

# 2022

# ANNUAL REPORT



**This annual report describes the activity and performance of the District of North Vancouver for the fiscal year ending December, 31, 2022 – a year of economic uncertainty caused by rising interest rates, high inflation levels and concerns about the potential for recession and the ongoing impacts of the COVID-19 pandemic on our community and organization. The full extent of these impacts is not yet known.**



# TABLE OF CONTENTS

- EXECUTIVE SUMMARY..... 2
- ABOUT THE DISTRICT OF NORTH VANCOUVER ..... 6
- INTRODUCTION ..... 6
- MESSAGE FROM THE MAYOR..... 7
- DISTRICT OF NORTH VANCOUVER COUNCIL ..... 8
- MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER ..... 9
- MESSAGE FROM THE CHIEF FINANCIAL OFFICER..... 11
- EXECUTIVE TEAM..... 15
- ORGANIZATIONAL CHART..... 16
- CONSOLIDATED FINANCIAL STATEMENTS ..... 17
- PERMISSIVE TAX EXEMPTIONS..... 48
- SUPPLEMENTAL FINANCIAL INFORMATION ..... 51
- CORPORATE PERFORMANCE..... 62
- CORPORATE OBJECTIVES..... 62
- SERVICES AND OPERATIONS ..... 84
- DIVISIONAL AREAS OF RESPONSIBILITY ..... 118
- FEEDBACK ..... 123

# EXECUTIVE SUMMARY

Our annual report describes our activities and performance in 2022, and provides all of the elements of annual reporting as outlined in the Community Charter:

- an account of our progress on objectives in the Corporate Plan
- a discussion of our financial performance
- a report on our operational performance over the past five years

This annual report represents the final year of our 2019-2022 Corporate Plan. For the last three years, our work has been guided by the five goals featured in that Plan.

Like many local governments, the COVID-19 pandemic made it uniquely challenging for us to execute our 2019-2022 Corporate Plan. While the impacts of the pandemic waned in 2022, we continued to face uncertainty related to increased interest rates, inflation and concerns about a recession.

Despite the challenges posed by the pandemic and the uncertain economic times, we made important progress on key goals and are pleased to share our achievements from this final year.

## OUR PROGRESS IN 2022

Our work is guided by five corporate goals. Here are some highlights of the progress we made in 2022 towards achieving those goals, with a full list of initiatives included in the annual report.

Goal	Progress
<b>Enhance livability and mobility</b>	Completed several complex transportation projects to improve traffic congestion, extended the cycling network by completing the first phase of the Lynn Valley Active Transportation Project and worked with regional partners to take an integrated approach to planning and advancing large-scale projects
	Issued a development permit for a 60-unit supportive housing project for women-led households experiencing, or at risk of, homelessness
	Approved the North Shore Homelessness Action Initiative Final Report, which includes 12 priority actions for moving people to stable and long-term supportive housing
	Explored opportunities for supportive and social housing on District-owned lands
<b>Foster community, safety, health and resiliency</b>	Officially opened the Lions Gate Community Centre, which includes a Lions Gate Express Library where users can pick up holds during community centre hours
	Started construction on the Maplewood Fire and Rescue Centre
	Prepared a framework for Indigenous relations in consultation with Skwxwú7mesh (Squamish) and səliłwətaʔ (Tsleil-Waututh) nations
	Completed a design for a new neighbourhood park on the former Delbrook Lands



# EXECUTIVE SUMMARY

Goal	Progress
<b>Foster community, safety, health and resiliency</b>	Enhanced operational effectiveness of a North Shore-wide dispatching model to enhance emergency response across all three municipalities
	Conducted 128 events with over 7,100 community members on fire prevention
	Heightened police visibility in the community by concentrating proactive and reactive patrols in high crime areas
<b>Lead in climate emergency action and environmental management</b>	Published corporate energy use and emissions data for District facilities, and received an award from Building Benchmark BC as the jurisdiction with most participating buildings per capita
	Launched a new Sustainability Grants Program to provide funds for community-based environment and sustainability projects
	Approved the Climate Ready Rezoning Policy that formalizes District expectations for low-carbon, climate-resilient buildings when applicants are seeking rezoning, including measures to address embodied carbon and ensure cooling in multi-family buildings
	Completed Climate Smart assessments for community recreation centres and libraries, completed HVAC retrofit projects at District Hall and started an HVAC retrofit project at the District Operation Centre
	Completed Phase 2 of the Jump on a New Heat Pump to encourage homeowners to switch to a low-carbon heat pump for home heating and cooling
	Secured federal and provincial funding to expand the District’s public electric vehicle charging network and began identifying sites and designs for installation



# EXECUTIVE SUMMARY

Goal	Progress
<b>Achieve a balanced and fair economy</b>	Created a subcommittee with Metro Vancouver finance officers on municipal finance reform to modernize local government financial tools and policies, and to recognize local governments as valued partners in achieving goals related to housing, climate action and community safety
	Addressed tax fairness issues impacting businesses and achieved progress on BC Assessment’s application of “highest and best use” through Bill 28, which amended the Community Charter to enable municipal councils to provide tax relief to reduce the impact of development potential on tenants and owner-occupiers (i.e., small businesses)
	Initiated a full review of developer contributions and amended the Development Cost Charges Bylaw to ensure charges are keeping pace with inflation
	Recruited a staff resource to establish the new Business Services & Economic Development department and launched key business and economic development programs and services, including a business retention, expansion and attraction program, partnership development and business outreach
<b>Support a sustainable and service-oriented organization</b>	Launched Report a Problem on our dnv.org website so visitors can report problems and was recognized with a Municipal World Innovation Award for this work
	Launched a pilot project at District Hall that includes spaces for collaboration and short-term working areas
	Developed a business intelligence strategy to focus on the technology and resources to support our transition to a data-driven organization and replace legacy reporting tools

## OUR FINANCIAL PERFORMANCE

In 2022, taxation, fees and user charges accounted for 86 per cent of the District’s revenue. We generated higher revenues from fees and user charges as a result of facilities returning to pre-pandemic service levels.

On the expense side, the District’s largest expenses were for protective services and utilities, which together accounted for just under half of all expenses.

In 2022, we spent \$59 million on essential upgrade and expansion projects for utilities, transportation and equipment purchases. This included replacing the storm sewer on Gallant Avenue, upgrading the Lynn Valley trunk sewer, completing major sections of the Spirit Trail and advancing construction at community centres and the Maplewood Fire and Rescue Centre.



# EXECUTIVE SUMMARY

Our reserve fund of \$137.1 million is an essential tool for providing long-term sustainable service delivery that enables us to replace aging infrastructure and mitigate risk. These reserves also help us to smooth rate increases so they are stable and predictable over time. The District's operating surplus ratio was six per cent in 2022 and has averaged five per cent over the past five years, indicating that we have the financial flexibility to renew aging infrastructure.

In 2022, Council approved a three per cent increase in property taxes over the historic tax rate of 2.67%, continuing its track record of maintaining one of the lowest average increases in municipal taxes in Metro Vancouver. Our strong financial framework and prudent approach enables us to continue to sustainably deliver the services our community relies on.

## OUR OPERATIONAL PERFORMANCE

The Services and Operations section of this annual report shows our five-year performance on key measures. This includes data on:

- new net rental units
- increase in active transportation network
- crash statistics
- use of parks, cultural amenities, museum and archives, and associated revenues and expenses
- crime rate
- response time by fire services and incident types
- annual corporate greenhouse emissions from District operations
- water consumption and solid waste collection and diversion
- residential tax rate and property tax increases
- number of competitive bid documents issued
- number of business licences issued
- number of building permits issued and associated revenue
- asset condition ratings for the District's buildings, park facilities, transportation, utilities, vehicles and equipment
- number of water main breaks

## LOOKING AHEAD

The District Council elected in October 2022 is establishing their priorities which we expect will support previously identified priorities from the community, including: improving transportation and mobility; advancing affordable housing efforts; creating the conditions for a balanced and fair economy; fostering community well-being, culture and safety; demonstrating leadership in climate and environmental management; and supporting a resilient and service-oriented organization.

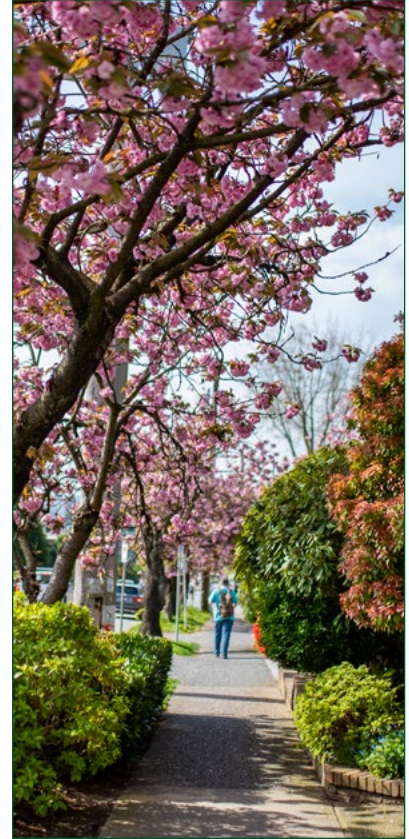


# ABOUT THE DISTRICT OF NORTH VANCOUVER

## *Inspired by nature. Enriched by people.*

We respectfully acknowledge the original peoples of these lands and waters, specifically the **səlilwətał** (Tsleil-Waututh), **Sḵwxwú7mesh Úxwumixw** (Squamish), and **xʷməθkʷəy̓əm** (Musqueam), on whose unceded ancestral lands the District of North Vancouver is located. We value the opportunity to learn, share and serve our community on these unceded lands.

Located on Metro Vancouver's North Shore, the District of North Vancouver extends from the Capilano River in the west to Indian Arm in the east, and from Burrard Inlet northwards to the Coast Mountains. With a population of more than 92,000 and a total land area of just over 16,000 hectares (63 square miles), the District is the largest of the three North Shore municipalities. With its naturally beautiful surroundings, high quality of life and close proximity to downtown Vancouver, it is one of Canada's most desirable places to live, work and play. The District's unique geography and location combine to offer the benefits of being part of a dynamic metropolitan region while living next door to a vast natural wilderness.



## INTRODUCTION

As required by the Community Charter, this 2022 Annual Report includes audited financial statements, a list of permissive tax exemptions, a report on progress against previously stated objectives, a statement of objectives to measure performance for the current and following year, and information on municipal services and operations.

The Community Charter also requires us to report any declarations of disqualifications of Councillors, if any had occurred, made in the previous year.

The format, statutory content and activity measures presented here are consistent with past years, with the addition of new measures for competitive bid orders and purchase orders.

This year's annual report is also available online in PDF format, and it can be picked up in a printed version at District Hall and at North Vancouver District Public Library branches.

# MESSAGE FROM THE MAYOR



**MIKE LITTLE**

**Mayor**

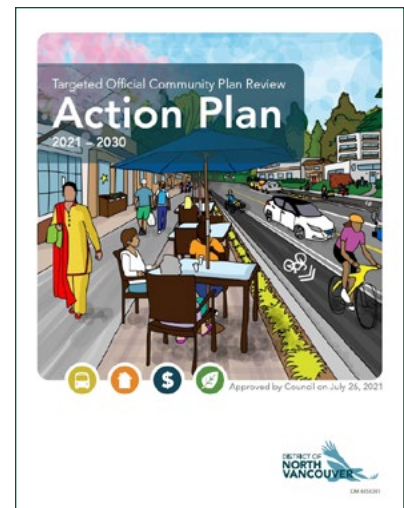
Welcome to our Annual Report. For many in our community, 2022 was a challenging year. Economic uncertainty resulting from increased interest rates, inflation and concerns about recession impacted local businesses and residents, and affected our municipal operations. All of this came at a time when we were still dealing with the impacts of the COVID-19 pandemic.

The resiliency our community demonstrated when faced with these challenges is something we should all be proud of.

Despite the uncertainty in 2022, I am pleased to report that we moved many important initiatives forward related to issues that the community has said matters most: climate action, supportive and social housing, and transportation, and we made a smooth transition to a new Council. This was the final year in our previous Council's term, and despite the impact of the COVID-19 pandemic, there were many notable achievements.

One of our most defining accomplishments was the completion of our Official Community Plan Targeted Review and resulting Action Plan, which outlines the actions required for us to achieve the vision in our 2011 OCP.

Council also approved a Housing Needs Report, created by staff, to help us better understand both our current and future housing needs. The report highlighted the need for more supportive and social housing and Council advanced important projects at key sites in the District to help address this need. We know housing remains a key issue in our community and we continue to actively pursue federal and provincial grant funding to enable us to achieve even more diversity in housing.



On the transportation front, we supported the Ministry of Transportation and Infrastructure (MoTI) in the completion of the Lower Lynn Interchanges Project; we welcomed the R2 RapidBus to the District; and we supported and championed the Burrard Inlet Rapid Transit Study. All of this in an effort to reduce congestion and increase sustainable transportation options throughout our municipality.

Extreme weather was another unexpected challenge during council's last term. The unpredictable weather was a reminder of the importance of our climate action work. To that end, Council approved amendments to our Construction Bylaw limiting the use of fossil fuel in new construction and created a Climate Action Advisory Committee.

## MESSAGE FROM THE MAYOR

We also approved a Climate Ready Rezoning Policy formalizing District expectations for low-carbon, climate-resilient buildings that are seeking rezoning, including measures to address embodied carbon and to ensure cooling in multi-family buildings. To reduce the amount of construction waste being sent to our landfills we adopted a Demolition Waste Reduction Bylaw.

I am proud of the work we achieved over our term. I look forward to continuing that good work with our new council, which was elected in October.

While this year certainly had its challenges, this report demonstrates that 2022 was a productive year and shows the progress we made in addressing many of the issues that matter most to our community.

Sincerely,

**Mike Little**

Mayor, District of North Vancouver

## DISTRICT OF NORTH VANCOUVER COUNCIL



**Left to right:** Catherine Pope, Jordan Back, Lisa Muri, Mayor Mike Little, Betty Forbes, Jim Hanson, Herman Mah



# MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER



## **DAVID STUART**

**Chief Administrative  
Officer**

I am pleased to present our 2022 Annual Report, which summarizes a year of uncertainty and change both for the organization and for the community. We continued to manage the impacts of the COVID -19 pandemic while navigating economic challenges including inflation, high interest rates, and the threat of a recession. Like many communities around the world, we also faced climate change-related issues and labour force challenges.

However, our careful planning allowed us to skillfully and successfully navigate those challenges. We accomplished a lot in 2022 and have much to be proud of.

Strengthening our relationships with local Indigenous communities and advancing reconciliation was a priority for us in 2022. We introduced a formal land acknowledgement and began work with *səlilwətał* (Tsleil-Waututh Nation) on a number of key initiatives including updating a servicing agreement for IR3 (the *səlilwətał* reserve land in the Dollarton area), updating our Relationship Protocol Agreement, and renewing our Cates Park/ Whey-ah-Wichen Cooperation Agreement.

This year saw us opening up the highly-anticipated Lions Gate Community Recreation Centre in Lions Gate Village, a temporary dog park in Belle Isle Park and an accessible playground in Bridgman Park.

Active transportation projects like phase one of the Lynn Valley Active Transportation Project were completed and we began a critical and complex trunk sewer replacement project on Mountain Highway. The trunk sewer project is particularly interesting as crews are using micro-tunnelling technology – a first for us here in the DNV – to reduce the impact of the project on traffic and residents in the area by completing the majority of work underground.

As well, 2022 was an exciting year for our Fire and Rescue Services department which earned an international accreditation from the International Fire Accreditation Commission. Work progressed on the new multi-use Maplewood Fire and Rescue Centre, which will consolidate and replace the aging Fire Hall #2 on Mountain Highway and the training centre located on St. Denis Avenue; it will also house the administrative offices currently at Fire Hall #1 on Lynn Valley Road. It is being built to post-disaster standards to maintain services in emergencies such as power outages and earthquakes. This new facility will enable us to change the way fire services are delivered and adapt to the increasing demands faced by a modern fire department.

# MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

Critical work to address climate-related changes continued in 2022 including the completion of the Gallant Storm sewer project. This important project will help prevent flooding in Deep Cove. We also updated our largest water supply pump station, Sarita Water Pump Station, to increase its efficiency and ensure a continuous water supply in the event of a power outage or earthquake.



We launched a Sustainability Grants program to encourage community-based environment and sustainability-related projects. We also introduced a new Demolition Waste Reduction Bylaw to salvage wood from older homes and reduce the amount of construction waste being sent to the landfill.

Report a Problem, a new reporting tool, enables residents and visitors to report a wide variety of problems they might encounter within the municipality, like potholes, downed tree branches, or graffiti quickly and efficiently.

We began development of an Economic Development Strategy to better support local employment opportunities and to respond to local business needs more quickly.

I am pleased to announce that we have once again been named one of BC's Top Employers. This is the fifth time we have received this honour.

And of course, in November we welcomed a new council to the District. We look forward to continuing to support Council as they seek to fulfill their mandates for this term.

While there's no question 2022 was yet again a challenging year, we saw signs of stabilization and look forward to the more predictable and consistent state that we're used to in the District.

Sincerely,

**David Stuart**

Chief Administrative Officer,  
District of North Vancouver

# MESSAGE FROM THE CHIEF FINANCIAL OFFICER



## **ANDY WARDELL**

**Chief Financial  
Officer**

## **ABOUT THE FINANCIAL STATEMENTS**

These financial statements have been prepared in accordance with Canadian public sector accounting standards. They have been audited by KPMG LLP, Chartered Professional Accountants, who have expressed an unqualified audit opinion on the fairness of the financial information being presented.

These financial statements include the entire operations of the municipality and the North Vancouver District Public Library as well as the District's proportionate interest in its joint services with other North Shore municipalities. The District shares in the provision of services where it makes economic or operational sense. Services such as recreation and culture, museum and archives, and emergency preparedness are not under the sole control of the District but have multiple accountabilities, reporting lines and funding partners. The financial statements reflect the District's share of these arrangements.

The Notes to the Financial Statements are an integral part of the District's financial information and, as such, we encourage you to read them thoroughly. The notes describe the accounting policies followed by the District and provide additional disclosure on the more significant financial statement items, commitments and contingencies.

The District maintains a system of internal controls designed to provide reasonable assurance for the safeguarding of assets and the reliability of financial records. This system is routinely evaluated and revised to ensure effective controls are operating as intended. The monitoring and assessment of the system of internal controls is a joint effort between the Chief Financial Officer and the External Auditor within the scope of their engagement.

## **FINANCIAL RESULTS**

As shown in the Consolidated Statement of Financial Position, the District had net financial assets of \$173.4 million in 2022, an increase of \$1.8 million over 2021. The increase is primarily related to delays in the timing of capital expenditures.

As shown in the Consolidated Statement of Operations, the District reported a surplus of \$68.0 million in 2022. This surplus is a matter of financial presentation. The District raises revenues based on the current replacement value of assets and expenses reflect the depreciation of existing assets at historical cost. The surplus funds the renewal, upgrade and addition of new assets within the District's capital plans.



# MESSAGE FROM THE CHIEF FINANCIAL OFFICER

Revenues were higher than budget by \$27.3 million, due to an increase in land sales and other contributions of \$17.9 million (largely related to the Lynn Creek Community Recreation Centre shell contributed asset), higher-than-expected taxation revenue (which was \$5.7 million more than anticipated primarily due to a \$6.1 million positive tax appeal decision in favour of the District), higher investment income due to higher rates of return (\$4.4 million) and other adjustments (\$0.7 million).



Actual expenses, excluding depreciation of \$22.0 million, were lower than budget by \$14.6 million. The District budget is based upon provincial legislation that excludes asset depreciation. However, Canadian public sector accounting standards require depreciation. Note 16 to the Financial Statements explains the reconciliation of items between the District's budget based on provincial legislation and the budget reported following Canadian public sector accounting standards.

General government expenses excluding depreciation were \$7.2 million lower in 2022 due to current economic conditions, including shifting project priorities, inflation, ongoing supply chain issues and workforce shortages (\$7.2 million). Parks, recreation and culture services expenses declined due to lower staffing levels and delayed capital maintenance work, offset by higher consulting and contract-for-service expenses (\$4.2 million). Other notable expenses that declined include water purchases due to lower consumption and capital maintenance in utility services (\$2.0 million), police and fire services (\$2.5 million) and other areas that had lower operating expenses due to staff vacancies and contract-for-services work (\$2.3 million).

Lower expenses were offset by higher expenses in transportation and other services (\$3.6 million), primarily related to snow and ice maintenance and lower overhead allocation to capital due to project delays.

# MESSAGE FROM THE CHIEF FINANCIAL OFFICER

## ACCUMULATED SURPLUS (NOTE 11)

### *Operating and Risk Management*

Operating and risk management reserves (\$31.1 million) include general surplus and operating reserves that are discretionary appropriations of surplus. The amount to retain in each operating reserve is determined based on risk analysis, historical claim patterns and existing uncertainty with respect to operating contingencies.

### *Existing Capital*

The District uses existing capital reserves to manage infrastructure and equipment. These reserve funds are the mechanisms by which the District replaces existing capital assets and stabilizes future property tax rates and utility user fees. The principles embodied in this framework are the prioritized replacement of existing assets and providing services at stable rates.

In 2022, the total reserve fund decreased by \$15.3 million to \$57.5 million (2021 – \$72.8 million), largely due to internal financing a portion of the Maplewood Fire and Rescue Centre using the infrastructure reserve. This reserve will be reimbursed for the full amount borrowed, plus interest, when long-term debt financing is secured in the spring of 2024. This was an interim cost-savings measure to avoid the higher cost of external borrowing during a period of high interest rates in 2022.

### *New Capital, Initiatives and Growth*

These reserve funds have been established to support new investments in transportation and mobility, community health and safety, and climate mitigation and innovation, and to fund financial impacts as the community grows. In 2022, the total reserve fund decreased by \$2.2 million to \$34.5 million (2021 – \$36.7 million). The decrease is primarily related to the timing of community amenity contributions and using reserve funds to support growth-related initiatives.

### *Land and Housing*

These reserves are used by the District to preserve the value of District lands and support investments in social and supportive housing. Careful consideration is given to any new additions to our portfolio and to preserving the value of our land base. In 2022, the total reserve fund increased by \$4.1 million to \$14.0 million (2021 – \$10.0 million). The increase is largely related to strategic land sales that will fund future investments in land and improvements.

### *Capital Projects in Progress*

These funds are committed to capital projects in progress and ending balances are driven by the level of asset acquisition and construction activity during the year. In 2022, the fund balance grew to \$68.1 million (2021 – \$64.1 million). Efforts are being made to catch up on delayed work impacted by shifting priorities, resource challenges and the continued impacts of the pandemic on the supply chain.

# MESSAGE FROM THE CHIEF FINANCIAL OFFICER

## **TANGIBLE CAPITAL ASSETS (NOTE 10)**

The historical value of the District's tangible capital assets represents investments in infrastructure and facilities over time. In 2022, this historical value was \$1.2 billion with accumulated depreciation of \$408.3 million for a net book value of \$841.0 million. Replacement value is approximately \$2.7 billion.

## **CASH EQUIVALENTS AND INVESTMENTS (NOTES 2, 4)**

Cash equivalents decreased by \$98 million to \$18.5 million (2021 – \$116.5 million) and the investment portfolio increased \$90.2 million to \$306.9 million (2021 – \$216.7 million), earning an average rate of return of 2.51% for the year (2021 – 1.17%). A large portion of the decrease in cash equivalents relates to shifting the portfolio from short-term high interest savings accounts to long term investments to take advantage of higher rates of return while continuing to focus first on preservation of capital, followed by liquidity and then rate of return.

## **CONCLUDING STATEMENT**

In conclusion, I would like to acknowledge the members of the Finance and Audit Standing Committee of Council, all municipal staff and, in particular, the staff of the Finance Division for their due diligence in governing and managing the financial affairs of the municipality. The Financial Statements are a useful tool for understanding the District's past performance and assessing its financial resilience.

As we look forward to the future, there's no doubt the pandemic, and its lingering effects during 2022, left an impact on government finances and tested our financial framework and resiliency. It also led to more meaningful discussions with the Province and within the region on municipal finance reform, as we aim to modernize the financial tools and policies available to local government.

While the economic uncertainties of 2022 included ongoing challenges with inflation, workforce shortages and rising interest rates, activity levels in the District continued to recover and overall financial results remained favourable. Although fiscal challenges are expected to continue in the near term, inflation is now projected to return to normal levels by the end of 2024. As we navigate this period of change, our stable long-term financial planning, responsible leadership and management of assets will continue to focus resources where they're needed most, maintaining the service levels our community enjoys and implementing Council's priorities.

**Andy Wardell**, CPA, CGA, MA

General Manager of Finance and Chief Financial Officer,  
District of North Vancouver



# EXECUTIVE TEAM



**Emily Dicken,**  
*Director, North  
Shore Emergency  
Management*



**Gurinder Gill,**  
*Manager, Human  
Resources*



**Brian  
Hutchinson,**  
*Fire Chief, Fire &  
Rescue Services*



**Caroline  
Jackson,**  
*Director, Climate  
Action, Natural  
Systems and  
Biodiversity*



**Gavin Joyce,**  
*General Manager,  
Engineering, Parks  
& Facilities*



**Laurel Lawry,**  
*Interim Director,  
MONOVA*



**Jayson Lucash,**  
*Officer in Charge,  
RCMP*



**Dan Milburn,**  
*General Manager,  
Planning,  
Properties &  
Permits*



**David Stuart,**  
*Chief  
Administrative  
Officer*



**Heather Turner,**  
*Director,  
Recreation &  
Culture*



**Jacqueline van  
Dyk,**  
*Director, Library  
Services*

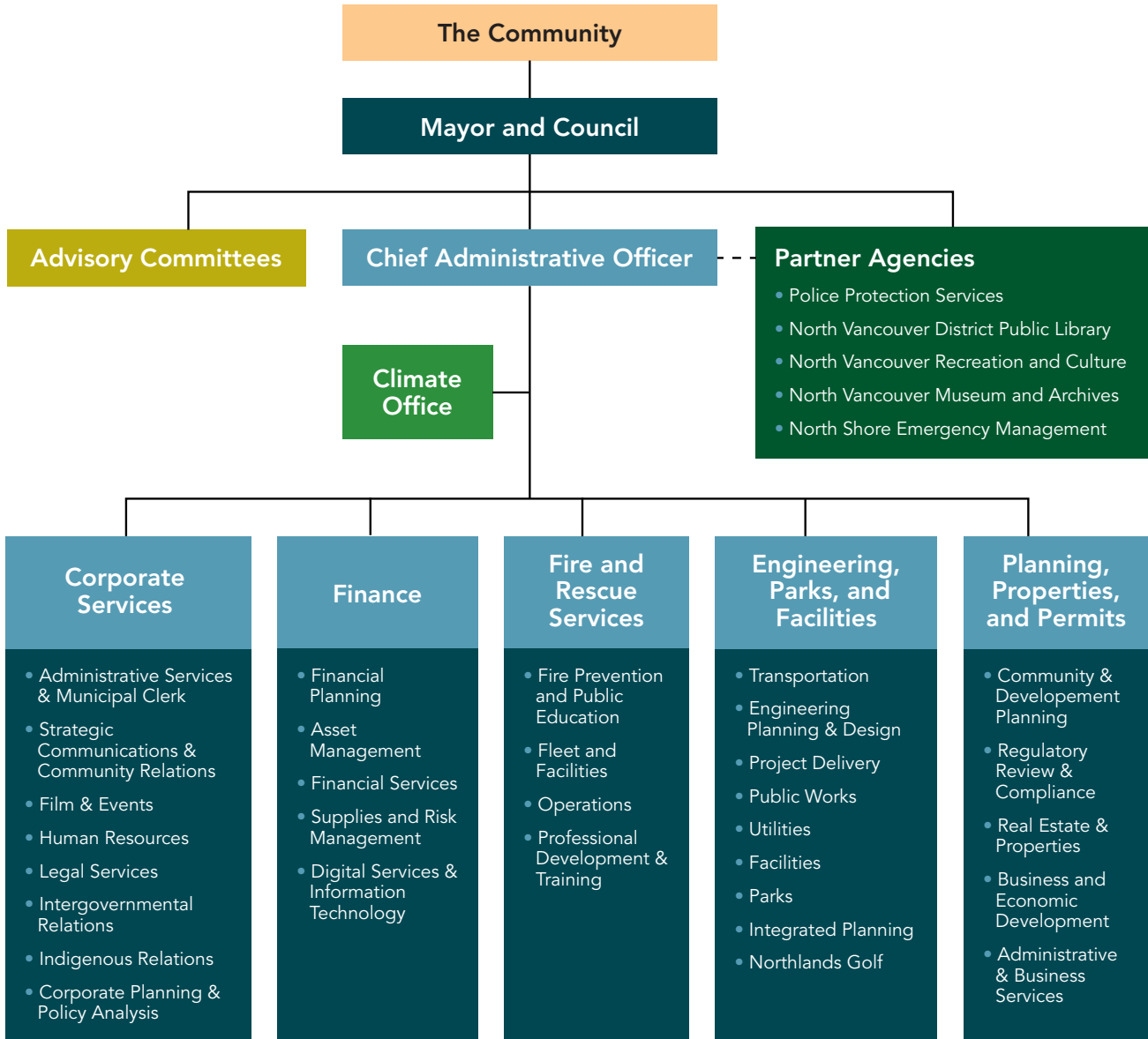


**Saira Walker,**  
*General Manager,  
Corporate Services*



**Andy Wardell,**  
*General Manager  
of Finance and  
Chief Financial  
Officer*

# ORGANIZATIONAL CHART



# CONSOLIDATED FINANCIAL STATEMENTS

The reporting entity includes all organizations controlled by the District. The financial statements reflect the consolidation of the District's funds with the financial position and results of operations of the North Vancouver District Public Library and the District's proportionate interest in the North Vancouver Recreation & Culture Commission, North Vancouver Museum & Archives Commission and North Shore Emergency Management Office.



# CONSOLIDATED FINANCIAL STATEMENTS

**The Corporation of the District of North Vancouver  
Consolidated Financial Statements  
Year Ended December 31, 2022**

And Independent Auditor's Report thereon



# CONSOLIDATED FINANCIAL STATEMENTS

**Table of Contents**

Independent Auditor’s Report ..... 1-3

Consolidated Statement of Financial Position ..... 4

Consolidated Statement of Operations ..... 5

Consolidated Statement of Cash Flows ..... 6

Consolidated Statement of Changes in Net Financial Assets ..... 7

Notes to Consolidated Financial Statements ..... 8 - 27

BC Safe Restart Grant – (Unaudited) ..... 28

# CONSOLIDATED FINANCIAL STATEMENTS



KPMG LLP  
PO Box 10426 777 Dunsmuir Street  
Vancouver BC V7Y 1K3  
Canada  
Telephone (604) 691-3000  
Fax (604) 691-3031

## INDEPENDENT AUDITOR'S REPORT

To the Mayor and Councillors of the Corporation of the District of North Vancouver

### **Opinion**

We have audited the consolidated financial statements of the Corporation of the District of North Vancouver (the "District"), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2022 and its consolidated results of operations, its consolidated changes in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's report.

We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

# CONSOLIDATED FINANCIAL STATEMENTS



The Corporation of the District of North Vancouver  
Page 2

## ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report and includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by management.

# CONSOLIDATED FINANCIAL STATEMENTS



The Corporation of the District of North Vancouver  
Page 3

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

*KPMG LLP*

Chartered Professional Accountants

Vancouver, Canada  
May 10, 2023



# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Consolidated Statement of Financial Position As of December 31

	2022	2021
<b>Financial assets</b>		
Cash and cash equivalents (Note 2)	\$ 18,462,084	\$ 116,497,600
Taxes receivable	5,809,670	6,392,488
Accounts receivable	5,543,245	7,117,593
Due from governments (Note 3)	2,449,936	2,583,312
Investments (Note 4)	306,894,380	216,695,355
MFA debt reserve deposit (Note 13(f))	619,179	605,651
Inventories held for resale	215,303	159,213
	<u>339,993,797</u>	<u>350,051,212</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	25,105,933	29,375,682
Due to governments (Note 5)	26,261,461	23,657,367
Restricted revenue (Note 6)	21,623,299	29,915,741
Deferred revenue (Note 7)	27,036,157	25,500,909
Debt (Note 8)	28,166,939	30,503,882
Post-employment benefits (Note 9)	10,947,000	10,695,683
Deposits and other liabilities	27,469,818	28,780,549
	<u>166,610,607</u>	<u>178,429,813</u>
Net financial assets	173,383,190	171,621,399
<b>Non-financial assets</b>		
Prepaid expenses	1,719,295	1,402,071
Inventories held for consumption	1,850,660	1,645,680
Tangible capital assets (Note 10)	841,017,850	775,280,912
Other assets	25,443	36,772
	<u>844,613,248</u>	<u>778,365,435</u>
Accumulated surplus (Note 11)	<u>\$ 1,017,996,438</u>	<u>\$ 949,986,834</u>

Commitments and contingencies (Note 13)

Subsequent events (Note 19)



Andy Wardell, CPA, CGA, MA  
GM, Finance & CFO

See accompanying notes to consolidated financial statements

4

# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Consolidated Statement of Operations Year Ended December 31

	2022 Budget	2022	2021
	(Note 16)		
Revenue			
Taxation (Note 12)	\$ 121,244,938	\$ 126,992,313	\$ 115,856,623
Sales, fees, and user charges			
Water	34,132,036	32,453,993	30,459,002
Sewer	29,359,624	29,103,943	26,675,847
Solid waste	8,278,485	8,192,341	7,823,465
Parks, recreation and culture	12,307,434	13,215,062	11,079,377
Other	32,908,660	33,480,086	34,973,377
Transfer from governments			
Federal Government	966,523	291,843	25,652
Provincial Government	3,274,412	3,469,552	12,103,509
Regional Government	1,693,232	1,972,565	1,645,887
Investment income	3,363,939	7,821,803	3,453,234
Land sales and other contributions	7,576,535	25,438,995	7,028,983
	<u>255,105,818</u>	<u>282,432,496</u>	<u>251,124,956</u>
Expenses (Note 15)			
General government	34,384,657	49,240,093	45,092,402
Protective services	55,777,903	53,337,672	53,306,772
Solid waste removal services	7,768,677	7,376,014	7,226,706
Social services	4,215,985	3,606,411	3,534,428
Development services	5,504,176	4,185,083	4,393,316
Transport and other services	9,871,366	13,532,435	11,572,650
Parks, recreation and cultural services	46,098,442	41,880,911	37,894,989
Water utility services	22,766,599	20,549,220	19,789,391
Sewer utility services	20,578,312	20,715,053	18,985,564
	<u>206,966,117</u>	<u>214,422,892</u>	<u>201,796,218</u>
Annual surplus	<u>\$ 48,139,701</u>	<u>68,009,604</u>	<u>49,328,738</u>
Accumulated surplus, beginning of year		<u>949,986,834</u>	<u>900,658,096</u>
Accumulated surplus, end of year (Note 11)		<u>\$ 1,017,996,438</u>	<u>\$ 949,986,834</u>

See accompanying notes to consolidated financial statements

5

# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Consolidated Statement of Cash Flows Year Ended December 31

	2022	2021
Operating transactions		
Annual surplus	\$ 68,009,604	\$ 49,328,738
Non-cash items:		
Depreciation	22,036,260	21,522,413
Loss on disposal of tangible capital assets	1,077,673	889,111
Amortization of other assets	11,329	18,385
Contributed tangible capital assets	(20,202,924)	(10,326,729)
Changes in operating assets and liabilities (Note 18)	<u>(7,783,543)</u>	<u>(36,559,247)</u>
Cash provided by operating transactions	63,148,399	24,872,671
Capital transactions		
Cash used to acquire tangible capital assets	<u>(68,647,947)</u>	<u>(53,926,621)</u>
Cash applied to capital transactions	(68,647,947)	(53,926,621)
Investing transactions		
Net change in investments	<u>(90,199,025)</u>	<u>(11,909,275)</u>
Cash applied to investment transactions	(90,199,025)	(11,909,275)
Financing transactions		
Debt repayment	<u>(2,336,943)</u>	<u>(2,256,883)</u>
Cash applied to financing transactions	(2,336,943)	(2,256,883)
Decrease in cash and cash equivalents	(98,035,516)	(43,220,108)
Cash and cash equivalents, beginning of year	<u>116,497,600</u>	<u>159,717,708</u>
Cash and cash equivalents, end of year	<u>\$ 18,462,084</u>	<u>\$ 116,497,600</u>

See accompanying notes to consolidated financial statements

6

# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Consolidated Statement of Changes in Net Financial Assets Year Ended December 31

	2022 Budget (Note 16)	2022	2021
Annual surplus	\$ 48,139,701	\$ 68,009,604	\$ 49,328,738
Contributed tangible capital assets (Note 10(a))	-	(20,202,924)	(10,326,729)
Acquisition of tangible capital assets	(74,403,992)	(68,647,947)	(53,926,621)
Depreciation of tangible capital assets	-	22,036,260	21,522,413
Loss on disposal of tangible capital assets	-	1,077,673	889,111
	<u>(74,403,992)</u>	<u>(65,736,938)</u>	<u>(41,841,826)</u>
Amortization of other assets	-	11,329	18,385
Acquisition of inventories held for consumption	-	(1,850,660)	(1,645,680)
Acquisition of prepaid expenses	-	(1,719,295)	(1,402,071)
Use of inventories held for consumption	-	1,645,680	1,396,906
Use of prepaid expenses	-	1,402,071	1,600,315
	<u>-</u>	<u>(510,875)</u>	<u>(32,145)</u>
Change in net financial assets	<u>\$ (26,264,291)</u>	1,761,791	7,454,767
Net financial assets, beginning of year		<u>171,621,399</u>	<u>164,166,632</u>
Net financial assets, end of year		<u>\$ 173,383,190</u>	<u>\$ 171,621,399</u>

See accompanying notes to consolidated financial statements

7



# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

The Corporation of the District of North Vancouver (the District) was incorporated in 1891 and operates under the provision of the Community Charter and the Local Government Act of British Columbia. The District's principal activities include the provision of local government services to residents and businesses of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water and sewer services.

### 1. Significant accounting policies

#### a) Basis of presentation

The consolidated financial statements have been prepared in accordance with the Canadian public sector accounting standards.

#### b) Basis of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and changes in net financial assets of the reporting entity.

The reporting entity is comprised of all organizations that are controlled by the District. The financial statements reflect the consolidation of the District's funds with the financial position and results of operations of the District of North Vancouver Municipal Public Library and the District's proportionate interest in the North Vancouver Recreation & Culture Commission, North Vancouver Museum and Archives Commission, and North Shore Emergency Management Office.

Inter-entity and inter-fund balances and transactions have been eliminated on consolidation.

#### c) Segment disclosures

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information. Consolidated financial statements report financial activities by major service. Segment disclosures provide information on the District's services delivered by department.

#### d) Revenue recognition

Revenue is recorded on the accrual basis and is recognized when it is earned. Unearned revenue is reported on the consolidated statement of financial position as either deferred revenue or deposits and other liabilities. Property tax revenue is recognized on the accrual basis using approved tax rates and the tax class assessments related to the each year.

#### e) Expense recognition

Expenses are recognized on an accrual basis by the receipt of goods and services or the creation of an obligation to pay.

#### f) Fund accounting

Funds within the consolidated financial statements consist of operating, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate fund balance. All inter-fund assets and liabilities and financial operations have been eliminated in the consolidated financial statements. The funds consist of the following:

##### i) Operating fund

These funds include the General, Water and Sewer Operating funds as well as the operating fund of the District of North Vancouver Municipal Public Library and the District's interest in the operating fund of the North Vancouver Recreation & Culture Commission, North Vancouver Museum and Archives Commission, and North Shore Emergency Management Office. They are used to record the consolidated operating assets, liabilities, revenue and expenses of the District.

---

8

# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

### 1. Significant accounting policies, continued

#### ii) Capital fund

These funds include the General, Water and Sewer Capital funds as well as the Capital fund of the District of North Vancouver Municipal Public Library. They are used to record the acquisition and construction costs of tangible capital assets and any related debt outstanding.

#### iii) Reserve fund

These funds have been established for a specific purpose and include the following types: 1) Existing Capital Reserves, to enable the District to maintain existing assets in a state of good repair; 2) New Capital, Initiatives and Growth Reserves, to support investments in transportation and mobility, community health and safety, climate mitigation and innovation, and to help smooth financial impacts as the community grows; 3) Land and Housing Reserves, to preserve the value of the District's lands, acquire new lands and support investments in social and supportive housing.

#### g) Other taxing jurisdictions

The assets, liabilities, taxation, other revenue and expenses with respect to the operations of other taxing jurisdictions including the provincial school system and the Metro Vancouver Regional District are not reflected in these consolidated financial statements.

#### h) Cash and cash equivalents

Cash and cash equivalents consist of cash, highly liquid money market investments and short-term investments with maturities of less than 90 days from the date of acquisition.

#### i) Investments

Investments are recorded at cost plus accrued interest receivable and net of amortized discounts or premiums.

#### j) Inventories held for resale

Inventories held for resale are valued at the lower of cost or net realizable value. Net realizable value is determined by estimating the selling price of these goods, minus the cost of their sale or disposal. Cost is determined on a weighted average basis.

#### k) Restricted revenue

Revenues which are restricted by legislation or by agreement with external parties are deferred and reported as restricted revenue. When qualifying expenses are incurred, restricted revenue is recognized as revenue at amounts equal to the qualifying expenses.

#### l) Deferred revenue

Revenues received in advance of services to be provided are deferred until they are earned by the provision of those services.

#### m) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. They include prepaid expenses, inventories held for consumption, tangible capital assets and other assets.

# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

### 1. Significant accounting policies, continued

#### i) Inventories held for consumption

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost. Cost is determined on a weighted average basis.

#### ii) Tangible capital assets

Tangible capital assets are initially recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of assets. The cost, less residual value, of the tangible capital assets, excluding land, is depreciated on a straight-line basis over their estimated useful lives as follows:

<u>Asset Category</u>	<u>Useful Lives (Years)</u>
Land improvements	5 - 100
Buildings and building improvements	2 - 50
Vehicles	2 - 25
Furniture and equipment	4 - 30
Water and waste water infrastructure	15 - 100
Road infrastructure	
- Base	75
- Surface	16 - 80
- Other infrastructure	12 - 100
Library Collection	2 - 10

Assets under construction are not depreciated until the asset is placed in service.

#### a) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue when received.

#### b) Natural resources

Natural resources are not recognized as assets in these consolidated financial statements.

#### c) Works of art and historic assets

The District manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at District sites and public display areas. These assets are not recorded as tangible capital assets and are not depreciated.

#### d) Leased tangible capital assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

#### iii) Other assets

Commissions, free rent and lease inducements are deferred and amortized over the first term of the lease agreement, which is typically five years. Any expenses related to a tenant that vacates prior to the end of their lease are written off immediately.

# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

### 1. Significant accounting policies, continued

#### n) Capitalization of interest

Interest is capitalized whenever external debt is issued to finance the construction of assets.

#### o) Contaminated Sites

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The District is directly responsible or accepts responsibility;
- iv. It is expected that future economic benefits will be given up; and
- v. A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. As at December 31, 2022, no liability for contaminated sites was recognized.

#### p) Government Transfers

Government transfers that are restricted are deferred as restricted revenue and then recognized as revenue as the related expenditures are incurred or the stipulations in the related agreements are met. Unrestricted transfers are recognized as revenue when received or if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### q) Post-employment benefits

Post-employment benefits also accrue to the District's employees. The liabilities related to these benefits are actuarially determined based on the service and best estimates of retirement ages and expected future salary and wages increases. The liabilities under these benefits plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits.

#### r) Pension fund

The District and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer plan, contributions are expensed as incurred.

#### s) Use of accounting estimates

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of post-employment benefits. Actual results could differ from those estimates. Adjustments, if any, will be reflected in the consolidated financial statements in the year that the change in estimate is made, as well as in the year of settlement if the amount is different.



# CONSOLIDATED FINANCIAL STATEMENTS

---

**The Corporation of the District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2022**

---

**2. Cash and cash equivalents**

	<u>2022</u>	<u>2021</u>
Cash	\$ 12,183,135	\$ 9,179,954
Business Investment Savings Account	1,394,152	1,376,842
Pooled High Interest Saving Account	4,884,797	105,940,804
	<u>\$ 18,462,084</u>	<u>\$ 116,497,600</u>

---

**3. Due from governments**

	<u>2022</u>	<u>2021</u>
Due from Federal Government	\$ 1,205,759	\$ 977,482
Due from Provincial Government	654,478	587,783
Due from Regional Government	589,699	1,018,047
	<u>\$ 2,449,936</u>	<u>\$ 2,583,312</u>

---

**4. Investments**

	<u>2022</u>	<u>2021</u>
Investments consist of:		
(average rate of return 2.51% (2021 - 1.17%))		
Bank and Credit Union notes & deposits	\$ 296,484,610	\$ 206,321,495
Provincial Government Notes	10,409,770	10,373,860
	<u>\$ 306,894,380</u>	<u>\$ 216,695,355</u>

# CONSOLIDATED FINANCIAL STATEMENTS

---

**The Corporation of the District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2022**

---

**5. Due to governments**

	2022	2021
Due to Federal Government		
RCMP police contract	\$ 10,930,382	\$ 10,736,454
Other	707,965	129,212
	<u>11,638,347</u>	<u>10,865,666</u>
Due to Provincial Government		
Taxes collected on behalf of other jurisdictions	1,951,665	1,611,575
Ministry of Transportation & Infrastructure Capital Project	-	5,763,762
Payroll liability	225,617	-
Other	125,507	1,652
	<u>2,302,789</u>	<u>7,376,989</u>
Due to Other Regional Entities		
Metro Vancouver	9,004,089	2,592,999
Due to partner organizations	2,192,842	2,307,070
School District No. 44	-	294,174
District of West Vancouver	-	77,981
City of North Vancouver	562,409	217,504
City of Vancouver	25,725	-
Development Cost Charges (DCC) collected on behalf of other jurisdictions	495,741	501,089
Taxes collected on behalf of other jurisdictions	19,696	(635,042)
Other	19,823	58,937
	<u>12,320,325</u>	<u>5,414,712</u>
	<u>\$ 26,261,461</u>	<u>\$ 23,657,367</u>

# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

### 6. Restricted revenue

- (a) Restricted revenue are comprised mainly of DCC that are collected to pay for the general capital and utility expenses due to development. In accordance with the Community Charter, these funds are deposited into separate accounts. When the related expenses are incurred, the DCC are then recognized as revenue.

	2022	2021
Development cost charges (1)		
Water	\$ 360	\$ 1,800,990
Sewer	3,232,021	3,995,880
Drainage	37,091	1,127,187
Roads	4,775,366	9,182,933
Parks	10,706,983	11,439,608
	<u>18,751,821</u>	<u>27,546,598</u>
Restricted donations and other	2,034,596	1,552,743
Community amenity contribution	535,057	521,962
Developer parkland reserve contributions	301,825	294,438
	<u>\$ 21,623,299</u>	<u>\$ 29,915,741</u>

#### (1) Development cost charges:

In accordance with section 569 of the Local Government Act, 2022 Annual Development Cost Charges include the following, reported for each purpose under section 559(2) and (3) for which the local government imposes the DCC in the applicable year:

- i. The amount of DCC received;
- ii. The expenditures from the DCC reserve funds;
- iii. The balance in the DCC reserve fund at the start and at the end of the applicable year;
- iv. Any waivers and reductions under section 533(2).

	Water	Sewer	Drainage	Roads	Parks	Total
Balance, Beginning of year	\$ 1,800,990	3,995,880	1,127,187	9,182,933	11,439,608	\$ 27,546,598
Add:						
Interest Income	20,473	93,614	15,096	172,924	274,365	576,472
DCC collected	5,883	2,912	13,666	32,576	7,224	62,261
Deduct:						
Acquisition of tangible capital assets	1,826,986	860,385	1,118,858	4,613,067	1,014,214	9,433,510
Balance, End of year	<u>\$ 360</u>	<u>3,232,021</u>	<u>37,091</u>	<u>4,775,366</u>	<u>10,706,983</u>	<u>\$ 18,751,821</u>
<b>DCC Waivers provided in 2022</b>						
Bylaw 8508	\$ 172,613	31,824	64,247	18,469	133,798	\$ 420,951
Bylaw 8457	\$ 19,366	3,571	7,208	2,072	15,012	\$ 47,229
Bylaw 8539	\$ 280,475	51,711	104,394	30,010	217,406	\$ 683,996
Bylaw 8529	\$ 75,778	13,971	28,205	8,108	58,737	\$ 184,799
	<u>\$ 548,232</u>	<u>101,077</u>	<u>204,054</u>	<u>58,659</u>	<u>424,953</u>	<u>\$ 1,336,975</u>

# CONSOLIDATED FINANCIAL STATEMENTS

---

**The Corporation of the District of North Vancouver  
Notes to Consolidated Financial Statements  
December 31, 2022**

---

**7. Deferred revenue**

	2022	2021
Prepaid taxes	\$ 19,168,138	\$ 17,725,544
Contributions for future use	2,121,246	2,199,139
Memberships, fees and other revenue	5,746,773	5,576,226
	<u>\$ 27,036,157</u>	<u>\$ 25,500,909</u>

**8. Debt**

The District finances certain tangible capital asset acquisitions through the Municipal Finance Authority in accordance with the Community Charter. The District makes payments to sinking funds related to its debt. Sinking fund balances, managed by the Municipal Finance Authority, are netted against related debt.

	Gross Amount Borrowed	Repayments and Actuarial Adjustments	Net Debt 2022	Net Debt 2021
<b>General Fund</b>	\$ 47,745,000	\$ 19,578,061	\$ 28,166,939	\$ 30,503,882

Repayments on net outstanding debt over the next five years and thereafter are as follows:

Year	
2023	\$ 2,396,259
2024	2,481,185
2025	2,569,126
2026	2,660,189
2027	2,754,484
Thereafter	15,305,696
	<u>\$ 28,166,939</u>

The District paid \$1,129,102 (2021 - \$1,108,563) in interest on long-debt during the year. Interest rates on debt range from 2.20% to 3.90% (2021 – 2.20% to 3.30%).

# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

### 9. Post-employment benefits

As per the terms of the various collective agreements and compensation policies, the District provides its employees with sick days and certain employee benefits on termination and retirement. These include service severance pay based on years of service and a full year's vacation entitlement in the year of retirement.

The District uses an actuarial valuation to determine the estimated value of post-employment benefits. The most recent full actuarial valuation was completed as at December 31, 2020. Results have been extrapolated to December 31, 2022.

	2022	2021
Accrued benefit obligation:		
Balance, beginning of year	\$ 11,809,107	\$ 12,610,283
Current service cost	1,079,228	1,087,301
Interest cost	305,600	267,555
Benefits paid	(1,185,416)	(1,657,572)
Actuarial gain	(1,729,198)	(498,460)
Balance, end of year	<u>\$ 10,279,321</u>	<u>\$ 11,809,107</u>

Actuarial gains and losses are amortized over 8 to 10 years, being the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises.

	2022	2021
Accrued benefit obligation balance, end of year	\$ 10,279,321	\$ 11,809,107
Unamortized actuarial loss (gain)	647,330	(1,140,281)
Other employee benefit liabilities	20,349	26,857
Accrued benefit liability, end of year	<u>\$ 10,947,000</u>	<u>\$ 10,695,683</u>

The significant actuarial assumptions used in estimating the District's accrued benefit obligation are as follows:

	2022	2021
Discount rate	4.50%	2.50%
Expected future inflation rates	2.50%	2.50%
Expected cost of living increases	2.58 - 4.63%	2.58 - 4.63%



# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

### 10. Tangible capital assets

Cost	Balance at December 31, 2021	Additions	Disposals	Balance at December 31, 2022
Land and Improvements	\$ 220,880,628	\$ 23,174,134	\$ (493,660)	\$ 243,561,102
Buildings	207,457,978	11,121,945	(786,117)	217,793,806
Furniture, Equipment and vehicles	-	5,727,350	(1,746,217)	61,953,919
Roads	256,847,178	14,387,788	(2,694,950)	268,540,016
Water	157,742,722	7,859,798	(458,001)	165,144,519
Sewer	74,746,598	3,817,000	(274,624)	78,288,974
Drainage	127,583,934	4,257,576	(344,886)	131,496,624
Library Collection	4,646,409	654,590	(612,403)	4,688,596
Assets Under Construction	59,991,266	17,850,690	-	77,841,956
<b>Total</b>	<b>\$ 1,167,869,499</b>	<b>\$ 88,850,871</b>	<b>\$ (7,410,858)</b>	<b>\$ 1,249,309,512</b>

Accumulated depreciation	Balance at December 31, 2021	Depreciation for the year	Disposals	Balance at December 31, 2022
Land and Improvements	\$ 41,915,946	\$ 2,248,531	(493,660)	\$ 43,670,817
Buildings	89,187,658	4,892,294	(786,117)	93,293,835
Furniture, Equipment and vehicles	-	3,782,081	(1,655,740)	33,619,406
Roads	115,553,721	6,350,030	(2,215,495)	119,688,256
Water	32,534,993	1,799,148	(340,644)	33,993,497
Sewer	32,515,848	1,011,250	(151,636)	33,375,462
Drainage	46,578,295	1,520,472	(197,101)	47,901,666
Library Collection	2,809,061	432,454	(492,792)	2,748,723
Assets Under Construction	-	-	-	-
<b>Total</b>	<b>\$ 392,588,587</b>	<b>\$ 22,036,260</b>	<b>\$ (6,333,185)</b>	<b>\$ 408,291,662</b>

	Net book value, December 31, 2021	Net book value, December 31, 2022
Land and Improvements	\$ 178,964,682	\$ 199,890,285
Buildings	118,270,320	124,499,971
Furniture, Equipment and vehicles	-	28,334,513
Roads	141,293,457	148,851,760
Water	125,207,729	131,151,022
Sewer	42,230,750	44,913,512
Drainage	81,005,639	83,594,958
Library Collection	1,837,348	1,939,873
Assets Under Construction	59,991,266	77,841,956
<b>Total</b>	<b>\$ 775,280,912</b>	<b>\$ 841,017,850</b>

17

# CONSOLIDATED FINANCIAL STATEMENTS

---

**The Corporation of the District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2022**

---

**10. Tangible capital assets, continued****a) Contributed tangible capital assets**

Contributed tangible capital assets have been recognized at fair value at the date of contribution and are recorded in other revenue on the statement of operations. The value of contributed assets received during the year is as follows:

	2022	2021
Land and Improvements	\$ 8,728,409	\$ -
Buildings	7,897,591	-
Roads	1,985,775	5,118,403
Water	280,809	1,516,236
Sewer	381,904	1,448,967
Drainage	928,436	2,243,123
	<u>\$ 20,202,924</u>	<u>\$ 10,326,729</u>

**b) Tangible capital assets disclosed at nominal value**

Where an estimate of fair value can not be made, the tangible capital asset is recognized at a nominal value.

**c) Write-down of tangible capital assets**

The write-down of tangible capital assets during the year was \$nil (2021 - \$nil).

# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

### 11. Accumulated surplus

a) Reserves are comprised of the following:

	2022	2021
Operating and Risk Management:		
Assessment appeal and property tax	\$ 6,352,550	\$ 2,650,000
Development stabilization	6,630,664	7,517,736
General municipal operations	6,251,299	5,210,952
Utilities – Water working capital	3,170,000	3,170,000
Utilities – Sewer working capital	2,880,000	2,880,000
COVID-19 safe restart	-	539,380
Human Resources	511,714	522,341
Auto, fire and liability insurance	1,482,423	1,370,519
Operating projects in progress (future expenditures)	3,212,117	2,556,168
Partner Organizations:		
District of North Vancouver Municipal Public Library	525,008	485,887
North Vancouver Recreation & Culture Commission	-	-
North Vancouver Museum and Archives	(60,320)	21,501
North Shore Emergency Management Office	109,500	156,371
	<u>31,064,955</u>	<u>27,080,855</u>
Existing Capital		
Infrastructure	11,834,467	32,340,109
Utilities – Water	12,451,308	9,776,617
Utilities – Sewer and Drainage	20,750,757	20,494,137
Utilities – Solid Waste	6,561,206	5,783,387
Vehicles and Equipment	5,873,229	4,389,482
	<u>57,470,967</u>	<u>72,783,732</u>
New Capital, Initiatives and Growth		
Transportation and Mobility	3,578,445	4,179,967
Community Health and Safety	2,308,124	4,119,881
Climate and Innovation	915,522	882,249
Heritage Retention and Conservation	132,064	-
Other development charges	837,584	815,208
Community amenity contributions	18,576,334	20,663,424
Local improvement	314,446	307,550
Tax Growth	7,825,613	5,685,181
	<u>34,488,132</u>	<u>36,653,460</u>
Land and Housing:		
Land	5,685,906	25,154
Land income	3,966,433	6,195,056
Housing	4,383,062	3,751,815
	<u>14,035,401</u>	<u>9,972,025</u>
b) Capital projects in progress:		
Land and improvements	8,798,014	4,604,760
Buildings	11,881,709	21,260,815
Furniture, equipment and vehicle	13,673,578	12,827,424
Roads	1,052,649	5,299,480
Water	279,161	286,207
Sewer	11,023,709	6,044,562
Drainage	2,840,589	5,778,956
Future major repair and maintenance	13,632,964	7,494,930
Other	4,903,699	520,645
Total capital funds	<u>68,086,072</u>	<u>64,117,779</u>
c) Equity in tangible capital assets:		
Equity in tangible capital assets	812,850,911	739,378,983
Accumulated surplus	<u>\$ 1,017,996,438</u>	<u>\$ 949,986,834</u>

# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

### 12. Taxation

In addition to levying and collecting property tax for municipal purposes, the District is required to levy and collect taxes on behalf of other jurisdictions.

	2022 Budget	2022 Actual	2021 Actual
Gross taxes levied on property	\$ 205,326,232	\$ 211,035,730	\$ 195,527,527
Deduct:			
Taxes levied and collected on behalf of other jurisdictions			
Province of B.C. – school taxes	68,117,245	68,053,608	64,670,253
Translink	16,220,427	16,208,704	15,650,657
B.C. Assessment	2,608,838	2,607,277	2,536,850
MVRD	3,415,277	3,413,539	3,089,245
Municipal Finance Authority	13,134	13,128	11,090
	<u>90,374,921</u>	<u>90,296,256</u>	<u>85,958,095</u>
Add:			
Payment in lieu of taxes	6,293,627	6,252,839	6,287,191
Net taxes for municipal purposes	<u>\$ 121,244,938</u>	<u>\$ 126,992,313</u>	<u>\$ 115,856,623</u>

### 13. Commitments and contingencies

#### a) Contingent liabilities

As a member of the Metro Vancouver Regional District, the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Water District, the District is jointly and severally liable for the net capital liabilities of these districts. Any liability which may arise as a result will be accounted for in the period in which the required payment is made.

#### b) Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 854 contributors from the District.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

### 13. Commitments and contingencies, continued

The most recent valuation for the Municipal Pension Plan as of December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024, with results available in 2025. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the plan.

The District paid \$6,990,358 (2021 - \$6,955,124) for employer contributions to the plan in fiscal 2022.

#### c) Third party claims and property tax appeals

Several claims have been initiated against the District in varying or unspecified amounts. In addition, several property tax appeals have been filed with BC Assessment and are pending at December 31, 2022. Any amounts payable in addition to the accrued amounts, if any, arising from the claims and the appeals will be recorded in the year in which the amount is determinable. Reserves have been established to fund potential additional unfavourable results.

#### d) Insurance

In the ordinary course of business, claims are asserted or made against the District, and the District is currently involved in various legal actions. The outcome of these actions cannot be determined at this time. A provision has been made in the accounts for any possible unfavourable outcome of these actions. The amount of any loss in excess of the provision and insurance coverage will be recorded when determinable.

#### e) Contractual obligations

The District has entered into an agreement with a facility manager to manage a recreational facility for a period of 5 years commencing September 1, 1998 and renewable at the option of the facility manager for further 5-year terms to August 31, 2048. As part of the agreement the District has committed to the payment of 2,800 hours of facility rental for each year ended August 31st. For the year ended December 31, 2022, the District's liability is estimated at \$690,207. For succeeding years, this amount will be adjusted by any change in the Vancouver average all-in consumer price index for the previous year.

#### f) Municipal Finance Authority demand notes

The District issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the Municipal Finance Authority as a debt reserve deposit. The District also executes demand notes in connection with each debenture whereby the District may be required to lend certain amounts to the Municipal Finance Authority. Demand notes have been executed in the amount of \$1,099,485 (2021 - \$1,099,485). These demand notes are contingent in nature and are therefore not recorded as liabilities.



# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

### 13. Commitments and contingencies, continued

#### g) E-Comm Emergency Communications for British Columbia Incorporated (“E-Comm”)

The District is a shareholder and member of E-Comm Emergency Communications for British Columbia Incorporated (E-Comm), whose services include: regional 911 call centre for the Greater Vancouver Regional District, Area Wide Radio emergency communications network, dispatch operations and records management. The District holds 1 Class A share and 1 Class B share (of a total 36 Class A and 19 Class B shares issued and outstanding at December 31, 2022). As a Class A shareholder, the District is committed to paying levies for services received under a cost-sharing formula to fund operating and capital costs of the E-Comm operations. In addition, the District is contingently liable to cover its proportionate share of such costs should any member be unable to fulfill its funding obligations. Annual levy amounts fluctuate based on various factors under the cost-sharing formula, and amounted to \$333,059 during 2022 (2021 - \$294,031).

---

### 14. Performance deposits

In addition to cash deposits, the District is holding irrevocable Letters of Credit in the amount of \$73,305,345 (2021 - \$88,467,465), which were received from depositors to ensure their performance of works to be undertaken within the District. These amounts are not reflected in these consolidated financial statements.

---

### 15. Segment disclosures

District services are provided by departments and their activities are reported in the District's funds as described in Note 1(f). The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Revenues not directly attributable to a specific segment are included in General Government & Admin.

Amounts shown for operating expenses are the gross amounts including interfund eliminations incurred by departments for all segmented activity.

The segments include the following:

**General Government & Admin** provides internal support services to Council and the community and other departments who provide direct services to its residents. These internal departments include the City Manager's Office, Corporate Services, Financial services, Information Technology, Legal and Human Resources. Various corporate expenses not directly attributable to a specific segment are included in General Government including but not limited to depreciation, climate related events, interest on long term debt and third party claims.

**Utility services** provide planning, design, construction and maintenance for water distribution, sewage collection, drainage, neighbourhood energy utilities and refuse removal services.

**Transportation & Engineering** provides planning, design, construction and maintenance of the District's streets, street lighting, traffic control, transportation planning, utility and communication corridors and project delivery services.

# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

### 15. Segment disclosures, continued

**Protective services** includes Police, fire and rescue, natural hazards mitigation, bylaws and emergency management. Emergency Management is a shared service provided by the District of North Vancouver, the District of West Vancouver and the City of North Vancouver.

**Community services** includes programs that foster sustainable, creative and inclusive communities for living and working. It also includes North Vancouver Museum and Archives Commission (NVMA) and North Vancouver Recreation & Cultural Commission (NVRC) which are shared services provided by the District of North Vancouver and the City of North Vancouver.

**Planning and Development** creates plans, programs and policies required for District wide and community planning, zoning and subdivision. It also includes Real Estate and Properties.

**Library services** includes the District of North Vancouver Municipal Public Library (the "Library") which enriches our community by connecting people, sharing knowledge and inspiring stories. The Library is a welcoming community hub that provides free access to a wide range of public resources and services to the residents of the District of North Vancouver.

# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

### 15. Segment disclosures, continued

	General Government & Admin	Utility Services	Transportation & Engineering	Protective Services	Community Services	Planning & Development	Library Services	Eliminations	2022 Consolidated	2021 Consolidated
<b>Revenues</b>										
Taxation	126,992,313	-	-	-	-	-	-	-	126,992,313	115,856,623
Sales, fees and user charges										
Water	-	32,875,153	16,200	-	-	-	-	(437,360)	32,453,993	30,459,002
Sewer	-	29,157,157	-	-	-	-	-	(53,214)	29,103,943	26,675,847
Solid waste	-	8,501,879	-	-	-	-	-	(309,538)	8,192,341	7,823,465
Parks, recreation and culture	12	-	-	-	13,090,077	-	124,973	-	13,215,062	11,079,377
Other	4,178,234	44,519	-	1,667,182	1,181,260	17,276,376	-	9,132,515	33,480,086	34,973,377
Transfers from government										
Federal Government	-	-	-	-	-	-	11,034	280,809	291,843	25,652
Provincial Government	492,301	127,391	341,707	1,003,996	59,616	177,917	7,758,989	(6,492,365)	3,469,552	12,103,509
Regional Government	6,500	19,270	877,485	-	82,778	6,750	-	979,782	1,972,565	1,645,887
Investment income	5,757,488	1,077,641	294,567	-	504,015	771,950	-	(583,858)	7,821,803	3,453,234
Land, sales and other contributions	-	-	9,600	198,775	393,563	5,593,089	25,944	19,218,024	25,438,995	7,028,983
	137,426,848	71,803,010	1,539,559	2,869,953	15,311,309	23,826,082	7,920,940	21,734,795	282,432,496	251,124,956
<b>Operating expenses</b>										
Salaries and benefits	16,661,482	7,959,298	8,026,738	24,702,715	23,020,414	10,730,293	5,178,583	-	96,279,523	90,640,542
Goods and materials	2,058,646	1,300,493	1,377,017	261,714	1,441,424	138,772	589	-	6,578,655	5,310,387
Building and grounds	3,623,188	1,964,632	663,834	794,449	4,143,448	158,452	612,362	(760,319)	11,200,046	9,673,587
Equipment costs	(2,619,658)	3,560,056	1,193,995	1,101,209	1,570,156	369,903	340,011	-	5,515,672	4,460,610
Service costs	-	-	752,662	-	-	-	-	-	752,662	806,053
Administrative costs	4,336,021	1,549,698	1,276,477	733,404	4,608,597	1,252,333	929,190	(861,387)	13,824,333	12,478,018
Contract services	(398,658)	32,306,109	11,356	20,291,700	8,087,713	1,204,741	31,733	(7,530,971)	54,003,723	53,175,874
Grants	311,500	-	6,000	-	2,674,166	42,225	-	-	3,033,891	2,529,755
Debt interest	1,198,127	-	-	-	-	-	-	-	1,198,127	1,198,979
	25,170,648	48,640,286	13,308,079	47,885,191	45,545,918	13,896,719	7,092,468	(9,152,677)	192,386,632	180,273,805
<b>Depreciation</b>	7,472,711	4,807,480	6,185,113	365,983	2,649,115	0	555,858	-	22,036,260	21,522,413
	32,643,359	53,447,766	19,493,192	48,251,174	48,195,033	13,896,719	7,648,326	(9,152,677)	214,422,892	201,796,218
<b>Annual (Surplus) Deficit</b>	104,783,489	18,355,244	(17,953,633)	(45,381,221)	(32,883,724)	9,929,363	272,614	30,887,472	68,009,604	49,328,738

# CONSOLIDATED FINANCIAL STATEMENTS

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

### 16. Budget figures

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the "2022-2026 Financial Plan Approval Bylaw 8560" on April 4, 2022 and the "2022 Amendment Bylaw 8600 (Amendment 1)" on December 12, 2022.

Depreciation was not included on development of the budget and, as such, has not been included.

	Original Budget	Amended Budget	Change
<b>Revenue</b>			
Taxation	\$ 122,260,859	\$ 122,260,859	\$ -
Sales, Fees, and Other User Charges	104,467,620	104,775,675	308,055
Developer Contributions	9,791,045	9,791,045	-
Grants and Other Contributions	5,068,451	5,468,765	400,314
Investment Income	3,673,379	4,423,379	750,000
Penalties & Interest on Taxes	1,115,000	1,115,000	-
	<u>246,376,354</u>	<u>247,834,723</u>	<u>1,458,369</u>
Proceeds from Borrowing	9,532,535	9,532,535	-
Appropriations from:			
Operating Reserves	8,515,985	7,965,416	(550,569)
Capital Reserves	76,204,117	86,538,709	10,334,592
	<u>84,720,102</u>	<u>94,504,125</u>	<u>9,784,023</u>
Source of Funds	<u>340,628,991</u>	<u>351,871,383</u>	<u>11,242,392</u>
<b>Operating Expenditures</b>			
Community Services	41,884,646	41,960,741	76,095
Planning and Development	14,684,088	14,810,620	126,532
Protective Services	47,369,207	47,691,625	322,418
Transportation and Engineering	9,389,243	9,379,535	(9,708)
Utilities	51,573,456	51,573,456	-
Governance and Admin	19,945,331	18,726,646	(1,218,685)
	<u>184,845,971</u>	<u>184,142,623</u>	<u>(703,348)</u>
Capital Expenditures	85,801,292	97,266,712	11,465,420
Debt Service	2,761,745	2,761,745	-
Contributions to:			
Operating Reserves	1,212,657	1,212,657	-
Capital Reserves	66,007,326	66,487,646	480,320
	<u>67,219,983</u>	<u>67,700,303</u>	<u>480,320</u>
Use of Funds	<u>\$ 340,628,991</u>	<u>\$ 351,871,383</u>	<u>\$ 11,242,392</u>

# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

### 16. Budget figures, continued

The chart below reconciles the amended budget to the budget figures reported in these consolidated financial statements.

Revenue	
Operating budget	\$ 342,080,338
Capital budget	9,791,045
Total revenue per approved budget	<u>351,871,383</u>
Less:	
Transfers from other funds	(94,504,125)
Capital funding less repair and maintenance	
Inter-agency eliminations	7,271,095
Proceeds from debt	<u>(9,532,535)</u>
Total revenues, as reported	<u>255,105,818</u>
Expenses	
Operating budget	254,604,670
Capital budget	97,266,713
Total expenses per approved budget	<u>351,871,383</u>
Less:	
Transfers to other funds	(67,700,303)
Inter-agency eliminations	(39,226)
Capital expenses, including major repair and maintenance	(97,266,712)
Debt principal repayment	(2,761,745)
Operating repair and maintenance funded as capital expenses	<u>22,862,720</u>
Total expenses as reported	<u>206,966,117</u>
Annual surplus, per Consolidated Statement of Operations	<u>\$ 48,139,701</u>



# CONSOLIDATED FINANCIAL STATEMENTS

---

## The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2022

---

### 17. Contractual rights

The District has entered into contracts or agreements in the normal course of operations that it expects will result in the realization of revenue and assets in future fiscal years. The District's contractual rights arise because of contracts entered into for leases, and various agreements. The following table summarizes the expected revenue from the contractual rights of the District for future assets for the next four years:

	2023	2024	2025	2026	Total
Development Agreements	\$ 8,488,343	\$ 8,104,283	\$ 6,504,586	\$ -	\$ 23,097,212
Leases	3,891,664	2,304,900	1,979,296	725,031	\$ 8,900,891
	<u>\$ 12,380,007</u>	<u>\$ 10,409,183</u>	<u>\$ 8,483,882</u>	<u>\$ 725,031</u>	<u>\$ 31,998,103</u>

### 18. Supplemental cash flow information

Changes in operating assets and liabilities, as presented in the Consolidated Statement of Cash Flows is as follows:

	2022	2021
Cash provided from (used in):		
Accounts receivable	\$ 2,143,638	\$ (1,593,771)
Inventories held for consumption/resale	(261,070)	(216,756)
Prepaid expenses	(317,224)	198,244
Due to/from Governments	2,737,470	(33,425,136)
Accounts payable and accrued liabilities	(5,329,163)	(1,371,318)
Deferred revenue	(6,757,195)	(150,510)
Change in operating assets and liabilities	<u>\$ (7,783,544)</u>	<u>\$ (36,559,247)</u>

### 19. Subsequent events

In March 2023, the District received \$10,254,000 from the Province of B.C relating to the Growing Communities Fund grant. The Growing Communities grant is a one-time grant that can be used to address the District's infrastructure and amenity needs. This amount will be recognized as revenue in 2023.

# CONSOLIDATED FINANCIAL STATEMENTS

## BC Safe Restart Grant Received – (Unaudited)

Due to the COVID-19 pandemic in 2020, the District received the BC Safe Restart Grant of \$6.4 million from the Province to help with COVID-19 financial impacts to the District's operations. The schedule below details how the District fully utilized the grant funds in 2021 and 2022.

	<u>2022</u>	<u>2021</u>
Opening Balance	\$ 539,380	\$ 3,250,660
Less Operating costs:		
Communications and public safety	-	115,569
Cleaning supplies and services	-	301,397
Modifications to workplace and facilities	-	351,282
Support for vulnerable populations	-	189,531
Staff pandemic response	342,195	961,436
	<u>342,195</u>	<u>1,919,215</u>
Less Facility and Technology Capital Costs:		
Fire equipment	-	-
IT applications and equipment	197,185	658,024
Police equipment	-	-
	<u>197,185</u>	<u>658,024</u>
Less Revenue not Collected		
Parks revenue decline	-	156,059
	<u>-</u>	<u>156,059</u>
Add: Interest Allocation	-	22,018
Ending Balance	<u>\$ -</u>	<u>\$ 539,380</u>

# PERMISSIVE TAX EXEMPTIONS

The Community Charter provides municipalities with the authority to exempt certain lands and/or improvements from municipal property taxation as part of a broader strategy to advance the values of the community. The Community Services Advisory Committee, an independent group made up of District staff and citizens, makes recommendations for eligibility based on guidelines endorsed by Council.

Among the numerous factors considered are the non-profit status of the applicant, its targeting of services to the residents of the municipality, volunteer participation, financial accountability and the ability of the organization to attract funding from other sources. Municipal annual reports must list these exemptions, including the amount of property tax that would have been imposed had the exemption not been granted.



# PERMISSIVE TAX EXEMPTIONS

DISTRICT OF NORTH VANCOUVER  
 PERMISSIVE TAX EXEMPTIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2022

APPLICANT	ADDRESS	2022 MUNICIPAL TAXES EXEMPT PORTION (\$)
18th Street Society	1063 Hendecourt Road	2,877
18th Street Society	821 East 29th Street	2,947
Aga Khan Foundation Canada	1150 Gladwin Drive	42,254
Canadian Mental Health Association	1573 Arborlynn Drive	2,446
Canadian Mental Health Association	1198 Harold Road	2,413
Canadian Mental Health Association	5415 Molina Crescent	4,062
Capilano Tennis Club	2500 Capilano Road	5,559
Change the World Foundation (Harvest Project)	1071-1091 Roosevelt Crescent	18,229
Community Living Society	2985 Newmarket Drive	4,496
Community Living Society	4537 Capilano Road	2,500
Community Living Society	3091 Paisley Road	3,319
Community Living Society	3660 Maginnis Avenue	2,547
Community Living Society	1075 Frederick Road	2,638
Community Living Society	1680 Ross Road	2,656
Community Living Society	3636 Norwood Avenue	2,877
Deep Cove Cultural Society	4360 Gallant Avenue	10,187
Deep Cove Rowing Club	2156 Banbury Road	4,469
Delbrook Partnership for Quality Child Care Association	3111 Stanley Avenue	1,886
Family Services of the North Shore	399 Seymour River Place	2,584
Forest View Early Learning Society	3592 Mountain Highway	2,680
Greater Vancouver Community Services Society	3403 Mount Seymour Parkway	2,338
Greater Vancouver Community Services Society	1693 Coleman Street	2,702
Greater Vancouver Water District	Capilano River Regional Park	17,902
Hollyburn Family Services Society	3212 Mount Seymour Parkway	2,211
Hollyburn Family Services Society	3218 Mount Seymour Parkway	2,364
Hollyburn Family Services Society	Lot F, Block G, District Lot 613, Plan 20442	5,997
Hollyburn Family Services Society	That portion of Lot A, Block 7, District Lot 193, Plan 12218	7,787
Hollyburn Family Services Society	894 Orwell Street	2,644
Kiwanis Seniors Citizens Homes Ltd.	2555 Whiteley Court	55,757
Lowland Senior Citizens Housing Society	1335 East 27th Street	31,990
Lynn Valley Parent Participation Preschool	3220 Mountain Highway	546
Lynn Valley Services Society	940 Lynn Valley Road	2,233
Marineview Housing Society	990 East Keith Road	2,228
North Shore Connexions Society	2490 Edgemont Boulevard	2,509
North Shore Connexions Society	4410 Capilano Road	4,145
North Shore Connexions Society	1240 Barlynn Crescent	3,079
North Shore Connexions Society	1904 Peters Road	3,024
North Shore Crisis Services Society	That portion of Lot 2, District Lot 2087, Plan LMP 24090	4,229
North Shore Crisis Services Society	Lot B, Block 2, District Lot 791, Plan 10072	2,311

# PERMISSIVE TAX EXEMPTIONS

APPLICANT	ADDRESS	2022 MUNICIPAL TAXES EXEMPT PORTION (\$)
North Shore Disability Resource Centre Association	104-3205 Mountain Highway	220
North Shore Disability Resource Centre Association	204-3205 Mountain Highway	220
North Shore Disability Resource Centre Association	304-3205 Mountain Highway	220
North Shore Disability Resource Centre Association	404-3205 Mountain Highway	220
North Shore Disability Resource Centre Association	750 West 23rd Street	3,286
North Shore Disability Resource Centre Association	2000 Rufus Drive	2,965
North Shore Disability Resource Centre Association	1608 Kerrstead Place	3,250
North Shore Disability Resource Centre Association	1630 Kilmer Road	3,054
North Shore Disability Resource Centre Association	3908 Loraine Avenue	3,497
North Shore Disability Resource Centre Association	5793 Nancy Greene Way	3,308
North Shore Disability Resource Centre Association	4060 Shone Road	3,274
North Shore Disability Resource Centre Association	4338 Quinton Place	4,665
North Shore Disability Resource Centre Association	202-2785 Library Lane	1,589
North Shore Disability Resource Centre Association	302-2785 Library Lane	1,592
North Shore Disability Resource Centre Association	402-2785 Library Lane	1,600
North Shore Disability Resource Centre Foundation	3158 Mountain Highway	2,746
North Shore Disability Resource Centre Foundation	3140 Mountain Highway	11,017
North Shore Neighbourhood House	3361 Mountain Highway	2,141
North Star Montessori Elementary School	1325 East Keith Road	2,082
North Vancouver Community Players	815 East 11th Street	8,781
Parkgate Community Health Centre	3625 Banff Court	11,711
Parkgate Community Services Society	949 Lytton Street	6,306
RNB Dance & Theatre Arts Society	3355 Mountain Highway	18,614
RNB Dance & Theatre Arts Society	151/155 1233 Lynn Valley Road	7,295
SAP Outdoor Association	1390 West 22nd Street	6,561
Seymour Heights Parent Participation Preschool Association	800 Lytton Street	843
St. Pius X Church	1150 Mount Seymour Road	7,851
St. Stephen's Church	1330 East 24th Street	6,269
St. John Society (B.C. and Yukon)	106/107 - 223 Mountain Highway	7,972
St. John Society (B.C. and Yukon)	108 - 223 Mountain Highway	2,360
The Corporation of the City of North Vancouver - Parkland	DL 1620	29,808
The Corporation of the District of North Vancouver - Animal Shelter	2580 Capilano Road	5,331
The Corporation of the District of West Vancouver	Parkland	9,125
The Corporation of the District of West Vancouver	Parkland	3,564
The Corporation of the District of West Vancouver	Parkland	2,282
The Royal Canadian Legion Branch 114 Lynn Valley	1630 Lynn Valley Road	17,376
Turning Point Recovery Society	2431 Burr Place	4,017
Turning Point Recovery Society	2670 Lloyd Avenue (leased portion)	4,280
WBT Wild Bird Trust of British Columbia	2649 Dollarton Highway	1,036
<b>TOTAL</b>		<b>\$ 491,950</b>

# SUPPLEMENTAL FINANCIAL INFORMATION

This section provides supplemental information about the financial health of the District of North Vancouver. It includes graphs, charts and narratives that complement the financial statements by illustrating results over a broader time horizon. Select measures identify trends and provide perspective on how the financial resiliency of the organization has changed over time. The narratives accompanying each illustration enhance understanding by telling the story for each selected measure.



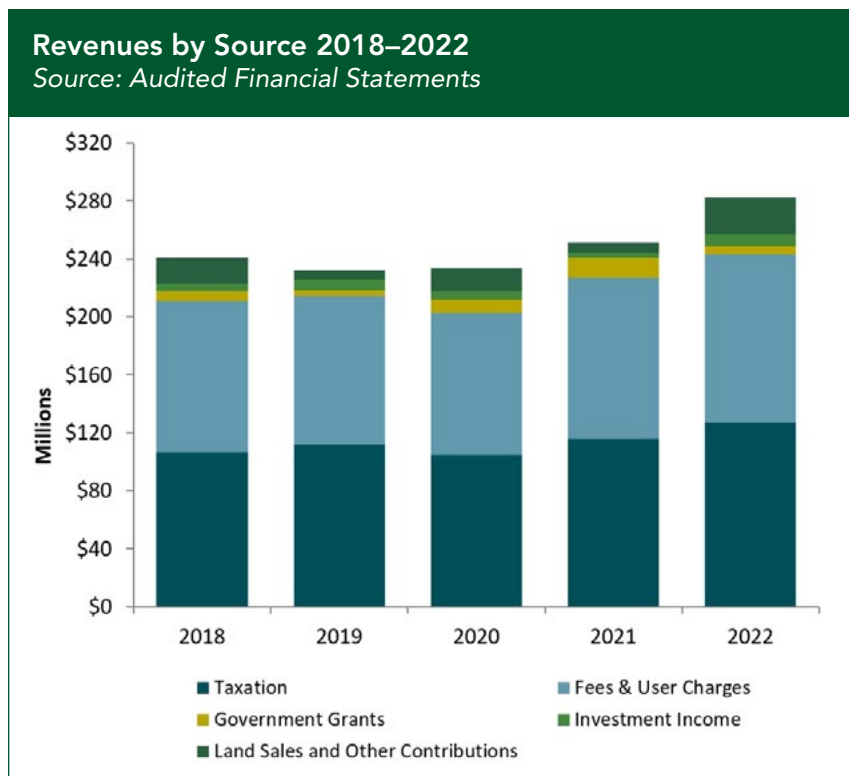
## RESULTS FROM OPERATIONS

### Revenues by Source

The District of North Vancouver has diverse revenue streams that include taxation and other income sources. While government grants and related investment income support public services, fees and user charges target private consumption of services. Taxation, along with fees and user charges, accounted for 86.2 per cent of the District's revenues in 2022, 4.1 per cent lower than 2021 due to relatively higher revenue recognized from investments and developer contributions.

Council approved a three per cent increase to the 2022 property tax levy. After accounting for growth in the tax base and the reversal of a potential tax liability of \$6.1 million, total revenue from property taxes was 9.6 per cent higher in 2022 than in 2021. Revenue from property taxes has increased at an average rate of 5.3 per cent per year over the past five years, primarily due to growth in the tax base.

Revenue from fees and user charges was \$5.4 million higher in 2022 than the prior year, primarily due to facilities reopening as COVID-19 restrictions ended. The average annual rate of growth for fees and user charges over the past five years was 4.0 per cent.



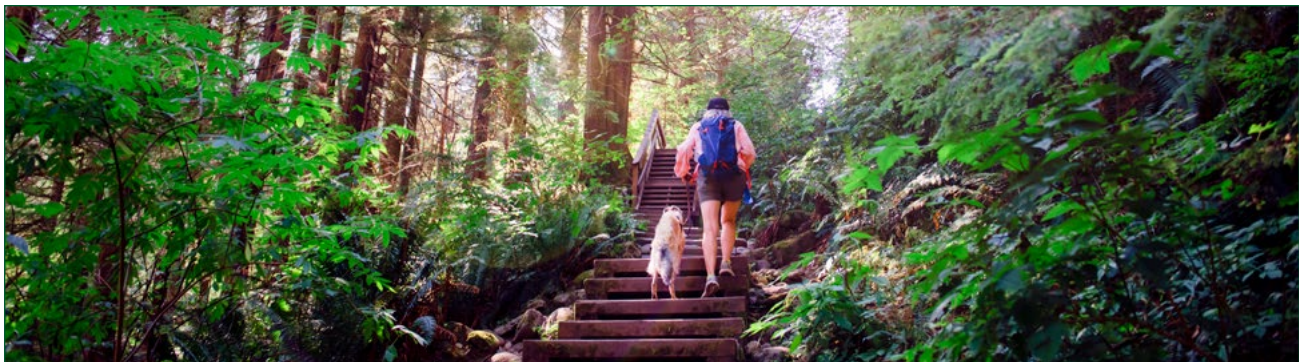
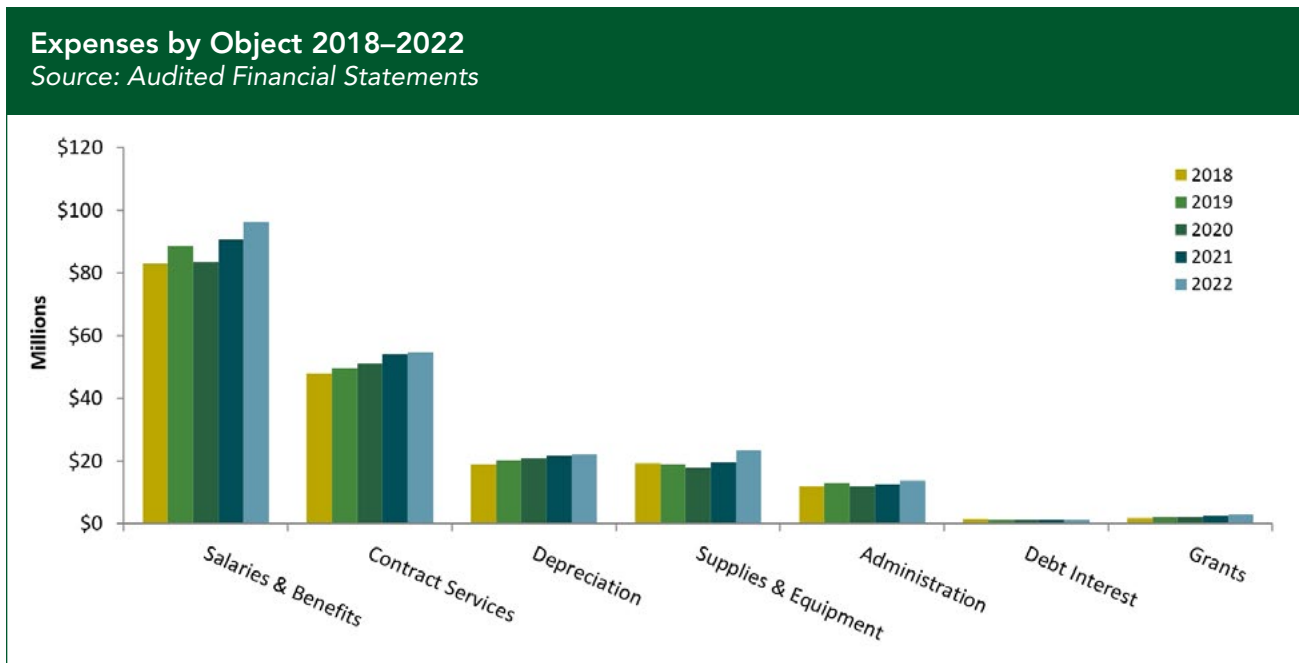


# SUPPLEMENTAL FINANCIAL INFORMATION

In 2022, the District received transfers from governments and contributed assets of \$31.2 million for capital projects. The increase in land sales and other contributions are related to the timing of developer-contributed assets. The Lynn Creek Community Centre shell (\$13.3 million) was recognized into income in 2022 as a contributed asset when ownership transferred from the developer to the District, which increased 2022 revenue from “other contributions” relative to 2021.

## Expenses by Object

In 2022, the District’s largest expenses were consistent with prior years, with salaries and benefits representing 44.9 per cent of expenses and contract services representing 25.2 per cent. Over the past five years, expenses have increased at an annual average rate of 4.1 per cent annually. The expense category with the highest rate of growth is grants, which increased at a rate of 10.3 per cent. Debt interest is the only category that has decreased, at an annual average rate of 10.1 per cent over the previous five years.



# SUPPLEMENTAL FINANCIAL INFORMATION

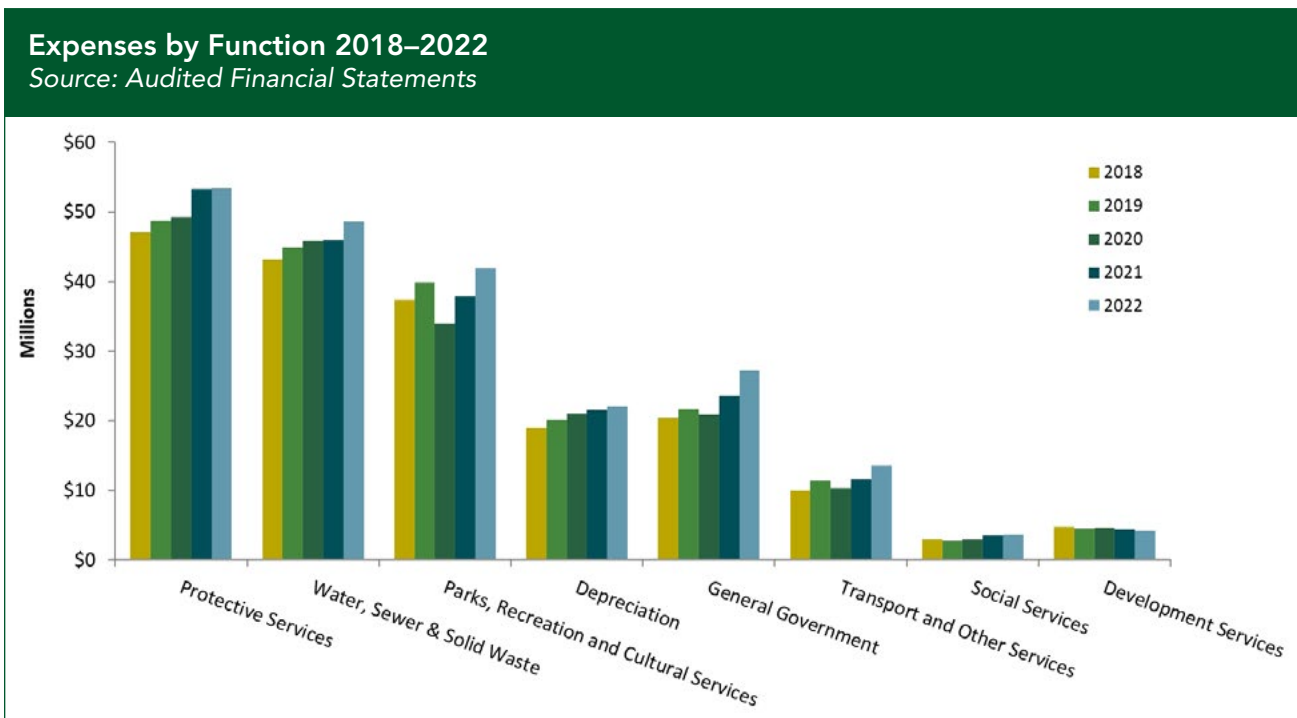
## Expenses by Function

Protective services and utilities were the District’s largest expenditures, accounting for 47.6 per cent of total expenses in 2022. Protective services includes Fire and Rescue Services, the RCMP, North Shore Emergency Management and bylaw enforcement.

The District provides three utility services: the Water Utility, which operates, maintains and upgrades the water distribution system; the Sewer and Drainage Utility, which provides for the trouble-free collection of sanitary sewage and stormwater; and the Solid Waste Utility, which provides weekly collection and processing of solid waste and organics. On a combined basis, utility service expenses have increased at an annual average rate of 3.3 per cent over the past five years. While expenses are projected to increase considerably over the next five years due to regional and external pressures, including impacts from the new North Shore Wastewater Treatment Plant Project, the District’s rate stabilization policy will mitigate these impacts.

Parks, Recreation and Cultural Services represented 19.5 per cent of total expenses in 2022, up \$4.0 million from 2021 as activity levels increased with the post-pandemic full re-opening of parks attractions and recreation facilities to support increased public use.

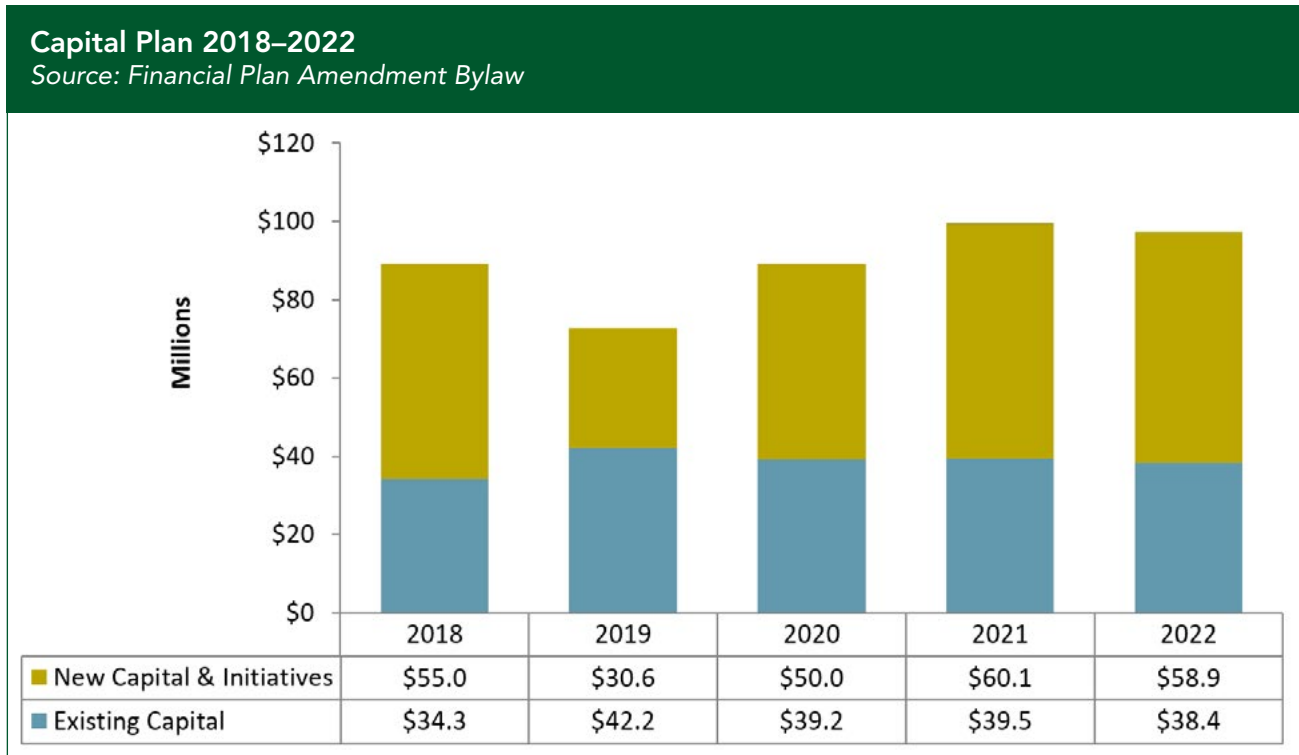
General government expenses increased \$3.6 million, primarily due to infrastructure maintenance work and a settlement related to a property tax appeal.



# SUPPLEMENTAL FINANCIAL INFORMATION

## CAPITAL PLANNING

The 2022 Capital Plan had a total budget of \$97.3 million, a 2.3 per cent decrease from 2021, and represented nearly 28 per cent of the total use of funds in the 2022 Financial Plan Amendment Bylaw. Upgrade and expansion projects totalled \$59 million compared to \$60 million in 2021, while renewal spending decreased slightly to \$38 million from \$40 million in 2021.



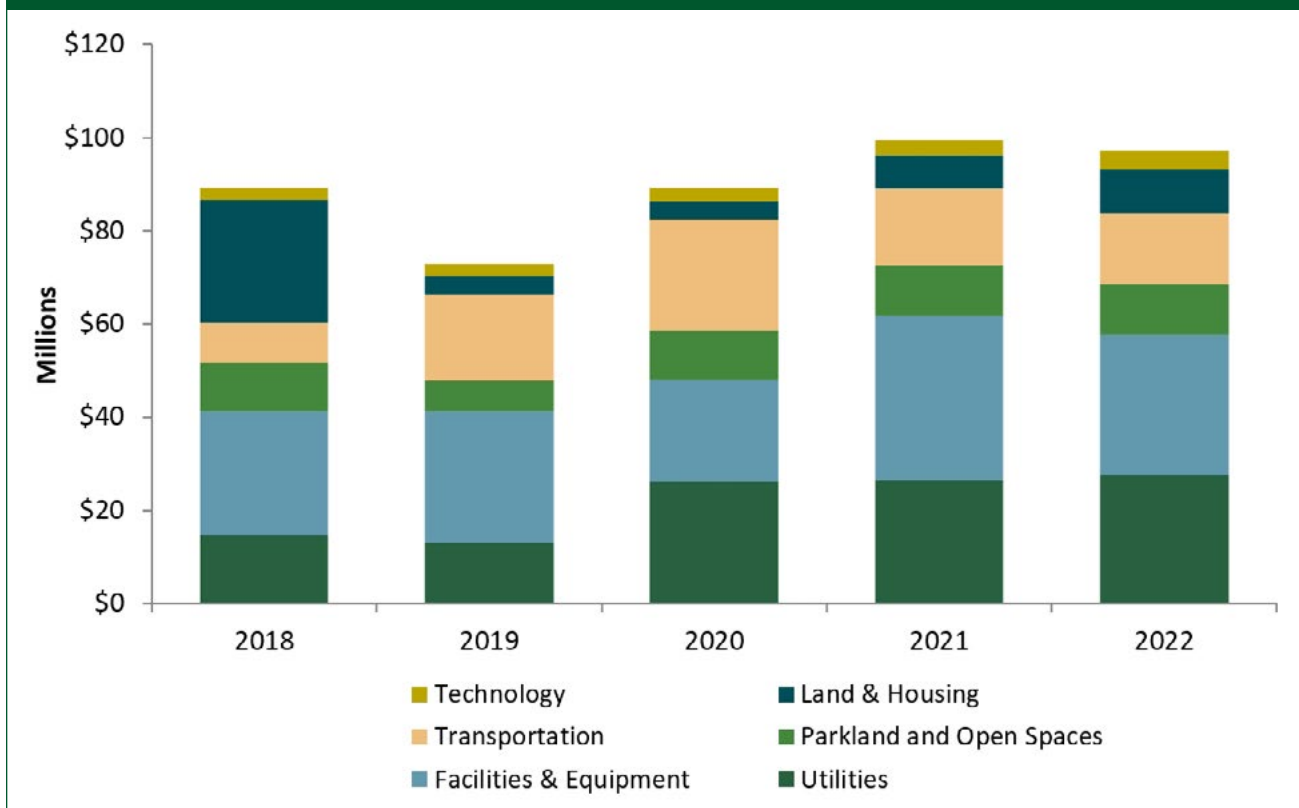
# SUPPLEMENTAL FINANCIAL INFORMATION

When combined, utilities, transportation, and facilities and equipment projects made up 75 per cent of the capital plan. Major utilities projects included works on the Gallant Avenue storm sewer replacement, Lynn Valley trunk sewer upgrade, Inflow & Infiltration Reduction Program and Sarita Pump Station. Major transportation projects included works at 1300 Ross Road, the Lynn Valley Road Bike Route and other cycling routes, and the Spirit Trail. New facilities under construction include the Lynn Creek Community Centre, Lions Gate Community Centre and Maplewood Fire and Rescue Centre, while major equipment purchases include replacing one fire truck and upgrading chiller (HVAC) equipment at District Hall.



## Capital Plan by Expenditure Type 2018–2022

Source: Financial Plan Amendment Bylaw



# SUPPLEMENTAL FINANCIAL INFORMATION

## DEBT FINANCING

The District maintains significant borrowing capacity to ensure its continued ability to meet expenditure requirements.

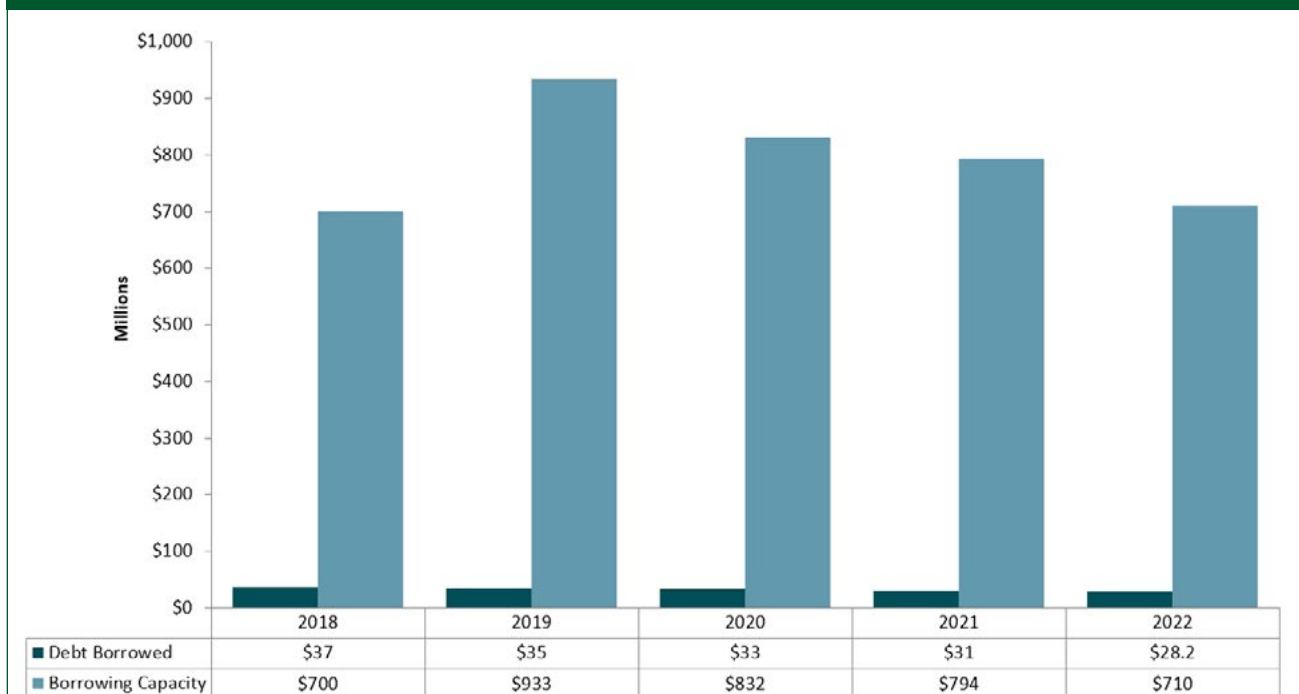
No debt was issued or retired in 2022.

At December 31, 2022, debt borrowed totalled \$28.2 million, or \$305 per capita, which represented four per cent of total borrowing capacity. Total debt borrowed was for the Delbrook Community Recreation Centre and the Lynn Valley Library and Town Centre. Debt repayments and retirements gradually reduce the total debt balance. Debt servicing costs represent 1.3 per cent of total annual expenditures.

Debt is used strategically for select major capital projects to support steady-state replacement of existing assets or to invest in new assets supported by business cases.

### Debt Borrowed Relative to Borrowing Capacity 2018–2022

Source: Local Government Data Entry Filing (LGDE)



**Note:** Previous years' amounts have been restated based on updated information



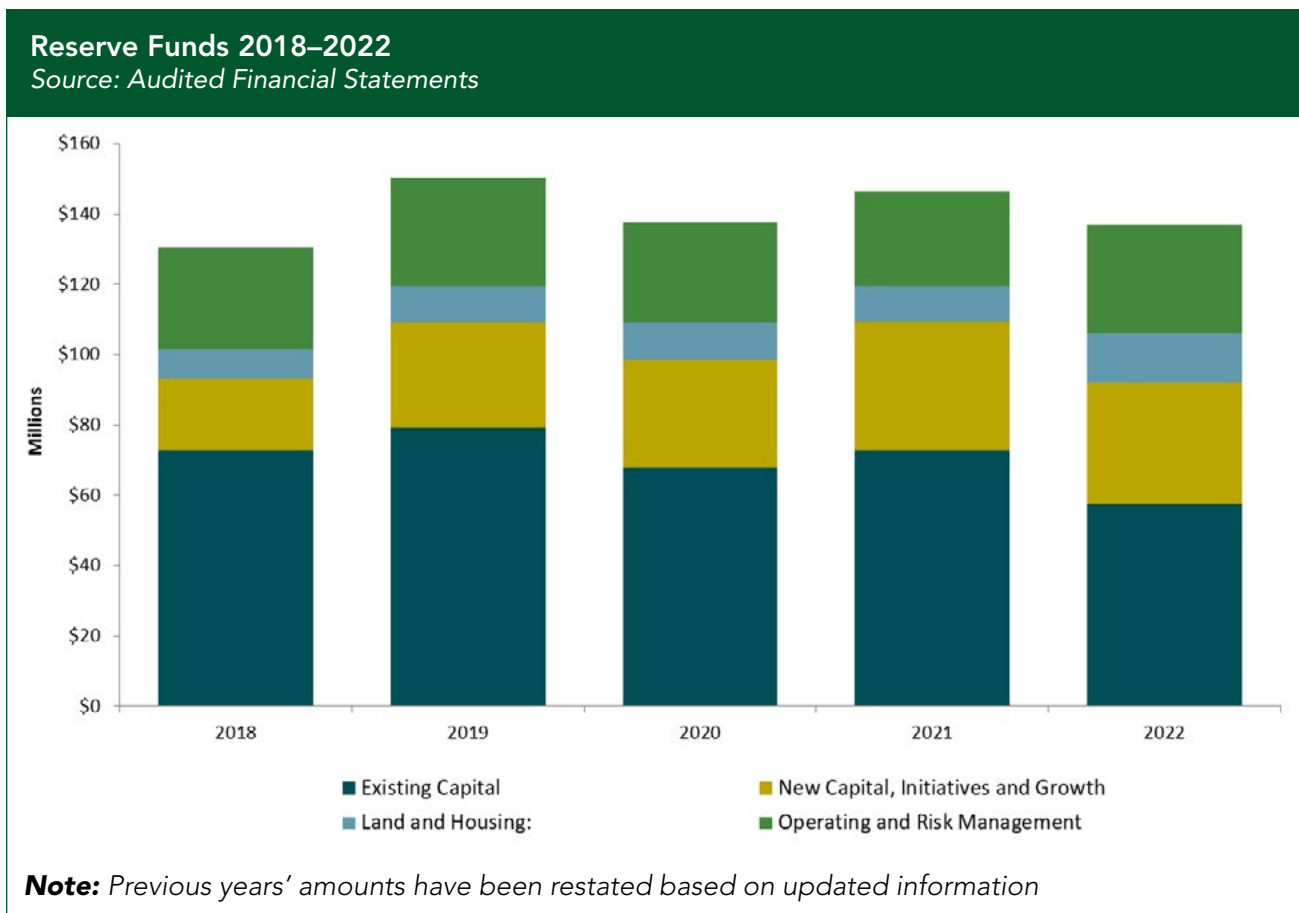
# SUPPLEMENTAL FINANCIAL INFORMATION

## RESERVE FUNDS

Reserve funds are a critical element for providing long-term sustainable service delivery, allowing for the steady-state replacement of existing infrastructure, and mitigating risk. The management of reserves is based upon strategic planning decisions that support asset management and the Official Community Plan.

A large portion of the District’s reserve funds (41.9 per cent) are for existing capital. These funds help sustain existing capital assets at their original service capability or replace them with “like-for-like” or modern-day equivalents. In addition to renewing existing assets, these reserves also help to smooth rate increases so they are stable and predictable over time.

New capital, initiatives and growth reserve funds are the next largest category (25.2 per cent) and include funds set aside for investments in transportation and mobility, community health and safety, and climate and innovation initiatives. These funds also support the management of community growth and development-related impacts in the District.

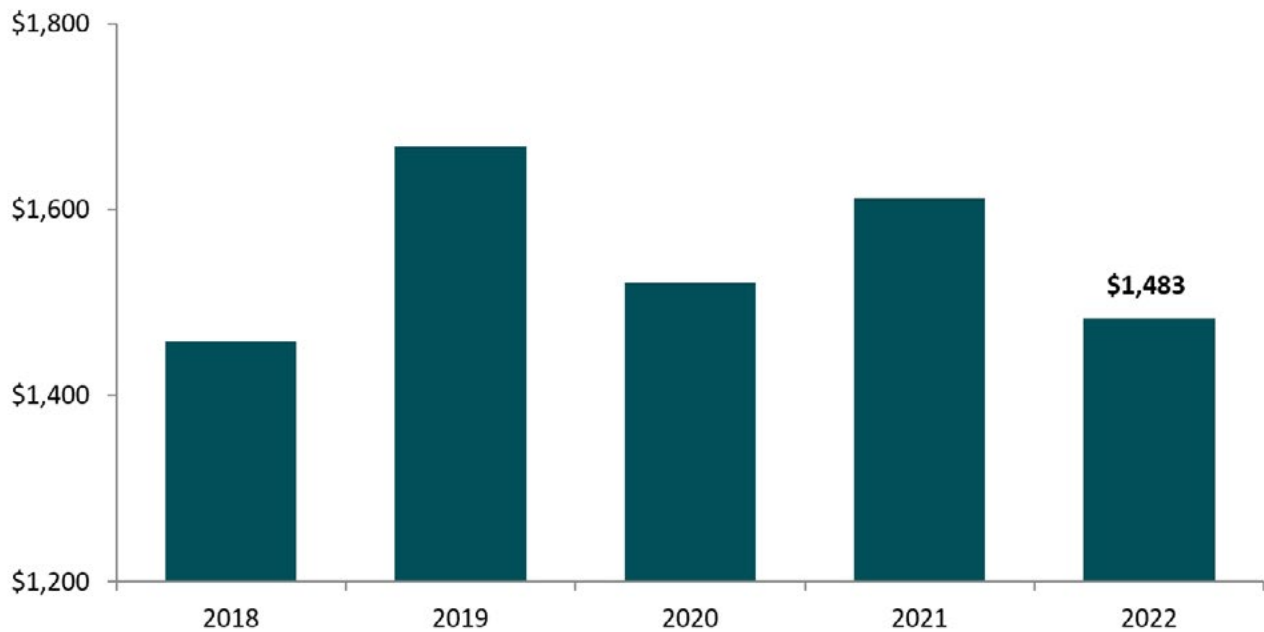




# SUPPLEMENTAL FINANCIAL INFORMATION

## Reserve Funds per Capita 2018–2022

Source: Audited Financial Statements and BC Statistics



**Note:** Previous years' amounts have been restated based on updated information

Land and housing reserve funds support the long-term preservation and enhancement of District lands and investments in social and supportive housing.

Operating and risk management reserve funds are reviewed and adjusted annually after careful assessment of operating needs and an analysis of major categories of risk.

Prudence requires that minimum thresholds be maintained at all times to ensure the organization's capacity to react to unforeseen events, sustain levels of service to the community and help ensure the District's long-term financial viability. Sound judgement, trend analysis and best practices are followed to establish reasonable provisions.

Total reserve fund balances vary from year to year depending on funding set aside for specific purposes through the Reserve Funds Bylaw, the timing of projects and initiatives, and annual adjustments for risk management. Fund balances have been relatively steady over the last few years, with an ending balance of \$137.1 million (\$1,483 per capita) in 2022.

# SUPPLEMENTAL FINANCIAL INFORMATION

## TAXATION

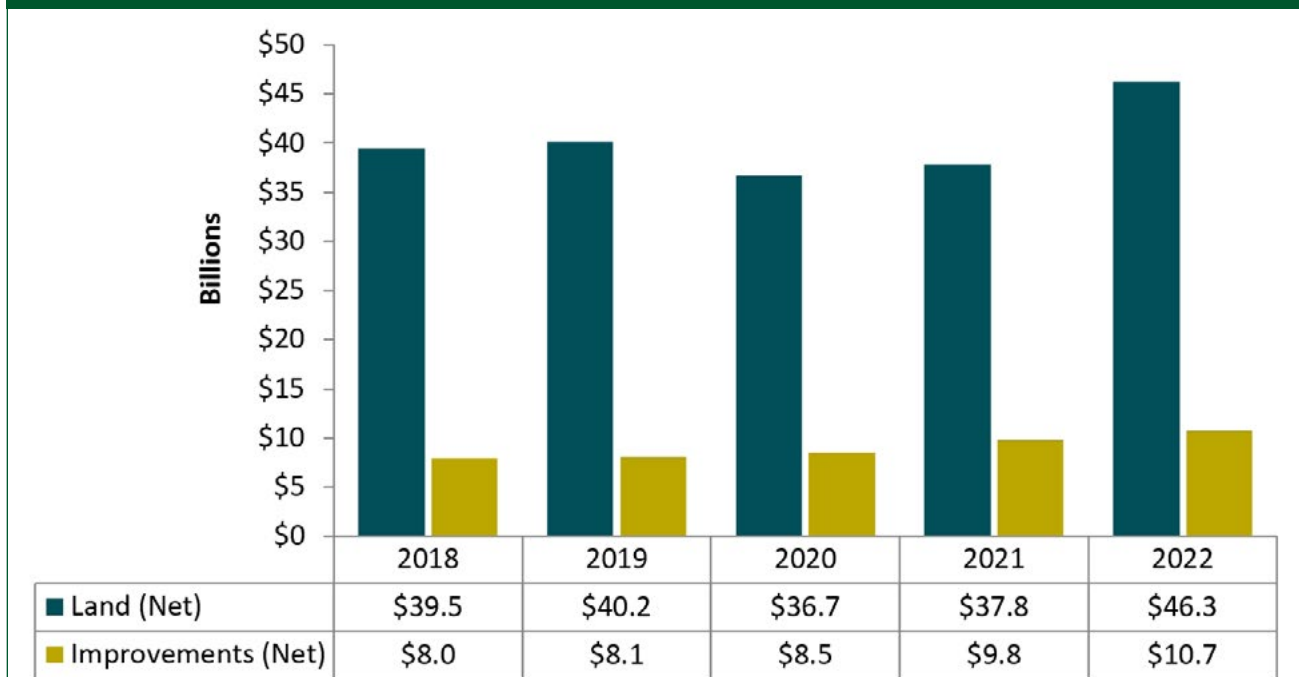
### Assessed Value of Land and Improvements

The values of land and improvements are independently determined by BC Assessment every July. Property tax rates approved by Council and other taxing jurisdictions are then applied to these net assessed values. The total net assessed value for 2022 is \$57.0 billion, an increase of \$9.4 billion or 19.7 per cent over 2021. The increase is split between net value of land (\$8.5 billion) and net improvements (buildings) (\$0.9 billion). Changes in land value reflect the continued demand for more housing options throughout the Metro Vancouver area, along with increases in improvement value due to ongoing development and revitalization in the District.



### Assessed Value of Land and Improvements 2018–2022

Source: BC Assessment



**Note:** Previous years' amounts have been restated based on updated information

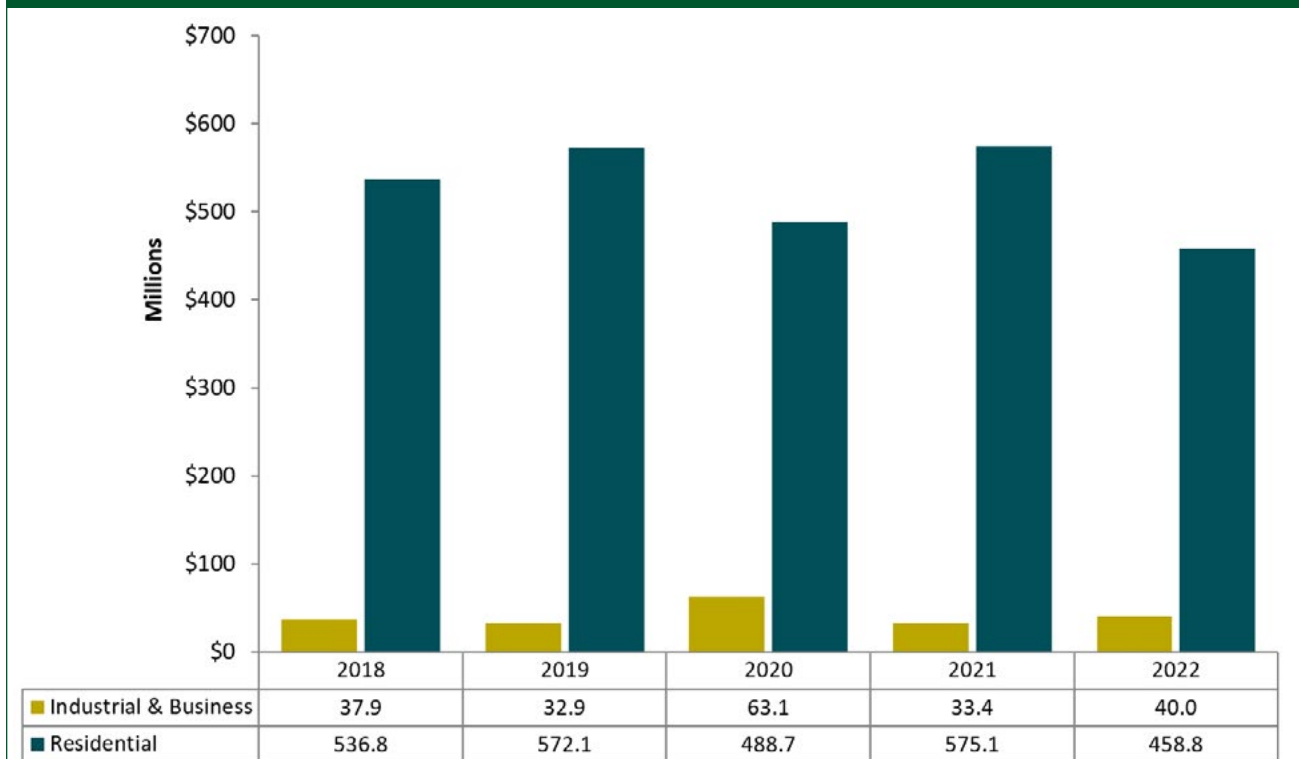
# SUPPLEMENTAL FINANCIAL INFORMATION

## Assessed Value of New Construction

The addition of newly built structures within a community is a useful indicator of the municipality's economic vibrancy. Over the years, building and construction activity increased as our community continued to renew itself and growth was realized in accordance with the Official Community Plan (OCP). The community vision is to build greater residential density within town and village centres. In 2022, residential construction continued to progress through the development of key town centres as structured through the OCP. Growth in the industrial and business classes resulted mainly from new infrastructure being added, such as business parks, commercial strata units and industrial infrastructure. The value of new construction (supplied by BC Assessment) is based on the actual percentage of completion and is closely monitored to ensure new tax revenue supports the District's growth management objectives.

### Assessed Value of New Construction 2018–2022

Source: BC Assessment



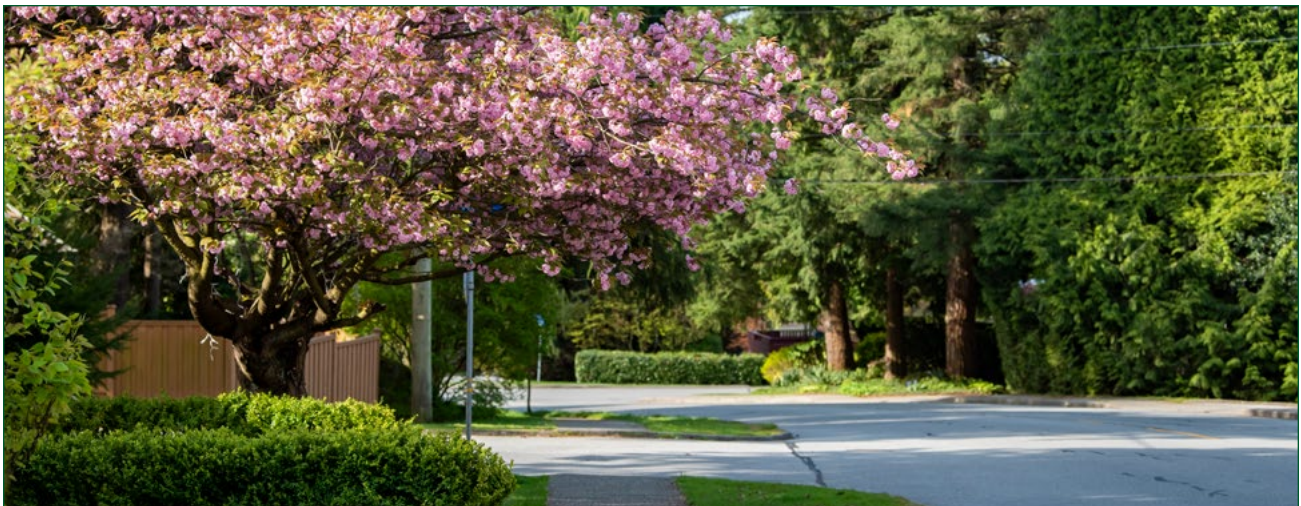
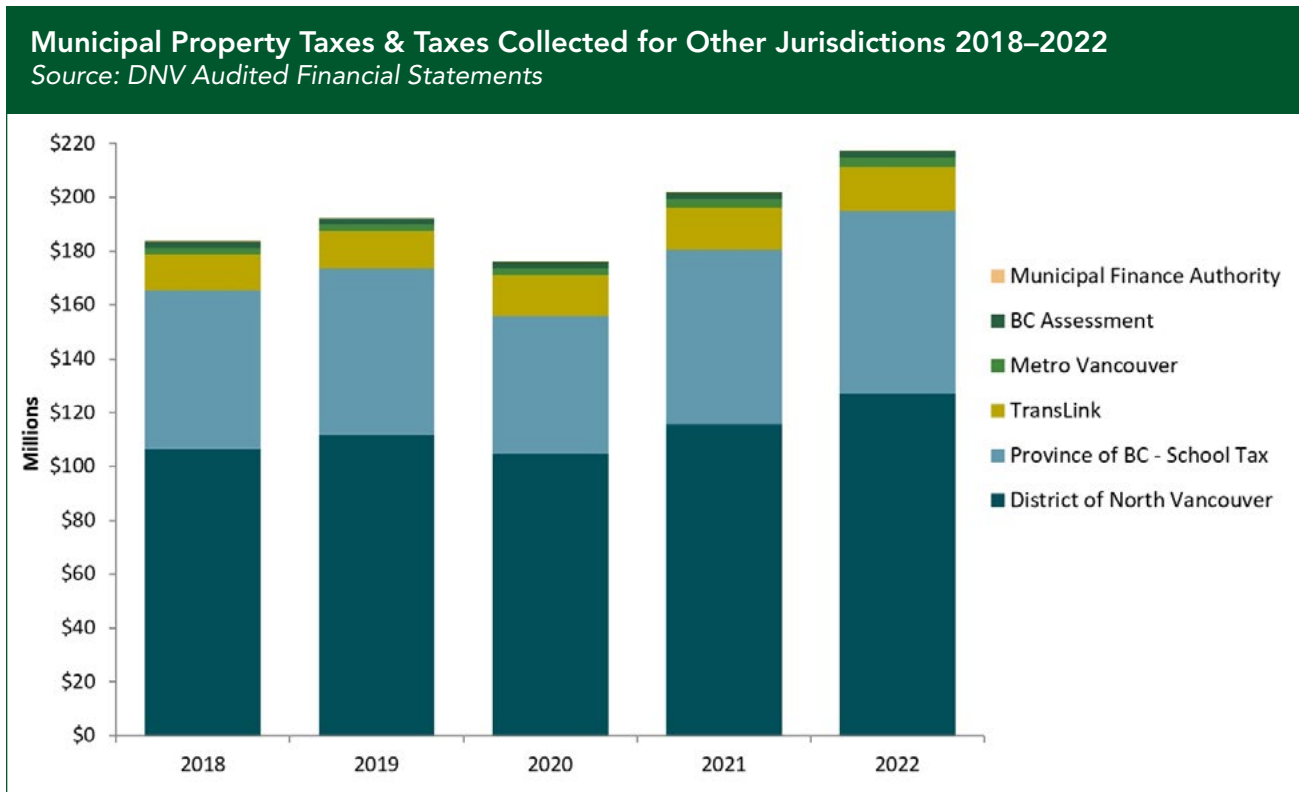
**Note:** Previous years' amounts have been restated based on updated information

# SUPPLEMENTAL FINANCIAL INFORMATION

## Municipal Property Taxes and Other Taxing Authorities

Over the past five years, taxation revenue for the District increased at an average annual rate of 5.3 per cent. Compared to 2021, 2022 property taxes increased by 7.7 per cent from \$201.8 million to \$217.3 million.

In 2022, 41.6 per cent of property taxes collected were on behalf of other taxing authorities, of which 75.4 per cent was levied on behalf of, and paid to, the Province for school taxes.



# CORPORATE PERFORMANCE

The Community Charter requires that a municipality's annual report describe progress in relation to objectives established for the previous year, and that it provides a statement of municipal objectives and measures for the current and following year. In the discussion that follows, we review 2022's accomplishments against set goals and provide updated objectives for 2023 and 2024. For consistency, and to track priorities in alignment with Council's mandate, our practice is to refer to objectives in the multi-year Corporate Plan, which integrates Council's priority directions alongside legislated and historical services and long-term strategies. This 2022 Annual Report will be the last reference to the 2019-2022 Corporate Plan, which was published in September 2020 and can be found at [DNV.org/corporate-plan](https://www.dnv.org/corporate-plan)



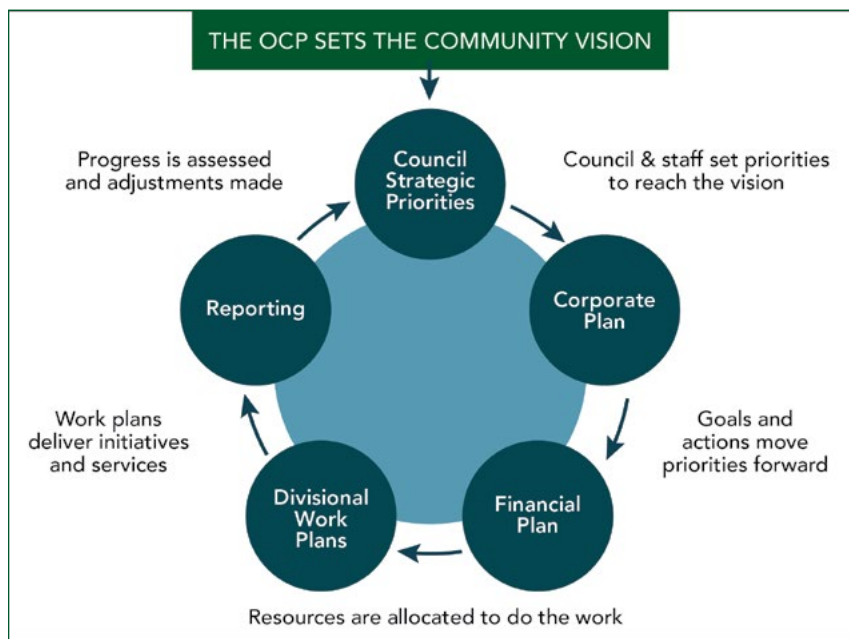
# CORPORATE OBJECTIVES

## THE CORPORATE PLAN AND STRATEGIC FRAMEWORK

The purpose of our strategic framework is twofold: to set directions that move the District closer to the shared vision of the community expressed in the Official Community Plan (OCP), and to fulfil the District's mission for service and leadership.

### *Inspired by nature, enriched by people - Our Vision*

The vision for our community, as identified in the OCP, is the context within which the District works. Guided by the OCP, the District sets its mission and defines its values. The Corporate Plan is a guiding tool for the organization that defines specific work towards achieving this vision, which can be actioned within four-year periods.





# CORPORATE OBJECTIVES

The plan is shaped by three areas of input. These are the municipality's legislated and historical services, long-term strategies and planning, and Council's four-year-term priorities. 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.

Following the municipal election in October 2018, Council proceeded in 2019 to establish its mandate and strategic directions. With Council's priorities articulated, staff developed corresponding organizational goals and objectives in a comprehensive 2019-2022 Corporate Plan, which was published in September 2020.

As an organization, our five goals against which we measure performance across are to:

- 1 Enhance livability and mobility
- 2 Foster community safety, health and resiliency
- 3 Lead in climate emergency action and environmental management
- 4 Achieve a balanced and fair economy
- 5 Support a sustainable and service-oriented organization

These goals are translated into shorter-term objectives, which staff then deliver through departmental work plans. Objectives are determined based on consideration of our mandate, strategic impact, funding availability and organizational capacity.





# CORPORATE OBJECTIVES

## CORPORATE PLAN SUMMARY

Despite operating within an environment of economic uncertainty following two years of the pandemic, the District made significant advancement on Corporate Plan goals and objectives throughout 2022.

The tables that follow summarize progress made in 2022 toward specific and, in some cases, emerging priorities and objectives.



### 1 Enhance livability and mobility

Priority	Objective	Progress made in 2022	Lead
Improve transportation and mobility	Prioritize completion of complex transportation projects to support active transportation for residents and continue planning efforts on in-stream projects	Staff from Utilities, Parks and Transportation collaborated to complete the Lynn Valley Road Active Transportation Project, the Spirit Trail over Lynn Creek bridge and the Gallant Avenue Storm Sewer Replacement Project. Began construction on the Lynn Valley trunk sewer. Design and planning work progressed on projects such as Livable Deep Cove, Pemberton Heights Sidewalk and Main Street cycling improvements.	Engineering, Parks and Facilities
	Improve traffic congestion on highways and bridges by working with stakeholders under the umbrella of the North Shore Incident Response Working Group	Began construction on the Phibbs transit exchange, completed the Lower Lynn interchanges, advanced planning for Burrard Inlet Rapid Transit project, continued work on plans to replace the Ironworkers Memorial Bridge, and conducted communications and incident response planning in partnership with the Ministry of Transportation and Infrastructure (MoTI) and North Shore Emergency Management (NSEM).	
	Address gaps in the District's active transportation network by providing appropriate cycling facilities in prioritized locations and installing new bike counters to collect data on bicycle usage throughout the District	Extended the cycling network by completing phase one of the Lynn Valley Active Transportation Project, with planning for phase two now underway. Completed the design for the Main Street cycling link, Mountain Highway cycling link and Marine Drive cycling; completed the Lynn Creek Spirit Trail (including the Spirit Trail over Lynn Creek bridge) and finalized concept planning for the Spirit Trail from Maplewood to Deep Cove.	
	Leverage data to improve and implement safety measures, including lowering speed limits to reduce the risk of collisions	Collected data on vehicle volumes, analyzed speed collision data and reviewed the Safe Routes to Schools program. Conducted a safety review and conceptual design for Arborlynn Drive and conducted safety reviews for Woodbine/Thornccliffe, Cliffmont/Deep Cove Road and Fairway/Golf. Collected data on Edgemont Boulevard. Expanded the 30 km/hr speed zones near schools and parks, and conducted parking reviews (including RPO Request Assessments) in Deep Cove.	

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Improve transportation and mobility	Collaborate with regional stakeholders to improve traffic system planning and develop new signalization methods.	Engaged with agencies on projects that include North Shore Connects (District of West Vancouver (DWW), City of North Vancouver (CNV), Squamish, Tsleil-Waututh Nation (TWN)); the Integrated North Shore Transportation Planning Project (TransLink, MoTI, CNV, DWV, Squamish, TWN); Lynn Valley Road crosswalk upgrades (MoTI), Burrard Inlet Rapid Transit (TransLink, MoTI, Burnaby, CNV, DWV, Squamish, TWN); Western Low Level route extension (Squamish, DWV, CNV); Ironworkers Memorial Bridge replacement planning (TransLink, MoTI); and Lynn Valley RapidBus (CNV, TransLink).	Engineering, Parks and Facilities
		Completed new signalization, including a new traffic signal at Lynn Valley Road/Allan Road; designs for advance warning flashers for Riverside/Mount Seymour Parkway, a traffic signal at Capilano/Edgewood, a special crosswalk at Capilano/Handsworth, and traffic signal at Mountain Highway/Frederick; planning and design for a crosswalk upgrade program; ongoing multi-jurisdictional signal coordination planning; and commissioning and testing emergency (fire) vehicle pre-emption at traffic signals.	
	Increase transit options and accessibility by advocating with regional municipalities and senior levels of government, and collaborate on supportive land use and built form, including participation on the Integrated North Shore Transportation Planning Project's Next Steps (NXSTPP)	Completed phase one of the Lynn Valley Road Active Transportation project, the Spirit Trail crossing over Lynn Creek and improvements to increase accessibility to transit. Completed the design of the Livable Deep Cove Project and Gallant Avenue pedestrian design.	
	Increase traffic enforcement and road safety	Engaged in ICBC initiatives to target high volume and collision-prone locations.	Police Services
Focus on OCP objectives related to affordable housing and strategies supporting town centres	Explore alternate housing tenures and needs to offer more diverse housing choices	In July 2022, Council discussed potential approaches to implementing residential rental tenure zoning and explored how the tool could be used to advance the District's housing objectives.	Planning, Properties and Permits
	Continue to explore opportunities for supportive and social housing on District lands	In December 2021, Council approved the rezoning of the Riverside social housing site, and in March 2022, Metro Vancouver Housing endorsed the site for further feasibility analysis through the Expression of Interest process.  Undertook public engagement in the spring 2022 on conceptual development scenarios for affordable housing on two priority District-owned sites: 900 St. Denis Avenue and the southeast corner of Mountain Highway and Hunter Street (480 Mountain Highway, 1519-1543 Hunter Street).	
	Explore strategies and opportunities for more rental, supportive and social housing for low-to-moderate income individuals and families	Continued an analysis of the viability of providing affordable housing as a component of new market residential development, which including reviewing the Community Amenity Contribution Policy and Development Cost Charges Bylaw to provide clear expectations for developer contributions where affordable housing is provided.	

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Focus on OCP objectives related to affordable housing and strategies supporting town centres	Explore strategies and opportunities for more rental, supportive and social housing for low-to-moderate income individuals and families	Council approved the North Shore Homelessness Action Initiative (NSHAI) Final Report. NSHAI was a cross-jurisdictional steering committee appointed to explore issues and pathways out of homelessness on the North Shore. The final report included 12 priority actions for partners to pursue, including a Housing First model to rapidly move people to stable and long-term housing with supports.	Planning, Properties and Permits
		Staff provided an interim update on the development of the North Shore Poverty Reduction Strategy that included key themes from an engagement process that took place between February and April 2022.	
		Continued implementing the UBCM Strengthening Communities' Services grant, which was awarded to North Shore local governments, Nations and other partners to help support unsheltered homeless individuals.	
	Prioritize rental, social and supportive housing projects to increase the range of housing options and number of housing units	Prioritized the development application review for social and affordable housing and issued a development permit for a 60-unit supportive housing project for women-led households experiencing homelessness, or who are at risk of homelessness, that will be operated by RainCity Housing.	
	Support regional planning initiatives (e.g., Metro 2050 Regional Growth Strategy), and update the regional context statement in the OCP	The District accepted the Metro 2050 Regional Growth Strategy at the June 20, 2022, Council meeting.	
	Update infill housing approaches and increase housing diversity to support a range of incomes, household types and accessibility needs	Engaged with the public in May and June 2022 on opportunities to increase housing diversity in single-family neighbourhoods, and will use these results to inform options and next steps for secondary suite size regulations and priority infill housing types.	
	Identify development priorities in the District to ensure that desired OCP objectives are being achieved and community impacts are managed to an acceptable level	Prioritized development applications in town and village centres with 2022 statistics showing that 83 per cent of gross new dwelling units have been directed to the growth centres defined in the Official Community Plan.	
	Continue to implement the OCP Action Plan	Staff reported to Council with an early progress update on the implementation of the OCP Action Plan and its focus on quick win activities and other actions where significant progress had been made since July 2021.	

## 2 Foster safety, health and resiliency

Provide welcoming community spaces and services	Attract tourists and visitors to the North Vancouver Museum & Archives (MONOVA)	MONOVA established partnerships with destination management organizations and the tourism industry to promote North Vancouver's natural and built attractions through exhibits, outdoor walking tours, events and programs.	Museum and Archives
---	---	---	---------------------

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Provide welcoming community spaces and services	Create welcoming library spaces for all by developing flexible, adaptable, inclusive and vibrant spaces, and exploring opportunities to collaborate with First Nations to Indigenize library spaces	Completed Phase 1 renovations and introduced new furniture at Parkgate Library to create a new teen space, laptop counter, meeting/study room and reading lounge. In collaboration with Tsleil-Waututh members, started exploring ideas to Indigenize library spaces.	Library Services
	Connect people with mental health and substance abuse challenges to the right supports	Increased coverage of the Car 22 Program to seven days per week. This program pairs a mental health care professional with officers from North Vancouver RCMP and West Vancouver Police Department, some of whom are part of the Integrated First Nations Unit.	Police Services
	Complete the North Shore Recovery Framework and begin work on the District's Recovery Plan, in alignment with the UN Sendai Framework for Disaster Risk Reduction	NSEM provided emergency support services for multiple events, resulting in approximately four months of active response throughout 2022. Due to resource constraints arising out of the significant ESS responses, work on the North Shore Recovery Framework remains in the development phase. NSEM is partnering with community service providers to develop clear points of transition for ongoing supports.	North Shore Emergency Management
Address community facility, recreation and cultural needs	Meet the growing demand to deliver services where and when they are needed: reach new audiences, develop Library on Location, and expand accessible services	Launched the new Lions Gate Express Library with new book hold locker technology that can be accessed by patrons during all community centre open hours; developed a collection of Chromebook Kits for lending, to be activated and rolled out in early 2023; developed supporting infrastructure for Accessible Library Services; and added a new section to the Library Experience Survey to better understand barriers to accessing library services.	Library Services
	Continue consulting with arts and culture organizations to identify priority opportunities and challenges	Started consultation on a proposed Arts & Culture Strategy, with funding to be considered through the 2024 Financial Plan process.	Recreation and Culture
	Implement public art projects in alignment with the 2018 Public Art Plan	Completed work on new installations in Lions Gate Village Centre and added three new installations in Lynn Creek Village Centre.	
	Open the Lions Gate Community Recreation Centre (CRC), finalize planning and design for the Lynn Creek CRC and conduct further planning for other facility enhancements and replacements	Officially opened the Lions Gate CRC in April 2022. Completed the design of the Lynn Creek CRC, with an expected opening date in the second quarter of 2024.	
	Expand community facility space and replace existing social services space with the Maplewood Community Hub	Explored opportunities to incorporate new community facility space and relocate the Maplewood Community Hub through private development and redevelopment of District-owned sites in Maplewood Village Centre.	Planning, Properties and Permits

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Address community facility, recreation and cultural needs	Continue implementing the Public Sector Accounting Board's Asset Retirement Obligations (ARO) requirements	Completed the project planning and scoping of inventory stages and are now moving into the measurement and reporting stages. Significant progress has been made to identify assets with potential AROs and calculate the estimated future liability to support fiscal responsibility with public assets. Based on work performed to date, the District will meet the required implementation date of December 31, 2023.	Finance
Explore opportunities for reconciliation	Develop policies to apply principles of the Truth and Reconciliation Commission's Calls to Action and the United Nations Declaration on the Rights of Indigenous Peoples and prioritize training on Indigenous relations and cultural competency	Provided staff training on how to work effectively with Indigenous Peoples, including Indigenous awareness and Indigenous relations in the context of local government.	Corporate Services
		Finalized a process to select several archaeological consulting firms, recognized for their relationships and employment opportunities with local First Nations, to engage on an as-and-when needed basis.	
		Staff hosted internal learning opportunities to commemorate the National Day for Truth and Reconciliation, including a presentation by the Indian Residential School Survivors' Society and providing educational resources on the impact of the residential school system.	
		Brought forward resolution EB85 at the UBCM Convention, which supports further action by all orders of government to addressing the Calls for Justice from the National Inquiry into Missing and Murdered Indigenous Women and Girls report.	
Enhance relationships and explore reconciliation opportunities with the Tsleil-Waututh and Squamish nations by continuing to explore opportunities to engage, learn and collaborate by building government-to-government relationships		Council and staff have engaged in activities in support of a Council resolution on November 21, 2022, that directed staff to "continue work on actions identified in the Coalition of Inclusive Municipalities to review existing operations and governance frameworks and make recommendations for change to reflect and support an anti-racist, diverse, and more equitable community, including the formation of an internal committee; And that Council direct staff to create a Reconciliation Task Force and framework underpinned by the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) that supports reconciliation efforts with Tsleil-Waututh Nation and Squamish Nation".	
		In addition to policy development, other milestones include developing a land acknowledgement with input from local First Nations for use by staff and elected officials; holding a Council-to-Council meeting between the Tsleil-Waututh Nation Council and the District of North Vancouver Council to share strategic priorities for the ongoing term; holding bilateral staff meetings with Tsleil-Waututh Nation and Squamish Nation to discuss matters of mutual interest, such as place-naming policies; and publishing a dedicated page on the District's intranet on reconciliation, accompanied by training resources for staff.	
Continue to update existing Service and Protocol Agreements and work collaboratively on developing future agreements		Renewed and renamed the existing Tsleil-Waututh Nation-District of North Vancouver Relationship Protocol Agreement to reflect the strengthening of the relationship, and renewed the Cates Park/Whey-ah-Wichen Cooperation Agreement.	



# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Explore opportunities for reconciliation	Further develop working partnerships with local First Nations to foster the expression of their cultural identity	MONOVA continues to promote inclusive Indigenous storytelling through its place-based and thematic approach to the Main Gallery, and incorporates First Peoples Principles of Learning in its educational programs.	Museum and Archives
	Implement Truth & Reconciliation Calls to Action for Museum & Archives	MONOVA engages staff, volunteers and residents in advancing reconciliation and learning through training, engagement and outreach activities, both locally and collaboratively in the national museum and archives sectors.	
	Enhance relationships and explore reconciliation opportunities with the Tsleil-Waututh and Squamish nations	MONOVA's protocol agreement and Memorandum of Understanding with both Sk̓wx̓wú7mesh (Squamish) and sə́lilwətaʔ (Tsleil-Waututh) nations guide MONOVA's Coast Salish Cultural Programs, which engage Elders, knowledge-keepers and youth through the sharing of culture, while also strengthening relationships and building respect and understanding.	
	Develop a framework for Indigenous relations and further staff awareness	Prepared a framework in consultation with the Sk̓wx̓wú7mesh (Squamish) and sə́lilwətaʔ (Tsleil-Waututh) nations.	Recreation and Culture
		Implemented staff communication and engagement plans to support self-directed learning for National Indigenous Peoples Day and the National Day for Truth and Reconciliation.	
	Offer programming that unites our community in shared learning and facilitates community understanding of Indigenous and intercultural perspectives and experiences	Developed a new framework for adult programming as a tool to support and expand community learning; invited the Tsleil-Waututh Nation to deliver a traditional welcome at Parkgate Days event; continued building connections with the Tsleil-Waututh community and school; offered programming with Indigenous content and organized displays and programs to celebrate the National Day for Truth and Reconciliation and Indigenous History Month; offered displays and programs to honour Pride events, Black History Month and Asian Heritage Month, as well as significant cultural events such as Nowruz, Passover and Christmas; introduced "first language storytime kits"; launched "caring community kits" on topics such as truth & reconciliation, Pride, climate action, environment & more; and supported community learning during BC Anti-Racism Week and National Indigenous Peoples Day.	Library Services
Cultivate relationships and trust with local First Nations and collaboratively work towards reconciliation	Assisted with reconciliation initiatives involving the Squamish and Tsleil-Waututh nations through the Integrated First Nations Unit (IFNU). Used IFNU to assist with public education regarding Indigenous culture and traditions and developed programs with a focus on supporting Indigenous communities.	Police Services	





# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Focus on OCP objectives related to social well-being	Implement phases 1 and 2 of the Equity, Diversity and Inclusion Framework to support staff, Board and community understanding related to anti-discrimination, social equity and inclusion	Met with consultants for equity, diversity and inclusion work and identified the need for additional resource allocation; the Collections Department is in process of making changes to Indigenous subject headings; expanded library resources and collections by and about IBPOC and 2SLGBTQIA+ authors, creators and communities; Library Experience Survey offered in Persian, Korean and Mandarin; launched Cantook Libraries Bibliothèque, a province-wide French ebook collection; hosted an Open Door Community Hub at Lynn Valley and Parkgate libraries, providing a welcoming centre for people experiencing homelessness, precarious housing or isolation; and provided staff with the opportunity for Indigenous awareness training and training to increase awareness of issues related to homelessness.	Library Services
	Enhance role in outdoor recreation and culture and collaborate more with Parks on park planning and activation	Established a project steering committee comprised of the North Vancouver Recreation and Culture Commission, District of North Vancouver and City of North Vancouver staff to lead the Indoor/Outdoor Recreation and Sport Facility Plan.	Recreation and Culture
		Established monthly collaboration meetings between North Vancouver Recreation and Culture Commission, District of North Vancouver and City of North Vancouver Park staff	
		Conducted ongoing coordination on park programming, field allocation and community events.	
	Finalize diversity, equity and inclusion initiative strategy	Endorsed the North Vancouver Recreation and Culture Commission's diversity, equity and inclusion vision and 2022/2023 commitments and presented to staff.	Recreation and Culture
		Made progress on implementing priority actions, including updates to policies and procedures, staff training and promotion of cultural celebrations.	
	Implement the Heritage Strategic Plan	Presented Heritage Awards to three recipients in April 2022 for their efforts in heritage advocacy and maintenance and conservation.	Planning, Properties and Permits
		Approved Community Heritage Grants for 10 applications totalling \$34,000.	
		Recruited a Heritage Planner to be a dedicated staff resource to implement the Heritage Strategic Plan.	
	Implement the Child Care Action Plan and increase the supply of safe and affordable child care throughout the community	Created a comprehensive Child Care How-To Guide that provides easy-to-use information and step-by-step assistance for starting, expanding or relocating a child care facility. The Guide is available on the District's website. The District also provided funding to the North Shore Child Care Resource and Referral Program to enhance their website with a mapping tool to support parents to find child care close to home.	Planning, Properties and Permits
Update the Housing Needs Report with 2021 Census data	Completed the first Housing Needs Report for the District in November 2021. Statistics Canada released 2021 Census data between February and November 2022. Staff are waiting for custom data sets and updated population projections from Metro Vancouver before revising the Housing Needs Report.		

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Focus on OCP objectives related to social well-being	Support renters through policy and zoning to increase stability. Ensure that renters are assisted with transition as development occurs	Implemented the Residential Tenant Relocation Assistance Policy to mitigate the impacts to tenants displaced by property redevelopment.	Planning, Properties and Permits
Manage outdoor recreation with an integrated approach	Complete a trail study and assessment (including a new plan for Seymour Area)	Started the draft of the Natural Areas Strategy with additional public consultation planned. Completion anticipated in the late fall of 2023. Local area trail plans for Seymour, Lynn Canyon and Fromme will follow in 2024.	Engineering, Parks and Facilities
	Complete design for the new neighbourhood park on former Delbrook Lands and initiate construction	Completed detailed design for a new neighbourhood park on the former Delbrook Lands, and will tender construction in 2023.	
	Complete new artificial turf field at Argyle Secondary School and initiate design and construction of the artificial turf field in Inter River	Tendered the Argyle project in 2022 and anticipate that construction will be complete in 2023. The design of the artificial turf field at Inter River Park is underway.	
	Continue planning and design to replace the Cates/Whey-ah-Wichen concession and washroom	Planning was ongoing during 2022.	
	Continue to advance park building improvements and replacements (Delbrook, Eldon, Blueridge, Inter River)	The Delbrook fieldhouse is under construction and expected to be complete in 2023. All other washroom buildings are pending future budget allocation.	
	Continue to explore opportunities to convert select existing tennis courts to improve access for pickleball to support short-term needs while developing a longer-term court strategy	Completed six new pickleball courts at Myrtle and Cates, and resurfaced the Myrtle and McCartney tennis courts.	
	Continue to explore, develop and implement demand management initiatives (e.g., trail counters, pay parking, online booking and ticket sales for attractions, etc.)	Lynn Canyon paid parking in effect in 2022, as well as the new online booking system (Zau) at both the Lynn Canyon Ecology Centre and Maplewood Farm.	
	Implement the Deep Cove designated anchorage area, allowing anchoring in the designated area	Completed the Deep Cove designated anchorage area, which is now in effect.	

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Manage outdoor recreation with an integrated approach	Review and adjust Parks resources and structure to improve strategic planning, operations and service delivery, and capital project implementation	Work is ongoing to develop capacity and resourcing of Parks to meet residents' needs.	Engineering, Parks and Facilities
Promote the conditions for a safe and resilient community through planning and protection programs	Continue construction of the Maplewood Fire and Rescue Centre to reallocate resources currently deployed at Halls 1, 2 and the Training Centre and improve response times	Initiated construction of the Maplewood Fire and Rescue Centre, with completion slated for Q1 2024 and full operation expected near the end of Q2 2024.	Fire and Rescue Services
	Continue to enhance Fire Service interoperability and collaboration with partners (DWW, CNV, City of Vancouver, BC Ambulance Service, North Shore Rescue, RCMP)	Continued strategic and tactical level training with all partner agencies, ranging from joint recruit firefighter training to full-scale field exercises. In addition, DWW, CNV and DNV operate an annual joint firefighter recruitment event between the second and fourth quarters of the year.	
	Enhance operational effectiveness for apparatus deployment and staff training	Continued to demo a model for North Shore-wide dispatching protocols to enhance emergency response across all three municipalities. In the third quarter of 2022, a closest hall dispatching model was implemented to maximize efficiencies across all agencies.	
	Expand public education and community engagement using current fire prevention and fire operation resources	Continued community engagement activities, leading to increased citizen contacts in 2022 over previous years, totalling 128 events and engagement with over 7,100 community members.	
	Demonstrate accountability through effective engagement with the Police Committee, the District and City Councils and the community at large	Undertook collaborative meetings to increase visibility on issues and allow for ongoing feedback.	
	Heighten police visibility and presence in the community	Optimized shift patterns, collaborated with partner agencies and continued to promote online crime reporting to maximize proactive policing efforts in our communities.	Police Services
	Improve public safety through targeted and strategic crime reduction	Strategically identified high crime areas and concentrated on proactive and reactive patrols.	
	Optimize use of resources to efficiently and effectively manage police services	Used analytics to optimize resources during peak periods to reduce call response times.	

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Promote the conditions for a safe and resilient community through planning and protection programs	Prepare a framework for disaster risk reduction (the North Shore Resilience Framework) and develop a forum for community service providers to partner on community recovery efforts	NSEM received a UBCM Community Emergency Preparedness Fund grant to support regional and municipal resilience planning, and this work will begin in 2023.	North Shore Emergency Management
	Municipal Readiness - complete the DNV Active Threat Plan, develop the DNV Business Continuity Planning Framework, and hold spring and fall seasonal readiness workshops	NSEM worked closely with Corporate Services to develop the Active Threat Plan and provide support for staff training and municipal response processes.	
		NSEM continued to hold biannual seasonal readiness sessions to strengthen municipal and regional response partnerships across the North Shore.	

## 3 Lead in climate emergency action & environmental management

Build community and organizational capacity to respond to climate-related shocks and disasters	Continue to demonstrate corporate leadership in reducing emissions and implementing sustainable practices	Initiated update of District corporate policies for new municipal buildings to align with zero emissions and climate resilience goals.	Climate and Biodiversity
		Published corporate energy use and emissions data for District facilities through the Building Benchmark BC program to demonstrate leadership, support transparency and help build industry capacity to improve building performance; received 2022 award for jurisdiction with the highest number of participating buildings per capita.	
		Completed the first term of the District's new Climate Action Advisory Committee.	
		Continued leadership in innovative technologies to reduce emissions associated with road paving, including the use of warm mix asphalt and recycled asphalt.	
	Launched a new Sustainability Grants Program to provide funds for community-based environment and sustainability projects.		
Enhance wildfire mitigation, fire hazard management, preparedness and response	Fire and Rescue Services continued to build out additional training programs in support of wildfire resiliency, and conducted multi-agency in-person and virtual tabletop exercises. Continued with FireSmart programs to educate and assist residents in building personal resiliency and reducing risk from emergency events. Deployed staff to support the provincial wildfire response, filling 20 positions (equalling 29 days of service).	Fire and Rescue Services	
Continue working with Metro Vancouver to complete the North Shore Wastewater Treatment Plant including enhancing treatment to the tertiary level	Continued to support Metro Vancouver in completing this critical piece of regional infrastructure.	Engineering, Parks and Facilities	

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Build community and organizational capacity to respond to climate-related shocks and disasters	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	Advanced the Upper Mackay Creek Flood Mitigation Plan as a high priority item on the District's Debris Geo-Hazard Risk Mitigation Program. Installed a debris barrier at Sunshine Falls Lane and Ostler Crescent (which were also high priority items in the plan). The Seymour Upper River Flood Risk Assessment is underway and is expected to be completed by the end of 2023.	Engineering, Parks and Facilities
		Amended our cured in place pipe lining procedures to include a more robust interface with the lateral pipes that service peoples' homes in accordance with current best practices.	
		Strategically identified and sealed infiltration sources into the sanitary sewer system from manhole lids located in the gutter lines of roadways.	
		Installed eight new flow meters to measure sanitary flows in the Lynn Valley sewer catchment.	
		Reviewed and updated our sewer use bylaw to include building permit triggers for storm service installation and groundwater definitions.	
		Identified and addressed private side plumbing deficiencies that are contributing to unwanted inflow and infiltration into our sanitary sewer network.	
	Approve the Wildland-Urban Interface Fire Risk Management and Community Risk Reduction	Council approved the 2022 program, allocated funds for wildfire and risk management, and endorsed fuel treatment in McCartney Park and Cliffwood.	Planning, Properties and Permits
Protect and enhance the environment through management programs and policy	Develop and implement priority projects, policies and bylaws and pursue opportunities for leadership and innovation	Council approved the Climate Ready Rezoning Policy that formalizes District expectations for low-carbon, climate-resilient buildings when applicants are seeking rezoning, including measures to address embodied carbon and ensure cooling in multi-family buildings.	Climate and Biodiversity
		Council adopted the Demolition Waste Reduction Bylaw to salvage wood from older homes and reduce waste sent to landfill.	
		Expanded community outreach partnerships with School District 44 and the BC Sustainable Energy Association to deliver climate action workshops for students.	
		Partnered with EmpowerMe to deliver energy conservation workshops for newcomers to Canada.	
	Develop a Biodiversity Strategy to protect, restore and enhance ecosystem health in the District	Initiated project scoping, secured funding and advanced preliminary engagement on the District's new Biodiversity Strategy.	
		Completed an inventory of the District's green infrastructure.	
		Expanded the District's Urban Tree Canopy project in partnership with the Wild Bird Trust, providing residents with trees to support the urban tree canopy and improve biodiversity.	

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Protect and enhance the environment through management programs and policy	Operationalize the Strategic Facilities Planning Framework through projects and initiatives demonstrating alignment with the green building policy and Community Energy and Emissions Plan	Completed Climate Smart assessments for community recreation centres and libraries, completed HVAC retrofit projects at District Hall and started an HVAC retrofit project at the District Operation Centre.	Engineering, Parks and Facilities
	Continue implementing Integrated Stormwater Management Plan	Actively required developers to implement on-site stormwater management best management practices in alignment with Development Servicing Bylaw 8145, preventing development from intercepting and removing groundwater via foundation drains; and finalized a groundwater mapping study to identify areas with high groundwater to assist in the development review process.	
	Achieve town and village centres that deliver low-carbon, compact and diverse housing, transportation choices, and supportive public amenities and employment space	Processed development applications and collaborated with various internal District departments (Community Planning, Development Engineering, Climate Office, Building and Project Delivery) on achieving town and village centres	Planning, Properties and Permits
	Reviewed the Tree Protection Bylaw	Reviewed the bylaw and related amendments, and approved a new permit fee and compensation structure.	
	Complete the corporate and community carbon budget and support the development of accounting for natural assets	Included climate impacts and related changes to risks and levels of service in the annual refresh of our Asset Management Plans. Capital plans were also revised under the climate lens and included the latest information on carbon emissions.	Finance
Take action on climate change by reducing emissions and updating strategies	Develop an environmental accounting framework, working with Finance, to integrate climate action into planning, decision-making and performance reporting across the organization	Advanced work to improve corporate emissions accounting related to vendor services contracted by the District.	Climate and Biodiversity
		Reduced barriers to fuel switching for residents by reducing the permit fees for switching from fossil fuel heating to low-carbon heating	
		Started developing a natural asset management roadmap to integrate natural asset management considerations into the District's asset management practices.	
	Implement the Community Energy and Emissions Plan, including low-carbon buildings, low-carbon transportation and zero-waste programs and policies	Secured federal and provincial funding to support expanding the District's public electric vehicle charging network.	
		Advanced planning work to identify sites and initiate design for installation.	
		Completed Phase 2 of the Jump on a New Heat Pump program in partnership with the City of North Vancouver and the District of West Vancouver, providing guidance and support to homeowners interested in switching to a heat pump home heating system.	
		Expanded partnership through the Province's CleanBC Better Homes program to leverage provincial funding for residents interested in switching to low-carbon heating systems.	



# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Take action on climate change by reducing emissions and updating strategies	Implement the Community Energy and Emissions Plan, including low-carbon buildings, low-carbon transportation and zero-waste programs and policies	Expanded workplace electric vehicle charging infrastructure at District Hall.  Monitored and reported to Council on regulatory changes for single-use items and their impacts on the District's approach and policies for single-use item reduction.	Climate and Biodiversity
	Implement the District's Climate Change Adaptation Strategy and related initiatives	Partnered with the Pacific Institute for Climate Solutions to review the implementation of the District's Climate Change Adaptation Strategy to identify challenges and opportunities.	
		Advanced measures to address overheating in buildings through incentive programs to encourage cooling systems in single-family homes (Jump on a New Heat Pump program) and for new multi-family buildings (Climate Ready Rezoning Policy).	
	Established minimum air filtration performance levels in new multi-family buildings seeking rezoning to support healthy indoor air quality.		
Continued planning and delivery of priority, large and complex capital projects on behalf of Utilities, Parks and Transportation	Completed and closed out several projects, including Lynn Valley Active Transportation project, Spirit Trail over Lynn Creek bridge and the Gallant Avenue storm sewer replacement project. Began construction on the Lynn Valley trunk sewer. Progressed design and planning work on projects including Livable Deep Cove, Pemberton Heights Sidewalk and Main Street Cycling.		

## 4 Achieve a balanced and fair economy

Advocate for fairness in taxation and fees	Achieve a sustainable financial foundation and robust operations for the North Vancouver Museum & Archives	MONOVA continued to strengthen new revenue-generating activities introduced in December 2021, delivering appealing services to the community at the new Museum, at the Archives and through its outreach activities and online programs and exhibits. Philanthropic support from all levels of government, donors and sponsors has been robust and provides additional stability to the financial foundation.	Museum and Archives
	Advocate for and participate in municipal finance reform seeking alignment between all forms of property taxes, municipal revenue sources, expanding service pressures and rising costs faced by business	Working with Metro Vancouver finance officers, created a subcommittee on municipal finance reform focused on modernizing local government financial tools and policies and recognizing local governments as valued partners in housing, climate action and community safety.	Finance
	Complete the long-term financial plan with a 10-20 year horizon to balance service delivery needs and affordability	Updated the planning policy framework (including guiding financial principles, strategies and policies) and integrated the 2023 budget process with Council's 2023-2026 strategic planning.	

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Advocate for fairness in taxation and fees	Work with the Province and the Port to reduce port property tax inequities and better support businesses	Continued addressing tax fairness issues impacting business, including BC Assessment's application of "highest and best use" (full market value); the Province applying a single school tax rate to all businesses; the Port Property Tax Act's capping of municipal tax rates and related affect on valuations of marine port facilities; and an upward trend in property assessment appeals, especially in the industrial class.	Finance
		Achieved progress on BC Assessment's application of "highest and best use" through Bill 28, which amended the Community Charter to enable municipal councils to provide tax relief to reduce the impact of development potential on tenants and owner-occupiers (i.e., small businesses). The new tools will be used to monitor the impacts from development on our local businesses.	
		Achieved progress on escalating property assessment appeals with the introduction of a new commercial properties appeal fee and improved engagement with the Property Assessment Appeals Board.	
	Reviewed the Construction Bylaw	Introduced amendments to the bylaw and approved an adjustment of fees related to construction cost escalation.	Planning, Properties and Permits
Explore and leverage funding opportunities to achieve community improvements	Review and adjust the current Community Amenity Contribution framework to ensure the funds collected are allocated to community priorities	In collaboration with a review of the Development Cost Charges Bylaw, continued to review the Community Amenity Contribution framework.	Finance
	Continue to work with Metro Vancouver on their funding model to ensure municipalities are receiving maximum value for the money expended	Supported Metro Vancouver's establishment of a Water Development Cost Charge to ensure growth is paying for its impacts in the region (anticipated adoption date April 2023); provided input on Metro Vancouver's debt and asset management policies; and deferred proposed changes to the pricing of liquid waste services to 2024, enabling further review and analysis of impacts.	
	Update cost allocations and user fee policies to support service pricing	Updated financial models and fees and charges bylaw and held discussions on pricing for outdoor recreation services.	
	Update development charges to ensure growth impacts are funded	Initiated a full review of developer contributions and amended the Development Cost Charges Bylaw to ensure charges are keeping pace with inflation.	
Increase employment opportunities and economic development activity, with attention paid to local impact	Support Metro Vancouver in implementing the Regional Industrial Lands Strategy	Collaborated with Metro Vancouver staff to develop and adopt a regional definition for trade-oriented lands – the first of 10 priority actions of the Regional Industrial Land Strategy.	Planning, Properties and Permits
	Support local employment opportunities through programs linking local workers to local employment	Provided funding support for GrowthHub (a program linking CapU students to local businesses) through the District's fee-for-service partnership with the North Vancouver Chamber of Commerce. The 2022 cohort resulted in three CapU student teams completing three local business projects.	
	Optimize use of curbside space to help businesses attract and retain customers	Through regulatory and process improvements, initiated the conversion of pandemic-time temporary outdoor patios to permanent patios to enable business to use sidewalk and curbside space.	

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Increase employment opportunities and economic development activity, with attention paid to local impact	Protect industrial land uses to ensure long-term viability of industrial businesses	Expedited the permitting process for an existing green economy industrial business for upgrading their utilities capacity, facilitating \$150,000 in tenant improvements and supporting 45 existing jobs.	Planning, Properties and Permits
	Respond to local business needs more quickly to be more business friendly	Responded (through to resolution) to six business inquiries for permit acceleration and start-up assistance.  Delivered targeted business consultation with approximately 40 businesses as part of community engagement to update Outdoor Business Areas Policy & Regulation	
	Establish a new Business Services department and initiate the development of an Economic Development Strategy to help implement the OCP Action Plan	Recruited a staff resource to establish the new Business Services & Economic Development department and launched key business and economic development programs and services, such as a business retention, expansion and attraction program, partnership development and business outreach.	
	Review the Maplewood Village Centre Plan for alignment with emerging area context and long-term community needs and expectations for housing, employment and transportation	Provided feedback to the ongoing review and implementation of the Metro Vancouver Regional Industrial Lands Strategy, Metro 2050 Regional Growth Strategy, and the Regional Transportation Strategy – Transport 2050. These strategies will influence the future of Maplewood Village Centre Plan.	
	Review and adjust the District's land use plans, policies and procedures to encourage sustainment and growth of our business sector	Established a new Business and Economic Development Manager position to advance objectives and actions under the OCP Action Plan, including business outreach and process improvements.  Implemented a new streamlined Outdoor Customer Services Area program to make it easier for businesses to establish larger outdoor patio and service areas.	

## 5 Support a sustainable and service-oriented organization

Ensure strong technical and administrative foundations for continued service excellence	Upgrade District Hall interiors to modernize use of workspaces by creating collaborative working areas, short-term working areas and areas for private calls or meetings	Completed a pilot project in the atrium at District Hall to provide collaboration spaces and hotelling stations.	Engineering, Parks and Facilities
	Continue to enhance technology and processes as guided by our Digital Strategy	Began working on a comprehensive digital communications policy with companion guidelines, processes and a governance framework that will enable us to ensure that the information, help and resources we provide through our website (DNV.org) and other digital channels is easy to find and understand, is always accurate and up to date, and is usable and accessible for all site visitors.	Finance

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead	
Ensure strong technical and administrative foundations for continued service excellence	Foundational technology transformation, including a modern document and records management system, a business intelligence platform and end of life replacement planning for enterprise resource planning system	Made significant progress on a proof-of-concept implementation of a new enterprise document and records management system.	Finance	
		Developed a business intelligence strategy focusing on the technology and resources required to support our ongoing transition to become a more data-driven organization and allowing us to replace legacy reporting tools. We now have a dedicated Business Intelligence Developer on our Digital Services team who is working with all departments to understand their needs and provide reports and data access to empower staff to make informed decisions.		
		The Digital Services and IT teams have begun stakeholder consultation and research to better understand the organization's requirements to start developing a procurement and implementation plan for replacing our current enterprise resource planning system over the coming years.		
	Strengthen cybersecurity at the District and partner agencies	Following a third-party security audit in 2021, the District worked with the Municipal Insurance Association of BC who sponsored a second audit in mid-2022. Based in part on these two audits, we created and staffed a dedicated IT Security Specialist position, and have begun work on priority items identified by the auditors and by the District's own IT Infrastructure team.		
	Enhance the digital experience and refresh the library's online presence to be more responsive, intuitive and easy to navigate	Started research and exploration toward specific deliverables for development of an RFP for a refreshed website and integrated library system for posting in early 2023.		Library Services
	Implement Phase 1 of the library's digital workspace transformation initiative	Migrated library email accounts to Microsoft Office 365 Cloud, with further transformations planned for 2023.		
Enhance use of data for decision making and technology to serve customers and improve efficiency		Reviewed and refined the participation database to better inform service planning and long-term capital planning.	Recreation and Culture	
		Resumed bi-annual reporting on participation levels in North Vancouver Recreation & Culture Commission (NVRC) programs and services.		
		Increased the use of NVRC's online engagement tool (Civil Space) to allow for more community input on programs and services		
		Implemented an email notification system to advise waitlisted customers when registration spots become available.		
		Implemented an online submission process for day camp forms to eliminate the need for hardcopies and duplicate submissions for multiple registrations.		
Upgraded NVRC's website content management system to ensure secure reliable operation				

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Ensure strong technical and administrative foundations for continued service excellence	Provide regular emergency management and specialized training, upgrade/enhance necessary communications technical equipment & software, and carry out an exercise to test operational readiness	NSEM provided and facilitated ongoing complex community wraparound supports for multiple emergency support services events.	North Shore Emergency Management
		Made considerable enhancements to operational processes, specifically with the transition to the electronic Evacuee Registration and Assistance tool for emergency support services and the operational use of Lightship as a common operating platform in the North Shore Emergency Operations Centre.	
Continually enhance community engagement	Continue to implement improvements to online services, information and public engagement in a post-pandemic environment	Used a mix of online and printed materials to communicate with the public throughout the year and encourage them to participate in engagement opportunities. Demographic information (optional) was collected to assess the diversity of voices responding. A record number of project-related engagements occurred in spring 2022, which included in-person events that had been paused due to the pandemic in 2020 and 2021.	Corporate Services
	Introduce efficient community-centric services to dnv.org, including Report a Problem and DNV+	Launched Report a Problem for the public in the spring of 2022, allowing visitors to dnv.org to report problems they might encounter within the District, including potholes and trip hazards. Since launch, over 2000 problems were reported, representing about 30 per cent of all problem reports. The team behind Report a Problem was recognized with the Municipal World Innovation Award and became a finalist for "Best User Experience: Public Sector" at the 2023 Vancouver UX Awards for the application's user experience and accessibility.	Finance
	Review District development bylaws, policies, procedures and practices to improve communication, notification and consultation practices	Initiated the process to facilitate the delegation of minor variances to staff for consideration to help streamline the District's development review process.	Planning, Properties and Permits
Foster an engaged and nimble public service	Enhance communication with internal and external stakeholders to better highlight District projects and achievements	Communications shared long-form and short-form stories related to District projects with both internal and external audiences, ranging from highlighting technology used to support municipal work, such as the municipal golf course changing its operations to be more climate-friendly, or crews using an app to monitor the state of inlets and catch basins. Stories were shared on DNV.org, the District's social media channels and on the employee intranet.	Corporate Services
		Communications published a Community Report to reach those that prefer printed communications rather than digital, and launched an Instagram account to expand audience reach.	
	Develop and implement robust practices for employee engagement and internal communications by designating a specific resource to support staff engagement for a hybrid workforce	Communications' resource to support employee communication developed and animated the employee intranet in 2022, and used data to help inform content strategy. Significant progress was made to ensure staff have easy access to information and to share their thoughts and projects with colleagues.	

# CORPORATE OBJECTIVES

Priority	Objective	Progress made in 2022	Lead
Foster an engaged and nimble public service	Update Human Resources plans that support corporate values, address training and development, change management and succession planning	Developed workforce plans to address recruitment challenges, and prepared succession plans for critical roles across the organization. Engaged leaders across the District to undertake change management initiatives to enable collaborative decision-making in alignment with strategic priorities.	Corporate Services
	Maintain the employer of choice designation	Successfully obtained the Top Employer in BC Award and maintained our employer of choice designation for 2022.	
	Evolve HR practices to meet the needs of an intergenerational workforce, including social responsibility and equity, diversity and inclusion considerations	Introduced the new Anti-Discrimination /Anti-Racism Policy, and delivered EDI training and a range of learning resources to employees.	
	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	Introduced hybrid work arrangements for eligible staff to enable flexibility with remote work arrangements. Provided a range of digital and HR tools and best practices in managing a hybrid workforce.	
Provide strong governance	Ensure Human Resources support is allocated appropriately, with a focus on Library services	Expanded HR Advisory resources to better support the Library with management of human resources.	Fire and Rescue Services Museum and Archives Library Services
	Continue to implement 2022 CFAI Accreditation recommendations in preparation for re-accreditation in 2027	In 2022, Fire and Rescue Services became an accredited agency, the ninth in Canada and one of 300 fire departments globally. The peer review team made 18 recommendations to be completed before 2027. Fire and Rescue Services continues to embed a culture of continuous improvement.	
	Continue implementing the 2020-2023 Strategic Plan.	Staff, volunteers and commissioners embrace the values and vision outlined in the Strategic Plan. The Strategic Plan goals and objectives guide management and commission priorities, including the work of the Strategy Oversight Committee.	
	Continue implementing the 2020-2023 Library Strategic Plan to inspire learning, discovery, creativity and collaboration in the District of North Vancouver	Expanded “non-traditional” collections with the launch of puppet kits, CO2 monitoring kits and board games; co-launched the North Shore local authors collection with library partners; led a collaboration with other North Shore libraries to digitize back issues of North Shore News (public repository access beginning in 2023); developed a Civic Enhancement Program around 2022 municipal elections, creating opportunities for candidates and constituents to have one-on-one time; hosted popular StoryLab events (including Star Wars Day Celebration, Holiday Magic Photos & more); partnered with the Fire Rescue and Operations Centre to host “Meet A Truck” programs for children.	



# CORPORATE OBJECTIVES

## LOOKING AHEAD: 2023 AND 2024

As the pandemic continued into 2022, many of the District's efforts continued to focus on ensuring corporate resiliency and organizational agility by relying on sound financial planning, strategic human resources policies and programs, enhanced communication, digital transformation and a commitment to the health and safety of the District community.

The 2019-2022 Corporate Plan included many objectives that require action over a multi-year period and that could be advanced or amended due to resource considerations or unforeseen priorities or influences. Based on progress, achievements and impacts in 2022, we expect to continue advancing the projects, plans and strategies outlined above and in support of the priorities of transportation, livability and affordability, community well-being and resiliency, and our local economy. We also expect to advance objectives that may have been on hold in 2022 due to pandemic impacts, while also acknowledging that this work may now require a different approach given current and future circumstances.

The Community Charter requires that a municipality's annual report articulate objectives for the upcoming two years. With municipal elections held in October 2022, the new Council is in the process of establishing the priorities for its term ending in 2026. A new, revised Corporate Plan will be prepared based on these priorities. This Corporate Plan will also focus on achieving the goals set out in the Official Community Plan and the Action Plan to ensure we are able to track our progress towards these objectives.



# CORPORATE OBJECTIVES



At this juncture in the reporting cycle, and without presupposing the current Council's priorities, it is possible to identify the following general goals, along with some likely priorities for 2023 and 2024. At a high level, these include:

- **A continued focus on improving transportation and mobility** through ongoing advocacy efforts across the North Shore; creating a continuous and connected network of walking and cycling routes; and balancing facility types, equity and affordability when making transportation improvements.
- **Ensuring housing and affordability efforts are advanced** by implementing the OCP Action Plan; prioritizing affordable housing projects; and producing conceptual development scenarios for District-owned lands for affordable housing.
- **Creating the conditions for a balanced and fair economy** by developing a business services strategic plan; implementing Metro Vancouver's Regional Industrial Lands Strategy; and updating development charges to ensure growth impacts are funded.
- **Ensuring that community well-being, culture and safety are fostered** by advancing reconciliation efforts and creating an inclusive community; addressing community facility, recreation and cultural needs; and promoting the conditions for a safe and resilient community through planning and protection programs.
- **Continuing to demonstrate leadership in climate and environmental management** by developing policies to reduce demolition waste; implementing the Community Energy and Emissions Plan and Climate Change Adaptation Strategy; and developing a Biodiversity Strategy to protect, restore, and enhance ecosystem health.
- **Supporting a resilient and service-oriented organization**, including enhancing internal communication; supporting employee engagement and retention efforts; and advancing digital transformation efforts.

# SERVICES AND OPERATIONS

This Services and Operations section provides measures that illustrate the operational priorities and range of services delivered by the District and its partner agencies.

Areas of reporting are organized around the District’s five corporate goals:

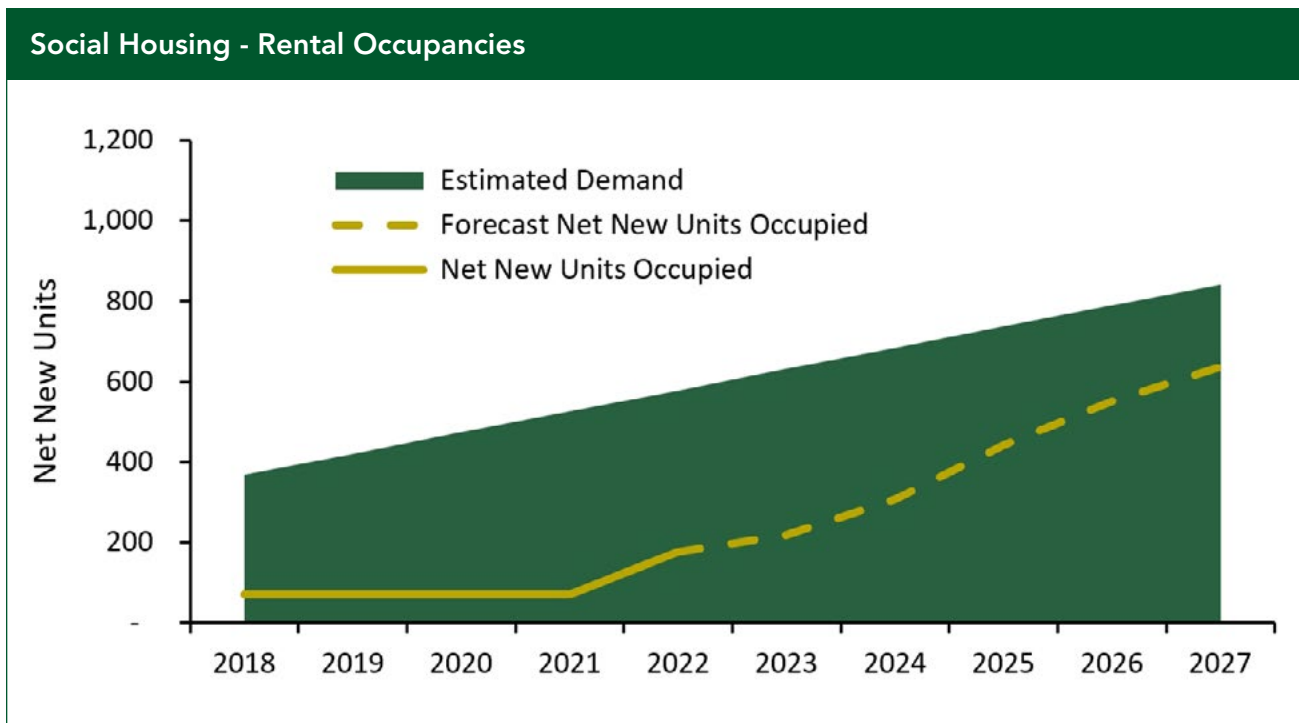
1. Livability and Mobility
2. Safety, health, and resiliency
3. Climate and environment
4. Economy
5. Organizational resiliency

In the discussion below, we describe the services that support each goal and provide at least five years of data for a consistent set of measures to show trends over time. This section also introduces a new measure for competitive bid orders and purchase orders.

## LIVABILITY AND MOBILITY

### Goal statement

We envision the District as a livable, connected community with an appropriate mix of housing types. A variety of safe and sustainable transportation options promotes ease of mobility between centres. Services supporting this goal include community and development planning, real estate and properties, and transportation.



# SERVICES AND OPERATIONS - LIVABILITY AND MOBILITY

## Community and Development Planning

Planning services involve creating long-term integrated community, land-use, environment, economic, and social policies and plans. District staff are responsible for managing the development review process in line with adopted long range planning policies. A key focus is affordability and housing in order to meet the changing needs of District residents.

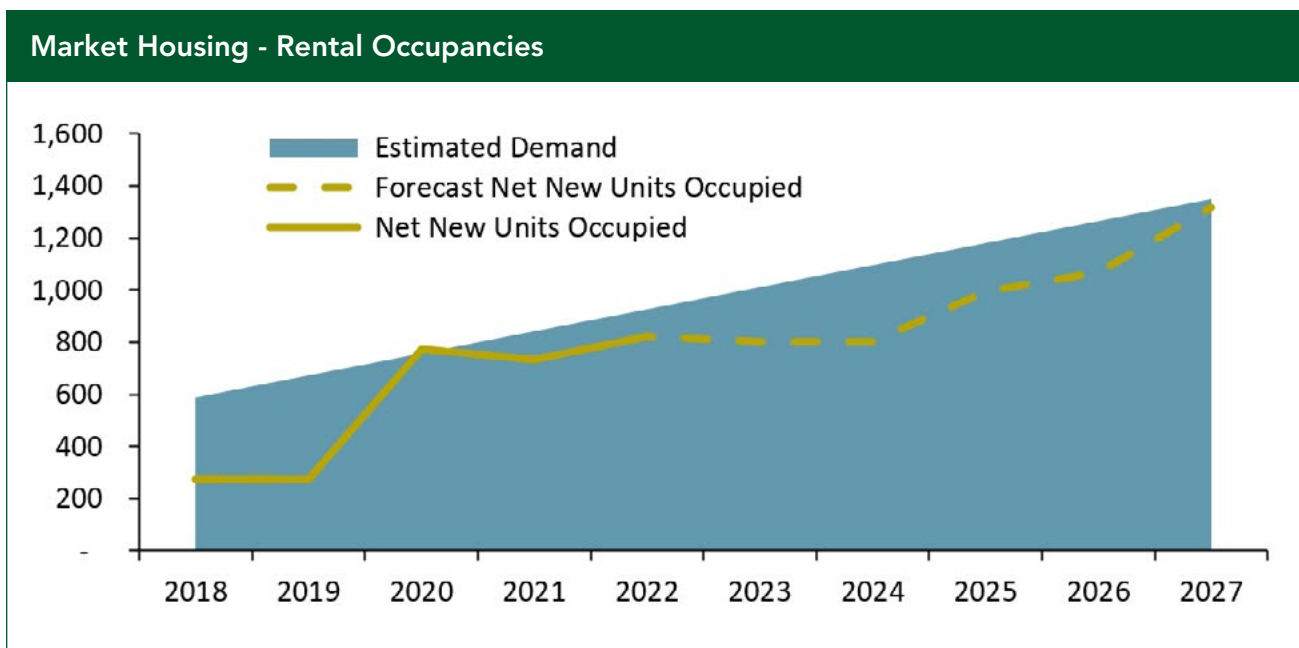
### Housing Strategy

The graphs below show counts of net new rental units that have been approved for rezoning and occupied as a result of the guidance outlined in Official Community Plan (OCP). Looking back at the past five-year period of 2018 to 2022, occupied units are shown in the year they received occupancy. Looking forward, units not yet occupied are shown in the year they are forecast to be occupied. Units not yet occupied can include those at the development permit stage, those approved but that have not yet submitted a building permit application, those under application review for a building permit, or those under construction.

### Child Care

The Child Care Action Plan, approved by Council in December 2020, identified four goals to enhance child care services over the next ten years: increase access to child care, improve affordability, focus on quality, and strengthen partnerships.

The District currently supports approximately 25% of child care spaces in the community through the allocation of amenity contributions, grants, land, or land and facility space. The District successfully applied for a provincial grant to create up to 37 new child care spaces in conjunction with a rebuilt field house in Eldon Park.



# SERVICES AND OPERATIONS - LIVABILITY AND MOBILITY

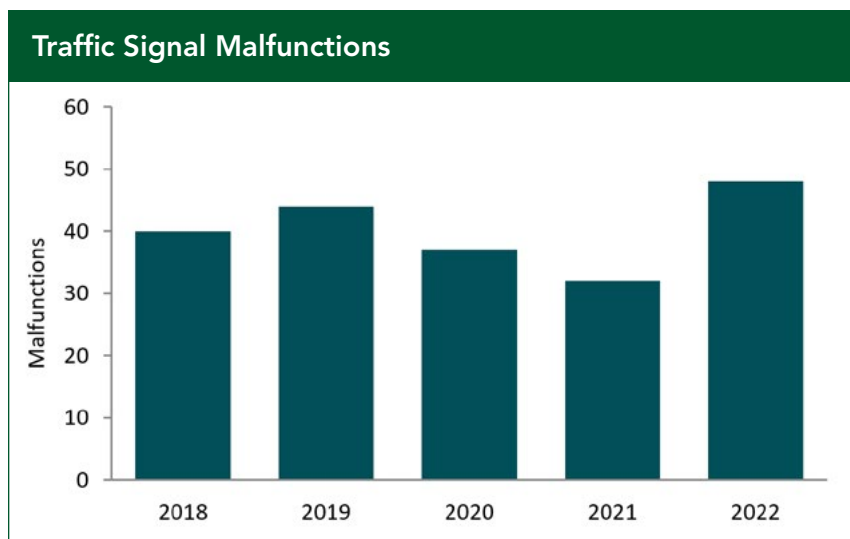
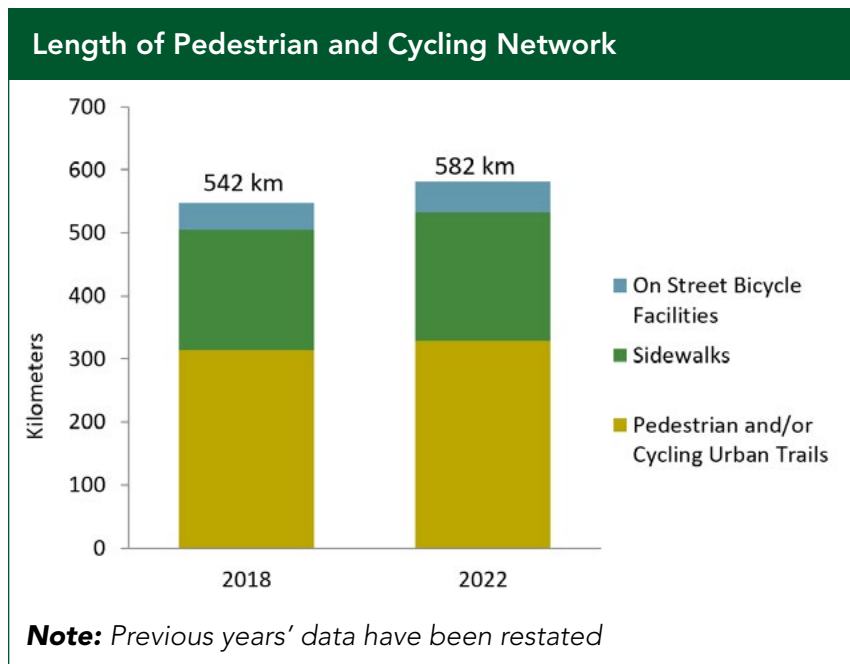
## Transportation

The District's Engineering Department advances the community vision for a connected network of livable, vibrant, sustainable centres through planning, delivery, operation and maintenance of transportation infrastructure and services. Multiple travel modes and purposes are supported, including transit, pedestrian, bicycle, vehicle, goods/services movement (trucks) and emergency response.

Appropriate allocation, regulation and administration of public road space to complement envisioned land use and built form is essential in planning transportation to, through and within the new town centres in the interest of community livability, well-being, economic vibrancy and reduced greenhouse gas emissions.

## Active Transportation

The total active transportation network continues to increase as new sidewalks and cycling infrastructure are constructed, with many of this new infrastructure located in the town and village centres and around schools. A number of ongoing mobility improvements are planned and in progress as the District continues to improve conditions for people walking, rolling and cycling.





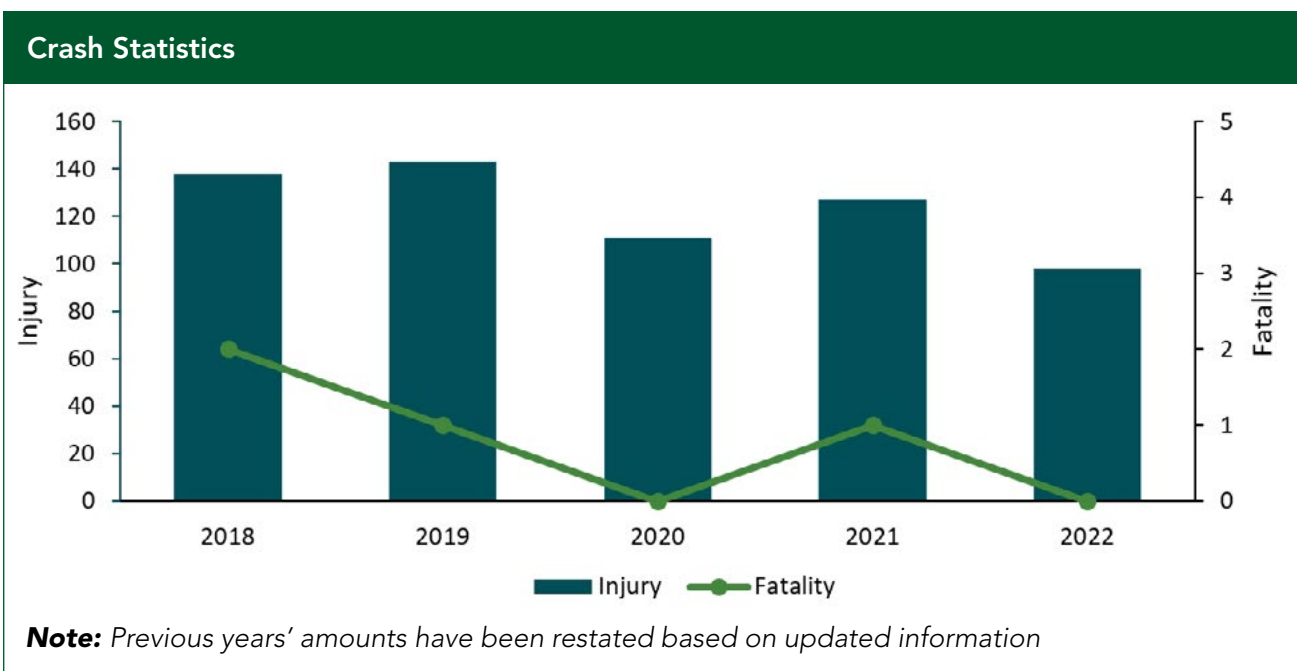
# SERVICES AND OPERATIONS - LIVABILITY AND MOBILITY



## Vehicle Accidents attended by RCMP

In almost every B.C. community, traffic safety ranks as one of the top three concerns of residents. The efforts of the North Vancouver RCMP traffic unit have led to a general decline in the total number of motor vehicle collisions that result in injuries over the past five years.

To increase road safety for all road users, the North Vancouver RCMP traffic unit uses data obtained from police sources, as well as ICBC, to identify problem intersections and areas. They then conduct targeted enforcement of these areas, and also aim to educate people of risks. In addition, they aim to address the priority risks identified by national, divisional and detachment senior leadership that lead to increased risks to road users. These include failure to use seatbelts, impaired driving, distracted driving (cell phone use), aggressive driving (high-risk driving behaviours) and intersection infractions. The combination of general enforcement and high-visibility enforcement campaigns (such as CounterAttack, Distracted Driving Awareness Month and High-Risk Driving Month) work together to increase road safety.





## SAFETY, HEALTH AND RESILIENCY

### Goal statement

Our vision is for the District to be a safe and healthy community with robust protective services. Community health and well-being are fostered for all ages through educational, social, arts, cultural and recreational services. A resilient population is supported by proactive emergency planning, response recovery, and training and education.

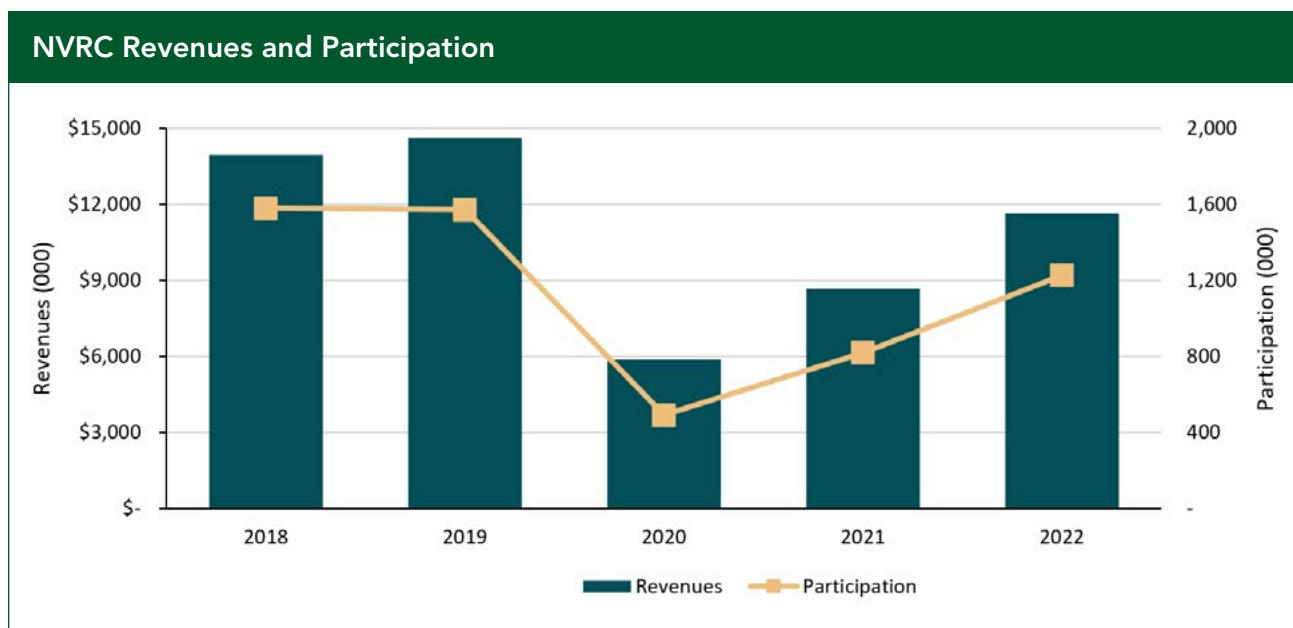
Services supporting this goal include recreation and culture, library, museum and archives, police, fire, emergency management, and bylaw services, among others.

### North Vancouver Recreation & Culture Commission

The North Vancouver Recreation & Culture Commission (NVRC) offers a wide range of opportunities for individuals and families to be active, engaged and inspired through recreation and culture services and events.

NVRC's programs and services were significantly affected by COVID-19 in 2020 and 2021, but as provincial health orders were lifted, programs and services expanded, and participation increased. Although some restrictions continued into early 2022, total revenues were \$11.6 million, an increase of 34 per cent from 2021. Overall participation in programs and services increased just over 50 per cent from the prior year. These trends are expected to continue in 2023.

The new Lions Gate Community Recreation Centre opened in April 2022, providing a variety of amenities and services to support the new Lions Gate Village Centre, the surrounding Norgate and Pemberton Heights neighbourhoods and residents throughout North Vancouver.





### **Parks**

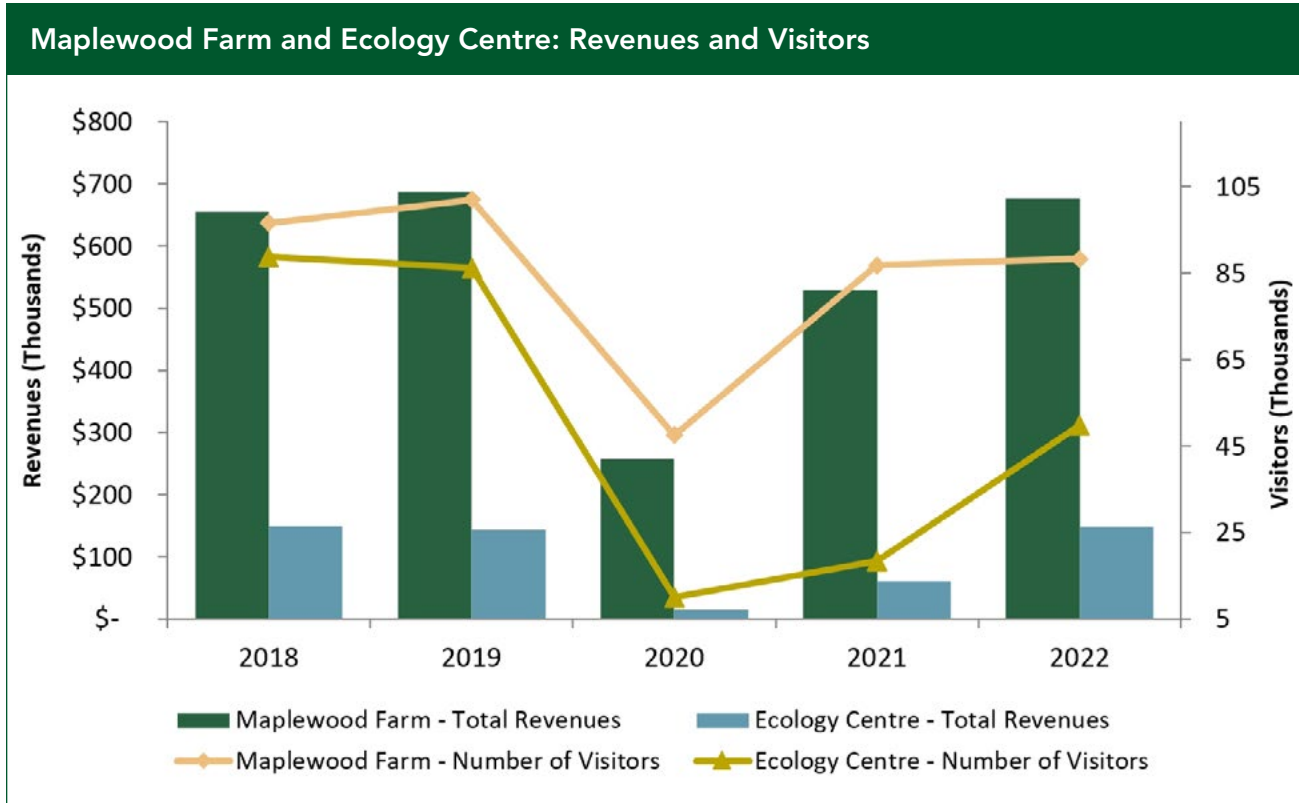
The District's Parks Department manages approximately 3,000 hectares of parkland that includes 88 parks and 109 greenbelts and that contains sub-alpine, forested and coastal ecosystems. The variety of parks includes small neighbourhood parks, larger community parks with sports amenities, destination-type parks such as Lynn Canyon, Deep Cove and Cates Park/Whey-ah-Wichen, and vast natural parkland outside of developed areas.

The Parks Department is responsible for maintaining, planning and constructing all urban and natural parkland amenities, which also includes specialized services such as urban forestry, habitat and ecosystem restoration, field and turf maintenance, and horticulture and community beautification. The breadth of amenities includes sports fields and courts, paths and trails, playgrounds, beaches and waterfront access, picnic shelters, benches and tables, waste bins, and fieldhouses and washrooms. The Parks Department also manages visitor attractions such as Maplewood Farm, the Lynn Canyon Ecology Centre, and the Lynn Canyon Suspension Bridge and Café.

### **Maplewood Farm**

Maplewood Farm, which is home to over 200 domestic animals and birds, is a unique education-based tourist attraction. The farm offers a range of programs, events and volunteer opportunities.

More than 88,000 people visited the farm in 2022. Total revenues of \$676,481 offset 88 per cent of operating costs. Throughout 2022, the farm has continued to make a number of facility improvements, including upgrading the fencing and other structures. In addition, new programs, initiatives and partnerships continue to be implemented with a vision to modernize farm operations and enhance the visitor experience and learning opportunities.



## Lynn Canyon Ecology Centre

Visitor numbers to the Ecology Centre continued to rebound following the pandemic, with approximately 50,000 people either visiting the centre in person or taking advantage of online programs. Programming continues to be very popular, providing local residents and schools with a wide range of online ecological and environmental education programs focussing on local flora and fauna, environmental sustainability and the protection of local parks and natural spaces.

New virtual capabilities have enabled the Ecology Centre to expand both its reach and scope of programming, including bringing global ecology-based programs into residents' homes in response to their interests. The increase in visitor numbers throughout 2022, combined with new local and sustainable product offerings, resulted in a significant increase in store revenues from \$30,362 in 2021 to \$95,128 in 2022. Overall, Lynn Canyon Ecology Centre revenue offset approximately 40 per cent of operating costs.

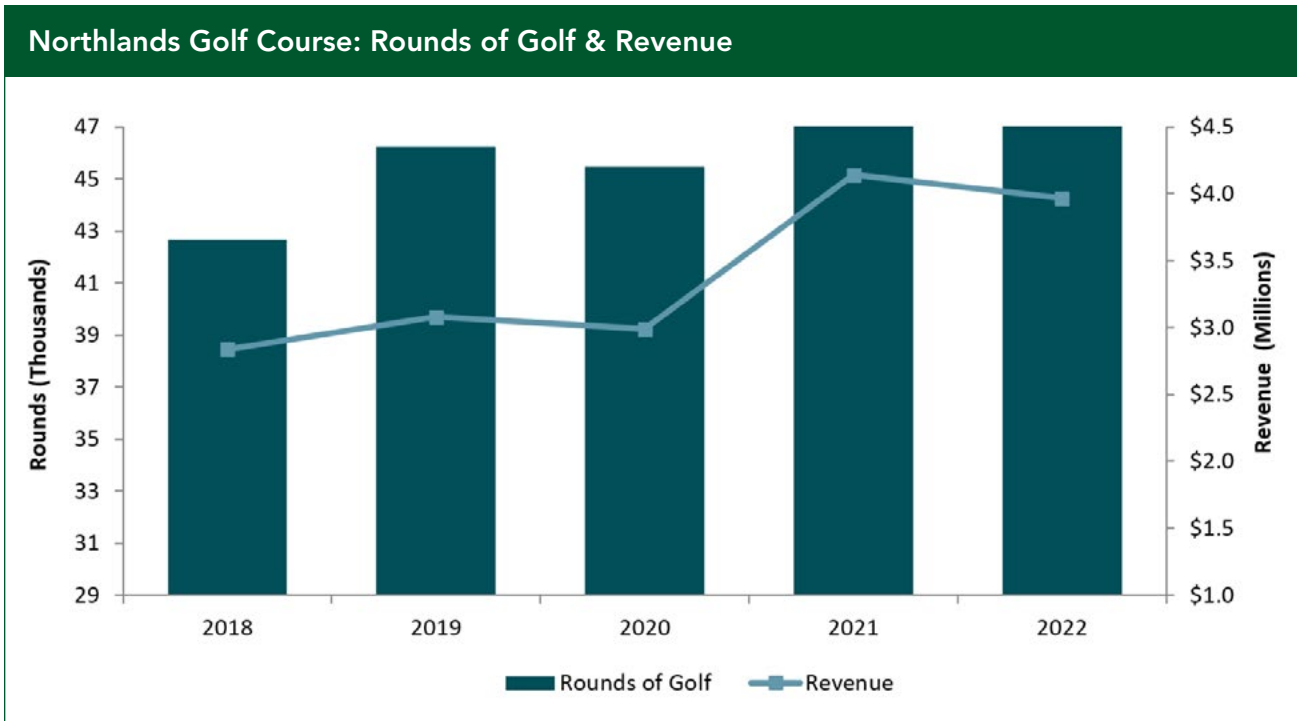




# SERVICES AND OPERATIONS - SAFETY, HEALTH AND RESILIENCY

## Northlands Golf

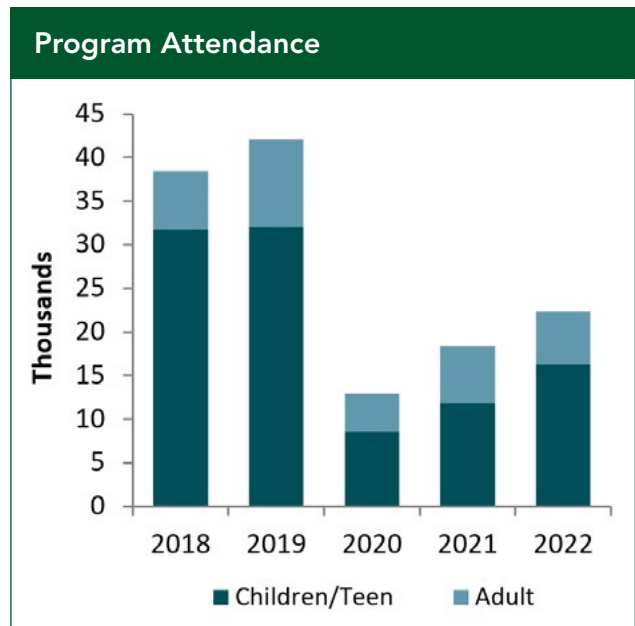
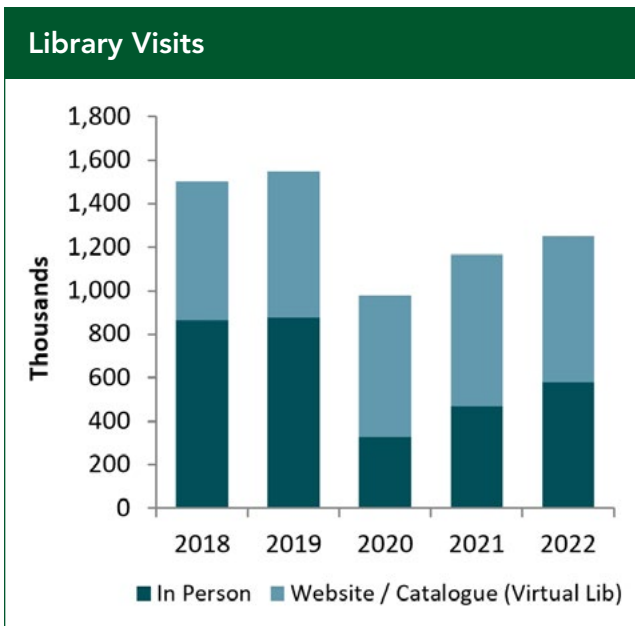
In 2022, a cool wet spring, lasting through the start of summer, resulted in fewer rounds played and slightly lower revenues than last year. As the longest days and available tee times occur between March and June, poor weather in these months affects performance more so than poor weather in the late summer and fall. Despite the cooler temperatures, with 58,600 rounds played in 2021 and 54,280 rounds in 2022, Northlands achieved its second-highest total in 26 years. Revenues stayed strong at \$3,966,810. The high demand for golf has remained consistent since the start of the pandemic and is expected to continue for the 2023 season.



# SERVICES AND OPERATIONS - SAFETY, HEALTH AND RESILIENCY

## North Vancouver District Public Library

Library operations began returning to pre-COVID-19 service levels over 2022, and library open hours and seating areas returned to near pre-pandemic levels. In-person visits in 2022 reflect this shift, with a recovery of more than 77 per cent over 2020 numbers. As might be expected, while 2022 in-person visits increased over 2021 numbers, digital visits to the Library's website and catalogue dipped back to pre-pandemic levels.

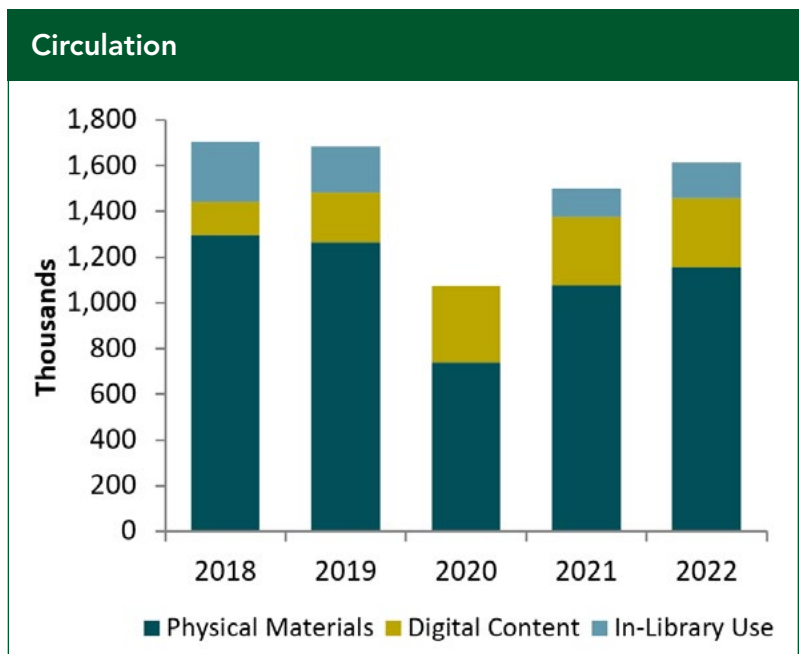




# SERVICES AND OPERATIONS - SAFETY, HEALTH AND RESILIENCY

Library program offerings shifted from mostly virtual offerings in 2021 to a combination of virtual and in-person programs in 2022. However, initial public hesitance in attending in-person programs, and a temporary reduction in staffing levels for library program delivery, meant that program attendance increased by only four per cent over 2021 figures, reaching just 53 per cent of pre-pandemic program attendance in 2022. Despite these factors, the ever-popular Summer Reading Club attracted 3,557 participants in 2022, up by 13 per cent for children and teens combined, compared with 2021.

The library's collection continues to reflect the popularity of both physical and digital materials. The increased variety of digital materials introduced during the pandemic continues to hold its audience, while the appetite for physical materials increased eight per cent in 2022 compared to 2021, and has climbed back to 90 per cent of pre-pandemic circulation numbers. In-house use of library materials increased 25 per cent in 2022 over 2021 use, representing a solid return to pre-pandemic levels. For further information on library services, resources and programs, please visit [nvdpl.ca](http://nvdpl.ca).





## Museum and Archives

### MONOVA

After opening the Museum of North Vancouver in December 2021, MONOVA launched a number of programs, including the Connections Speaker Series featuring subject matter experts and community builders, Coast Salish cultural programming with Indigenous cultural staff, Iranian community engagement work, and a variety of ongoing events and programs for people of all ages. On December 2022, MONOVA launched its Feature Exhibit Gallery with the exhibit *You Are Here @The Shipyards*, kicking off the Museum of North Vancouver’s curatorial program. MONOVA also continued a volunteer program that includes specialized engagement opportunities for newcomers and youth.

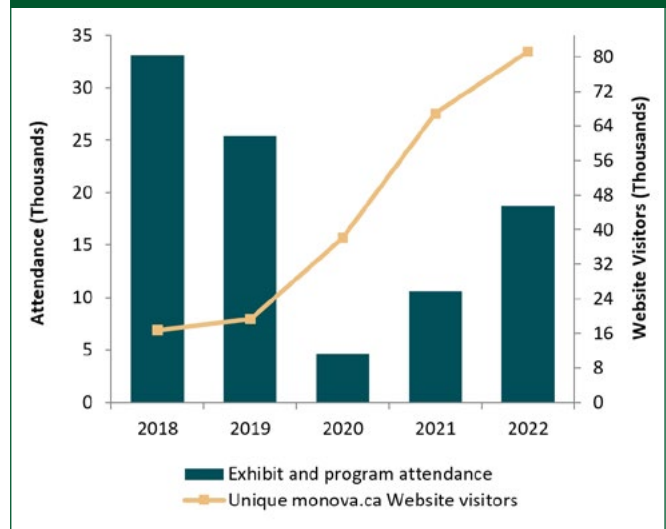
The MONOVA Museum Store provides economic opportunities for local and Indigenous artists and businesses. Additionally, MONOVA’s venue rental program has added another flexible location for events and community gatherings on the North Shore.

### Archives

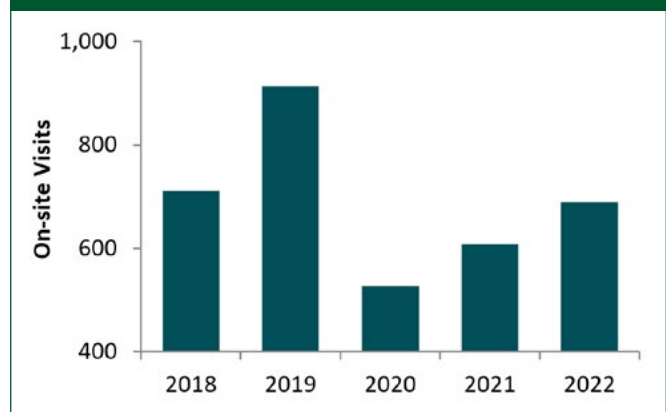
Focusing on community outreach and engagement, the Archives of North Vancouver continues to provide events, exhibits and school programs in Lynn Valley. Currently accessible by appointment, the Archives serves researchers by providing remote and on-site access for those delving into the historically significant records, photographs and documents about North Vancouver.



### MONOVA: Exhibit and Program Attendance



### Archives: On-site Visits



# SERVICES AND OPERATIONS - SAFETY, HEALTH AND RESILIENCY

Access to the MONOVA's collections is also made available to the public through the mobile exhibit program in partnership with North Vancouver Recreation & Culture Commission.

Other important community partnerships enable MONOVA to engage local residents and provide opportunities to learn about the past, present and future of North Vancouver including **Skwxwú7mesh** (Squamish Nation) and **səlílwətał** (Tsleil-Waututh Nation), city and district public libraries, North Van Arts, Capilano University and more.



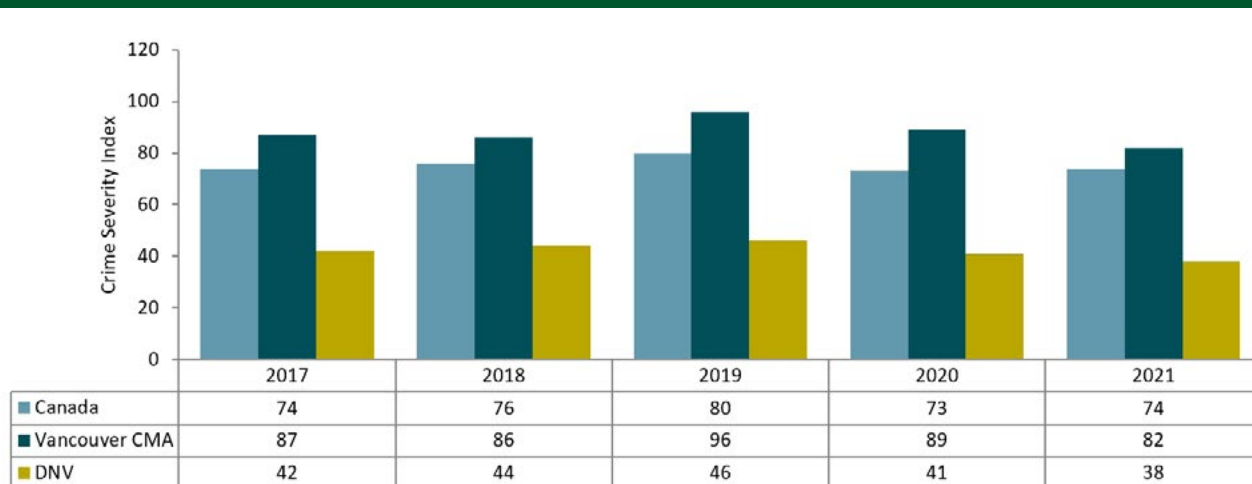
## Crime Rate

The crime severity index is a measure of the seriousness of police-reported crime. It covers all Criminal Code violations, including traffic violations, drug violations and violations of all federal statutes. Each criminal offence is weighted based on sentences given. The Canadian Centre for Justice Statistics, in co-operation with the policing community, collects police-reported crime statistics through the Uniform Crime Reporting (UCR) Survey.

The UCR Survey was designed to measure the incidence of crime in Canadian society and crime characteristics. In 2021, the crime severity index in the District was 38, compared to 82 for the Vancouver Census Metropolitan Area and 74 for all of Canada. While crime severity index data for 2022 is not yet available, the latest data from Statistics Canada shows that the District remains one of the safest communities in Canada.

### Crime Severity Index (CSI) 2017–2021

Source: Statistics Canada

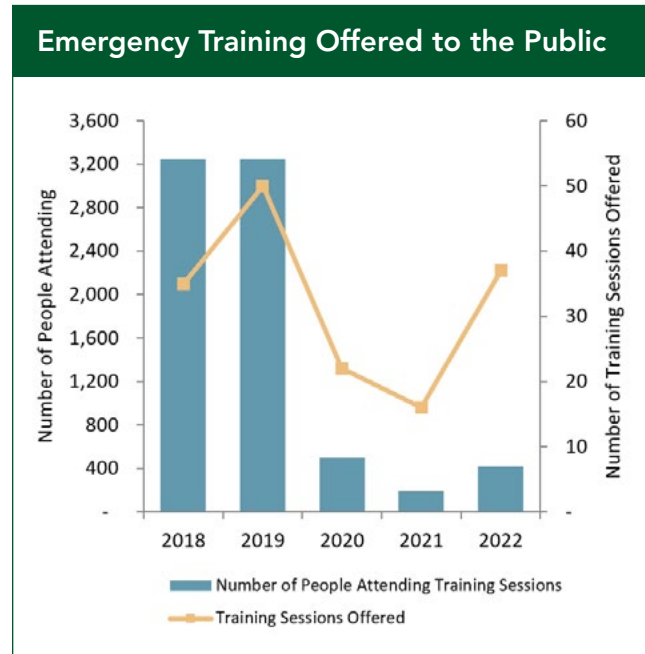
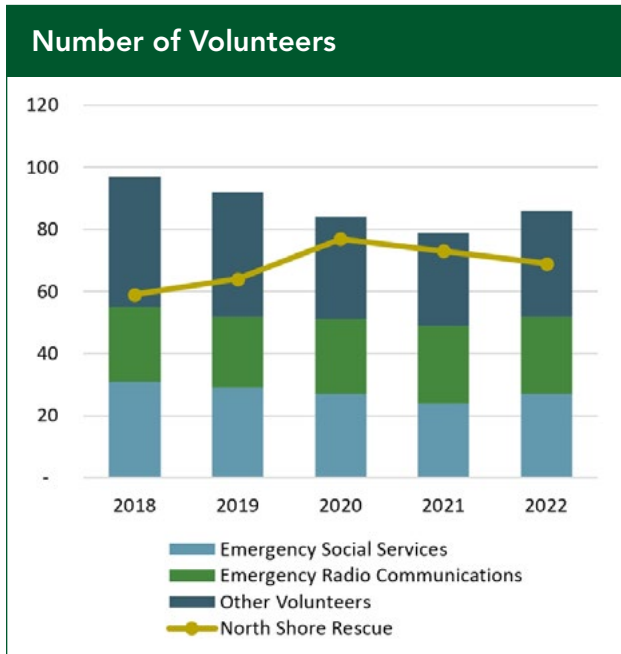


**Note:** Crime rate data for 2022 was unavailable at the time of writing this report.

# SERVICES AND OPERATIONS - SAFETY, HEALTH AND RESILIENCY

## North Shore Emergency Management

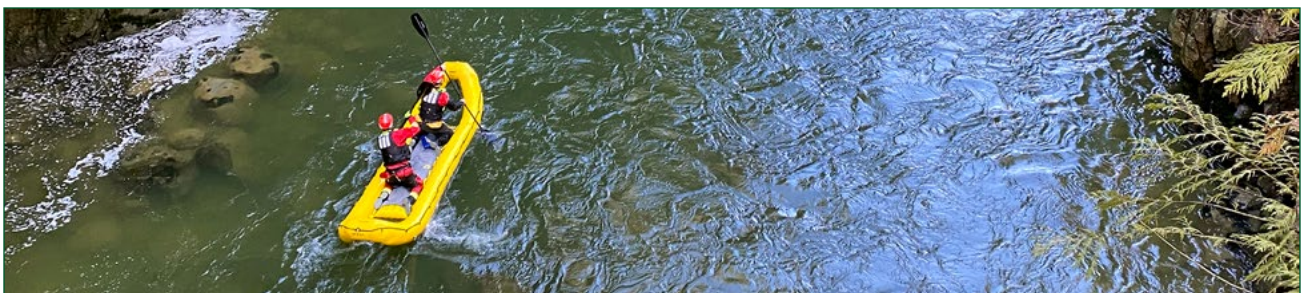
North Shore Emergency Management (NSEM) is the emergency management department for City of North Vancouver, District of North Vancouver and District of West Vancouver. NSEM provides an extensive range of services to the three North Shore municipalities.



## Fire & Rescue Incidents & Responses

The District of North Vancouver Fire and Rescue Services (DNVFRS) is a mission-oriented emergency services agency focused on ensuring the health, safety and well-being of residents.

Every day, DNVFRS members provide caring and compassionate service to residents and visitors to the North Shore who may be experiencing difficult or emergency circumstances. DNVFRS delivers services through an integrated approach, encompassing emergency and non-emergency response, fire and life safety outreach, and fire prevention/investigation. Fire and Rescue Services maintains a high level of expertise and proficiency in a broad span of disciplines, most notably in the area of technical rescue, incorporating both high-angle rope rescue and swift water rescue.





# SERVICES AND OPERATIONS - SAFETY, HEALTH AND RESILIENCY

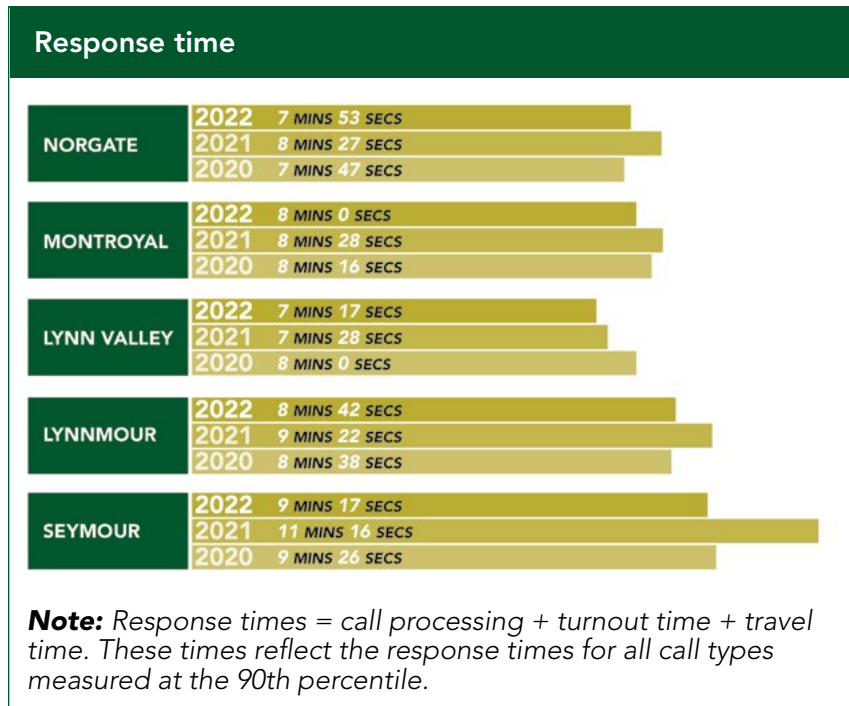
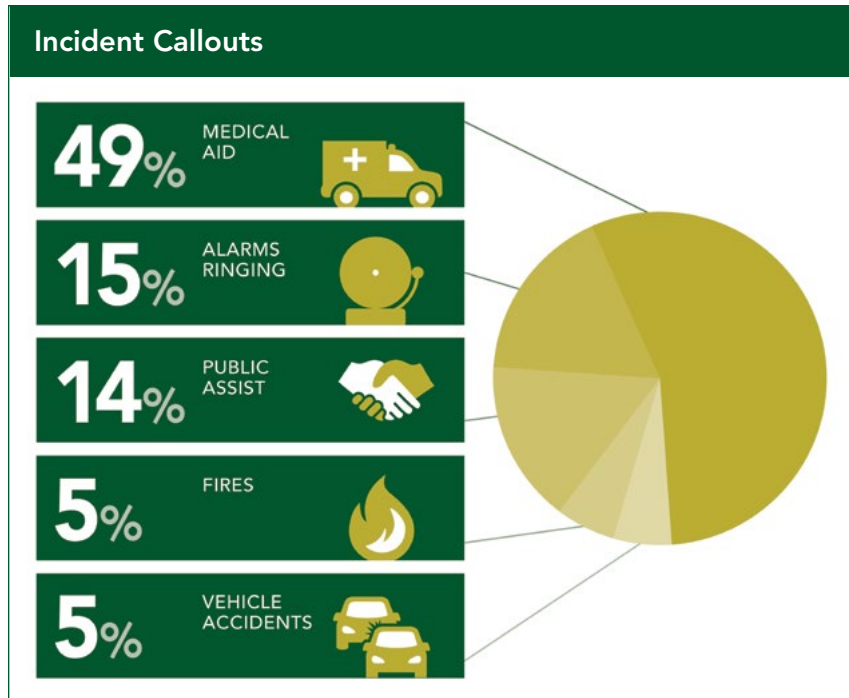
## Incident Types

DNVFRS firefighters respond to a wide range of incidents, including fires, accidents, rescues and medical emergencies.

## Response Time by Fire Station

Firefighters respond to incidents from five strategically situated fire stations, depending on the emergency's location and size. In 2022, District Fire Services achieved an overall response time of 8 minutes and 40 seconds or less for 90 per cent of all emergency responses.

Response time is the amount of time that elapses between when the fire department receives a 911 call and the first arrival of firefighters on scene.



## CLIMATE AND ENVIRONMENT

### Goal statement

We will strive to make the District a leader in climate emergency action, mitigation and adaptation, and we will continue to care deeply for its natural assets. We will proactively protect and restore healthy, biodiverse ecosystems through policy, stewardship and community education.

### Climate Action

The Climate Action, Natural Systems and Biodiversity Department works collaboratively with other District departments to implement actions to reach our goals of reducing greenhouse gas emissions by 45 per cent by 2030 and to zero by 2050 while strengthening our resiliency to climate change and enhancing ecosystem health and biodiversity.

The District is taking action in six key areas to reach our goals:

- 1. Corporate Leadership:** We continue to upgrade facilities to improve energy performance and reduce emissions and transition the municipal fleet to lower emission vehicles. In 2022, we completed Climate Smart assessments to identify upgrade opportunities in buildings most likely to receive the public during extreme weather events, and participated in Building Benchmark BC, receiving an award for our efforts to improve the transparency of energy usage and encourage high-performance building operations. In 2022, all paving projects in the District were completed using lower emissions warm mix asphalt. Finally, we also launched a new Sustainability Grants Program to support community initiatives.
- 2. Low-Carbon Buildings:** The District Council approved the Climate Ready Rezoning Policy that encourages applicants seeking rezoning to design low-carbon, climate-resilient buildings that include specific measures to address embodied carbon and ensure cooling in multi-family buildings. The Jump on a New Heat Pump program was expanded in partnership with the City of North Vancouver and the District of West Vancouver to encourage North Shore homeowners to switch to low-carbon heat pumps for home heating and cooling.



## SERVICES AND OPERATIONS - CLIMATE AND ENVIRONMENT



- 3. Low-Carbon Transportation:** We are advancing work to reduce emissions and congestion through initiatives that support active transportation and electric vehicles, along with compact, complete community design. In 2022, the District secured federal and provincial grant funding for its public electric vehicle charging network and expanded workplace electric vehicle charging infrastructure at District Hall. We extended the cycling network through projects that include Phase 1 of the Lynn Valley Active Transportation Project and the completion of the Lynn Creek Spirit Trail and the new Lynn Creek Bridge, along with localized smaller-scale pedestrian improvements in several neighbourhoods. Collaborative transit planning and advocacy efforts include ongoing participation in the North Shore Connects partnership, which focuses on the Burrard Inlet Rapid Transit initiative.
- 4. Zero Waste:** We are supporting the transition to a more circular economy that promotes the reuse, repurposing and recycling of resources. In 2022, Council adopted a new Demolition Waste Reduction Bylaw to reduce the amount of waste sent to landfill through a wood salvage requirement for older homes.
- 5. Healthy Ecosystems:** We are developing an overarching biodiversity strategy for protecting, enhancing and restoring biodiversity and natural systems. In 2022, the Climate Action Committee initiated preliminary engagement and planning to set the foundation for the strategy. The District also expanded the Urban Canopy Tree Project, providing residents with trees and shrubs to increase biodiversity and tree canopy on private properties.
- 6. Climate Adaptation:** We continue to implement projects and policies to increase resilience to the impacts of climate change. In 2022, we reviewed the implementation of the 2017 Climate Change Adaptation Strategy. We also introduced measures to address overheating and improve indoor air quality in buildings by encouraging cooling and air filtration through incentive programs and the new Climate Ready Rezoning Policy.

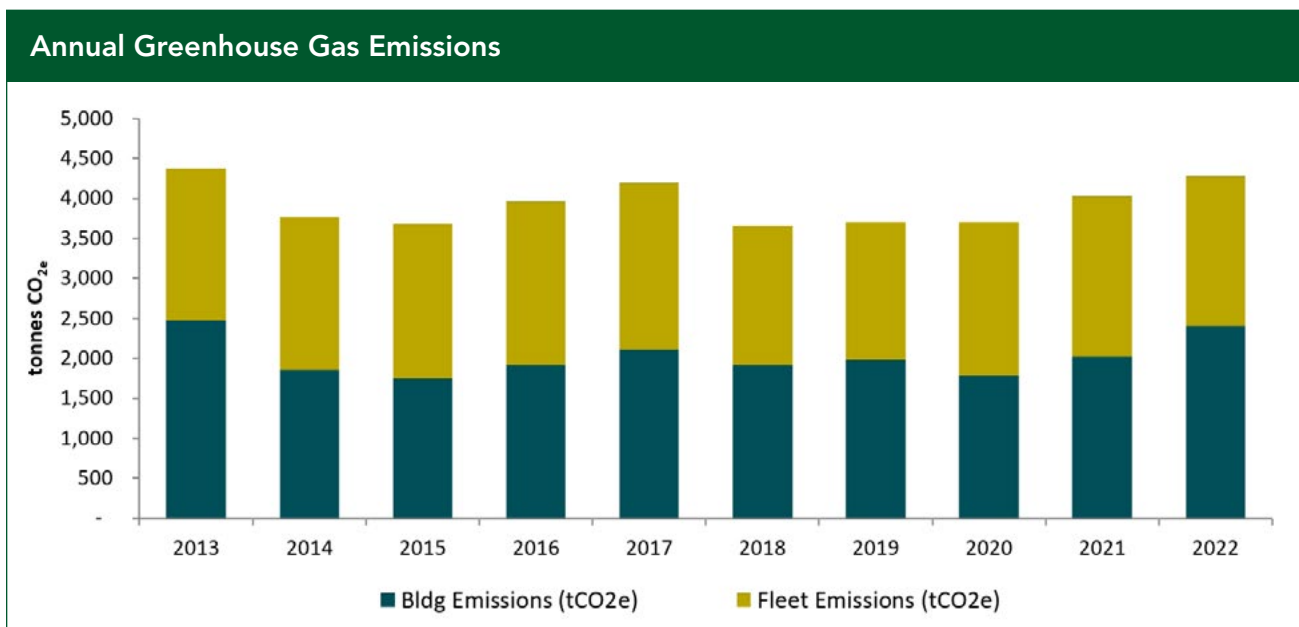


# SERVICES AND OPERATIONS - CLIMATE AND ENVIRONMENT

## Corporate Emissions (District Operations)

Greenhouse gas emissions (GHGs) from District operations are measured in tonnes of carbon dioxide equivalents (tCO<sub>2</sub>e). A focus on improving energy monitoring and control systems, switching to low-carbon fuels, and electrifying our fleet has resulted in a general trend towards lower GHG emissions, despite adding new facilities and services.

Overall emissions increased slightly in 2022, driven in part by a colder than usual winter and higher resulting gas consumption. Issues with specific equipment also contributed to higher gas usage than anticipated at some recreation facilities. An investment in improved monitoring systems and management of mechanical systems is expected to reduce gas consumption. In 2022, fleet emissions trended downwards due in part to continued COVID-19 restrictions, with fewer staff using a single vehicle, greater utilization of the light duty electric fleet and more efficient routing of work. Fleet emissions reductions are expected to continue as fleet vehicles continue to be replaced with lower-emission options.



# SERVICES AND OPERATIONS - CLIMATE AND ENVIRONMENT

## Utility Services

The provision of utility services, including water, liquid and solid waste, contributes to District residents' health and well-being. The District continues to implement climate adaptation measures that reduce risks related to its utility infrastructure and to focus on education initiatives that support community stewardship and reduced waste and water use.

## Water Consumption

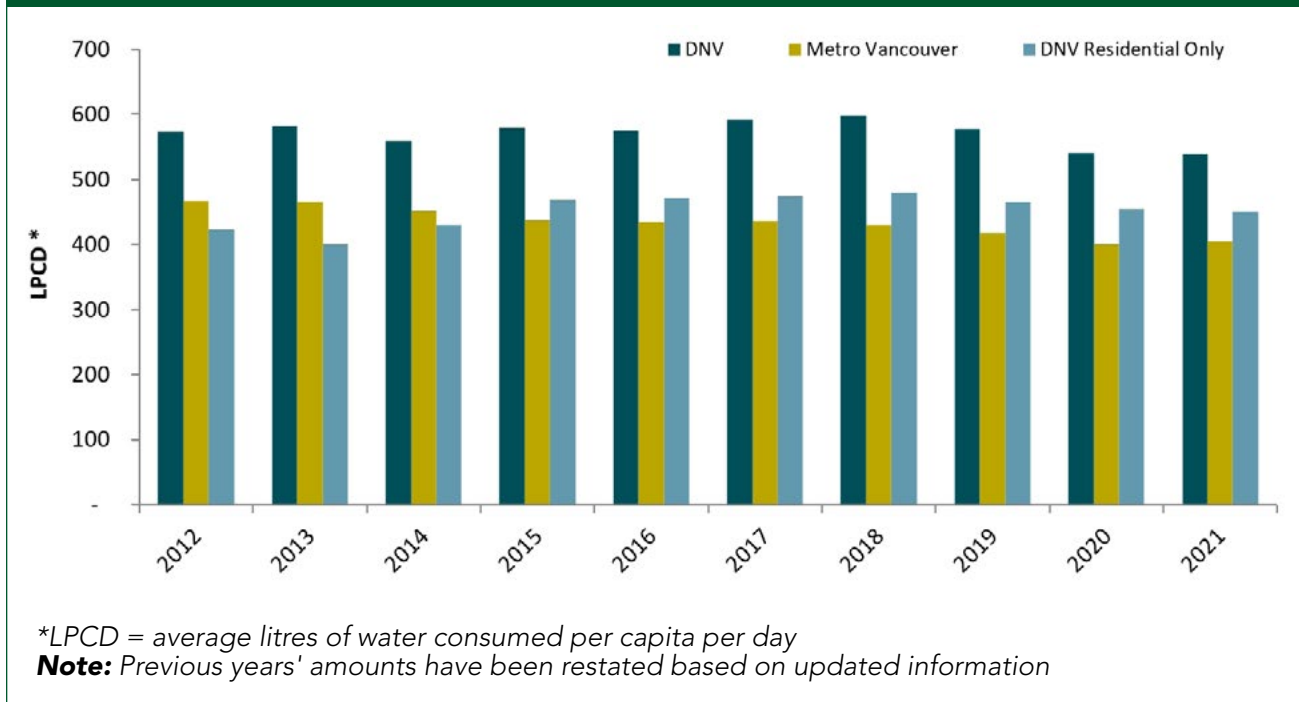
This graph compares the District's water consumption to that of Metro Vancouver as a whole. It is based on data from the Greater Vancouver Water District for total water consumption by all users, including commercial users. Water consumption data is generally one year behind for reporting purposes. The District's relatively large proportion of single-family residential customers heavily influences residential water use.

Along with the other municipalities in Metro Vancouver, we revised our lawn watering regulations in 2022 to reduce the allowable days for lawn watering from two days to one day per week.

To minimize water loss from the system, we also began using new acoustic noise loggers to detect water leaks. This proactive approach to water leak detection and repair saves resources and also reduces costs associated with repairing more severe leaks that would have gone undetected for a longer period of time. A single water leak can cost the District \$15,000 per year in bulk water costs.

### Water Consumption Per Capita

Source: Metro Vancouver and BC Statistics



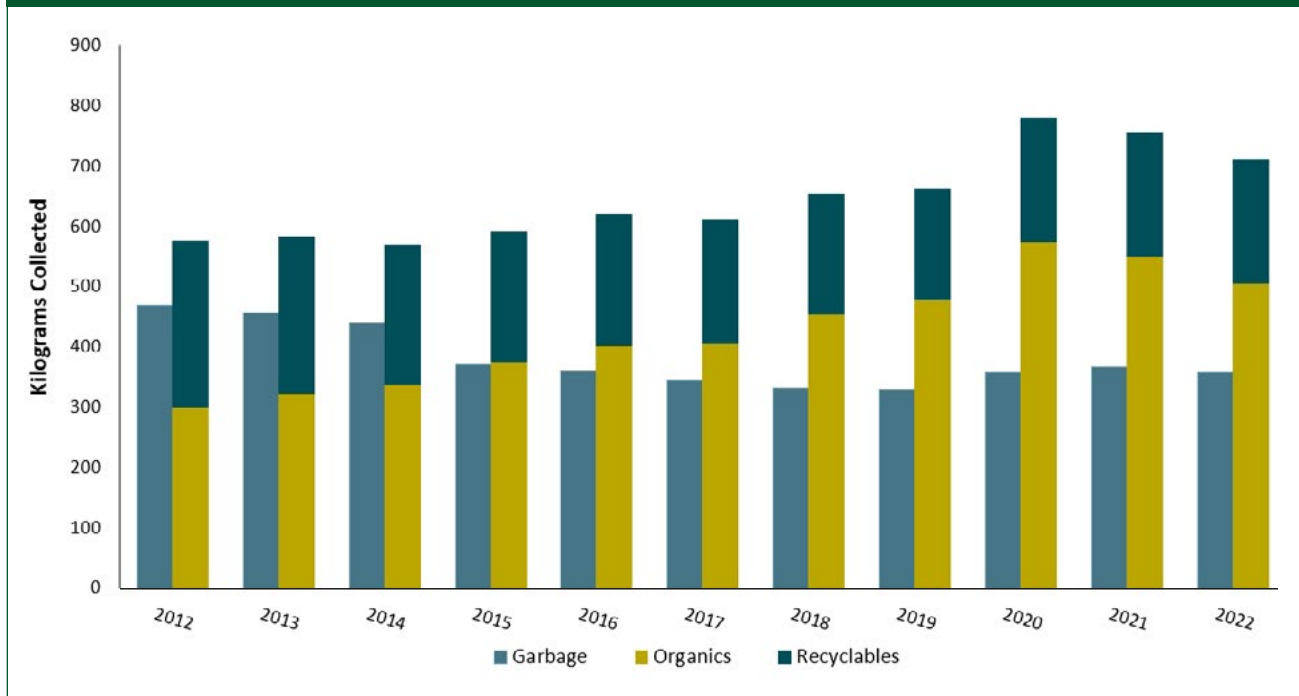
# SERVICES AND OPERATIONS - CLIMATE AND ENVIRONMENT

We also completed a full electrical and mechanical upgrade to our largest water supply pump station the Sarita Pump Station. The upgrades included a new backup power generator to ensure water can be supplied continuously in the event of a power outage or earthquake, and the addition of variable frequency drives to the pumps to significantly reduce energy use. New variable frequency drives were also added to the pumps at our Ramsay Pump Station to improve energy efficiency.

We continue to refine our monitoring process for water consumption by users, time of year and other considerations. Each year since 2009, including 2022, the District's water quality has consistently met or exceeded all regulatory requirements defined by Health Canada in the Guidelines for Canadian Drinking Water Quality.



**Garbage, Organics, and Recyclables Collected Per Single Family Residence**





# SERVICES AND OPERATIONS - CLIMATE AND ENVIRONMENT

## Solid Waste Collection and Diversion

Solid Waste services include the collection and transport of garbage, organics and cardboard generated by residential and commercial customers to the North Shore Recycling and Waste Centre. In addition to the curbside collection program and commercial waste services, a network of over 150 public space waste containers, concentrated in town centres and along transit routes, are serviced by Solid Waste staff on a frequent basis.

In 2022, 66 per cent of the waste collected from District homes was diverted from the landfill via curbside recycling and organics collection programs. Residential recycling generated in the District is managed by Recycle BC, and the tonnages collected are included in the calculated diversion rate. The District continues to aim for the goal of diverting 80 per cent of waste from the landfill, as aligned with Metro Vancouver's regional diversion target in the Integrated Solid Waste and Resource Management Plan.

In 2022, approximately 7,403 tonnes of garbage (357 kilograms per single-family residence) were collected, representing a decrease of 175 tonnes compared to 2021. In addition, approximately 10,490 tonnes of organics (506 kilograms per single-family residence) were collected in 2022, reflecting a 904-tonne decrease from 2021.

As we continue to increase the efficiency and continuous improvement of Solid Waste Services and associated programs, staff will develop and build upon existing programs to advance towards municipal and regional waste diversion targets.



# SERVICES AND OPERATIONS - ECONOMY

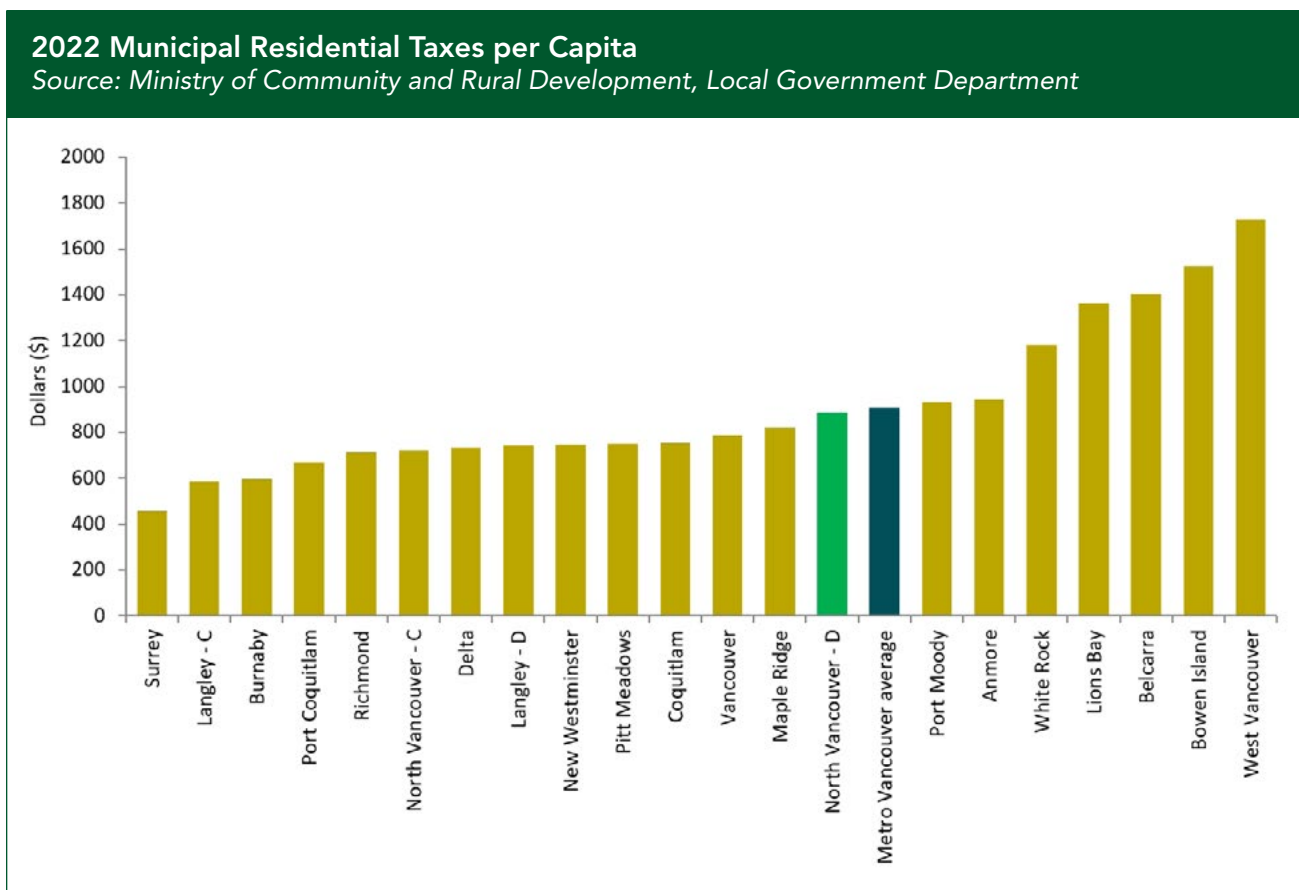
## ECONOMY

### Goal statement

We will work to ensure the District is a partner in supporting economic activity, an advocate for fairness in taxation and a leader in sustainable financial planning. A thriving business community is supported by a balance of jobs and housing. Services supporting this goal include finance, infrastructure planning, development services, permits and licences, and real estate and properties.

### Residential Taxes

This graph compares the 2022 net municipal residential tax levy for 21 Metro Vancouver communities. The per capita comparison is calculated by dividing municipal residential taxes by the population base for each municipality represented. Many factors influence this per capita 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.

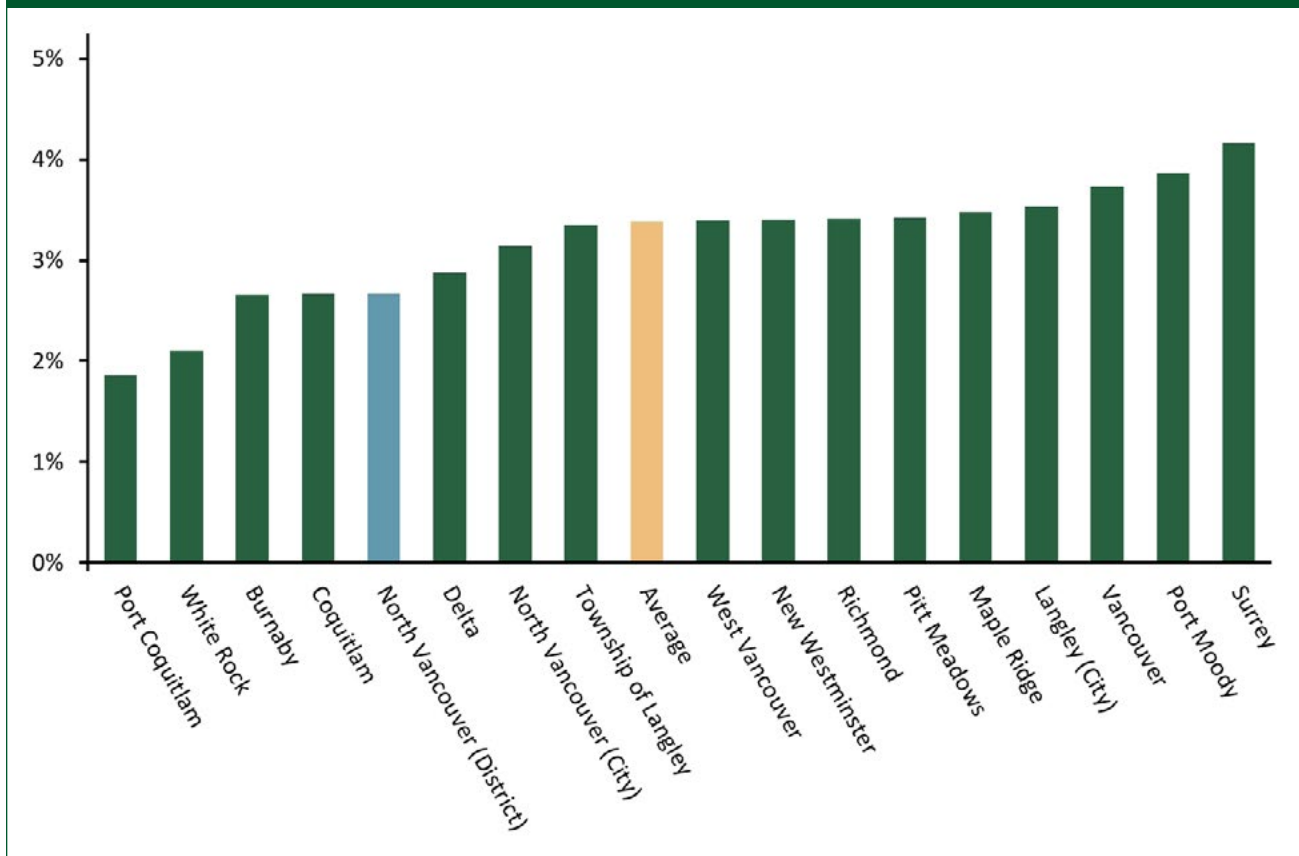




# SERVICES AND OPERATIONS - ECONOMY

## Increase in Municipal Taxes: 10-Year Average (Class 1/5/6)

Source: DNV Finance



### Property Tax Increase (10-year Rolling Average)

Municipal property taxes account for more than half of the District's annual operating budget. This graph shows the average increase in municipal property taxes over the last 10 years (excluding special levies on the major industry class over 2018–2019 to address tax assessment appeals risks). The District remains competitive within the Lower Mainland, and its stable approach has been effective at maintaining one of the lowest average increases in municipal taxes over the last 10 years.

# SERVICES AND OPERATIONS - ECONOMY

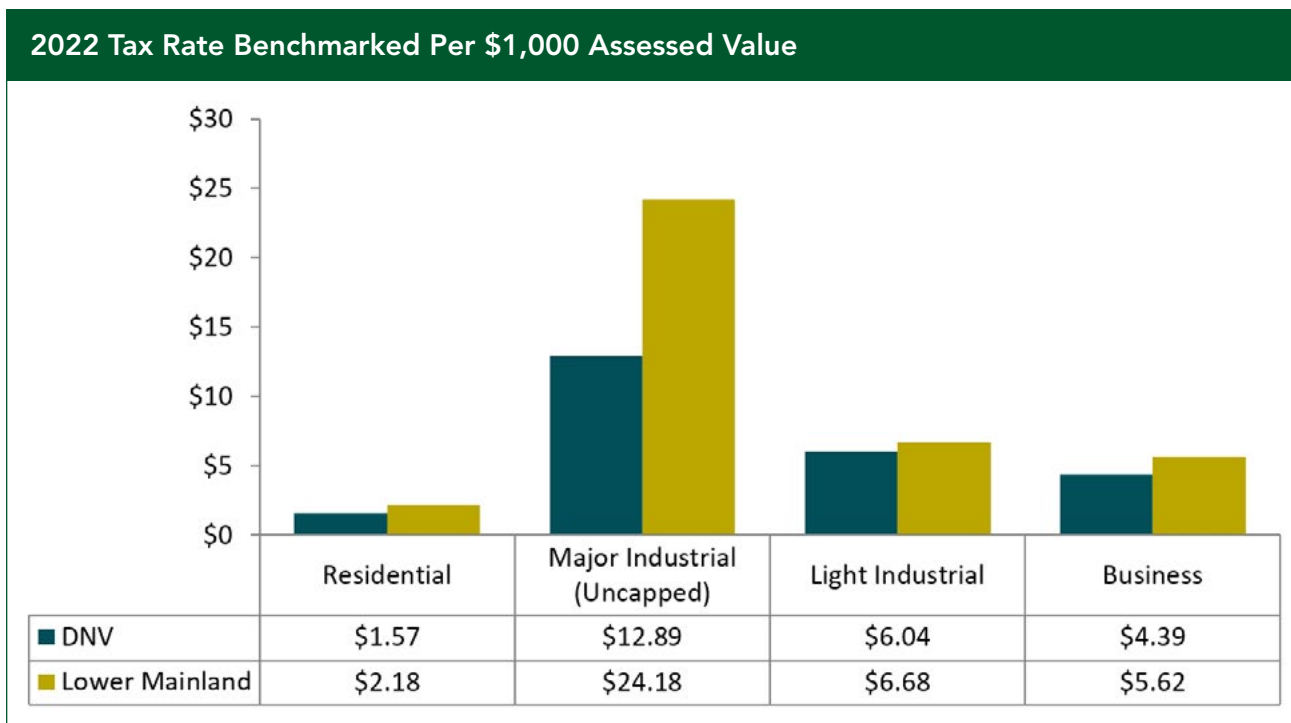
## 2022 Tax Rate Benchmarked per \$1,000 Assessed Value

Our objective in allocating the tax requirement is to distribute the tax burden between property classes based on the principles of equity, fairness and responsiveness to community goals. Council approved a tax strategy based on rate competitiveness designed to attract and retain its industrial and commercial base. Its main elements in setting rates include:

- Harmonization of tax rates with averages for the region or the *Ports Property Tax Act* capped rate of \$27.50 (if applicable)
- Tax shift between classes where the tax base for a property class is too small to be corrected by investment alone

The tax strategy implemented in 2009 has provided a continued rate reduction for both the light industrial and major industrial classes, resulting in tax rates that are lower than the regional averages. Light industrial tax rates have decreased from \$25.28 in 2009 to \$6.04 per \$1,000 in 2022, while uncapped rates for major industrial have fallen from \$47.62 in 2009 to \$12.89 per \$1,000 in 2022.

In 2022, the District's rate for the major industrial class (uncapped) was \$12.89, compared with a \$24.18 regional average for Lower Mainland municipalities with heavy industries adjacent to accessible waterways. Per provincial legislation, designated port properties are taxed at capped rates of \$27.50 and \$22.50 for select new improvements.

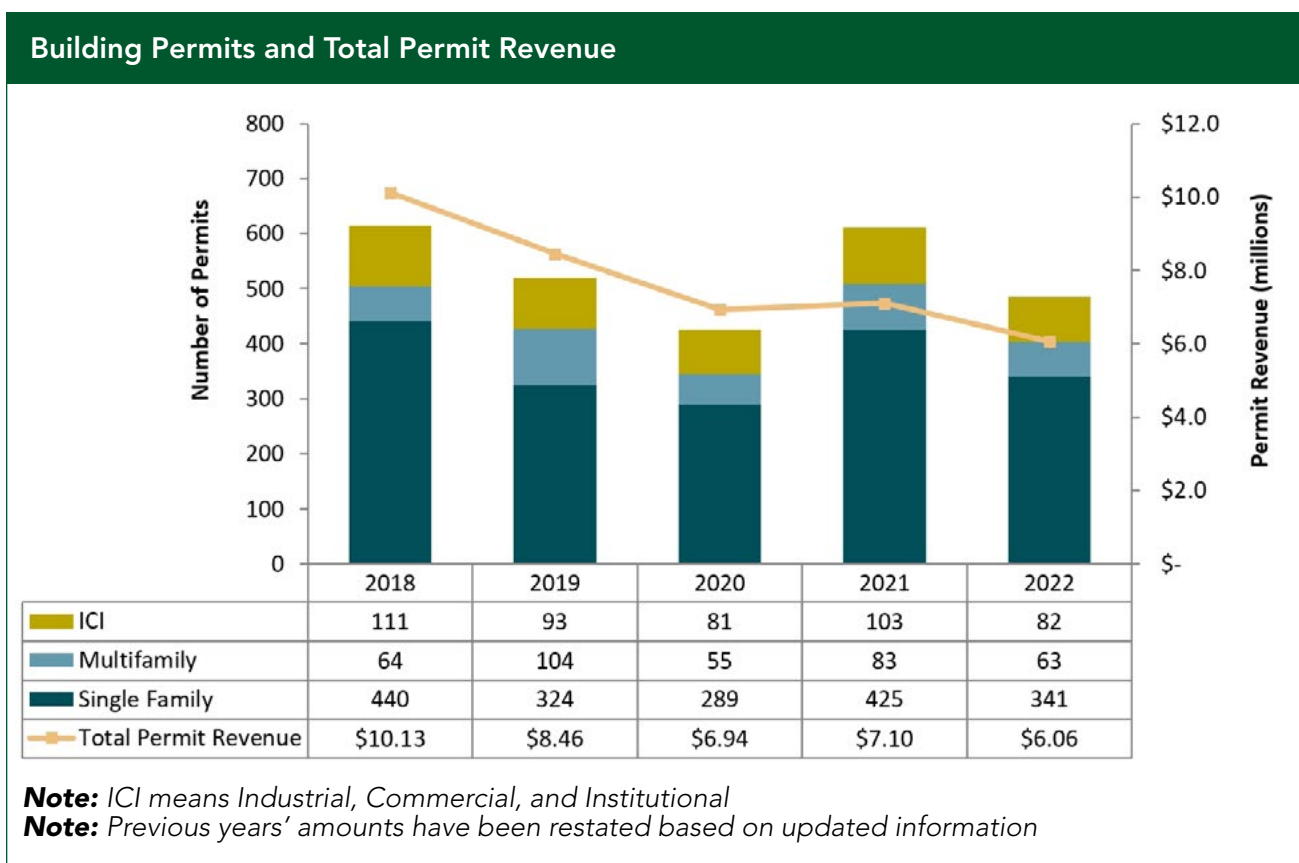


# SERVICES AND OPERATIONS - ECONOMY

## Building Permits

Building permits are required for any new construction, alteration, demolition or addition to a structure in the District of North Vancouver. The majority of building permits issued are for single-family construction.

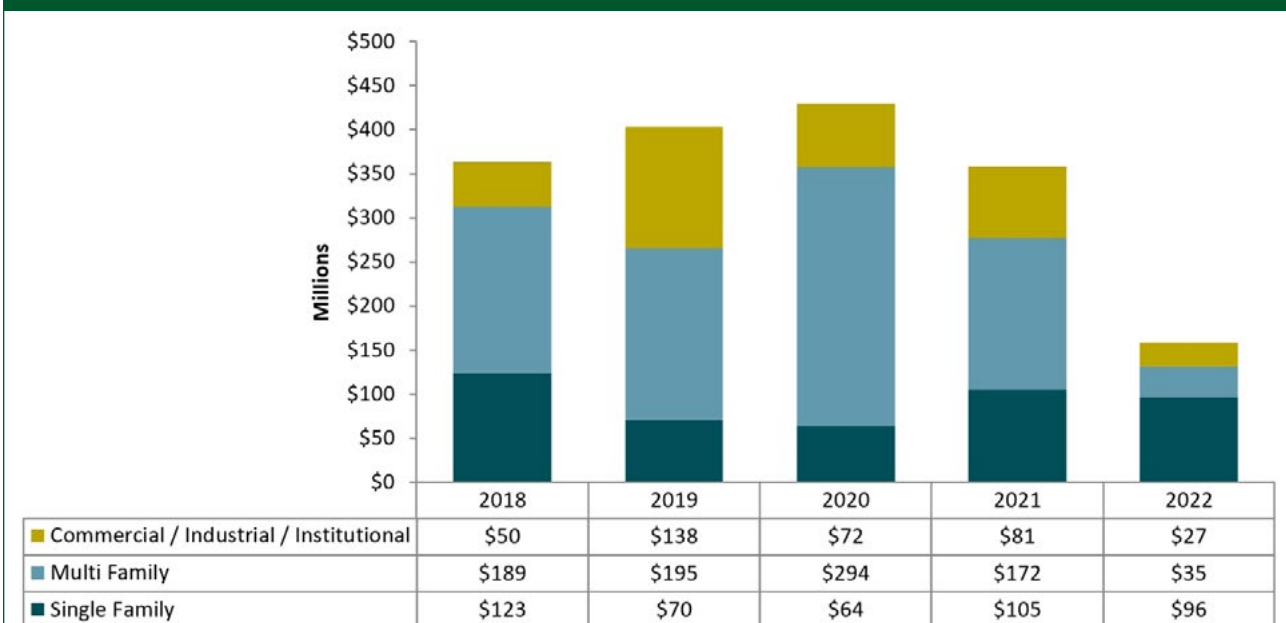
The number of building permits issued in 2022 remained near the five-year average. An increase in 2021 indicated a rebound from the prior year reduction, with a levelling of permit numbers in 2022 indicative of market conditions that include changing supply and demand considerations. In 2022, the District issued 341 single-family permits, which is higher than the numbers seen in 2019 and 2020. Multifamily permits returned to figures seen in 2018 with 63 permits in 2022. Multifamily permits returned to figures seen in 2018 with 63 permits in 2022.



# SERVICES AND OPERATIONS - ECONOMY

## Value of Construction 2018–2022

Source: DNV, Permits, Planning and Bylaws



**Note:** Previous years' amounts have been restated based on updated information

### Construction Values

In 2022, construction values remained generally within the five-year average for single-family building permits, while values for multi-family and ICI declined as a result of a focus on social and affordable housing initiatives. Furthermore, labour shortages, supply chain issues, inflation and escalating interest rates have combined to suppress overall market demand. Major projects approved for construction in 2022 included:

- **Sanford Housing Society (267 Orwell St):** 90 units of social housing (rental housing geared toward deep subsidy to moderate income households)
- **Lynn Creek Community Recreation Centre and Daycare (1491 Hunter St):** recreation centre, express library, community space, daycare

### Planning Applications

The chart below shows the number of detailed development planning applications received each year for OCP amendments, rezoning, subdivision, development variance permits and development permits.

In 2022, the number of planning applications remained near the five-year average.

# SERVICES AND OPERATIONS - ECONOMY

## Single-Family Building Permits

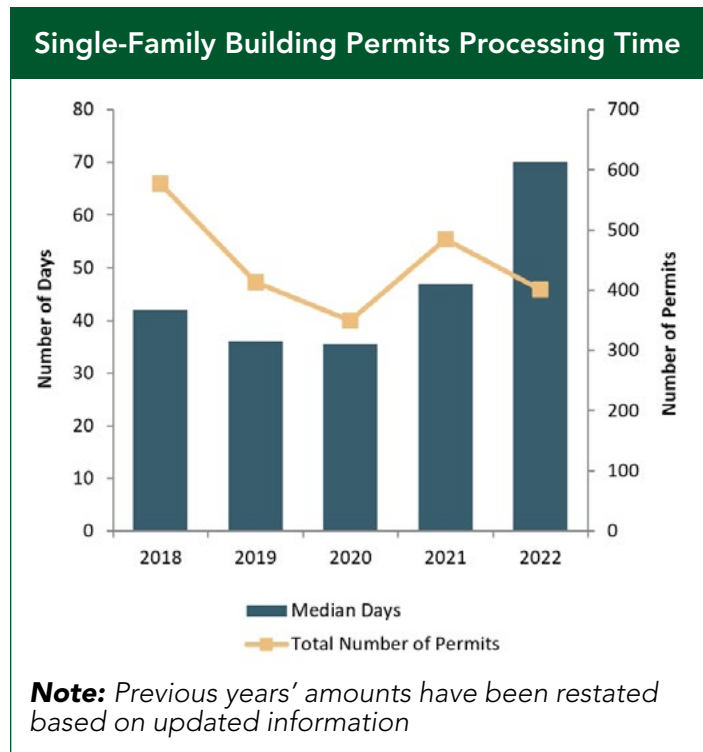
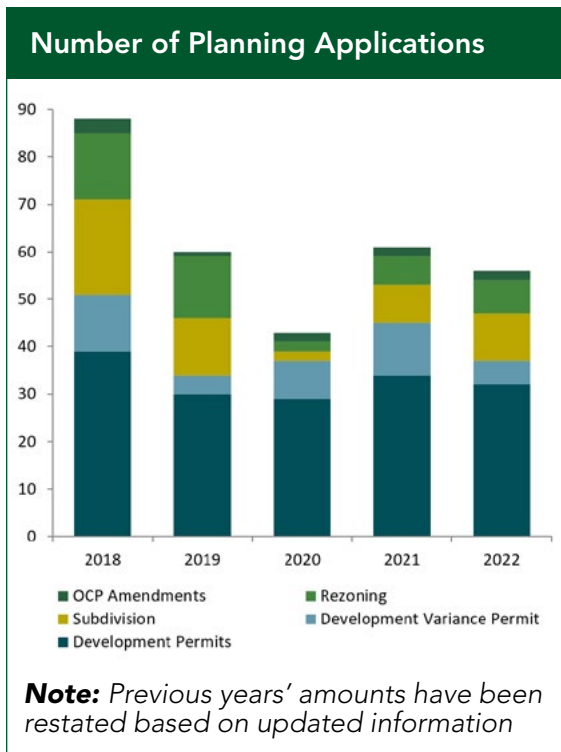
The majority of building permits processed and issued by the District are for single-family homes and related structures. The graph shows the number of single-family building permits issued and the median processing times over the last five years.

The median processing time for single-family residential building permits increased in 2022 as a result of market shifts, staffing challenges and permit requirements. For example, it was noted that some applicants were delaying the completion of permit requirements or requesting extensions as they assessed market conditions.

The most significant regulatory impact to processing timelines is the requirement for all new homes and most additions to provide a Stormwater Management Plan. Stormwater Management Plan requirements have been implemented to reduce risks to the environment and District costs for infrastructure by recognizing drainage system capacity limits.

We expect to see an improvement in processing times as a result of the Development Application Process Review that began in the spring of 2023. This process aims to deliver streamlined application procedures, including improved communication, digital submission and review, and improved predictability.

Overall, in 2022, customer service feedback on the permit process continued to be positive, with timely permit processing remaining the key concern.

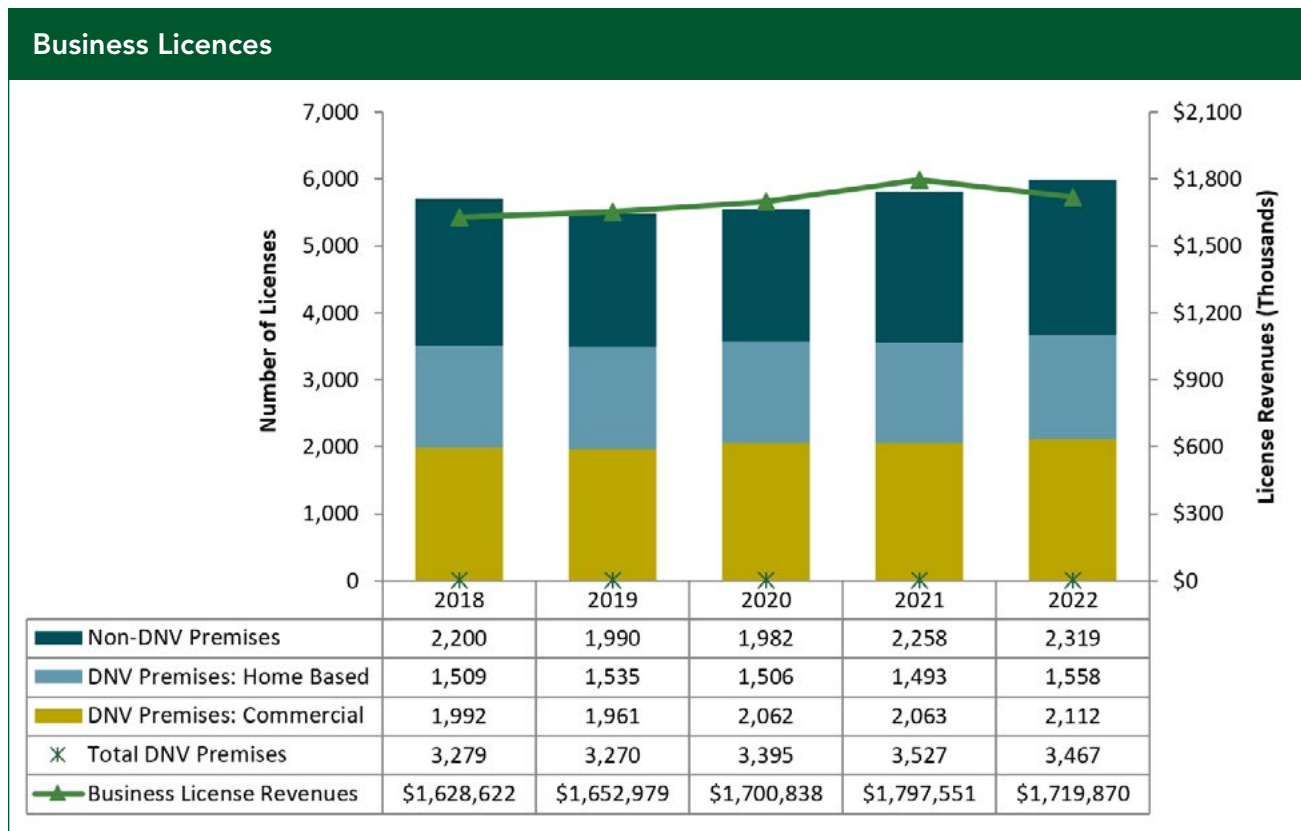




# SERVICES AND OPERATIONS - ECONOMY

## Business Licences

Business licences in 2022 continued the growth trend seen since 2020 after a decrease in 2019. In particular, licences issued to businesses located in the District increased over 2.5% from 2021. Revenues dipped slightly from a high in 2021, although they remained above revenues in 2020. The growth seen in 2022 is a reflection of the resilience of the local economy as we emerge from the COVID-19 pandemic.

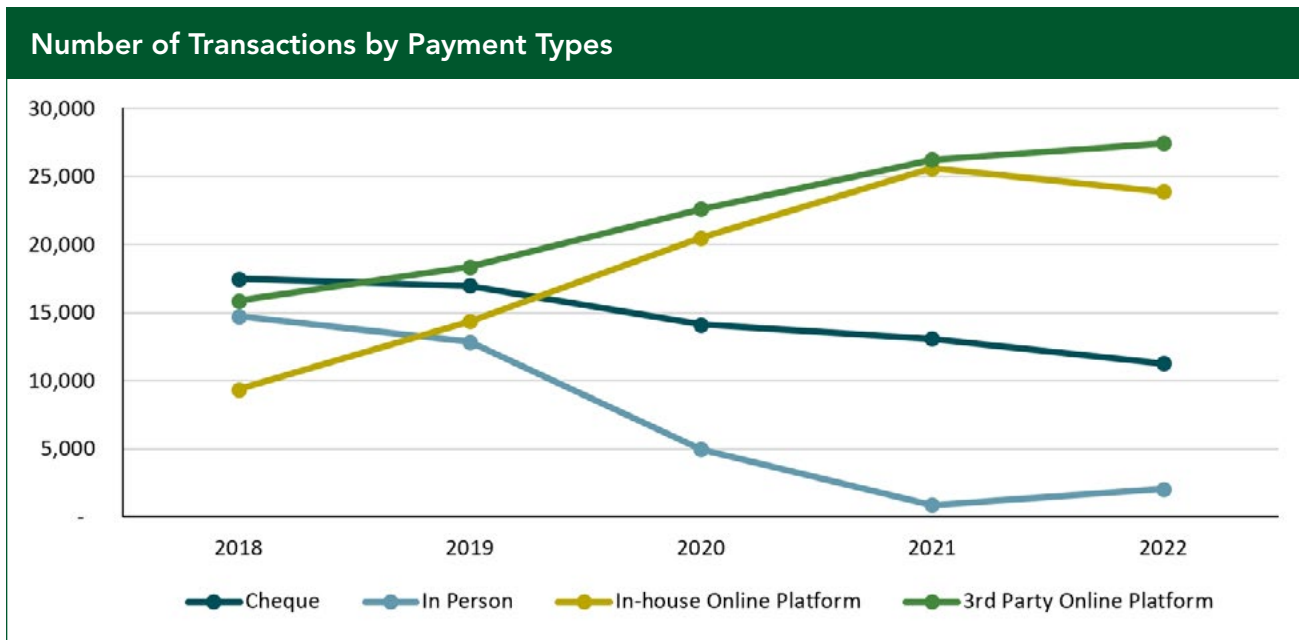


# SERVICES AND OPERATIONS - ECONOMY

## Online Payments

The District continues to work to make it easier for residents and business owners to complete transactions, request services and ask for help from anywhere, at any time. One of the ways we are doing this is by offering a range of payment options, including online payments. Users are able to pay property taxes, utilities, business licences, dog licences, fines and most permits fees online. With advances in technology and increased user comfort with online transactions, the percentage of total transactions paid online has been steadily increasing year-over-year.

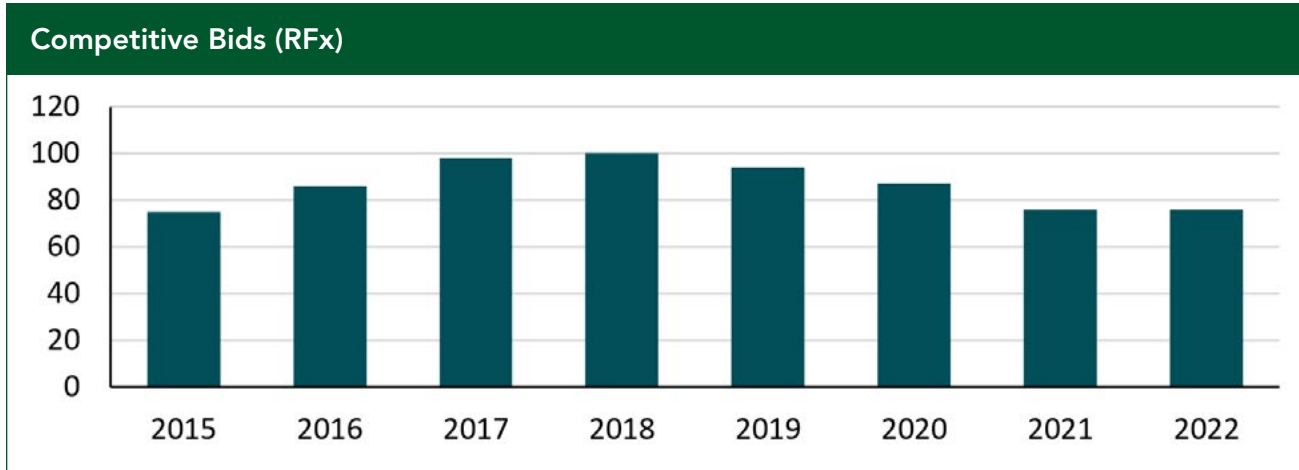
Starting in late 2018, we provided customers a more streamlined online payment option for permits, and at the start of the pandemic in 2020 we quickly adapted our business processes and encouraged residents to use online payment options and stay home when possible. As a result, we saw a significant shift to online payments in 2020 and 2021. When restrictions lifted in 2022, there was a slight increase in in-person payments, indicating that some customers still prefer to complete transactions in person. In 2022, online payments made up 79 per cent of all payment transactions, compared to pre-pandemic levels of 44 per cent (2018). A shift to online transactions results in fewer vehicle trips to District Hall, freeing up time for both community members and municipal staff as well as helping the environment by reducing travel emissions.



# SERVICES AND OPERATIONS - ECONOMY

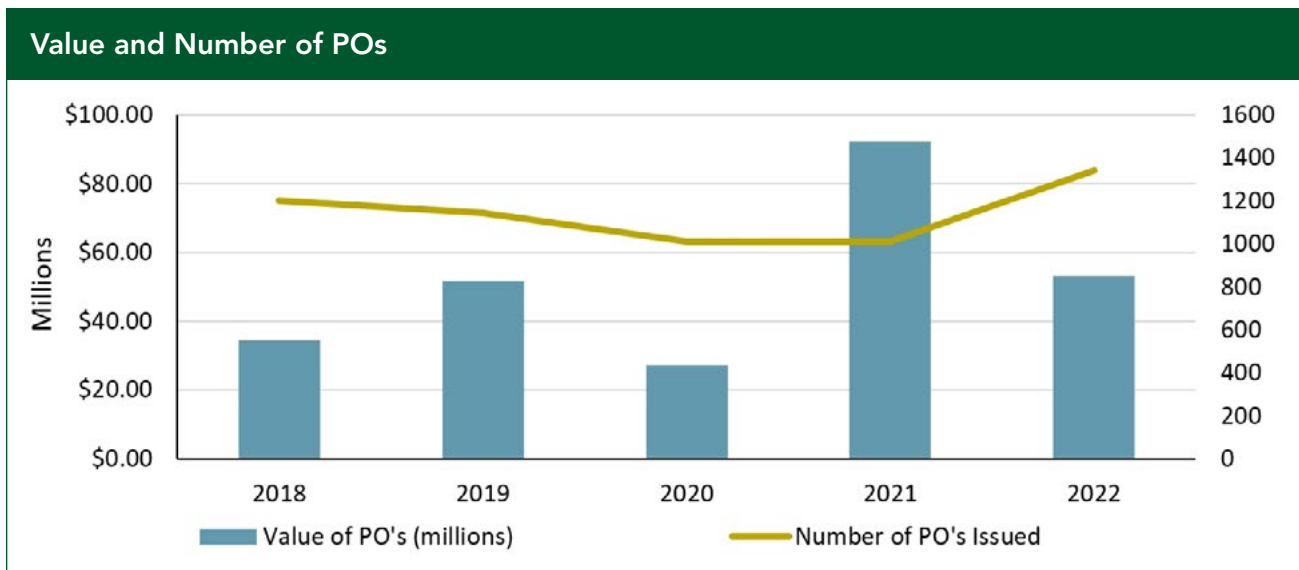
## Competitive Bid Documents

The number of formal RFX documents issued (Requests for Proposals, Requests for Quotations, Requests for Information, etc.) has been steady since 2015, averaging about 86 per year. Depending on the level of complexity, it can take staff considerable time to develop and prepare these documents.



## Value and Number of Purchase Orders

On average, Purchasing issues approximately 1,210 purchase orders (POs) each year, with a total yearly value averaging \$46.3 million. The volume of purchase order activity dropped in 2020 and 2021, due to pandemic-related factors. In 2021, a PO was issued to Chandos Construction Ltd for approximately \$41.5 million to construct the Maplewood Fire & Rescue Centre.



## ORGANIZATIONAL RESILIENCY

### Goal statement

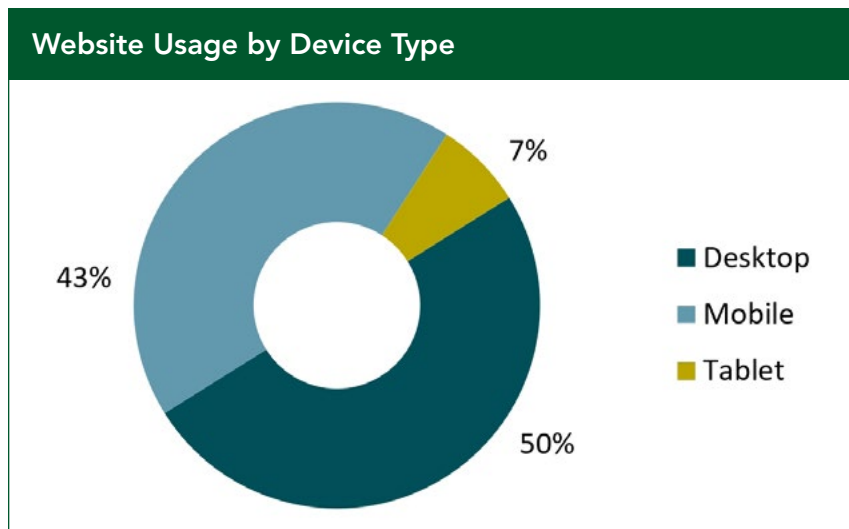
We envision the District as an engaged and nimble public service, equipped with the tools and workplaces to effectively deliver services and engage meaningfully with the community. A foundation of strong internal processes, strategic human resources programs, facilities, technological infrastructure, and sound financial planning support this work.

Services supporting this goal relate to the business of managing the District as an organization. While these services are not necessarily visible to the public, their impacts can be seen through annual reporting, communications with residents and enhanced service delivery.

### Technology and Digital Services

#### Website Visits

There was an even split between visitors to the District website using desktop computers and those using mobile devices (tablets and phones) in 2022. We continue to explore approaches to creating digital content – particularly graphics and other visual information – that is easy to access regardless of the size of a user’s screen.



#### Employee Turnover

Residual impacts of COVID-19 on the workforce led to further employee attrition in 2022. While 2020 and 2021 saw a peak in retirements due to the voluntary early retirement program offered by the District, the number of retirements in 2022 stabilized and reverted back to the pre-pandemic average.

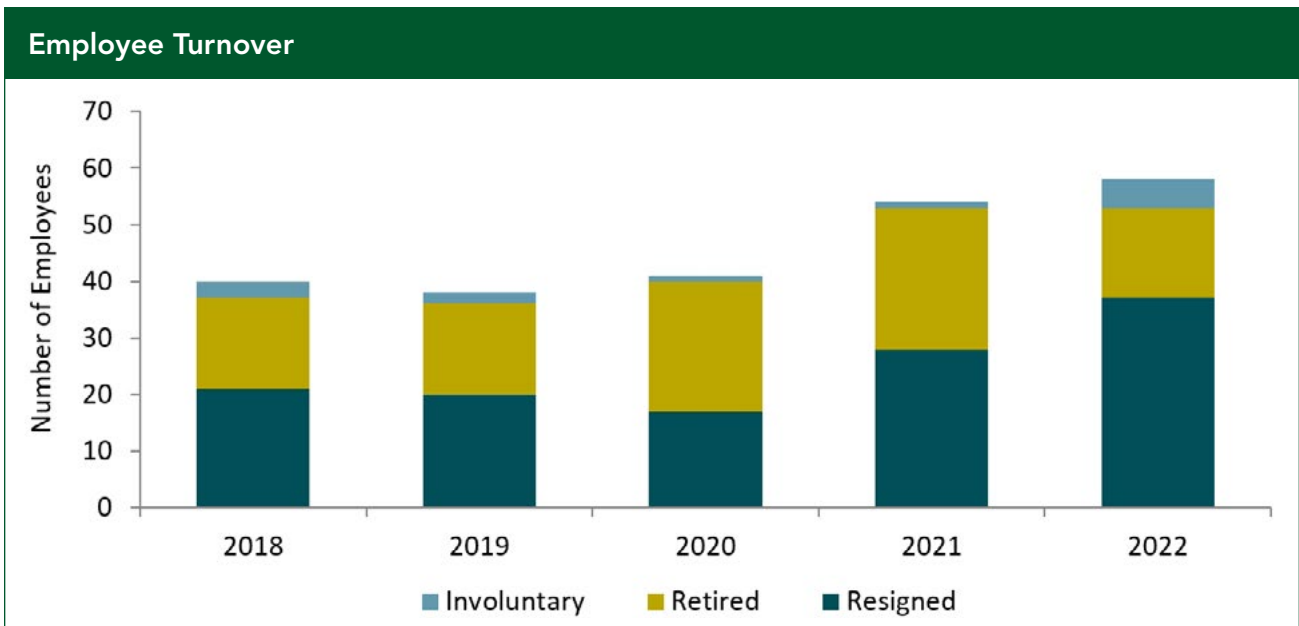
As the competition for talent in the external labour market increases, our employees continue to be potential recruits for industry and other municipalities. Commuting challenges and the cost of real estate on the North Shore – along with a demand for talent – continues to drive labour market competition. COVID-19 led to many resignations as employees relocated outside of the Lower Mainland and accepted roles where they could work from home indefinitely to offset the high cost of living in urban areas. To mitigate the ongoing risk of looming labour shortages, we need to focus our efforts on maintaining our competitive advantage as an employer of choice.

# SERVICES AND OPERATIONS - ORGANIZATIONAL RESILIENCY



The District was selected as a Top Employer in BC by Mediacorp Canada Inc. for another consecutive year in 2023, in recognition of our performance in 2022. This designation gives us a competitive advantage over other North Shore employers as an employer of choice and enhances our ability to attract and retain staff. The District has been designated a Top Employer in BC in 2018, 2019, 2021, 2022 and 2023.

We have taken measures to adopt a hybrid work model as flexible work arrangements remain a key benefit sought by prospective employees. Hybrid work has the added benefit of less traffic congestion for local residents on the North Shore. With the hybrid work model, there is increased pressure to ensure new employees are effectively onboarded and integrated into the organizational culture. Creating a stronger sense of purpose for employees by connecting their work with the corporate strategy, supporting a culture of team connection and belonging, and engaging employees in dialogue to ensure we are responsive to their needs are key pillars of our organization’s success and ability to retain staff. Developing a diverse, inclusive and equitable organization and community remains a key priority.





# SERVICES AND OPERATIONS - ORGANIZATIONAL RESILIENCY

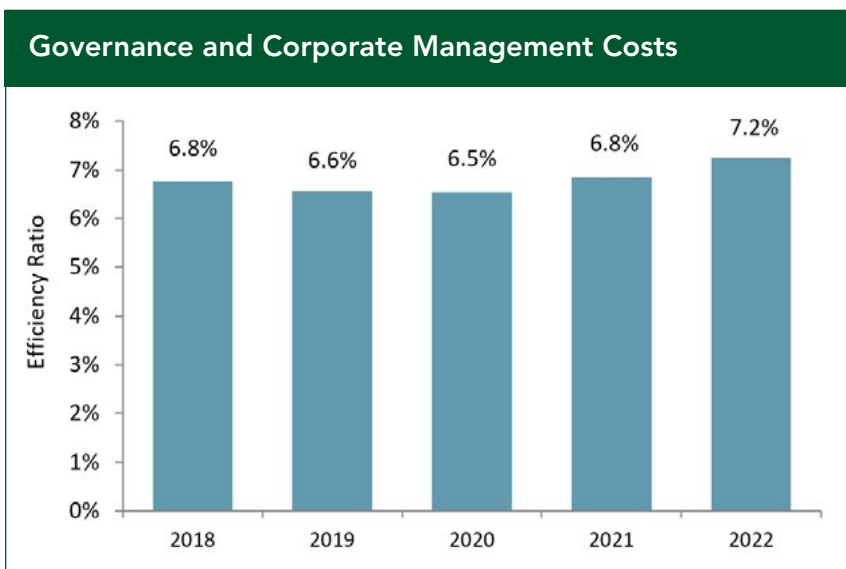
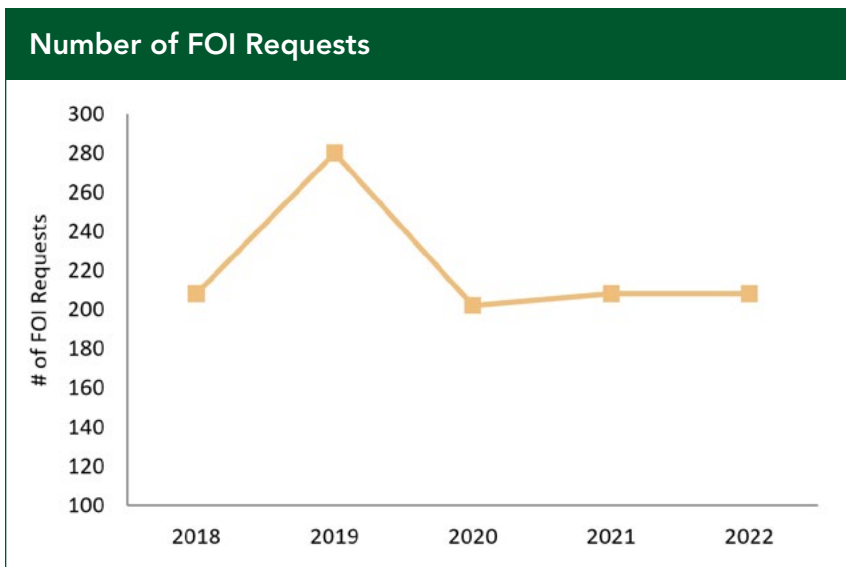
## Freedom of Information Requests

Freedom of Information requests continued at a steady pace throughout 2022 but were tempered by a cooler real estate market as most requests are related to properties for sale. For example, sellers or buyers may want to check previous permits, or any other for records relating to their property to find out as much information about it as possible, which is done through Freedom of Information requests.

A cooler real estate market means fewer parties going through the process above noted.

## Governance and Corporate Management Costs

The cost of governance and corporate management as a percentage of the municipal operating budget (efficiency ratio) has remained relatively stable, averaging 6.8 per cent over the last five years. The increase in 2022 reflects investments in technology and other costs that support a hybrid working environment.



# SERVICES AND OPERATIONS - ORGANIZATIONAL RESILIENCY

## Asset Sustainability Indicators

### Asset Condition Ratings: Five-Year Average

The District's asset condition ratings, based on physical condition of the assets, are shown in the table below.

At a portfolio level, the District's assets are in good physical condition. However, about 20 per cent of the assets are in poor or very poor condition and in need of renewal.

The requirement for \$46 million in ongoing capital funding to maintain the District's existing assets in a state of good repair amounts to approximately 1.6 per cent of the District's \$2.7 billion asset replacement value. Improvements to overall asset conditions cannot be made within a short or even medium period of time. This would not be affordable, nor would it amount to a good return on investment as asset management plans are already prioritized based on risk and maintaining levels of service. Instead, the approach is steady-state replacement.

As capital improvements are implemented and information on the District's large and long-lived asset base is improved, target condition ratings will be adjusted, and we will begin to project future condition ratings as part of its Long-Term Financial Plan.

As shown below, most of the asset groups have long lives. We are targeting to get to steady-state replacement for most of the asset groups, which means that each year only one to three per cent of the assets for the major asset groups (roads, water, sewer and buildings) are renewed. This reinvestment is offset by the age and condition decline of other assets. As a result, overall average condition ratings have minor changes from year to year.

However, the current levels of renewal funding still fall short of meeting the steady-state replacement needs.

Average Physical Conditions 2017–2021						
Source: Asset Management Plan master data files						
Group	F Very Poor	D Poor	C Fair	B Good	A Very Good	Average
Buildings	2%	6%	14%	26%	52%	Good
Parks	1%	3%	6%	49%	40%	Good
Transportation	22%	20%	25%	11%	23%	Fair
Utility - Drainage	1%	9%	22%	26%	41%	Good
Utility - Sanitary	4%	17%	9%	40%	30%	Good
Utility - Water	2%	12%	6%	23%	57%	Good
Vehicles & Equipment	9%	14%	12%	35%	30%	Good
<b>Total</b>	<b>8%</b>	<b>14%</b>	<b>13%</b>	<b>31%</b>	<b>35%</b>	<b>Good</b>

Group	Useful Life	Annual Renewal %
Buildings	40	3%
Parks	23	4%
Transportation	46	2%
Utility - Drainage	87	1%
Utility - Sanitary	99	1%
Utility - Water	87	1%
Vehicles and Equipment	13	8%
<b>Average</b>	<b>56</b>	<b>2%</b>

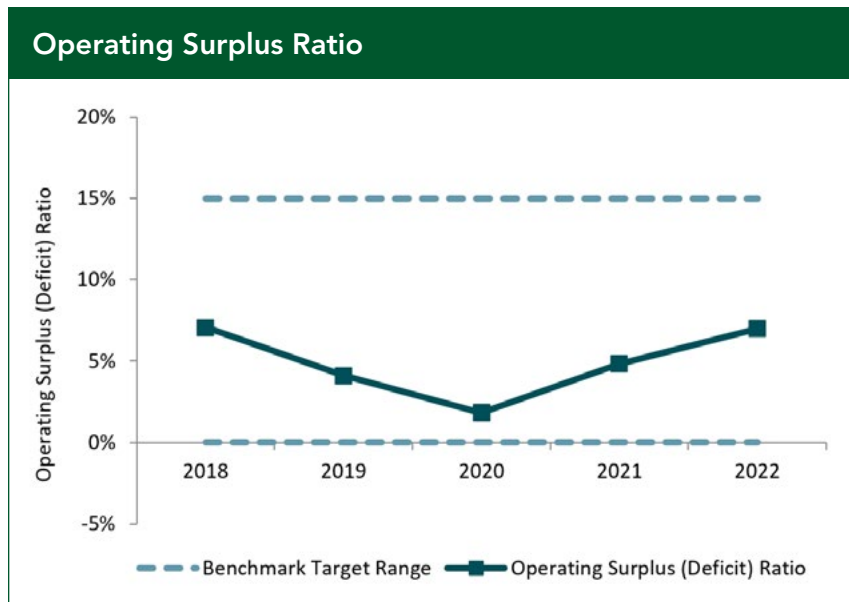
# SERVICES AND OPERATIONS - ORGANIZATIONAL RESILIENCY

## Operating Surplus Ratio

The operating surplus ratio indicates if the District can fund ongoing operations 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. A positive operating surplus ratio is a strong indicator of long-term financial sustainability.

The District aims for a small surplus each year to achieve a ratio that falls within the benchmark target range of zero per cent to 15 per cent. This target has been met since 2013, averaging five per cent over the past five years. For 2022, the operating surplus ratio was six per cent.

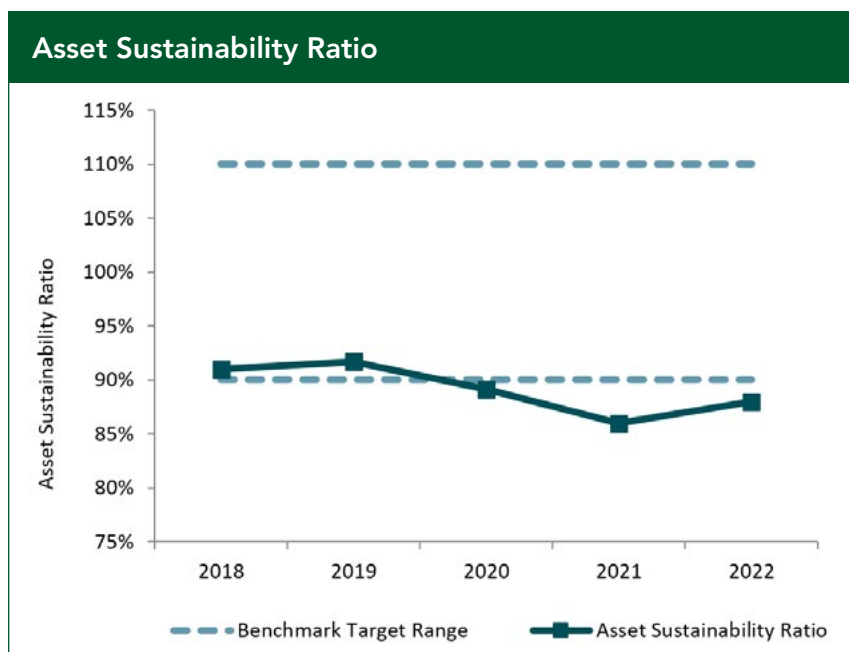
This ratio will be closely monitored as we update asset management plans to take into account the latest effects of inflation on construction costs.



## Asset Sustainability Ratio

This ratio assists in measuring progress on the renewal of aging infrastructure. It expresses actual net capital expenditures on renewal and replacement of existing assets as a percentage of optimal levels calculated in the District's asset management plans. The District's minimum target is 90 per cent.

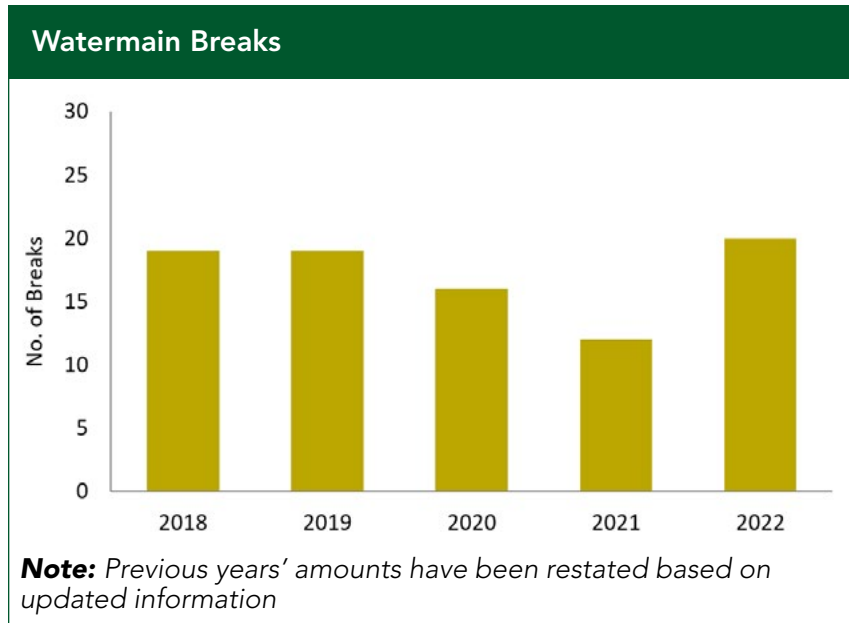
Following the pandemic's impacts, in 2022, the asset management ratio increased to 88 per cent from 86 per cent in 2021.



# SERVICES AND OPERATIONS - ORGANIZATIONAL RESILIENCY

## Water Main Breaks

There were 20 water main breaks in the District in 2022. This number marked a shift away from the continuous downward trend experienced since 2013, which saw the number of breaks decrease from 32 in 2013 to 12 in 2021. The increase in 2022 is considered an anomaly and the downward trend is expected to continue with the District's comprehensive water main replacement program.



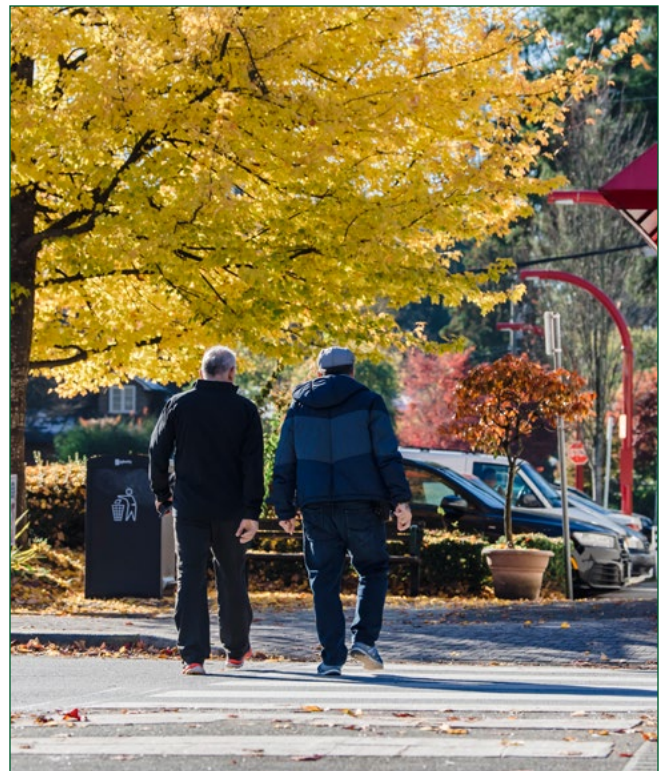
## DIVISIONAL AREAS OF RESPONSIBILITY

### Executive Services

Executive Services includes the Chief Administrative Officer, Mayor and Council, who define strategic directions and priorities that support the District's vision. Service areas include strategic planning, leadership and overall corporate governance to ensure Council direction is supported and corporate accountabilities are met.

### Climate Action, Natural Systems and Biodiversity

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





# DIVISIONAL AREAS OF RESPONSIBILITY

## **Corporate Services**

Corporate Services provides critical internal services in support of the District's overall strategic plan and plays a liaison role in relation with other governments, agencies and partners. Corporate planning, legal services, strategic communications, film and events, and human resources planning, along with the activities of the Clerk's office, are all provided by the Corporate Services division.

## **Finance Services**

Finance focuses on financial stewardship and policy development, financial strategies and long-term planning, business planning and decision support, procurement and risk management, accounting and financial reporting, and information technology and digital services. It is dedicated to effective, efficient business transformation and the development of long-term strategies supporting sustainable service delivery and financial health.



## **Fire and Rescue Services**

Fire and Rescue Services works closely with its partner agencies on the North Shore to deliver a diverse set of emergency services, including structural and wild land urban interface firefighting, motor vehicle rescue, high angle rescue, tower crane rescue, swift water rescue, hazardous materials response, prehospital medical response and (in partnership with Vancouver Fire Department) marine firefighting.

## **Engineering, Parks and Facilities**

Engineering, Parks and Facilities consists of several distinct service groups that include Parks, Utilities, Public Works, Facilities, Engineering Services, Integrated Planning and Northlands Golf. The division:

- plans, designs, builds, operates, maintains and provides life-cycle asset management of municipal infrastructure
- provides park services supporting public enjoyment of parks, trails and green spaces
- makes sport fields, golf courses and sport courts available for recreational use
- provides transportation services, including infrastructure supporting the movement of people and goods
- manages North Shore visitor attractions like Maplewood Farm and the Lynn Canyon Ecology Centre
- provides utility operation services, including water distribution, liquid and solid waste collection, and energy management
- provides operational services, including street maintenance, snow and ice removal, construction traffic management, construction, survey and fleet
- provides a number of central support services to other divisions and partners including facility, fleet, engineering advice, design and project management services



# DIVISIONAL AREAS OF RESPONSIBILITY



## ***Planning, Properties and Permits***

Planning, Properties and Permits includes:

- Community Planning, which is responsible for long-range, integrated community planning, as well as heritage and social planning functions and administering associated grant programs
- Development Planning, which is responsible for reviewing land use applications that include OCP amendments, rezonings, subdivisions, development permits and development variance permits, as well as for ensuring the comprehensive assessment of development, including engineering, transportation, planning and regulatory considerations
- Development Engineering, which provides engineering review, analysis and acceptance of the off-site implications and servicing requirements of development proposals from preliminary planning applications through to building permit issuance and construction completion
- Environmental Sustainability (Operations), which is responsible for both regulatory and proactive environmental planning functions to protect and enhance the District's natural assets
- Bylaw Services, which provides enforcement and public education about the District's regulations to support public safety, quality of life and community sustainability
- Real Estate and Properties, which provides a variety of real estate services such as property management, community leases, negotiation, valuation, marketing and Land Title Office and Court Registry
- Permits and Licences, which is responsible for the review and issuance of building and trade permits, as well as the subsequent inspection and compliance monitoring for the demolition, construction, alteration and addition of buildings and structures

# DIVISIONAL AREAS OF RESPONSIBILITY

## PARTNER AGENCIES

### **Police Protection Services (RCMP)**

The North Vancouver RCMP Detachment provides a 24/7 police uniform response to residents of the City and District of North Vancouver. In addition to this core service, the detachment provides additional policing via specialized investigative and community response units and services. Core police functions include enforcing federal and provincial laws, and municipal bylaws. Within each of these pillars, the various units of the North Vancouver RCMP provide reactive (frontline policing and follow-up investigation services) and proactive (enforcement, education and crime prevention initiatives) services.

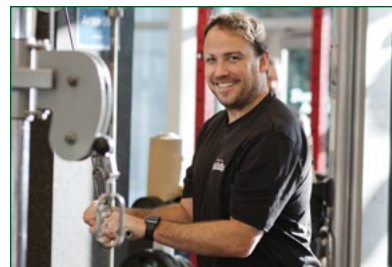


### **North Vancouver District Public Library**

The North Vancouver District Public Library inspires learning, discovery, creativity and collaboration in the District of North Vancouver. The library system offers a full range of information services and learning opportunities, including: an extensive collection of books and digital collections; a growing collection of non-traditional items such as puzzles, caring community kits, puppet kits, and e-readers; a diverse range of online resources; innovative programs for all ages; welcoming and inviting spaces; and a digital creativity and learning centre called StoryLab. The District is served by four library branches: Capilano, Lynn Valley, Parkgate and the new Express Library at Lions Gate.

### **North Vancouver Recreation and Culture**

The North Vancouver Recreation & Culture Commission improves the health and well-being of all North Vancouver individuals, families and communities and inspires residents through quality recreation and culture opportunities. The Commission plans, facilitates and delivers social, active and creative activities for people of all ages, gender, abilities and economic status in both indoor and outdoor venues. The Commission is responsible for the operation of all North Vancouver community recreation centres, the North Vancouver Tennis Centre and Centennial Theatre. These facilities include pools, ice arenas, fitness centres, art, pottery and woodworking studios, gymnasiums, sport courts, multi-purpose spaces, public gathering spaces, youth centres, seniors' spaces and meeting rooms. In addition, the Commission is responsible for managing public art programs, administering community arts and culture grants and recreation grants, booking many public spaces, supporting and hosting community events, and providing support to recreation, culture and sport organizations.



## DIVISIONAL AREAS OF RESPONSIBILITY



### **North Vancouver Museum and Archives (MONOVA)**

MONOVA: Museum and Archives of North Vancouver, operated by the North Vancouver Museum & Archives Commission, is a shared partner agency of the City and District of North Vancouver. MONOVA operates both the Museum of North Vancouver, which opened in Lower Lonsdale in 2021, and the Archives of North Vancouver, located in Lynn Valley. In addition to the two physical visitor centres, MONOVA supports several other online/offsite experiences for the public to engage with and learn about the past, present and future stories of North Vancouver.

### **North Shore Emergency Management**

North Shore Emergency Management (NSEM) is the emergency management department for City of North Vancouver, District of North Vancouver and District of West Vancouver. NSEM provides an extensive range of services to the three North Shore municipalities, including:

- supporting the municipalities and residents to prepare for and respond to hazards and emergencies on the North Shore
- implementing annual training, exercises, education and research, and ensuring the ongoing development of plans to meet the extensive needs of the North Shore community
- assessing emergencies and overseeing Emergency Social Services (ESS) when incidents occur, with staff and volunteers implementing the ESS processes
- providing support for business continuity management across all three municipalities
- working with partner agencies to effectively co-ordinate and support emergency response and recovery
- developing procedures, plans, operational guidelines, co-operative agreements and technical documents to ensure effective co-ordinated action in an emergency



# FEEDBACK

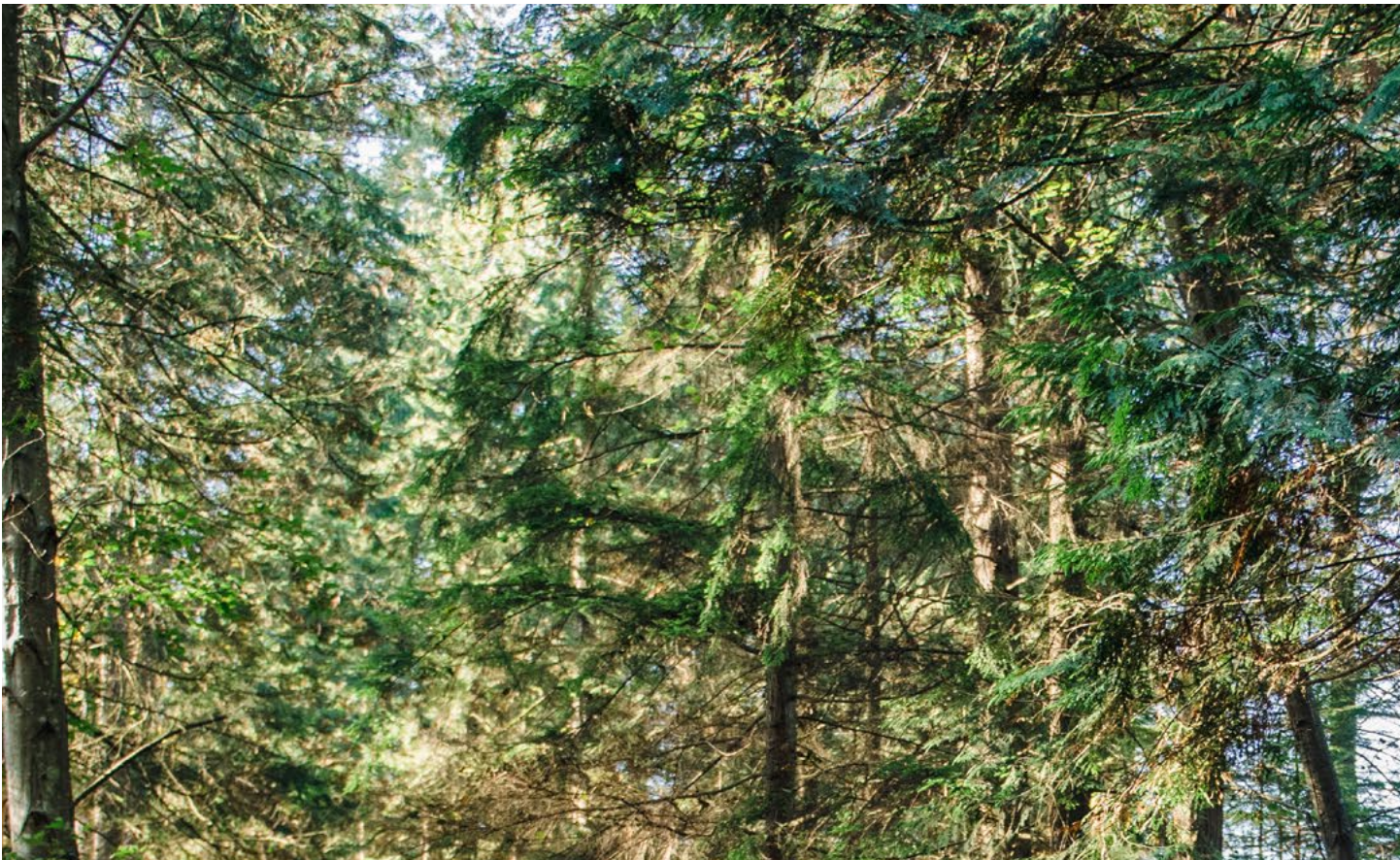


The District believes in continuous improvement and your comments are appreciated.

## *You can reach us at:*

-  [DNV.org/annualreport](https://dnv.org/annualreport)
-  [NVanDistrict](#)
-  [NVanDistrict](#)
-  [NVanDistrict](#)





# Annual Report 2022

355 West Queens Road  
North Vancouver, BC  
V7N 4N5

604-990-2311  
[DNV.org/annualreport](https://dnv.org/annualreport)



NVanDistrict



NVanDistrict



NVanDistrict

