	330	2,180	1,198	-	-	-	3,378	3,040	338	-
Fire Hall #5	75	500	7,500	6,639	-	-	14,639	13,175	1,464	-
Maplewood Fire & Rescue Centre	61,594	30	210	-	-	459	699	699	-	-
Minor Fire Facility Equipment	220	95	46	46	46	46	279	279	-	-



### Five-Year Capital Details (\$ thousands)

	Prior Year	2024	2025	2026	2027	2028	Cost 2024 - 2028	Reserves / Borrowing <sup>(1)</sup>	Developer / Private <sup>(2)</sup>	Grants / Others <sup>(3)</sup>
NEW CAPITAL AND INITIATIVES										
 <b>Civic Facilities and Equipment</b>	550	1,140	1,000	-	-	-	2,140	2,140	-	-
Operations Facilities & Equipment	-	-	-	-	-	-	-	-	-	-
DNV Hall	500	500	-	-	-	-	500	500	-	-
Operations Centre Expansion	-	600	1,000	-	-	-	1,600	1,600	-	-
Stores Improvement	50	40	-	-	-	-	40	40	-	-
<b>Technology</b>	820	815	230	30	30	30	1,135	1,135	-	-
Applications & Hardware	-	-	-	-	-	-	-	-	-	-
Cyber Security	360	180	30	30	30	30	300	300	-	-
Library IT Integration	70	35	-	-	-	-	35	35	-	-
Fibre Optic Network	-	-	-	-	-	-	-	-	-	-
Fiber Optics Addition	390	600	200	-	-	-	800	800	-	-
<b>New Capital and Initiatives Total</b>		40,995	60,673	60,299	60,335	115,988	338,289	131,285	180,927	26,077
EXISTING CAPITAL										
 <b>Transportation</b>	-	6,207	6,168	5,614	5,723	6,165	29,877	26,409	-	3,468
 <b>Lands and Real Estate</b>	-	395	1,317	17	2,668	177	4,574	280	4,294	-
 <b>Utilities</b>	-	14,152	18,109	17,261	18,372	17,097	84,991	76,443	8,548	-
 <b>Child and Seniors Care</b>	-	50	-	-	418	561	1,029	1,029	-	-
<b>Community Facilities, Arts &amp; Culture</b>	-	8,352	4,286	5,189	6,779	4,073	28,679	28,679	-	-
<b>Parks and Open Spaces</b>	-	6,398	6,411	2,559	3,683	2,539	21,590	21,590	-	-
<b>Public Safety</b>	-	489	1,134	2,636	998	1,633	6,890	6,890	-	-
 <b>Civic Facilities and Equipment</b>	-	5,339	7,065	3,746	2,144	3,671	21,965	21,965	-	-
<b>Technology</b>	-	2,930	2,430	2,430	2,430	2,430	12,650	12,650	-	-
<b>Existing Capital Total</b>	-	44,313	46,919	39,453	43,214	38,346	212,245	195,934	12,842	3,468
<b>Grand Total</b>		85,308	107,592	99,751	103,549	154,334	550,534	327,219	193,769	29,546

#### Notes



- 1) Funding from reserves and borrowing. DNV Reserve funds are grouped into four categories: Existing Capital, New Capital & Initiatives, Lands & Housing, and Operating & Risk.
- 2) Includes contributions realized through the development process and community partnership contributions
- 3) Includes grants from other levels of government, related partnerships and other contributions.







## 2024 Capital Reserve Fund Appropriations (\$ thousands)

		DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL								
Program	Cost	Infrast. Reserve	Fleet & Equip-ment	Utilities	Land	Housing	Transp. & Mobility	Comm. Health & Safety	Climate and Innovation	Develop. Cost Charges	Comm. Amenity Contrib.	Offsite/ Private	Borrow-ing	Grants	General Surplus
NEW CAPITAL AND INITIATIVES															
🚌 Transportation															
Active Transportation															
Cycling - Edgemont- Lions Gate	50	-	-	-	-	-	38	-	-	12	-	-	-	-	-
Cycling - LVTC - LCTC (East)	100	-	-	-	-	-	27	-	-	9	-	-	-	64	-
Cycling - Lynn Creek to CNV	1,500	-	-	-	-	-	-	-	-	98	-	-	-	1,402	-
Cycling - Marine Dr (EB)	400	-	-	-	-	-	-	-	-	-	-	-	-	400	-
Cycling improvement	50	-	-	-	-	-	45	-	-	5	-	-	-	-	-
LVTC - LCTC Bike Route West	1,485	-	-	-	-	-	743	-	-	-	-	-	-	743	-
Safe Routes to School	50	-	-	-	-	-	46	-	-	4	-	-	-	-	-
Sidewalks Capilano	100	-	-	-	-	-	90	-	-	10	-	-	-	-	-
Sidewalks Seymour	976	-	-	-	-	-	929	-	-	47	-	-	-	-	-
Spirit Trail (Eastern Segment)	2,859	-	-	-	-	-	-	-	-	-	-	-	1,001	1,858	-
Traffic Safety	200	-	-	-	-	-	180	-	-	20	-	-	-	-	-
Urban Trails - Inside Town Centres	500	-	-	-	-	-	-	-	-	-	-	500	-	-	-
Mtn. Highway: Arborlynn - Highway 1	1,300	-	-	-	-	-	-	-	-	-	-	-	-	1,300	-
Roads & Bridges															
Dollarton Highway Tseil-Waututh Nation	131	-	-	-	-	-	-	-	-	-	-	131	-	-	-
Local Improvement Program	675	125	-	-	-	-	-	-	-	-	-	550	-	-	-
Road Safety and Monitoring	600	-	-	-	-	-	543	-	-	57	-	-	-	-	-
RoadUpgrades - Maplewood	3,000	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-
Vehicle Bridges Edgemont Over	375	237	-	-	-	-	101	-	-	37	-	-	-	-	-
Vehicle Bridges Over Mackay Creek	280	175	-	-	-	-	77	-	-	28	-	-	-	-	-
Transit															
Transit Stops	200	-	-	-	-	-	180	-	-	20	-	-	-	-	-
Contingency	1,300	700	100	-	-	-	200	-	-	-	-	300	-	-	-
🌿 Climate Action															
Adaptation															
Biodiversity	200	-	-	-	-	-	-	-	200	-	-	-	-	-	-
Channel Upgrade	460	-	-	206	-	-	-	-	-	46	-	208	-	-	-
Culvert & Debris Upgrades	850	-	-	616	-	-	-	-	-	84	-	150	-	-	-
Forest Resiliency	700	-	-	-	-	-	-	550	-	-	-	-	-	150	-
Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public EV Charging Stations	1,100	-	-	-	-	-	-	-	300	-	-	-	-	800	-
Utilities	4,232	-	-	763	-	-	-	-	-	2,138	-	209	-	1,122	-
Utility Mains															
Culvert & Debris Upgrades	75	-	-	68	-	-	-	-	-	7	-	-	-	-	-
Sewer Inflow & Infiltration	1,537	-	-	415	-	-	-	-	-	-	-	-	-	1,122	-
Convert Gravel Fields to ATF															
(provision for two fields)	85	-	-	1	-	-	-	-	-	84	-	-	-	-	-
Storm Main Upgrade & Expansion	1,657	-	-	49	-	-	-	-	-	1,503	-	105	-	-	-
Water Main Upgrade & Expansion	629	-	-	5	-	-	-	-	-	519	-	105	-	-	-
UT - PRV Stations Upgrade & Expansion	250	-	-	225	-	-	-	-	-	25	-	-	-	-	-
🏠 Community Facilities, Arts & Culture															
Community Facilities	-	2,947	-	-	-	-	-	398	-	-	1,022	-	-	-	-
Lynn Creek Community Centre	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Strategies	398	-	-	-	-	-	-	398	-	-	-	-	-	-	-
Library, Archives & Exhibits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parkgate Library	3,204	2,392	-	-	-	-	-	-	-	-	812	-	-	-	-
Lynn Valley Library Upgrade	115	81	-	-	-	-	-	-	-	-	35	-	-	-	-
Capilano Library Upgrade	300	225	-	-	-	-	-	-	-	-	75	-	-	-	-
Public Art & Heritage															
Public Art Provided Outside TCS	100	-	-	-	-	-	-	-	-	-	100	-	-	-	-



**2024 Capital Reserve Fund Appropriations (\$ thousands)**

Program	Cost	DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Comm. Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
		Infrast. Reserve	Fleet & Equip-ment	Utilities	Land	Housing	Transp. & Mobility	Comm. Health & Safety	Climate and Innovation						
 <b>Parks and Open Spaces</b>	8,145	2,305	-	-	-	-	-	396	-	3,013	-	237	1,078	1,116	-
Community Parks															
Community Parks - Lions Gate	2,695	-	-	-	-	-	-	27	-	2,668	-	-	-	-	-
Sports Court Upgrade	100	-	-	-	-	-	-	100	-	-	-	-	-	-	-
Community Parks - District wide	65	-	-	-	-	-	-	59	-	6	-	-	-	-	-
District Level Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cates Park Facility Expansion	250	110	-	-	-	-	-	110	-	30	-	-	-	-	-
Paid Parking In Parks	650	-	-	-	-	-	-	-	-	-	-	650	-	-	-
Cates Park Shoreline Restoration	1,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-
Natural Parkland & Alpine Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alpine Trail Facilities - Fromme	200	100	-	-	-	-	-	100	-	-	-	-	-	-	-
Sport Fields	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Convert Gravel Fields to ATF	100	-	-	-	-	-	-	-	-	-	-	10	40	50	-
Inter River Park ATF	2,555	2,095	-	-	-	-	-	-	-	256	-	139	-	66	-
Convert Gravel Fields to ATF (provision fo	530	-	-	-	-	-	-	-	-	53	-	88	389	-	-
<b>Public Safety</b>	2,855	-	-	-	-	-	-	145	-	-	268	-	2,442	-	-
Emergency Response Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Preemption Signal	50	-	-	-	-	-	-	50	-	-	-	-	-	-	-
Fire & Rescue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Hall #4	2,180	-	-	-	-	-	-	-	-	-	218	-	1,962	-	-
Fire Hall #5	500	-	-	-	-	-	-	-	-	-	50	-	450	-	-
Maplewood Fire & Rescue Centre	30	-	-	-	-	-	-	-	-	-	-	-	30	-	-
Minor Fire Facility Equipment	95	-	-	-	-	-	-	95	-	-	-	-	-	-	-
 <b>Civic Facilities and Equipment</b>	1,140	540	-	-	-	-	-	-	-	-	-	-	600	-	-
Operations Facilities & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DNV Hall	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Centre Expansion	600	-	-	-	-	-	-	-	-	-	-	600	-	-	-
Store Improvement	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Technology</b>															
Applications & Hardware															
Cyber Security	180	180	-	-	-	-	-	-	-	-	-	-	-	-	-
Library IT Integration	35	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Fibre Optic Network	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fiber Optics Addition	600	-	-	-	-	-	-	600	-	-	-	-	-	-	-
<b>New Capital and Initiatives Total</b>	<b>40,995</b>	<b>7,244</b>	<b>100</b>	<b>1,584</b>	<b>-</b>	<b>-</b>	<b>3,199</b>	<b>2,089</b>	<b>500</b>	<b>5,628</b>	<b>1,290</b>	<b>5,286</b>	<b>5,121</b>	<b>8,954</b>	<b>-</b>

**2024 Capital Reserve Fund Appropriations (\$ thousands)**

Program	Cost	DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Comm. Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
		Infrast. Reserve	Fleet & Equip-ment	Utilities	Land	Housing	Transp. & Mobility	Comm. Health & Safety	Climate and Innovation						
<b>EXISTING CAPITAL</b>															
 <b>Transportation</b>															
Roads & Bridges															
Overhead	617	617	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Paving - Renewal	4,330	3,675	-	-	-	-	-	-	-	-	-	-	-	655	-
Street Lighting Renewal	190	190	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Operations Renewal	770	770	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Retaining Wall Renewal	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
 <b>Lands and Real Estate</b>															
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Village Renewal	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Village Renewal	115	-	-	-	-	-	-	-	-	-	115	-	-	-	-
Public Lands & Properties															
Residential Properties	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-
 <b>Utilities</b>															
Storm Water Utility															
Drainage Upgrades	40	-	-	36	-	-	-	-	-	4	-	-	-	-	-
Major Culvert Replacement	1,525	-	-	1,361	-	-	-	-	-	164	-	-	-	-	-
Overhead	139	-	-	125	-	-	-	-	-	14	-	-	-	-	-
Utility Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment - Utilities Renewal	250	-	-	225	-	-	-	-	-	25	-	-	-	-	-
Overhead	1,470	-	-	1,324	-	-	-	-	-	146	-	-	-	-	-
Sewer Mains	800	-	-	721	-	-	-	-	-	79	-	-	-	-	-
Storm Mains	928	-	-	836	-	-	-	-	-	92	-	-	-	-	-
UT - Lift Stations Renewal	1,400	-	-	1,261	-	-	-	-	-	139	-	-	-	-	-
UT - PRV Stations Renewal	1,000	-	-	901	-	-	-	-	-	99	-	-	-	-	-
UT - Pump Stations Renewal	200	-	-	180	-	-	-	-	-	20	-	-	-	-	-
UT - Water Reservoirs Renewal	100	-	-	90	-	-	-	-	-	10	-	-	-	-	-
Water Mains	6,300	-	-	5,676	-	-	-	-	-	624	-	-	-	-	-
 <b>Child and Seniors Care</b>															
Child Care															
Lynn timer Jaycee House Renewal	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community Facilities, Arts &amp; Culture</b>															
Community Facilities															
Mollie Nye House Renewal	125	125	-	-	-	-	-	-	-	-	-	-	-	-	-
Parkgate CRC Mech Upgrade	3,555	3,555	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Equipment Renewal	575	575	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Facilities Renewal	3,050	3,050	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology Renewal	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives & Exhibits															
Library Collection Rer renewal	622	622	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology Renewal	16	16	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Equipment Renewal	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Facilities Renewal	90	90	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art & Heritage															
Public Art Annual Program	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-

**2024 Capital Reserve Fund Appropriations (\$ thousands)**

Program	Cost	DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Comm. Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
		Infrast. Reserve	Fleet & Equip-ment	Utilities	Land	Housing	Transp. & Mobility	Comm. Health & Safety	Climate and Innovation						
 <b>Parks and Open Spaces</b>															
Community Parks															
Public Golf Renewal	1,594	-	1,594	-	-	-	-	-	-	-	-	-	-	-	-
Urban Parkland Renewal	860	860	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks															
Cates Park Renewal	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Park Renewal	770	770	-	-	-	-	-	-	-	-	-	-	-	-	-
Maplewood Farm Renewal	440	440	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails															
Natural Parkland Renewal	284	284	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields															
Fieldhouse Upgrade & Expansion	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields Renewal	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Public Safety</b>															
Fire & Rescue															
Fire Facilities & Equipment Renewal	275	275	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Services															
Police Facility & Equipment Renewal	214	214	-	-	-	-	-	-	-	-	-	-	-	-	-
 <b>Civic Facilities and Equipment</b>															
Operations Facilities & Equipment															
Dnv Municipal Hall Renewal	2,433	2,433	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Services Renewal	2,035	-	2,035	-	-	-	-	-	-	-	-	-	-	-	-
Operations Centre Renewal	310	310	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	542	542	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Equipment Renewal	19	-	19	-	-	-	-	-	-	-	-	-	-	-	-
<b>Technology</b>															
Applications & Hardware															
Application Enhancements	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Systems Specialists	330	330	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware Refresh	1,100	-	1,100	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Existing Capital Total</b>	<b>44,313</b>	<b>24,643</b>	<b>4,748</b>	<b>12,738</b>	-	-	-	-	-	<b>1,414</b>	<b>115</b>	-	-	<b>655</b>	-
2024 Capital Budget	85,308	31,887	4,848	14,322	-	-	3,199	2,089	500	7,043	1,405	5,286	5,121	9,609	-

## 2024 Financial Plan - Service View

(\$ thousands)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(K)
	Community Services	Planning & Development	Transportation & Engineering	Protective Services	Governance & Admin	Tax Supported (A to E)	Utility Services	General Reserves	Total	Interfund Eliminations	Intercompany Sales	Combined (Schedule A)
Non-Tax Revenue	\$ 22,029	\$ 26,645	\$ 16,272	\$ 2,841	\$ 7,996	\$ 75,783	\$ 87,938	\$ 12	\$ 163,732	\$ -	\$ -	\$ 163,732
Proceeds from Borrowing	\$ 1,678	-	1,001	2,442	-	5,121	-	-	5,121	-	-	5,121
Transfers In	\$ 33,160	5,185	18,823	1,763	87,388	146,318	56,970	-	203,282	(125,607)	-	77,675
Source of Funds	56,867	31,831	36,095	7,046	95,384	227,223	144,908	12	372,142	(125,607)	-	246,535
Operating Expenditures	50,524	19,066	13,072	52,444	24,008	159,114	61,560	-	220,674	-	-	220,674
Capital Expenditures	29,212	395	21,088	3,995	10,924	65,614	19,694	-	85,308	-	-	85,308
Debt Service	-	-	-	-	6,326	6,326	-	-	6,326	-	-	6,326
Transfers Out	12,918	13,584	14,451	638	95,635	137,226	63,653	12	200,890	(125,607)	-	75,283
Use of Funds	92,654	33,044	48,611	57,077	136,893	368,279	144,908	12	513,198	(125,607)	-	387,591
Tax Levy	35,787	1,214	12,516	50,031	41,509	141,056	-	-	141,062	-	-	141,062
Balanced Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NOTE <sup>(1)</sup> : 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 2024 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest proportion of municipal revenues. The system of property taxation is relatively easy to administer and understand. It provides a stable and consistent source of revenue for services that provide general community benefits that can be often difficult to fund on a user-pay basis.

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

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 2024, government grants are expected to decrease slightly, while developer contributions in the form of community amenity contributions and development cost charges are expected to increase.

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

Funding Source	% Revenues	
	2023	2024
Taxation	42.5%	45.5%
Sales, Fees and User Charges	37.1%	39.2%
Other Sources	13.3%	13.7%
Proceeds From Borrowing	7.1%	1.7%
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>

Property Class	% Property Tax	
	2023	2024
Residential	72.1%	72.4%
Utilities	0.2%	0.2%
Major Industry	10.1%	9.8%
Light Industry	0.9%	0.9%
Business	16.4%	16.4%
Recreation	0.3%	0.3%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>

### **Property Tax Burden**

The property tax burden for each property class is shown in the table on the left. The tax distribution detailed for 2024 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 \$510,066 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 Charge (ACC)** are fees to be collected under a future bylaw to ensure development pays for its impacts on amenities. New provincial legislation on development financing (Bill 46) will define eligible amenities, and will include facilities like community centres, recreation centres, daycares, and libraries.

**BCAS** stands for BC Ambulance Service

**BCP** stands for Business Continuity Planning

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

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

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

**Capital Upgrades** means projects that improve the service potential of an existing asset. Upgrades bring an asset to its target functional condition and include works performed to meet new regulations and climate adaptation measures.

**CEEP** stands for Community Energy and Emissions Plan

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

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

**CNV** stands for City of North Vancouver

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

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

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

**CoV** stands for City of Vancouver

**Development cost charges (DCCs)** are fees collected under Bylaw 7135 by class of land use on a dwelling unit or square metre basis to ensure development pays for its impacts on infrastructure (transportation, parks, and utilities). Through the new provincial legislation on development financing (Bill 46), development cost charges will now be applicable to facilities for fire protection, police, solid waste and recycling facilities.

**DWV** stands for District of West Vancouver

**GHG** stands for greenhouse gas

**ICBC** stands for Insurance Corporation of British Columbia

**IVAC** stands for Indigenous Voices Advisory Committee

**Long-term Financial Plan** (10-year rolling Financial Plan) is an investment strategy which incorporates impacts from the District’s approved plans and strategies and forecasts a financial position based on a set of guiding principles, policies, assumptions and financial strategies. While the Official Community Plan describes the service vision and guides all other plans, the financial plan confirms if there is adequate funding to achieve the vision and ensures the District is financially resilient.

**MoTI** stands for Ministry of Transportation and Infrastructure

**MV** stands for Metro Vancouver

**New Capital** means the acquisition of additional assets, or capacity increase of existing assets by purchasing, construction or contribution. New capital is typically supported when projected demand exceeds current capacity or a new service is being introduced. Normally it will result in additional operating and maintenance costs.

**NSEM** stands for North Shore Emergency Management

**NSR** stands for North Shore Rescue

**NVDPL** stands for North Vancouver District Public Library

**NVRC** stands for North Vancouver Recreation and Culture Commission

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

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

**Operating Surplus Ratio** is a measure of whether underlying long-run revenue (net of capital-related revenue such as grants) is expected to exceed underlying long-run operating expenses (including replacement value depreciation). Local governments need to generate sufficient operating revenue to exceed their operating expenses on average over the medium to longer-term. If operating revenue can exceed operating expenses between 0% and 15% then it is likely the local government will be financially sustainable and able to maintain services on an ongoing basis.

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

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

**RCMP** stands for Royal Canadian Mounted Police

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

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

**Sustainable Service Delivery** is a local government framework that ensures that current community services are delivered in a social, economic, and environmentally responsible manner that does not compromise the ability of future generations to meet their own needs.

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

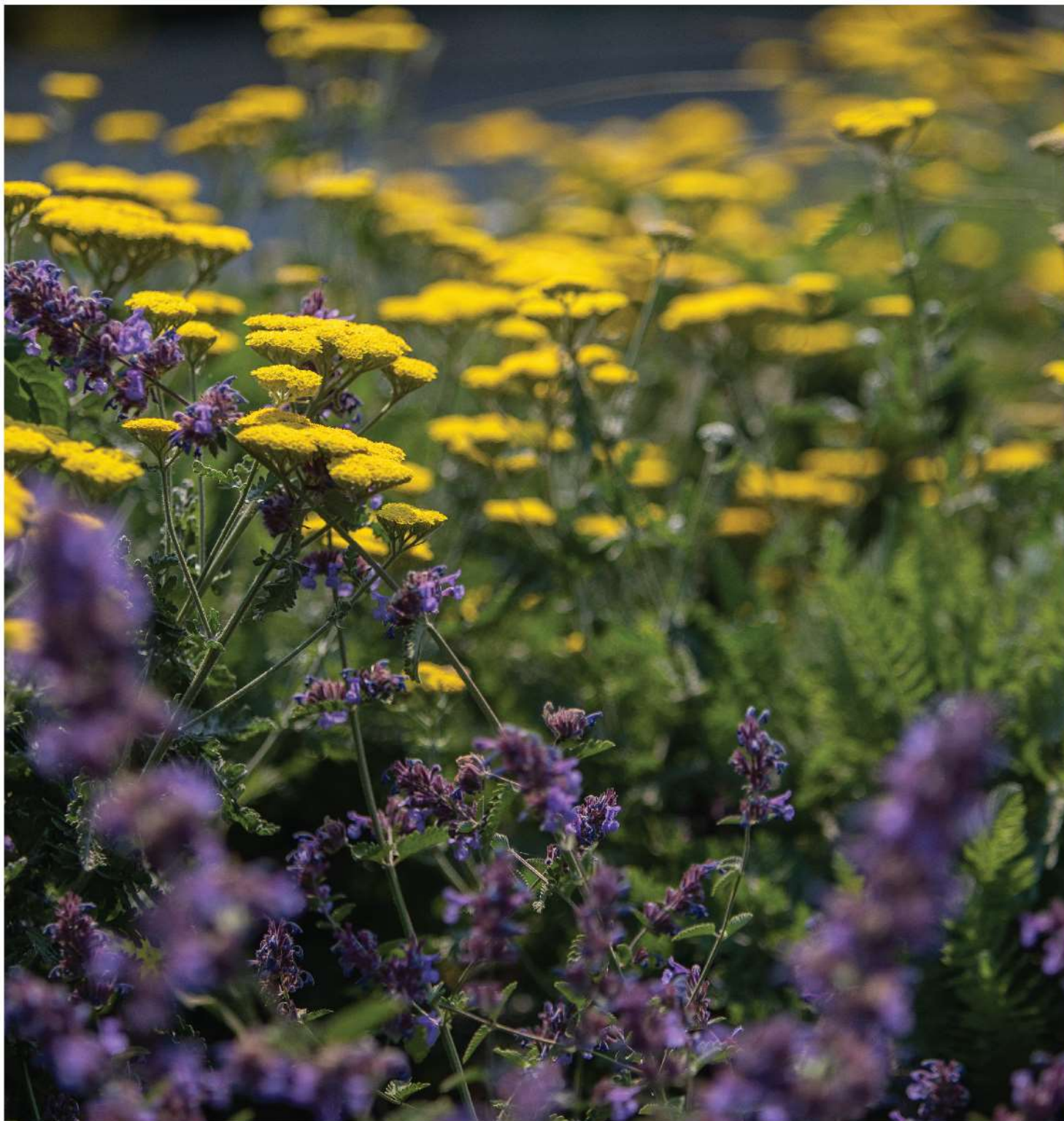
**UBCM** stands for Union of BC Municipalities

# Feedback

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

## *Here's how you can provide your feedback:*

Email	<a href="mailto:budget@dnv.org">budget@dnv.org</a>
Write	S. Jones, Section Manager - Financial Planning 355 West Queens Road North Vancouver, BC V7N 4N5



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