



# 2016–2020 Financial Plan

Draft 1.0 March 2016

## ***About the 2016 – 2020 Draft Financial Plan***

**The Province of British Columbia’s Community Charter requires municipalities to adopt an annual five-year Financial Plan, including revenue and tax policy disclosure, in accordance with generally accepted accounting principles (GAAP) for local governments. GAAP consists of the recommendations and guidelines with respect to matters of accounting in the public sector as set out by the Public Sector Accounting Board (PSAB), under the oversight of Financial Reporting and Assurance Standards Canada.**

**This Draft Financial Plan includes the operations of the District of North Vancouver, the North Vancouver District Public Library, North Shore Emergency Management, North Vancouver Recreation and Culture Commission, and North Vancouver Museum and Archives.**

**The 2016 – 2020 Draft Financial Plan sets out proposed expenditures and funding sources for this five year planning period. Financial information shown in this workbook for 2014 and 2015 has been restated to include the impacts from a financial plan amendment which was adopted by Council in Fall 2015. As a result, figures shown in this financial plan workbook may vary from those reported last year.**

**This workbook is simplified from prior years to tell the budget story more succinctly. A summary of the Corporate Plan priorities and financial policies supporting resource allocations is included in the Financial Planning Policy Framework section of this workbook.**

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David Stuart  
CAO

## Introduction

### Chief Administrative Officer's Message

I am pleased to present the 2016 - 2020 Draft Financial Plan for consideration by Council and the community. The implementation of the Official Community Plan (OCP) and supporting strategic plans continue to be works in progress. Managing the impacts of local and regional growth on our transportation network and community livability remain the predominant priorities and a strategic focus for the organization for the foreseeable future.

For a number of years the District's financial health and resilience has been focused on assets renewal. Resources are now being challenged by local development and regional projects such as the Ironworkers Memorial Bridge interchanges, Capilano Watermain replacement and the imminent Wastewater Treatment Plant replacement. The inevitable disruption associated with community-building arising from the OCP and the natural renewal of our aging single family housing stock is being addressed. This includes actively monitoring and managing resultant traffic and mobility challenges. We continue to follow the principle that the financial costs of development are paid for by development while the social, economic and environmental benefits articulated in the OCP are monitored and realized by the community over the long term.

Identifying opportunities for collaboration and partnership continues to be an important strategy for achieving community goals. In 2016, we will see the completion of the \$30 million Philip Avenue rail overpass facilitating Seaspan's expansion and reduction of rail noise in the Norgate community, progress on Phase 1 of the Ironworkers Memorial Bridge interchange project,

and completion of Metro Vancouver's Capilano Watermain project. With the Federal Government announcing an additional \$60 billion for local government infrastructure, both District and Metro Vancouver leadership see opportunities to move toward equitable funding formulas for the North Shore Wastewater Treatment facility.

Successful applications under the New Building Canada grant program provide \$1.6 million over 2015 and 2016 to make improvements to our creek and storm water management systems. This will ensure that we are as prepared as we can be for extreme weather events. During the last year and a half we experienced five extreme weather events and recovered over \$1.4 million (90%) of the final event costs from Provincial disaster assistance programs.

This Draft Financial Plan allocates resources in a responsible manner preserving past investments and building towards our community's future vision. This enables us to respond to development, regional pressures, and climate change while sustaining the levels of service you continue to enjoy. Over the next few years the Financial Plan will guide us toward the realization of the community's vision through new investments in amenities, infrastructure and land improvements both inside and outside of the town centres.



Nicole Deveaux  
General Manager  
Finance & Technology,  
CFO

## Chief Financial Officer's Message

The 2016-2020 Draft Financial Plan builds on the strong foundation we have achieved over the past decade. This foundation enables the District to respond to our community's changing priorities and emerging needs. The results of our efforts are reflected in a proposed 2016 tax levy increase of 3%: 2% for District services plus a 1% lift as we continue to catch up on deferred asset maintenance and renewal. Over the next five years we anticipate that tax levy increases for District services will continue to remain within inflation levels (1.5% to 2%). Each year we assess the need for the additional 1% lift to sustain the \$2 billion of community assets under Council's stewardship.

The Official Community Plan guides our work with regard to development (both within and beyond the town centres). We are seeing continued renewal of our single family housing stock as older homes approach end of life and are replaced, and as alternative housing options are supported by Council.

Sustainable service delivery ensures that community services are delivered in a social, economic, and environmentally responsible manner that does not compromise the ability of future generations to meet their needs. Our approach to sustainable service delivery is based on international best practices, and the District continues to provide leadership and guidance to other BC municipalities in this regard. Our focus is to keep our capital assets in a state of good repair through maintenance and renewal.

The replacement of major assets demands a different approach. The District continues to use debt strategically for the acquisition of new assets, taking advantage of favourable market conditions when available. During 2015, the District borrowed \$28 million to support the replacement of the new Delbrook Community Recreation Centre. The interest rate on this debt is 2.2%, the lowest cost of borrowing through the Municipal Finance Authority since 1990. Due to our strategic approach to early debt retirements, we have been able to support the costs of borrowing and debt repayment without any increase to the tax levy as reported in this Draft Financial Plan.

We will experience significant staff retirements over the five-year term of this plan and are continuously reviewing our human resources, reassessing our cost base and challenging ourselves to become more efficient and effective. We are also responding strategically to work volume pressures by leveraging staff vacancies and ramping up or down depending upon business requirements.

In pursuit of program efficiency and effectiveness, our Information Technology Roadmap assesses and guides investments in technology and business process improvements. This is another key initiative that ensures value for money in our service offerings to the public and businesses.

We believe this Draft Financial Plan continues Council's legacy of sustainable services and infrastructure that helps to make the District one of the most liveable communities in North America.

## Budget in Brief

The 2016 Draft Budget proposes an overall property tax increase of 3.0%, with 2.0% to fund municipal operations and 1.0% to support funding for asset renewal. Efficiencies valued at \$5.6 million realized in prior years are still holding in this budget despite higher levels of activity being recorded by many municipal services.

The District's landscape is changing, with rising development demands, large projects, and resultant capacity pressures. Official Community Plan (OCP) related growth in the town centres and a natural renewal of aging housing stock in single family neighbourhoods are the development drivers. The 2016 budget responds to these pressures and maintains service levels with an operating budget of \$124.2 million. The budget also includes \$62.7 million of capital projects which maintain, renew and expand our asset base. The District's long term funding strategy includes early debt retirements which ultimately reduce future annual principal and interest payments. The five year plan includes early debt retirements of \$1.2 million in 2016 and \$9.0 million in 2017.

**Tax Rates:** After incorporating a conservative estimate of new revenue from development and other sources, the proposed tax increase of 3.0%, or \$60 on the average home, is realized.

	Y:Y	
Average Home	\$ 60	3.0%

### Municipal Property Tax Increase

Net Operations	2.0%
Asset Renewal *	1.0%
Total	3.0%

\* Add 1% each year to close the funding gap (policy)

**Capital Plan:** Highlights in this year's plan include the completion of the new Delbrook Community Recreation Centre, Keith and Montroyal bridge replacements and the delivery of new garbage and green bin carts for residents.

Sustainable service delivery principles guide the development of asset management plans which inform the extent and timing of asset renewal and expansion. These plans identify physical, demand, and functionality conditions of existing assets, risk management considerations, and form the basis of our strategies to align infrastructure with long term financial and planning directions. The ten year capital plan supporting new amenities and infrastructure is evolving and will be brought forward to Council in the fall to confirm longer term funding priorities. Until further direction is received, major development related amenities and infrastructure projects are excluded from the Capital Plan.

**Utility Rates:** Council approved a 1.7% overall utility rate increase last November reflecting inflationary pressures consistent with financial policy objectives. The risk of significant future rate increases persists as uncertainty remains regarding Metro Vancouver's ten-year capital plan as they continue to hold their rate increases near zero. Metro's charges represent 47% of the combined utility budget in 2016.

For a complete overview of utility rates refer to the [November 23, 2015](#) Council Public Meeting reports.

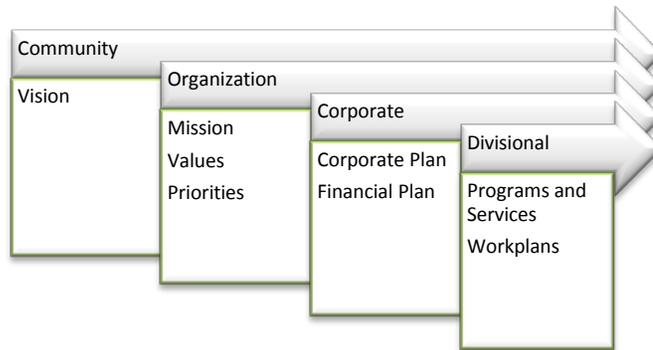
	Y:Y	
Single Family Home	\$ 25	1.7%
Multi Family Home*	\$ 21	1.9%

\*Multi Family excludes Solid Waste

## Financial Planning Policy Framework

### Strategic Framework

The District takes an integrated approach to planning, resource allocation and reporting. The vision for our community, identified in the OCP, is the context within which the District delivers services. Shaped by the OCP, the District sets its mission and defines community values. Council and staff work together to identify strategic priorities, which form the Corporate Plan that directs work over a four-year horizon. Together with the Financial Plan, the Corporate Plan informs divisional work plans to deliver the programs and services required to meet the needs of the community. This strategic approach, depicted below, is supported by additional strategic planning documents, such as Asset Management Plans, Transportation and Parks Plans, to name a few. The cycle is completed by annual reporting which references the OCP, Financial and Corporate Plans.



To set a course for its 2015-2018 term of office, Council and staff contemplated the community's vision in the context of external influences, organizational considerations and a range of current and emerging issues. In developing both the Corporate Plan and Financial Plan, we recognize that the current Council, and the next, will steward an era of change in the District of a scale not experienced for decades. Significant physical change has begun in the community, and will continue, in the form of new housing choices, Town Centres taking shape and improvements to major road networks.

### Corporate Plan

To develop the Corporate Plan, we examined our initial experiences with implementing the OCP in conjunction with changes occurring in neighbouring jurisdictions and beyond, and clearly see the impacts of these changes both within the community and on District resources. Reflecting all these considerations, the Corporate Plan identifies 11 strategic issues as priorities. These will undoubtedly evolve as milestones are achieved or circumstances change; however all we do will address three fundamental purposes:

- Achieving the community vision of the OCP
- Providing strong governance and service
- Protecting and enhancing the environment and building resilience

<b>2015-2018 Corporate Plan Summary</b>	
<b>Achieving the Community Vision of the OCP</b>	
1	Manage the impacts of development and change
2	Improve transportation and mobility
3	Systematically monitor progress on community goals
4	Manage outdoor recreation with an integrated approach
5	Focus on OCP objectives related to social well-being, the Maplewood area and strategies supporting Town Centres
<b>Providing Strong Governance and Service</b>	
6	Sustain financial health and resilience
7	Foster an engaged and nimble public service
8	Ensure strong administrative foundations for continued service excellence
<b>Protecting and Enhancing the Environment</b>	
9	Create new and updated strategies to support OCP environmental goals
10	Take action on climate change by reducing GHGs and developing a Climate Change Adaptation Strategy
11	Continue to build community resilience through planning, response, recovery, training and education

### Priorities, Goals and Resources

The responsibility for addressing these priorities is shared: along with Council, multiple departments will translate the Corporate Plan goals into specific actions.

For example, we are improving the management of the impacts of change by shifting resources to development review and project oversight, and creating tools and systems to comprehensively track and communicate impacts related to levels of activity. Addressing the challenges of affordability by defining the District’s role and reflecting the community’s aspirations in a robust strategy is a focus for Council. All these efforts require action on the part of staff in areas such as Engineering, Planning, Finance and IT. Similarly, as use of our parks and trails has increased dramatically, particularly with regional visitors, we must continue to assess demands and programming, adjust allocation of resources in these areas and explore options to offset financial and neighbourhood impacts. This will involve Parks, Recreation, Transportation, Communications and Finance staff. Engineering and Environment staff are turning attention to the Integrated Storm Water Management Plans and the Climate Change Adaptation Strategy that are important to the community’s health and resilience in a changing environment. The leadership team and Corporate Services staff will address succession planning and other issues of organizational health given the unprecedented turnover the District is experiencing as staff profile and community and employee expectations shift.



While all this represents an increase in activity as well as some significant departures from past practices, it does not generate a marked impact in the Financial Plan. Most of the development- and change- related pressures impacting the operating budget are being funded by development revenue and the reallocation of existing resources to priority activities. From a capital perspective, visible impacts in the community are decidedly more dramatic, while the impact on the financial plan is multi-faceted. Major infrastructure projects are underway or poised to begin, including the Keith Road Bridge, completion of the new Delbrook Recreation Community Centre, replacement of the Montroyal Bridge, and changes to the Lynn Creek area interchanges.



Other projects include a new fieldhouse at Inter River Park, the design of Bridgman Park and Seylynn Park, and road improvements in Upper Capilano in conjunction with Metro Vancouver's Capilano watermain project, for example. Funding for these types of major projects can include external sources and reserves, whereas most development-related work is funded by fees, and renewal work across the District is life cycle managed and paid for with funds set aside for renewal capital.

## Long Term Financial Plan

Building a long term strategy for financial resilience is essential for meeting community needs and ensuring quality of life over time while continually balancing services and affordability. It requires a rich understanding of the community's vision and needs, a keen awareness of demographic, economic and other external forces, and an evolving application of sound financial practices.

### Progress

The Long Term Financial Plan (LTFP) incorporates impacts from all plans and forecasts a financial position based on assumptions, strategies, and policies that support long term financial resiliency. The LTFP is a partner to the Corporate Plan and Strategic Action Plans which are both guided by the Official Community Plan (OCP). The OCP describes the service vision and the LTFP describes if there is adequate funding to achieve the vision. This five year financial plan begins to include the impacts of growth but is largely silent on investment in new assets pending direction from Council through the Long Term Funding Strategy workshop planned for Fall 2016.

### Long Term Funding Strategy

A Long Term Funding Strategy for municipal and utility services provides the basic framework for the Long Term Financial Plan.

The current 10-year strategy for services paid through the municipal tax levy identifies these remedies to address any funding imbalance:

- Increase taxation revenue at the rate of inflation
- Increase fees and charges at the rate of inflation
- Implement new fees and charges for private benefits
- Continue 1% for asset renewal until the sustainment level is reached
- Reduce net operating costs by the equivalent of 0.5% on the tax levy through annual adjustments



These solutions are designed to achieve a balance between revenue and expense, lay the policy foundation for future budgets and achieve financial resiliency. The model is revisited every year and adjusted to reflect new circumstances and economic assumptions. The table below illustrates the impact of these solutions over the years and highlights new revenues in 2016 of \$1.6 million from development related fees and charges that will be reinvested in staff capacity.

Budget Adjustments (000's)	Total	2016	2015	2010-14
New Revenue	3,090	1,600	400	1,090
Human Resources	1,636			1,636
Efficiencies	2,734			2,734
Services	325			325
Sub-total	7,785	1,600	400	5,785
Re-investment in Capacity	(2,150)	(1,600)		(550)
	5,635	0	400	5,235

### Growth Management Model

While budget adjustments help contain the tax increase, the growth management model stabilizes the impacts from growth by reserving tax revenue from new units to fund future impacts on services.

Effective 2013, amounts related to this growth revenue have been transferred to a tax growth reserve. Since 2014, Council has allocated a portion of tax growth revenue to reduce impacts to the public caused by development, construction and event activity. The tax growth reserve is projected to have a balance of \$2.5 million at the end of 2016.

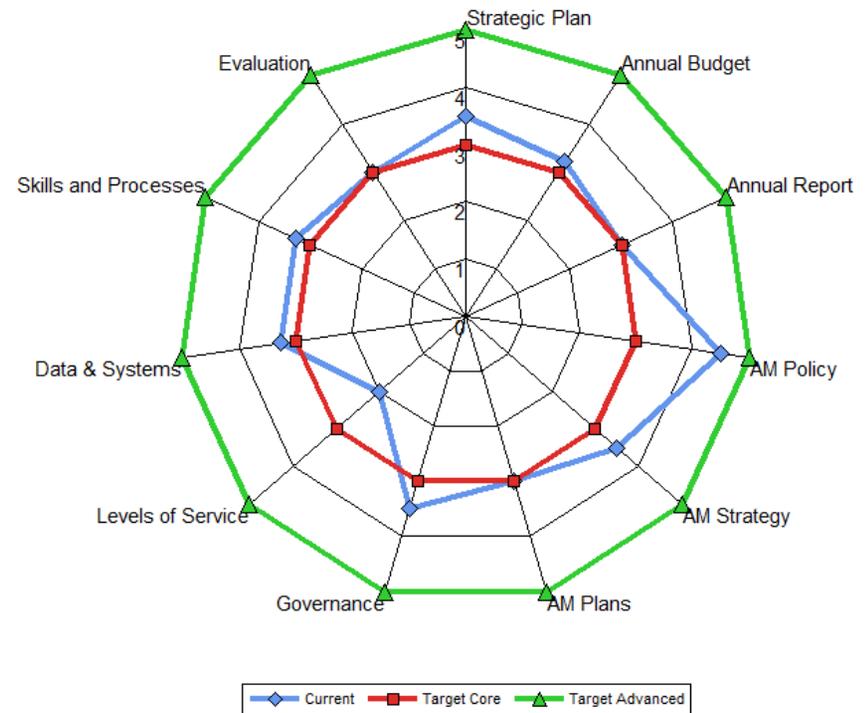
Budget (000's)	Change	2016	2015
Tax Growth (new units)	206	1,166	960
Service Allocation	(4)	(226)	(222)
Growth Reserve	202	940	738

### Sustaining Public Infrastructure and Supporting Growth

Asset Management for sustainable service delivery ensures that current community services are delivered in a social, economic, and environmentally responsible manner that does not compromise the ability of future generations to meet their own needs. Using international best practices, we measure the sustainability of our infrastructure including impacts from growth. Asset Management Plans are updated annually for each asset group on a full life cycle cost basis, reporting on asset condition, levels of service, risk management and replacement values. This is the foundation for infrastructure which integrates into our long term financial plans.

The District is approaching sustainment levels for current services but does have an infrastructure backlog (assets in poor condition or in need of replacement). Based on physical condition, the backlog is currently estimated at \$100 million (total replacement value \$2 billion).

North Vancouver District - Maturity Assessment ID 114



## Policies Guiding This Financial Plan

In developing this Draft Financial Plan, policies were reviewed and emerging directions were considered. These general policies were followed in the preparation of this workbook.

**Long-Range Plan:** an annual five year plan is prepared including major capital projects and related operating impacts. Each year this plan is rolled into a ten year Financial Plan for consideration at Council's Long Term Funding Strategy workshop (planned for Fall 2016).

**Tax Strategy:** tax rates are aligned with regional averages. We have a number of tools available to support this strategy including shifting taxes between classes and reinvesting taxable improvements within a class, as is currently the case with heavy industry.

**Balanced Budget:** ongoing net operating expenditures and asset renewal will be funded through taxation and stabilized through reserves.

**Growth Management:** development will pay for its impacts on the community including funding its share of investment in asset upgrades and expansion as well as net operating impacts to maintain service levels. Major development-related assets anticipated over the next five years are excluded from the Financial Plan pending further direction from Council.

**Revenue:** is adjusted annually for the effects of inflation. Fees and charges are adjusted based on cost of service and private benefits. The user fee rate increases for 2016 averages 1.5%.

**Surplus:** general operating surplus is maintained at a minimum of 5% of the prior year's revenue from taxation. Surplus in any

given year can be used as a funding source for one-time items, not as an offset to the tax levy. After adjusting for operating risks, any remaining surplus is contributed to the Infrastructure Replacement Reserve.

**Reserves:** are used for the purpose for which they are intended. Asset reserves are maintained at levels that reflect expected asset life and support the lowest lifecycle cost. Investment income is allocated to reserves to sustain purchasing power.

**Investments:** shall be Community Charter compliant focusing on preservation of capital followed by liquidity, then by rate of return.

**Debt Management:** debt is a financing tool the District uses strategically to augment steady state replacement of assets or to acquire new assets supported by business cases. Early debt retirements that strengthen the District's long term financial position are acted on and savings are redirected to the Infrastructure Replacement Reserve or future debt servicing. This plan includes early debt retirements in 2016 and 2017.

**Budget Adjustments:** the District practices demand management and cost containment, including a 0.5% efficiency factor in the budget after adjusting costs for inflation. For 2016, new development revenue is re-invested in staff capacity to keep up with work volumes and improve related business processes.

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

**Asset Renewal Funding Gap:** 1% of the previous year's tax levy is added each year for asset renewal until the sustainment level is reached.

## Budget Highlights

### Operating Overview

The 2016 General Operating Fund Plan totals \$124.2m and increases by \$7.3m from the prior year. Increases are driven primarily by growth, collective agreements, debt servicing costs, and asset renewal. Development related cost increases are offset by development revenue.

Police Protection costs are anticipated to increase further by 3.8% in each of 2017 and 2018 mainly to address vacancy issues and ensure alignment with the terms of the collective agreement. Similarly Fire & Rescue will see increases over the next few years as a new collective agreement is negotiated. In addition, early debt payouts in 2016 and 2017 are reflected as a large increase in General Government followed by lower debt servicing costs in the outer years of the plan.

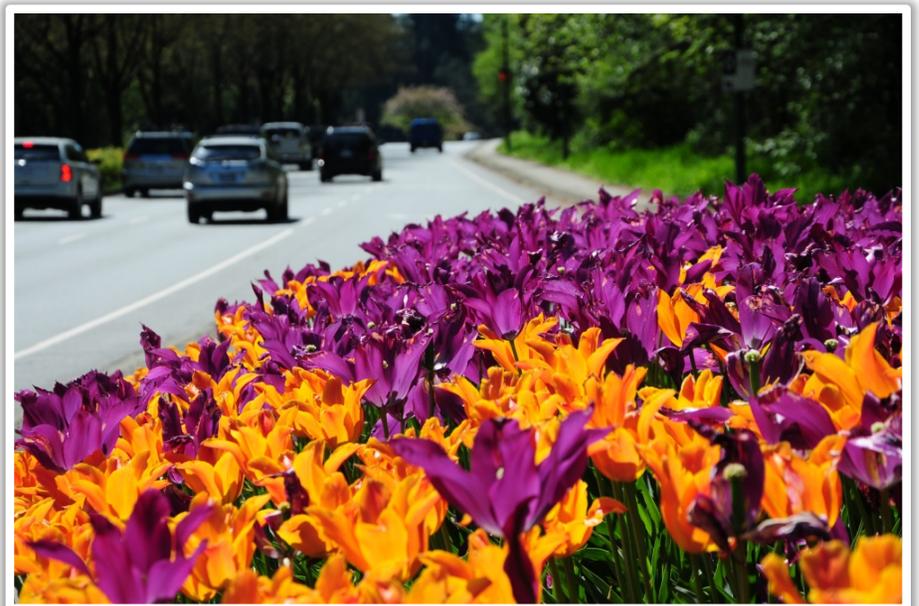
The 2016 budget includes the following one-time initiatives funded from surplus:

#### Development

- \$210k - complete planning and design for the Maplewood Village Centre
- \$140k - increased demand for community engagement and related tools
- \$80k - complete the planning and engagement process to develop a recommended option for the old Delbrook Recreation Centre site
- \$25k - complete the Climate Adaptation Strategy
- \$419k - other development related initiatives including review of major projects

#### General

- \$300k - technology improvements, including implementing human capital management upgrades and digitizing property information
- \$80k - parks beautification program, seasonal crews to renew smaller parks
- \$50k - District's 125<sup>th</sup> anniversary
- \$40k - refresh the Transportation Plan
- \$114k - complete initiatives approved by Council in 2015



## Utility Operating Overview

In November 2015, Council approved a combined 2016 rate increase of 1.7% or an average of \$25 for a single family home. This increase is consistent with both the expected rate of inflation for the year and Council's financial sustainability objectives.

The combined rate is based upon the following specific utility rate increases:

- 2% - Water
- 2% - Sewer and Drainage
- 0% - Recycling and Solid Waste

Metro Vancouver costs are built into the rates above and represent almost half of the overall utility budget. This, along with Metro Vancouver freezing their rates pending a review of their ten-year capital plan, creates some risk to the District with respect to significant future rate increases. To some extent, this risk is mitigated as reserve levels approach \$19m by the end of 2016 and are within the recommended range based upon industry best practices (range \$12m-\$37m).

This strategy will be reassessed in 2017 as new information from Metro Vancouver becomes available.



## Capital Overview

The 2016 Capital Plan totals \$62.7m with \$49.3m (79%) earmarked for asset renewal. Transportation and asset replacement programs continue to be pronounced in 2016 along with a focus on community recreation centres and design works for future park and recreation improvements.

Highlights include:

- \$18.0m - completion of new Delbrook Community Recreation Centre (CRC), opening in Fall 2016
- \$4.9m - completion of Keith Road and Montroyal bridges
- \$5.0m - new garbage and green bin carts for residents
- \$4.8m - annual watermain replacement program
- \$4.3m - annual road rehabilitation program
- \$3.0m - replace culverts and install debris basins, improving creek and watercourse management in developed areas
- \$500k - Karen Magnussen (CRC) energy retrofit program
- \$460k - wildfire mitigation including fuel treatment of 17 hectares of natural parkland (~80% funded by grants)
- Design works including Inter River Park Fieldhouse and Artificial Turf, Bridgman and Seylynn parks, and Lynn Creek CRC (relocation and expansion of Seylynn CRC)

Future plans include Ron Andrews CRC roof replacement, Karen Magnussen CRC arena concrete slab replacement, Inter River lacrosse box construction and sanitary sewer main upgrades to accommodate the impact of Town Centre growth. Council's review of the ten year Capital Plan will take place in the fall through the Long Term Funding Strategy workshop. This will inform the 2017 Capital Plan.



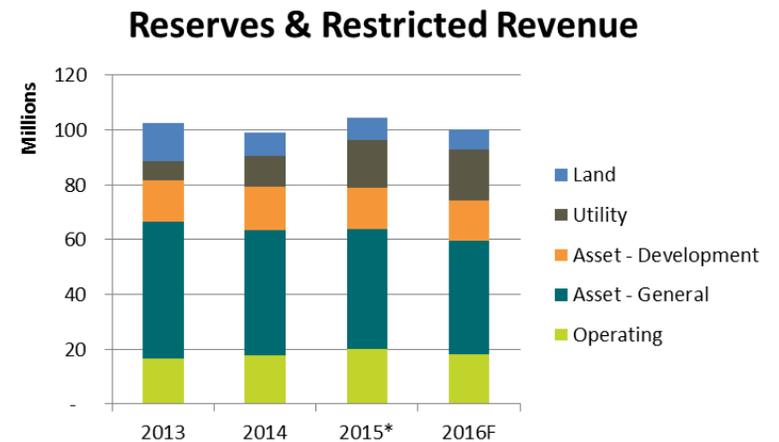
## Reserves and Restricted Revenues Overview

After completing a number of major projects over the last few years, the ending position on reserves and restricted revenue is projected to be approximately \$100 million. While overall balances remain steady continuing to monitor them is an important part of the District's sustainable service delivery strategy. Clearing the infrastructure backlog, currently valued at \$100 million (5% asset replacement value), and constructing major new assets will be the primary focus over the next ten years.

Operating reserves are maintained to mitigate risks and enable an appropriate response to local adverse events; asset and utility reserves enable the District to maintain asset service levels at lowest lifecycle cost.

The Land Opportunity Fund supports the long-term preservation of the value of the District's land inventory, providing Council a mechanism for designating certain lands as strategic and to take advantage of opportunities.

Reserve use must be Community Charter compliant and are restricted for the purpose for which they are intended. All appropriations from reserves are included in the Financial Plan Bylaw.



\* 2015 is pre-audit; 2016 is based on planned source and use of funds

## Staffing Overview

As the District experiences growth in the Town Centre along with undertaking major projects and continued capital renewal, new strategies to address staff capacity issues have been developed and include:

- Improve development forecasting peaks and valleys
- Recognize opportunities that retirements, process changes and technology provide
- Use of temporary and term staff to manage peak work volumes
- Re-examine roles and use of outside contractors and professionals
- Look for opportunities to adjust priorities for development and capital projects

The 2016 budget responds to this with the addition of six permanent and thirteen temporary or term positions to address work volume primarily in Planning and Engineering. Other service areas, affected by higher levels of activity, are increased by three positions. Total staffing for 2016 is 972.5 full time equivalents.

### Impact on the Tax Levy (000's)

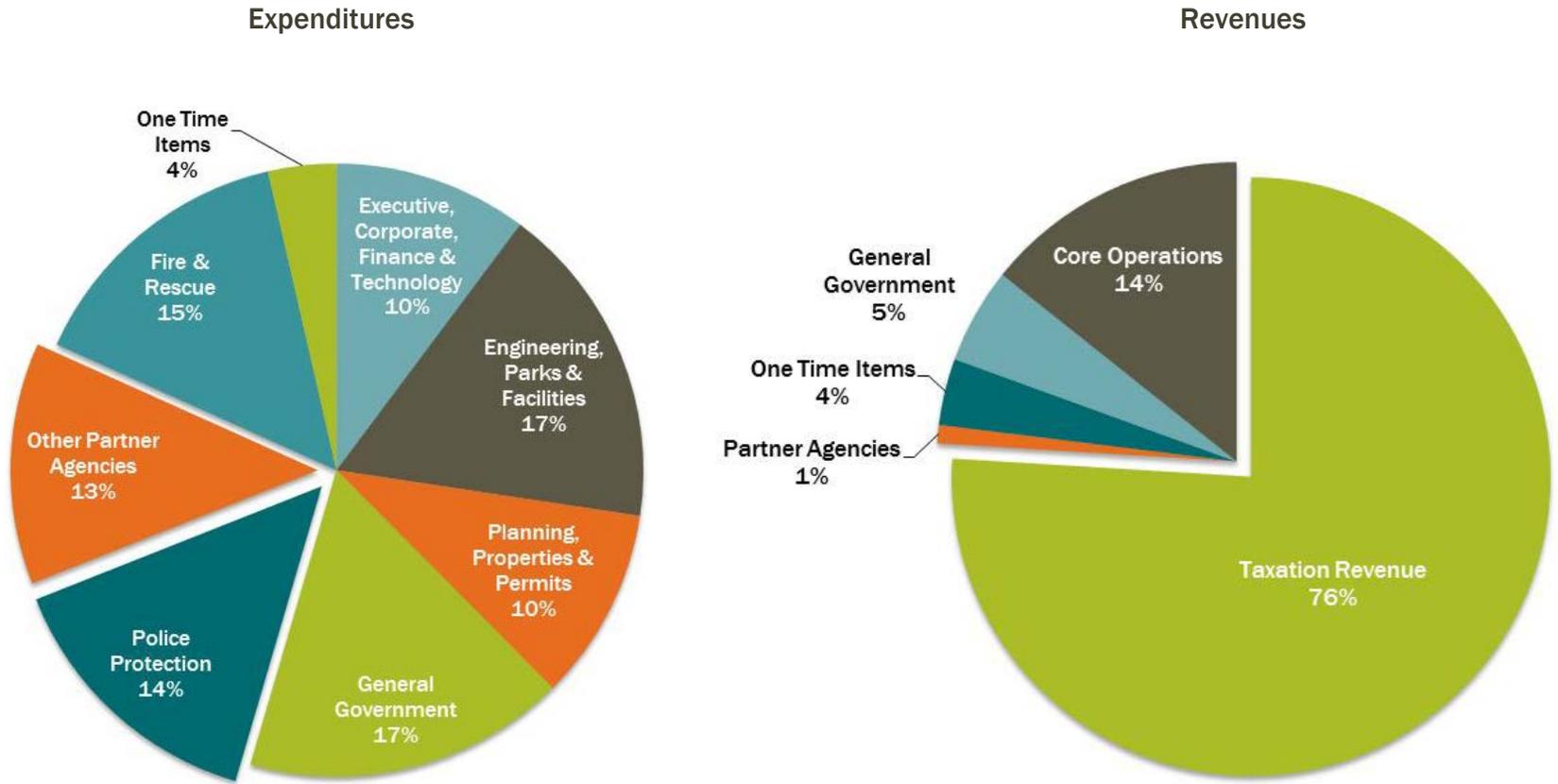
The budget proposes a 3.0% property tax increase for 2016. This includes the use of reserves to stabilize the impacts for debt servicing and also incorporates the impact from new revenues as highlighted in the schedule below.

	Change from 2015		
	Budget		
	\$	%	<u>Comments</u>
<b>REVENUE</b>			
User fee revenue	1,314	1.6	Development activity, inflation, adjustments
Tax base adjustment	791	1.0	Existing housing stock and adjustments
Tax community renewal	400	0.5	Provision for new construction
Tax growth in Town Centres	202	0.2	New units and land appreciation
Financing	2,161	2.6	Debt stabilization, surplus use
	<b>4,868</b>	<b>5.9</b>	
<b>EXPENDITURES</b>			
Core Operations	2,792	3.4	Staff capacity, contractual obligations and inflation
Partner Agencies	446	0.5	Police, Library, & Recreation net of reserves used for stabilization
<u>General Government</u>			
Provisions and Adjustments	930	1.1	Labour, reallocations, reserve contributions
Debt service new issue	955	1.2	Debt issue #131 net of capitalized interest
Debt service early payout	1,193	1.4	Debt issue #97
Growth reserve	202	0.2	To maintain services and provide for new assets
	<b>6,518</b>	<b>7.9</b>	
<b>NET OPERATIONS</b>	<b>1,650</b>	<b>2.0</b>	
<b>ASSET RENEWAL</b>	<b>825</b>	<b>1.0</b>	Council policy - 1% of prior year tax base
<b>TAX LEVY INCREASE</b>	<b>2,475</b>	<b>3.0</b>	

*NOTE: Figures above are an accumulation of the financial information from all the feature sheets (pages 25-72) including One Time items*

*Rounding may result in discrepancies in table above*

### General Operating Fund 2016 Budget



**General Operating Fund by Function – Net (000's)**

	ACTUAL	BUDGET	BUDGET	PLAN			
	2014	2015	2016	2017	2018	2019	2020
<b>Net</b>							
<b>Core Operations</b>							
Executive Services	2,243	2,232	2,230	2,275	2,320	2,367	2,414
Finance & Technology	5,440	6,040	6,211	6,337	6,465	6,596	6,729
Corporate Services	1,622	2,662	2,751	2,806	2,863	2,920	2,978
Fire & Rescue	17,338	17,529	17,698	18,189	18,745	19,311	19,705
Planning, Properties and Permits	1,262	3,354	3,223	3,295	3,368	3,442	3,517
Engineering & Facilities	7,028	7,827	8,079	8,269	8,464	8,664	8,870
Parks	6,414	6,752	6,936	7,083	7,233	7,386	7,542
	<b>41,347</b>	<b>46,396</b>	<b>47,128</b>	<b>48,254</b>	<b>49,457</b>	<b>50,685</b>	<b>51,756</b>
<b>Partner Agencies</b>							
Police Protection	15,860	16,530	16,728	17,400	18,107	18,556	18,940
Library Services	5,476	5,773	5,827	5,943	6,062	6,183	6,307
NS Emerg Mgmt	401	407	415	423	431	440	449
NV Recreation & Culture Commission	8,349	8,854	9,041	9,221	9,406	9,594	9,786
NV Museum and Archives	523	522	524	535	546	556	568
	<b>30,609</b>	<b>32,086</b>	<b>32,535</b>	<b>33,522</b>	<b>34,552</b>	<b>35,329</b>	<b>36,049</b>
<b>One Time Items</b>	778	-	-	-	-	-	-
<b>General Government</b>	<b>15,970</b>	<b>11,985</b>	<b>14,673</b>	<b>15,827</b>	<b>16,959</b>	<b>18,419</b>	<b>20,199</b>
<b>Taxation Revenue</b>	<b>88,704</b>	<b>90,467</b>	<b>94,336</b>	<b>97,603</b>	<b>100,968</b>	<b>104,434</b>	<b>108,004</b>
<b>Total Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

2016 Net Cost of Core Operations to increase 1.6%

2016 Net Cost of Partner Agencies to increase 1.4%

**NOTE:** Figures above are an accumulation of the financial information from the feature sheets (pages 25-72). One Time Items are reported as a separate amount in this table.

Rounding may result in discrepancies in the table above.

**General Operating Fund by Object (000's)**

	ACTUAL	BUDGET	BUDGET	PLAN			
	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>							
Fees - Development	8,055	3,632	4,949	5,047	5,148	5,251	5,356
Fees - Licenses and Fines	2,675	2,228	2,221	2,265	2,311	2,357	2,404
Fees - Recreation, Sport, Admissions	3,473	4,070	4,074	4,128	4,183	4,239	4,295
Government Grants	1,497	1,720	1,709	1,724	1,739	1,754	1,770
Investment Income	2,582	2,244	2,057	2,099	2,141	2,183	2,227
Other	2,969	2,417	2,250	2,284	2,318	2,354	2,390
Internal Services to Partners	375	397	367	375	382	390	398
Use of Property and Money	4,564	4,385	4,511	4,601	4,694	4,787	4,883
Transfers In	2,692	5,272	7,703	11,754	1,660	746	776
	<b>28,882</b>	<b>26,366</b>	<b>29,841</b>	<b>34,277</b>	<b>24,576</b>	<b>24,062</b>	<b>24,500</b>
<b>Expenditures</b>							
Allocations	(4,744)	(4,976)	(5,983)	(6,102)	(6,224)	(6,349)	(6,476)
Community Grants	1,589	1,197	1,175	1,148	1,171	1,195	1,218
Debt Servicing	2,582	3,120	5,267	13,245	2,968	1,912	1,912
Energy and Utility Costs	2,322	2,398	2,411	2,493	2,578	2,666	2,758
Insurance and Legal	1,351	1,540	1,596	1,628	1,661	1,694	1,728
Partner Subsidies	13,868	14,725	15,116	15,419	15,727	16,041	16,362
Police Contract and Services	16,331	17,652	17,811	18,486	19,195	19,647	20,034
Professional Services	761	1,429	532	543	553	565	576
Provisions & Adjustments	55	4,017	5,646	2,699	2,753	2,808	2,864
Salaries and Benefits	45,959	48,161	50,834	51,795	52,911	54,052	55,133
Supplies and Services	6,846	7,126	8,591	7,803	7,947	7,594	7,744
Use of Property and Money	694	742	750	765	781	796	812
Transfers Out	29,971	19,703	20,429	21,959	23,523	25,875	27,838
	<b>117,586</b>	<b>116,833</b>	<b>124,176</b>	<b>131,880</b>	<b>125,544</b>	<b>128,496</b>	<b>132,504</b>
<b>Taxation Revenue</b>	<b>88,704</b>	<b>90,467</b>	<b>94,336</b>	<b>97,603</b>	<b>100,968</b>	<b>104,434</b>	<b>108,004</b>

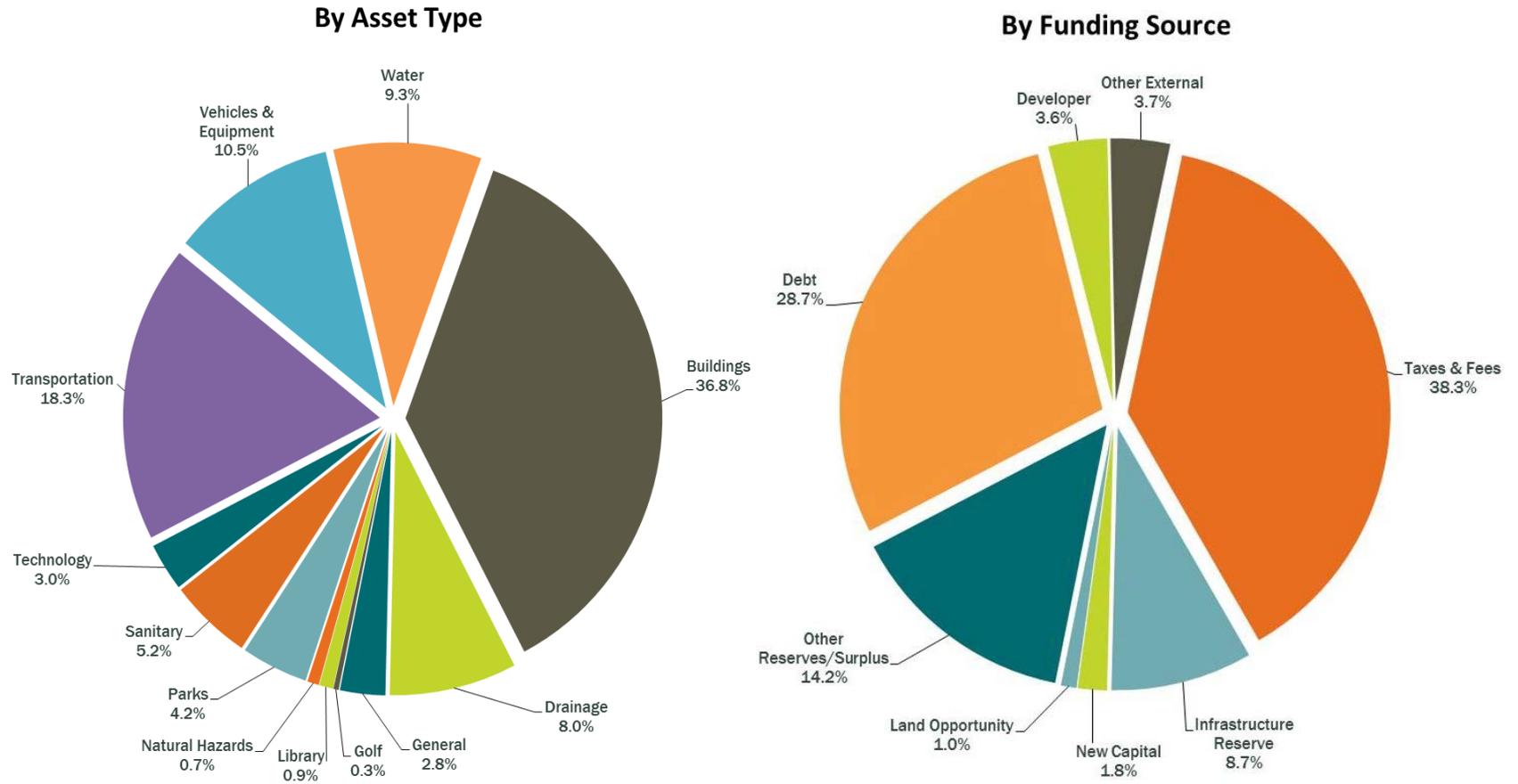
2016 Revenues increase by 13.2%

2016 Expenditures increase by 6.3%

**NOTES:** 1. Presentation above varies from information in the feature sheets (pages 25-72). The figures above reflect type of expenditure, whereas feature sheet amounts reflect type of service. Rounding may result in discrepancies in table above.

2. Provisions and Adjustments include \$3 million in the event of an unforeseen catastrophe or emergency, funded from surplus (Transfers In); Transfers Out include capital program funding and transfers to reserves

**Capital Fund 2016 Budget (\$62.7 million)**



### Capital Fund 2016 Summary by Asset Type

(000's)	COST			FUNDING								
	Total Cost	Renewal	Upgrade/Expand	Total Funding	Tax Levy/ User Fees	Infra Reserve	New Capital	Land Opportunity	Reserve/ Surplus	Debt	Developer	Grants/ Others
Buildings	23,068	21,707	1,361	23,068	2,999	-	721	600	603	18,000	145	-
Drainage	5,029	3,077	1,952	5,029	2,599	-	-	-	685	-	442	1,303
General	1,787	1,666	121	1,787	1,597	-	-	-	190	-	-	-
Golf	203	203	-	203	97	-	-	-	106	-	-	-
Library	546	546	-	546	546	-	-	-	-	-	-	-
Natural Hazards	460	-	460	460	-	-	-	-	120	-	-	340
Parks	2,636	2,099	537	2,636	2,099	92	-	-	50	-	370	25
Sanitary	3,250	2,767	483	3,250	2,788	-	-	-	-	-	462	-
Technology	1,851	1,581	270	1,851	927	447	220	-	257	-	-	-
Transportation	11,459	8,439	3,020	11,459	5,384	4,929	185	-	334	-	-	627
Vehicles & Equipment	6,576	1,495	5,081	6,576	18	-	-	-	6,558	-	-	-
Water	5,844	5,709	135	5,844	4,986	-	-	-	-	-	858	-
	<b>62,709</b>	<b>49,289</b>	<b>13,420</b>	<b>62,709</b>	<b>24,040</b>	<b>5,468</b>	<b>1,126</b>	<b>600</b>	<b>8,903</b>	<b>18,000</b>	<b>2,277</b>	<b>2,295</b>

## Five Year Capital Plan (000's)

	<b>BUDGET</b>	<b>PLAN</b>				<b>5 YR</b>
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>TOTAL</b>
<b>Asset Type</b>						
Buildings	23,068	4,761	4,274	5,070	5,192	42,365
Drainage	5,029	3,086	3,322	3,670	3,844	18,951
General	1,787	1,872	1,910	1,948	2,202	9,719
Golf	203	71	73	74	76	497
Library	546	510	519	530	540	2,645
Natural Hazards	460	-	-	-	-	460
Parks	2,636	2,897	2,031	1,573	1,821	10,958
Sanitary	3,250	3,685	4,702	4,704	5,141	21,482
Technology	1,851	1,522	1,226	575	1,572	6,746
Transportation	11,459	7,548	7,843	7,860	8,463	43,173
Vehicles & Equipment	6,576	2,804	2,133	1,730	2,344	15,587
Water	5,844	6,336	7,370	7,329	6,533	33,412
	<b>62,709</b>	<b>35,092</b>	<b>35,403</b>	<b>35,063</b>	<b>37,728</b>	<b>205,995</b>
<b>Funding Source</b>						
Taxes & Fees	24,040	25,921	28,977	30,362	31,370	140,670
Infrastructure Reserve	5,468	3,863	1,461	29	1,134	11,955
New Capital & Innovation	1,126	-	-	-	-	1,126
Land Opportunity	600	-	-	-	-	600
Reserve/Surplus	8,903	3,107	2,445	2,081	2,655	19,191
Debt	18,000	-	-	-	-	18,000
Developer	2,277	1,900	2,213	2,277	2,249	10,916
Other External	2,295	301	307	314	320	3,537
	<b>62,709</b>	<b>35,092</b>	<b>35,403</b>	<b>35,063</b>	<b>37,728</b>	<b>205,995</b>

## Financial Plan Schedule

Date	Meeting Purpose	Time / Location	Comments
Monday, March 7	Budget presentation and introduction of the Draft Financial Plan Workbook	Council Chamber 7:00pm	Regular Meeting of Council - overview of budget highlights
Wednesday, March 30	Community Associations briefing	Committee Room 7:00–9:00pm	Financial Plan Meeting
Monday, April 4	Receive public input and Council opening remarks	Council Chamber 7:00pm	Regular Meeting of Council - Financial Plan
Tuesday, April 5	Financial Plan deliberations	Committee Room 5:00-7:00pm	Workshop
Monday, April 11	Financial Plan deliberations (if required) & Tax Distribution Workshop	Committee Room 6:00-7:00pm	Workshop – may start at 5pm if deliberations are required.
Monday, April 25	Proposed date for first three readings of Financial Plan Bylaws	Council Chamber 7:00pm	Regular Council Meeting
Monday, May 2	Proposed date for final adoption of Financial Plan Bylaws	Council Chamber 7:00pm	Regular Council Meeting
Monday, May 2	Proposed date for first three readings of Tax Rate Bylaw	Council Chamber 7:00pm	Regular Council Meeting
Monday, May 9	Proposed date for final adoption of Tax Rate Bylaw	Council Chamber 7:00pm	Regular Council Meeting





David Stuart  
CAO

## Feature Sheets

### Executive Services

#### Service Offering

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

#### Operational Profile

The Chief Administrative Officer (CAO), Mayor, and Council function as the District's Executive Office. The CAO implements Council's directions through the overall administration of the District organization. The CAO leads the Executive Committee overseeing all District operations and services, setting direction for work plans that support short and long term goals.



Reporting directly to the CAO, Human Resources is responsible for labour relations, pension and benefit administration, employment relations and services.

## Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Human Resources	125	120	128	8
Mayor & Council	-	-	-	-
One Time Items	337	175	108	(67)
	<u>462</u>	<u>295</u>	<u>236</u>	<u>(59)</u>
<b>Expenditure</b>				
Chief Admin Officer	630	442	442	1
Committees of Council	-	4	4	-
Human Resources	1,198	1,321	1,327	6
Mayor & Council	540	585	585	-
One Time Items	270	175	108	(67)
	<u>2,638</u>	<u>2,527</u>	<u>2,466</u>	<u>(60)</u>
<b>Tax Levy</b>	<u>2,176</u>	<u>2,232</u>	<u>2,230</u>	<u>(2)</u>

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
Capital Contingency	100	-	100	-
	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>

## Highlights

The budget for Executive Services is consistent with the prior year. One Time items include costs to commemorate the District's 125<sup>th</sup> anniversary in 2016 and the remaining term for a temporary Human Resources Officer added in 2015.

To allow Council flexibility in responding to unforeseen events, the budget includes an annual capital contingency of \$100k.

*Rounding may result in discrepancies between these tables and the summary tables.*



Charlene Grant  
General Manager

## Corporate Services

### Service Offering

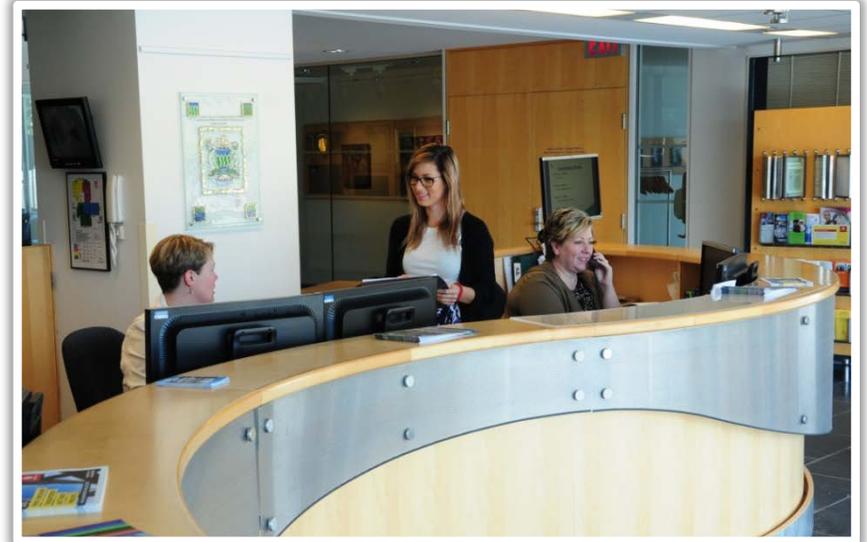
The Corporate Services division provides internal services and plays a liaison role in relations with other governments, agencies and partners. Corporate planning, internal audit, business improvement, legal, communications and business relations services, along with the activities of the Clerk's office, are all provided by the Corporate Services group.

### Operational Profile

**Audit and Business Improvement** performs independent reviews of the District's policies, processes and systems, and makes recommendations to strengthen the corporate control framework or to enhance the effectiveness of operations.

**Business Relations** focuses on building strong foundations and improving the way we do business. This department is also responsible for liaising with the tourism and film industries.

The **Clerk's Office** attends to official record-keeping, bylaws administration, legal document execution, election and referenda, in addition to secretariat responsibilities for Council and its Committees. Corporate customer service initiatives are also coordinated by this office.



**Communications** provides strategic communications and community outreach advice and services to the organization and Council. It advises operational departments on industry best practices and approaches for public awareness, community engagement and consultation and is responsible for strategic communications planning and delivery, issue management and media relations, and the District's online presence.

**Corporate Planning** facilitates alignment between strategic directions and operational activities, considering Council direction, corporate goals, community goals, and partner and stakeholder interests. This office also represents the District with respect to First Nations relations and collaboration with the School District.

**Legal services** are provided through both in-house and contracted resources.



Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Business Relations	727	396	361	(35)
Clerks	148	9	9	-
Corporate Planning	1	1	1	-
Legal	154	116	118	2
One Time Items	8	140	140	-
	<b>1,038</b>	<b>662</b>	<b>629</b>	<b>(33)</b>
<b>Expenditure</b>				
Business Relations	419	359	387	28
Clerks	1,149	1,142	1,175	33
Corporate Planning	14	255	299	44
Communications	436	718	658	(60)
Internal Audit	155	162	164	2
Legal	477	548	557	9
One Time Items	8	140	140	-
	<b>2,658</b>	<b>3,324</b>	<b>3,380</b>	<b>56</b>
<b>Tax Levy</b>	<b>1,620</b>	<b>2,662</b>	<b>2,751</b>	<b>89</b>
<b>CAPITAL</b>	<b>Cost</b>	<b>Tax Levy/ User Fees</b>	<b>Reserve/ Surplus</b>	<b>External</b>
Corporate Technology	11	-	11	-
	<b>11</b>	<b>-</b>	<b>11</b>	<b>-</b>

Highlights

The change in the Corporate Services budget stems primarily from the sale of the former Lynn Valley Library as part of the District's redevelopment plans. As a result, the District no longer earns film revenues but does save on maintenance costs related to this site.

The Clerk's Office is also experiencing some increased pressure with respect to printing and mailing of materials to Council, Committees, and other users which is reflected in the 2016 budget.

Variations between programs reflect the centralization of some costs within Corporate Planning.

One Time items relate to the increased demand for community engagement and related tools.

Capital budget includes the purchase of a mail folding and inserting machine that will reduce staff time in preparing mail-outs.

*Rounding may result in discrepancies between these tables and the summary tables.*



Nicole Deveaux  
General Manager  
Finance & Technology,  
CFO

## Finance and Information Technology Services

### Service Offering

Finance and Information Technology Services focuses on business support, policy development, and analysis for decision making. It is dedicated to effective, efficient business transformation and the development of long term strategies for service delivery and financial health.

Development and management of long term financial and technology plans, and reporting on a wide array of financial and technology matters ensures accountability and transparency in all District business. Finance is responsible for the stewardship, control and supervision of all financial affairs of the municipality. Information Technology provides appropriate infrastructure and training that supports Council, staff and customers/residents in the smooth delivery of District services including the District's capability for online business services.

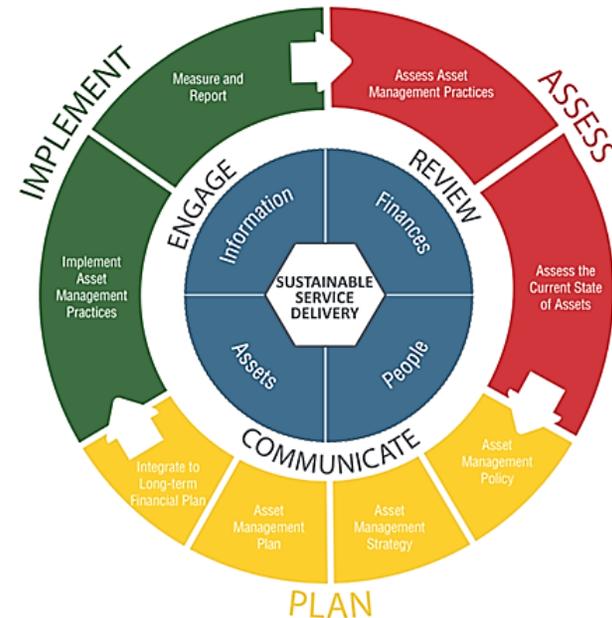
A considerable amount of resources is also invested in Council decision-support and fulfilling statutory requirements including the annual audit of financial statements, the annual report and reporting of corporate performance.

### Operational Profile

The Division is led by the General Manager and Chief Financial Officer who is supported by departmental managers.

**Financial Services** provides accounting, financial reporting, payroll, revenue & tax management, accounts payable, asset, treasury, and debt management services. The department plays a key role supporting the Finance and Audit Standing Committee in their annual work plan.

### Asset Management for Sustainable Service Delivery: A BC Framework \*



\* BC's Framework was informed by Asset Management best practices used at the District and co-authored by District staff

**Financial Planning** is responsible for the development of the long term financial plan and funding strategies, annual budget and capital plan, and decision support services.

**Supplies and Risk Management** provides procurement, inventory, risk, and claims management services.

**Information Technology** provides design, integration, implementation, and maintenance support for enterprise applications and IT infrastructure.

## Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Accounting & Financial Reporting	109	126	89	(38)
Administration	2	-	-	-
Information Technology	133	165	151	(14)
Revenue & Taxation	236	230	236	6
Supplies & Risk Management	535	394	397	3
One Time Items	103	20	393	373
	<b>1,118</b>	<b>935</b>	<b>1,266</b>	<b>330</b>
<b>Expenditure</b>				
Accounting & Financial Reporting	811	876	882	6
Administration	779	694	699	5
Financial Planning	563	740	753	14
Information Technology	2,914	3,161	3,317	156
Revenue & Taxation	685	742	748	6
Supplies & Risk Management	704	743	684	(60)
One Time Items	99	20	393	373
	<b>6,555</b>	<b>6,976</b>	<b>7,476</b>	<b>500</b>
<b>Tax Levy</b>	<b>5,437</b>	<b>6,041</b>	<b>6,210</b>	<b>170</b>
<b>CAPITAL</b>	<b>Cost</b>	<b>Tax Levy/ User Fees</b>	<b>Reserve/ Surplus</b>	<b>External</b>
Corporate Technology	1,493	787	706	-
Financial Initiatives	48	8	40	-
	<b>1,541</b>	<b>795</b>	<b>746</b>	<b>-</b>

## Highlights

The Information Technology costs increase in 2016 due to project delivery and capacity constraints, software maintenance costs for technology renewal and the refresh of the telephone system. Resources reflect a transfer that supports the transition of the Library IT infrastructure services to the District. Accounting revenue reductions result from a change in accounting treatment and are cost neutral.

One Time items include the implementation of human resource technology enhancements and upgrades to support work flow and position control. Funding is also allocated to continue GIS system enhancements by digitizing right of way and easement information.

Technology related capital includes annual hardware refresh, maintenance of the financial systems to optimize use, completion of phase 1 of the ECLIPS project, and expansion of the fibre optic network in Capilano.

Financial initiatives relate to the maintenance of Riverside wharf.

*Rounding may result in discrepancies between these tables and the summary tables.*



Victor Penman  
Fire Chief

## Fire and Rescue Services

### Service Offering

District of North Vancouver Fire and Rescue Services responds to an average of 4,200 calls for assistance each year working closely with its partner agencies on the North Shore, including the City of North Vancouver Fire Department, West Vancouver Fire Rescue, RCMP, British Columbia Ambulance Service, West Vancouver Police, North Shore Rescue and North Shore Emergency Management.

The District of North Vancouver is unique in profile and geography. It is located on Canada's largest and busiest ocean port, home to waterfront industry, the Trans Canada Highway, single and multifamily residences, a vibrant business community, rivers, canyons, wilderness trails, and the Ironworkers Memorial Bridge. As a result, the District's Fire and Rescue Services delivers a diverse set of emergency services including structural and wildland urban interface firefighting, motor vehicle accident rescue, high angle rescue, tower crane rescue, swift water rescue, hazardous materials response, pre-hospital medical response and marine firefighting (in partnership with other port adjacent fire departments). Support services in place for the department either internally or through contract for service include: dispatch, training, public education, fire inspection, and fleet maintenance.



### Operational Profile

District of North Vancouver Fire and Rescue Services is a progressive fire service organization and industry leader in the use of fire service technologies and collaborative partnerships in support of service delivery.

The department is home to suppression staff organized over four platoons in five strategically located fire stations in the Lynn Valley, Lynnmour, Montroyal, Norgate and Seymour areas. The department currently employs a team of command officers, a training officer, fire prevention/education personnel, a mechanic, and administrative assistants. The District owns and operates the North Shore's only fire training facility. This facility allows the department to fulfill the numerous training requirements in a cost effective manner close to home.



The department holds the unique distinction of being one of the only accredited fire service training providers in British Columbia. This allows the department to accredit its own staff in a cost effective manner in-house while also offering programs to upwards of twenty BC fire departments in areas of Officer Development, Technical Rescue, Fire Service Instructor and Hazardous Materials Response on a fee for service basis.

## Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Administration	-	1	1	-
Fire Prevention & Pub Ed	93	31	31	-
Fire Rescue & Operations	83	87	162	75
Training	73	381	342	(38)
One Time Items	90	14	-	(14)
	339	514	536	23
<b>Expenditure</b>				
Administration	3,645	3,874	3,990	116
Emergency Communications	591	667	677	10
Facility & Equip Maintenance	1,095	1,150	1,153	3
Fire Prevention & Pub Ed	549	710	559	(152)
Fire Rescue & Operations	11,507	11,131	11,297	167
Training	199	496	559	63
One Time Items	108	14	-	(14)
	17,694	18,042	18,235	193
<b>Tax Levy</b>	17,355	17,528	17,699	170

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
Fire Facilities & Equipment	226	5	221	-
Fire Vehicles	48	-	48	-
	274	5	269	-

## Highlights

The 2016 Fire and Rescue Services budget increased primarily due to higher labour related costs, net of positions anticipated to be vacant.

Rising WorkSafeBC and other benefit premiums in 2016 result in higher costs in Fire Administration.

Fire Rescue & Operations costs increase due to required labour increments, position changes and other allowances based upon the collective agreement which is currently under negotiation.

Capital includes firehall buildings maintenance, purchase of small equipment such as firefighter turnout gear and thermal imaging camera, and replacement of a public education van.

*Rounding may result in discrepancies between these tables and the summary tables.*



Gavin Joyce  
General Manager

## Engineering, Parks, and Facilities

The Engineering, Parks, and Facilities Division consists of three major groups, each providing distinct services:

- Engineering and Facilities
- Parks
- Utilities

In the Financial Plan, **Engineering, Parks, and Facilities** are included in the General Operating Fund (page 35 and 39) while **Utilities** are in separate funds and entirely self-financed through user fees (page 43).

## Engineering and Facilities Department Service Offering

Engineering and Facilities is responsible for an array of public services and delivers its mandate through three departments:

**Engineering Services** provides overall strategic and tactical planning for the Engineering, Parks and Facilities Division. The department coordinates technical design and project management for capital projects, as well as planning, operational and maintenance management for the District's transportation infrastructure. Other services include development support and customer service for the division.



**Engineering Operations** provides streets, construction, survey and fleet services. Streets services include road pavement resurfacing and repairs, concrete repairs, street cleaning, vegetation control, and snow and ice control. Survey provides construction layout and as-built records for capital projects and topographical work for land development projects. Construction provides inspection and project management services for contracted District capital and maintenance projects. The department also ensures that the District's fleet is serviced to proper maintenance and safety standards.

**Facilities** is responsible for the ongoing asset management, capital renewal and replacement of existing District buildings, and the planning and construction of new buildings. This group is also responsible for the operations, maintenance, energy management, and security of the District Hall and Operations Centre, and provides support to the occupants responsible for operating and maintaining the other buildings in the District's portfolio. Energy management services focus on identifying and implementing initiatives aimed at reducing consumption of energy and other resources.

**Engineering Development and Project Delivery** is responsible for coordinating engineering review of development applications, construction traffic management regulation, and project management of large, complex, multi-agency civil projects.

## Operational Profile

Reporting to the General Manager of Engineering, Parks and Facilities, the Engineering Services (including Facilities), Engineering Development Services and Project Delivery, and Operations departments are each led by a Department Manager who in turn is supported by various section managers for a specific service. Section managers are in place for major Engineering functions such as Transportation Planning, Public Safety, Facilities, Streets, Parks, Fleet Services, Survey and Construction.



## Financial Information (000's) – Engineering and Facilities

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Administration	-	1	1	-
Development & Project Services	540	201	1,084	883
Facilities & Energy Management	98	50	51	1
Fleet Services	22	1	1	-
Natural Hazard Management	100	100	130	30
Planning & Technical Services	14	6	6	-
Roadways	544	499	506	7
Snow & Ice Control	103	88	89	1
Street Lighting	98	82	83	1
Transp Planning & Technical	-	-	-	-
One Time Items	409	389	40	(349)
	<b>1,928</b>	<b>1,417</b>	<b>1,991</b>	<b>630</b>
<b>Expenditure</b>				
Administration	794	625	627	2
Customer Services	170	133	236	103
Development & Project Services	715	806	1,954	1,148
Facilities & Energy Management	1,514	1,523	1,578	56
Fleet Services	55	1	1	-
Natural Hazard Management	230	230	260	30
Planning & Technical Services	208	129	(46)	(175)
Roadways	2,524	2,989	3,030	41
Snow & Ice Control	689	683	691	8
Street Lighting	819	856	859	3
Transp Planning & Technical	830	880	838	(41)
One Time Items	609	389	40	(349)
	<b>9,157</b>	<b>9,244</b>	<b>10,068</b>	<b>826</b>
<b>Tax Levy</b>	<b>7,229</b>	<b>7,827</b>	<b>8,077</b>	<b>196</b>

## Highlights

The District is experiencing significant growth-related development activity both inside and outside the Town Centres which has affected the 2016 budget. As a result, in order to meet this demand and maintain service levels, the organization has strategically adjusted staffing levels. This, along with inflationary and other cost commitments, accounts for the variability across programs.

Offsetting these costs are revenues collected from developers/homeowners, although the timing and magnitude of such development-related income can be challenging to predict.

The Facilities and Energy Management budget is higher as savings have been reclassified to other departments in 2016.

Natural Hazard Management includes geotechnical advice for emergent slope hazard sites and preparation of guidelines for consideration of development on hazard lands.

One Time Items relate to the refresh of the Transportation Plan.

*Rounding may result in discrepancies between this table and the summary tables.*

## Financial Information (000's) – Engineering and Facilities

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
Corporate Buildings	1,583	1,207	376	-
Corporate Fleet	1,099	-	1,099	-
Corporate Technology	100	100	-	-
Natural Hazards	460	-	120	340
OC Buildings	537	465	72	-
Roadworks	4,648	3,779	242	627
Sidewalks	450	450	-	-
Street Lighting	190	190	-	-
Traffic Infrastructure	360	360	-	-
Transportation Improvements	702	425	277	-
Vehicle and Pedestrian Bridges	5,109	180	4,929	-
	<b>15,238</b>	<b>7,156</b>	<b>7,115</b>	<b>967</b>

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External/ Debt
Community Facilities	86	86	-	-
Corporate Buildings	1,583	1,207	376	-
Corporate Technology	100	100	-	-
Fire Facilities & Equipment	15	5	10	-
Golf Buildings	50	50	-	-
Library Facilities	169	59	110	-
OC Buildings	537	465	72	-
Parks Facilities	365	65	245	55
Rec Comm Facilities	19,201	-	1,111	18,090
	<b>22,106</b>	<b>2,037</b>	<b>1,924</b>	<b>18,145</b>

## Highlights

Major projects included in this plan are the replacement and expansion of Keith Road Bridge at \$1.8m (total cost \$14.5m) completing this year and replacement and expansion of the Montroyal Bridge at \$3.1m (total cost \$4.6m) completing in the spring of 2017. Both projects appear under the vehicle & pedestrian bridges program.

Renewal or maintenance of existing assets represents 75% of the \$15.2m capital budget and includes items such as vehicles, traffic infrastructure, buildings, roads, and bridges. The balance related to upgrade and/or expansion projects include the Lower Lynn Interchange, road improvements in the Upper Capilano area in conjunction with Metro Vancouver's Capilano Watermain No. 9 project, provision for transportation improvements, and energy projects with anticipated payback.

Facilities manages the replacement of all District buildings. Its project portfolio is shown in the grey table to the left, with a total budget of \$22.1m of which \$18m is for the completion of the new Delbrook Community Recreation Centre. Other major works planned are an energy retrofit of Karen Magnussen Community Recreation Centre, design for the new Inter River Park fieldhouse, and decommissioning of the old Delbrook Community Recreation Centre.

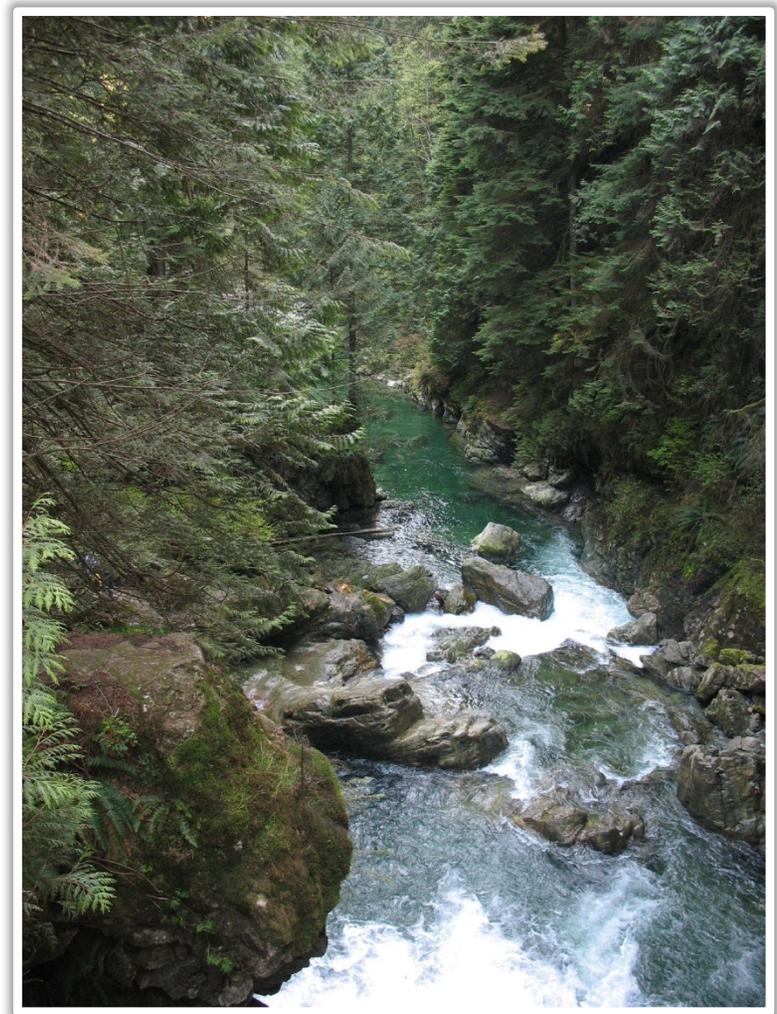
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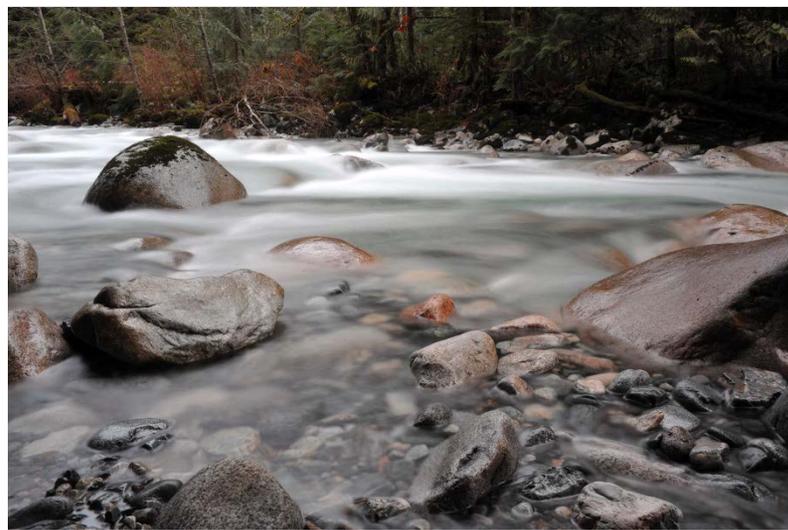
## Parks Department

### Service Offering

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

Park users can hike, bike and walk over 200 km of trails and pathways which interconnect the District, run across mountains and go from sea to sky. The District's mountainous surroundings offer opportunities for mountain biking, hiking and interacting with nature. Waterfront parks offer swimming, kayaking, rowing, and boating activities. Residents and visitors can enjoy the District's 53 playgrounds, 42 tennis courts, 40 sport fields, 39 ball diamonds, five sport courts, and three skate parks. The park system offers opportunities for outdoor activities that attract visitors from the Lower Mainland and tourists from around the world.





## Operational Profile

Parks is structured into three areas for service delivery:

- The **Parks Projects** section is responsible for planning, development and construction of parks and natural parkland amenities.
- The **Park Operations** section is responsible for day-to-day maintenance of urban parks, grounds, flower beds, median plantings, boulevard landscaping, street trees, buildings, structures, sport fields, baseball diamonds, sports courts, skate parks, picnic bookings and events, as well as Maplewood Farm.
- The **Natural Parkland** operations area is responsible for the District's forests, native trees, natural park lands, greenbelts, wildlife issues, volunteerism, stewardship, nature education, trails and habitat restoration and Lynn Canyon Ecology Centre.

Financial Information (000's) - Parks

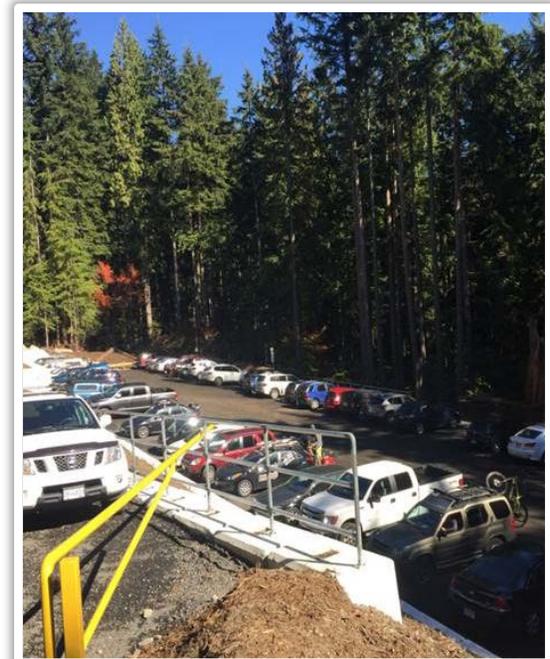
OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Administration	6	-	-	-
Golf Facilities	2,831	2,921	2,924	3
Natural Parkland & Forestry	171	69	69	-
Outdoor Pgms & Attractions	758	829	818	(11)
Sportsfields	314	367	372	6
Trails & Pathways	35	23	23	-
Urban Parkland	95	148	150	2
One Time Items	174	224	80	(144)
	<b>4,384</b>	<b>4,581</b>	<b>4,436</b>	<b>(144)</b>
<b>Expenditure</b>				
Administration	736	758	907	148
Community Ed & Volunteer Pgm	38	126	127	1
Golf Facilities	2,753	2,842	2,844	2
Natural Parkland & Forestry	1,230	1,181	1,189	8
Outdoor Pgms & Attractions	1,123	1,057	1,056	(1)
Planning & Technical Services	372	441	441	-
Sportsfields	1,100	1,227	1,238	11
Trails & Pathways	211	252	253	2
Urban Parkland	3,062	3,224	3,236	11
One Time Items	144	224	80	(144)
	<b>10,769</b>	<b>11,332</b>	<b>11,371</b>	<b>38</b>
<b>Tax Levy</b>	<b>6,385</b>	<b>6,751</b>	<b>6,935</b>	<b>182</b>

*Rounding may result in discrepancies between this table and the summary tables.*

**Highlights**

Parks major change in 2016 is the addition of a Section Manager for natural parkland to address the growing complexity of natural parkland issues and provide a more balanced span of control within the department.

One Time items relate to the Park Beautification Program where a number of smaller parks require updating for arboriculture and horticulture, drainage, signage, benches, and fencing.



### Financial Information (000's) - Parks

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
Corporate Fleet	40	-	40	-
Golf Buildings	103	92	11	-
Golf Playing Surface, Structures	132	37	95	-
Golf Vehicles & Equipment	91	18	73	-
Parks Facilities	365	65	245	55
Parks Forestry & Habitat	125	125	-	-
Parks Landscaping	85	35	50	-
Parks Sports Fields	532	242	92	198
Parks Structures	905	708	-	197
Parks Trails & Pathways	630	630	-	-
Playgrounds	135	135	-	-
Sports Courts & Water Parks	224	224	-	-
	<b>3,367</b>	<b>2,311</b>	<b>606</b>	<b>450</b>

### Highlights

Parks capital includes 74% renewal projects and 26% upgrade and expansion projects.

Renewal projects include replacements of Lynn Canyon Bridge and boardwalk, Fromme Mountain boardwalk, Carisbrooke Park retaining wall, and Arborlynn trail stairs.

Upgrade and expansion projects include design of a new Inter River Park fieldhouse and artificial turf field, improvements of roads and parking at Inter River field #1 area, design of Bridgman and Seylynn Parks, and feasibility studies for Kirkstone and William Griffin sports fields.

*Rounding may result in discrepancies between this table and the summary tables.*



## Utilities Department

### Service Offering

Utilities include the Water Utility, Sewer and Drainage Utility, and Recycling and Solid Waste Utility. Each Utility is completely self-financed, with all funding provided through user charges and fees.

The **Water Utility** operates, maintains, replaces and upgrades the water distribution system. The key mandate of the Water Utility is to provide a safe, adequate supply of potable water. In 2016, total residential, commercial, and industrial consumption is anticipated to be 18.5m cubic metres with commercial and industrial consumption estimated at 22%.

The **Sewer and Drainage Utility** provides for the trouble-free collection of sanitary sewage and storm water. Sewage treatment provided by Metro Vancouver, and assessment and management of watercourses and culverts by the Engineering Operations Department are also included in the Sewer and Drainage Utility budget.

The Utilities Department also provides a planning and review function for water, sanitary sewer and drainage infrastructure related to private development and Metro Vancouver programs.





With waste reduction and recycling deeply integrated into mainstream culture, the District has revisited how it manages the **Recycling Program**. Curbside collection will continue as the District works directly with residents to provide more tailored outreach and educational programs. Prior to 2016, this service was provided by the North Shore Recycling Program (NSRP), a tri-municipality agency funded by the District of North Vancouver, the City of North Vancouver, and the District of West Vancouver.

The **Solid Waste Program** provides weekly collection and disposal of household waste and yard trimmings within the District of North Vancouver from both commercial and residential customers.



## Operational Profile

The Water and Sewer and Drainage utilities are managed by one department which is organized into five main groups:

**Maintenance** provides maintenance services and resolves service requests related to the water distribution system, the sanitary sewer and drainage collection system and the storm water collection system.



**Water Quality and Pump Stations** operates and maintains the District's seven water and 31 sewage pumping stations, plans and completes the annual watermain cleaning program and continually samples for drinking water quality.

**Construction** renews water, sanitary, and storm water infrastructure including pressure reducing valve stations, piping, and sanitary sewage pumping stations under the District's replacement programs.

**Development** installs service connections and new infrastructure as required for redevelopment.

**Technical Services** provides technical assistance to other groups, maintains the department's databases and analytical software, completes designs for replacement and upgrading of infrastructure including watermain, sanitary sewage pumping stations, and pressure reducing valve stations. This group provides project management for major capital upgrade programs and is also responsible for keeping the department current with new technologies. This group also develops key municipal programs related to regional liquid waste and drinking water management plans such as inflow and infiltration reduction, asset management, water conservation, and system modelling.

The **Solid Waste and Recycling Programs** provide weekly curb-side collection for both residential and commercial clients, operated through the District's fleet of trucks, accessory vehicles, and contracted services. The District maintains the Inter River Park Landfill to environmental standards through an ongoing monitoring and maintenance program provided by industry experts and District staff, and also funds a portion of the North Shore Recycling Drop-Off Depot.

**Financial Information (000's) – Water Utility**

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Flat Rate	16,842	17,160	17,663	503
Metered Rate	6,628	6,733	6,737	4
Connections and Other Revenue	801	396	891	495
Transfers In	-	-	-	-
	<b>24,271</b>	<b>24,289</b>	<b>25,291</b>	<b>1,002</b>
<b>Expenditure</b>				
District Operations	7,161	6,115	6,752	637
Water Purchases (Metro Vancouver)	11,590	12,830	12,181	(649)
Transfers Out	5,520	5,344	6,358	1,014
	<b>24,271</b>	<b>24,289</b>	<b>25,291</b>	<b>1,002</b>

*Rounding may result in discrepancies between this table and the summary tables.*



**Highlights**

Council approved an increase of 2% in the water rate or \$13 per single family residence. The increase is primarily to cover inflationary pressures and maintain required reserve levels.

Similar to other areas, the District is experiencing a high volume of water work related to development. Costs are higher in 2016 in order to meet demand and maintain service levels.

The summer of 2015 was dry and hot which resulted in much higher seasonal water consumption. For 2016, consumption levels are expected to revert back to normal as summer temperatures are anticipated to normalize.

**Financial Information (000's) – Water Utility**

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
PRV	305	261	-	44
Pump Stations	20	14	-	6
Reservoirs	160	137	-	23
Water Mains	4,844	4,134	-	710
Water Overhead	515	440	-	75
	<b>5,844</b>	<b>4,986</b>	<b>-</b>	<b>858</b>

*Rounding may result in discrepancies between this table and the summary tables.*



**Highlights**

The water capital program is driven by life cycles and risk management and as such will vary from year to year based on needs identified in the Asset Management Plan.

Last year's program totalling \$6.3m was higher than this year's program costs of \$5.8m as 2015 included the Capilano Watermain replacement.

Most projects planned this year are for renewal of existing assets except for a few minor projects in pressure reducing value (PRV) stations, pump stations and reservoirs.

Watermains include an estimated 5,000 meters of pipe replacement including primarily older pipe identified as highest risk of failure.

**Financial Information (000's) – Sewer and Drainage Utility**

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Flat Rate	14,205	15,003	15,409	406
Metered Rate	4,434	4,662	4,854	192
Connections and Other Revenue	1,227	998	1,754	756
Transfers In	-	-	-	-
	19,866	20,663	22,017	1,354
<b>Expenditure</b>				
District Operations	6,314	4,059	4,830	771
Liquid Waste Charges (Metro Van)	8,859	8,866	8,907	41
Transfers Out	4,693	7,738	8,280	542
	19,866	20,663	22,017	1,354

**Highlights**

Council approved an increase of 2% in the sewer rate or \$12 for a single family residence. The increase beyond inflationary requirements is due to higher capital works planned this year.

There is increased growth-related work for both sanitary and storm connections.

Metro Vancouver’s construction of a new secondary sewage treatment plant for the North Shore will result in significant sewage levy increases in future years. The financial impacts to the District are still uncertain until Metro Vancouver completes its review and fully assesses the cost of this project.

*Rounding may result in discrepancies between this table and the summary tables.*

**Financial Information (000's) – Sewer and Drainage Utility**

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
Lift Stations	765	654	-	111
Sewer Equipment	110	110	-	-
Sewer Mains	1,697	1,445	-	252
Sewer Overhead	735	628	-	107
Special Watercourses	4,643	2,269	685	1,689
Storm Sewers	329	281	-	48
	<b>8,279</b>	<b>5,387</b>	<b>685</b>	<b>2,207</b>

*Rounding may result in discrepancies between this table and the summary tables.*



**Highlights**

As with Water, the Sewer and Drainage capital program is driven by life cycles and risk management.

This year's capital budget increases \$3.4m over the prior year. In 2015, due to a large carry over of projects from prior years, the capital budget for new projects was reduced. In 2016, the capital budget for new projects returns to normal levels and also includes the construction of flood protection measures in various creeks and the Dollarton lift station upgrade.

Significant culvert inlet, debris barrier and debris basin projects were completed in 2015 and continue in 2016 in response to flooding in late 2014. Grants were secured from Emergency Management BC (for most of 2015 works) and through the New Building Canada Fund (for most of 2016 works).

### Financial Information (000's) – Recycling

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Residential Collection	2,671	2,671	2,615	(56)
Product Stewardship (MMBC)	670	1,032	1,148	116
Sale of Recyclables	-	-	75	75
Other Revenues	91	-	-	-
Transfers In	-	-	-	-
	<b>3,432</b>	<b>3,703</b>	<b>3,838</b>	<b>135</b>
<b>Expenditure</b>				
Community Outreach & Admin	294	357	351	(6)
Collection & Processing	2,193	1,728	1,291	(437)
Recycling Depot	184	149	189	40
Shared Service Charges	48	49	50	1
Transfers Out	640	1,256	1,934	678
One Time Items	73	164	23	(141)
	<b>3,432</b>	<b>3,703</b>	<b>3,838</b>	<b>135</b>

### Highlights

Recycling rates remain unchanged since 2014 mainly due to a lower priced recycling contract secured in 2015 as well as incentives from Multi-Material British Columbia (MMBC).

Expenditure costs are higher than prior year as transfer costs reflect a larger contribution to reserve for the purchase of new garbage and organic residential carts. This will be more than offset by the lower processing costs. See next page for capital cost details.

One Time Items relates to the continuation of the Zero Waste Ambassadors Program which educates residents to divert compostable materials from the garbage and organics streams.

*Rounding may result in discrepancies between this table and the summary tables.*



**Financial Information (000's) – Solid Waste**

<b>OPERATING</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Budget 2016</b>	<b>Y:Y Change</b>
<b>Revenue</b>				
Commercial Waste	1,230	1,266	1,285	19
Residential Collection	4,486	4,523	4,475	(48)
Transfers In	55	-	-	-
One Time Items	-	-	-	-
	<b>5,771</b>	<b>5,789</b>	<b>5,760</b>	<b>(29)</b>
<b>Expenditure</b>				
Commercial Waste	1,125	1,229	1,200	(29)
Residential Collection	2,810	2,950	3,025	75
Residential Disposal	1,491	1,458	1,375	(83)
Transfers Out	345	102	160	58
One Time Items	-	50	-	(50)
	<b>5,771</b>	<b>5,789</b>	<b>5,760</b>	<b>(29)</b>
<b>CAPITAL</b>				
	<b>Cost</b>	<b>Tax Levy/ User Fees</b>	<b>Reserve/ Surplus</b>	<b>External</b>
SW & Recycling Capital	4,982	-	4,982	-
	<b>4,982</b>	<b>-</b>	<b>4,982</b>	<b>-</b>

**Highlights**

For 2016, the solid waste residential rate remains unchanged. Inflationary pressures increased operating costs; however, this is partially offset by a projected reduction in tipping fees. Metro Vancouver tipping fees for garbage disposal changes in 2016, where the single family garbage rate reverts back to a fixed fee of \$100 per ton and commercial garbage tipping rates remain variable and range from \$80 per ton to \$133 per ton.

Commercial garbage operation increases its fee to the customer by a modest 1.5%.

The capital budget includes \$5m for the purchase and roll out of carts for the garbage and green bin curbside collection program. This will be funded from the current rate structure and existing reserves.

*Rounding may result in discrepancies between these tables and the summary tables.*



Dan Milburn  
Acting General  
Manager

## Planning, Properties, and Permits

### Service Offering

The Planning, Properties, and Permits Division consists of four groups, providing the following services:

**Sustainable Community Development** is responsible for long range, integrated community planning and environmental management. Principal work includes the District's Official Community Plan (OCP) and its implementation through town/village centre plans and strategies to advance policies in areas of housing, transportation, energy and greenhouse gas emissions reduction, social well-being, parks and the environment. Through the social planning program, community service grants and funding are allocated in accordance with Council policy objectives to sustain quality of life for all District residents. The environmental program delivers policy and regulatory measures as well as technical support to other departments. Community energy and climate action planning are part of the environmental portfolio. Meaningful and ongoing community engagement and consultation are integral to these services. Comprehensive monitoring of community profiles, statistics and indicators towards achievement of policy goals and targets is provided.

**Development Services** is responsible for the review of a variety of land use applications including OCP amendments, rezonings, subdivisions, development permits and development variance permits. In addition, the department processes various technical permits including building, electrical, mechanical and sign permits, as well as liquor licence applications. Development



Services also performs inspections at various stages of construction, monitoring work to ensure buildings are safe, compliance with a variety of bylaws, and works to inform, educate and, where necessary, enforce a variety of regulatory bylaws. The department provides a high level of customer service to its clients including homeowners, builders, developers, real estate agents, residents and the community at large related to building and development planning matters. The group also supports Council and Executive in the development and implementation of a number of policy areas including land use, development policy and health and safety.

**Bylaw Services** provides education and enforcement of the District's regulations to support public safety, quality of life and community sustainability. Bylaw Officers can be seen at busy school zones ensuring pedestrian safety and traffic flow, speaking with dog owners in parks, taking sound measurements, working with neighbourhoods on proper waste management techniques to prevent wildlife conflicts and ensuring water conservation. The Street and Traffic Bylaw, Noise Bylaw, Nuisance Abatement Bylaw, Graffiti Bylaw and Dog Tax and Regulation Bylaw are a few of the bylaws that are enforced. Staff assist the District's business clients with their licensing requirements and also investigate property use concerns, including illegal construction. The Animal Welfare Shelter provides a safe and temporary refuge to lost and abandoned dogs in the District, ensuring they receive quality



care and find the right adoptive home. Education provided by the Shelter helps to ensure healthy and safe relationships between pets, guardians and the community.

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

## Operational Profile

**Sustainable Community Development** includes Policy Planning, Environmental Planning, Permitting and Enforcement, Planning Research, Graphics and Community Consultations, and administrative support. Each section contributes to integrated planning, policies and implementation measures for sustainable communities.

**The Development Services Department** includes Development Planning, Permits & Licences and Customer Service. It is structured to deliver complete development related services pertaining to rezonings, Official Community Plan amendments, Subdivision, Development and Development Variance Permits,

Building and Trade Permit applications to property owners, builders, contractors and developers. The Customer Service section provides a high level of service to a broad range of clients related to building, environment, planning and business licence matters.

**Bylaws Department** consists of the Animal Welfare Shelter and Bylaws Services. Animal Welfare Shelter provides a temporary home for dogs until a responsible lifelong home is found. Bylaw Services administers the District's bylaws in an efficient and timely manner, using a fair, respectful and consistent approach. These services are not only provided through enforcement activities but also include public education and awareness.



**Real Estate and Properties Department** attends to the purchase and sale of property and the acquisition of rights-of-way or other property rights as needed. The department also manages District-owned property inventory, a portfolio of market and community based real estate based agreements, provides inter-departmental advice and performs real estate research related to negotiations on behalf of the organization.

## Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Animal Welfare	257	265	266	2
Bylaw Services	373	270	274	5
Development Services	348	344	755	412
Permits & Inspection	4,167	3,016	3,599	583
Policy Planning	71	50	50	-
Property Use & Licencing	1,322	1,302	1,322	20
Real Estate & Properties	3,108	2,938	3,086	147
Sustainability Planning	124	67	68	1
One Time Items	680	938	684	(255)
	<b>10,450</b>	<b>9,190</b>	<b>10,104</b>	<b>915</b>
<b>Expenditure</b>				
Animal Welfare	408	594	591	(3)
Bylaw Services	732	787	792	5
Development Services	980	1,217	1,685	468
Permits & Inspection	2,373	2,588	2,975	387
Policy Planning	2,014	2,284	2,335	53
Property Use & Licencing	192	203	204	-
Real Estate & Properties	3,148	2,938	3,086	147
Sustainability Planning	1,184	994	977	(17)
One Time Items	623	938	684	(255)
	<b>11,654</b>	<b>12,543</b>	<b>13,329</b>	<b>785</b>
<b>Tax Levy</b>	<b>1,204</b>	<b>3,353</b>	<b>3,225</b>	<b>(130)</b>
<b>CAPITAL</b>	<b>Cost</b>	<b>Tax Levy/ User Fees</b>	<b>Reserve/ Surplus</b>	<b>External</b>
Commercial Properties	161	161	-	-
Community Facilities	86	86	-	-
	<b>247</b>	<b>247</b>	<b>-</b>	<b>-</b>

## Highlights

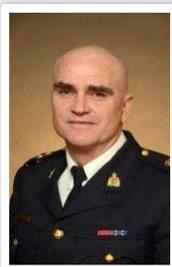
The Real Estate and Properties revenue and expenditures reflect the acquisition of two residential buildings and a community building, the termination of an existing lease agreement, and adjustments to market rates for existing commercial properties. The net impact is an increase in contribution to reserve funds.

There continues to be notable growth and development throughout the District as the number of building permits issued continues to rise year over year. As a result the Planning, Properties, and Permits budget has increased beyond inflationary pressures to include additional staff capacity to meet demand for future applications.

One-time items include the completion of Maplewood Village Centre planning and design, the planning and engagement process and recommended option for the Delbrook Community Recreation centre site, completion of the Climate Adaptation Strategy, and resources to facilitate the development review process.

Capital includes the repair of Lynn Valley Village elevator and minor maintenance works required in various community facilities such as Hollyburn Family Services, Mollie Nye House, RNB Dance School and Residential Safe House.

*Rounding may result in discrepancies between these tables and the summary tables.*



Chris Kennedy  
Superintendent

## Police Protection Services

The aim of the North Vancouver RCMP Detachment is to maximize the safety and security of community members by preventing and reducing the opportunities for, as well as the social and economic factors contributing to, criminal activity. The District of North Vancouver's crime rate is low in comparison to the average for the Lower Mainland. The North Vancouver RCMP detachment continuously works with the District to build on this success.

## Service Offering

The North Vancouver RCMP Detachment provides policing services to citizens of both the District and City of North Vancouver. These services include investigation, enforcement, crime prevention and services to victims of crime. The Detachment is committed to preserving the peace, upholding the law, and providing quality services in partnership with the community.

Community policing services provide an important bridge to our local communities through programs that include Auxiliary Constables, Block Watch, Business Watch and Youth Intervention Unit.





### Operational Profile

RCMP officer services are under contract with the District and the City of North Vancouver. The authorized complement of 155 members is reduced for budgeting purposes to a complement of 75 members for the District and 53 members for the City. There are also two additional provincial members embedded in the Detachment's General Duty Unit. This team of resources provides a coordinated and focused police service to both municipalities.

In collaboration with the West Vancouver Police Department through the Integrated First Nations Unit, the Detachment also serves the Squamish and Tsleil-Waututh Nations.

The Detachment also receives the support and expertise of many specialized integrated teams and services. These specialized services are provided from the Lower Mainland District RCMP and include full-time specialists who receive training to the highest standards. Resources include police dog, forensic identification, homicide investigation, emergency response, and accident reconstruction services.

### Municipal Support Services Profile

Shared services include municipal support management and staff, and facility operating costs for the Gerry Brewer Building. The cost of support services are shared at a ratio of 54% District and 46% City.

Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Civilian Operations	204	279	277	(2)
Traffic Fines	925	950	950	-
One Time Items	39	-	-	-
	<b>1,168</b>	<b>1,229</b>	<b>1,227</b>	<b>(2)</b>
<b>Expenditure</b>				
Civilian Operations	4,235	4,472	4,467	(5)
Community Policing	103	119	121	2
Contract Operations	11,407	11,768	11,923	155
Regional Teams	1,244	1,399	1,444	45
One Time Items	24	-	-	-
	<b>17,013</b>	<b>17,758</b>	<b>17,955</b>	<b>197</b>
<b>Tax Levy</b>	<b>15,845</b>	<b>16,529</b>	<b>16,728</b>	<b>199</b>

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
Police Facilities & Equipment	253	253	-	-
	<b>253</b>	<b>253</b>	<b>-</b>	<b>-</b>

Highlights

The 2016 budget for Police Protection increased primarily due to inflationary costs on Contract Operations. Provisions have been made for items still under discussion between the Provincial and Federal governments including:

- Accommodation charges at new headquarters
- Members pay increase
- Pension rates

Police protection continues to experience workload pressure points. This has been addressed in the 2016 budget through reorganization by creating efficiencies and redirecting resources as appropriate.

Regional Teams include costs related to the use of DNA analysis services which is based upon usage after Provincial and Federal Government funding has been applied.

Capital projects include the purchase of equipment inventory tracking software and maintenance of the Gerry Brewer Building.

*Rounding may result in discrepancies between these tables and the summary tables.*



Jacqueline van Dyk  
Director

## North Vancouver District Public Library

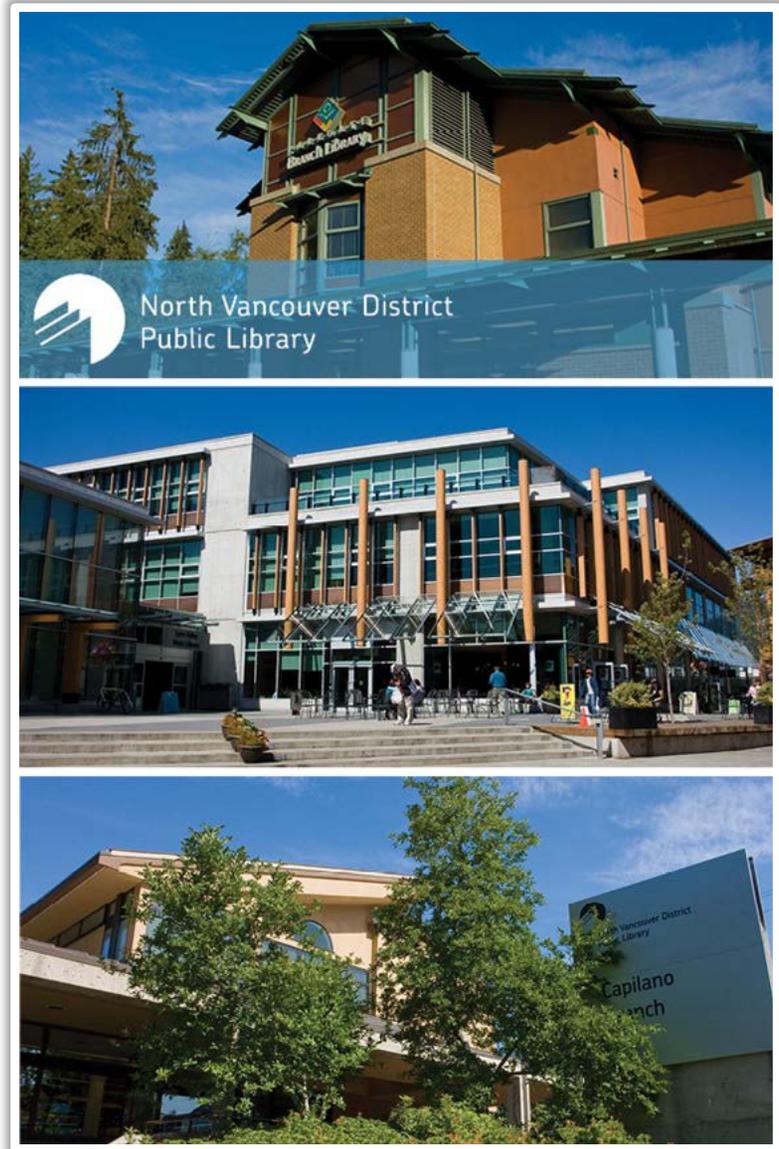
### Service Offering

The District's libraries go beyond the space of a traditional library and enrich our community by connecting community members, fostering knowledge and inspiring stories. North Vancouver District Public Library (NVDPL) continues to be one of the best used public libraries of its size in Canada and holds the highest per capita percentage of participants in the annual Summer Reading Club in British Columbia.

North Vancouver District Public Library offers an extensive collection of books and digital items, including eBooks, magazines, newspapers, DVDs, and CDs. In addition to the collections, NVDPL offers a full range of information services and 21st century learning opportunities to cultivate and enrich lifelong learning. The Library supports social well-being through the offering of unique and innovative adult and children's programs to residents, as well as by providing community meeting and study space. Resources and services to support children and families, seniors, homebound residents, new immigrants, and job seekers are also provided by the professional staff.

### Operational Profile

The District of North Vancouver is served by three library branches: Capilano Library which provides service to the western portion of the District; Parkgate Library, which serves the District's eastern communities from Seymour to Deep Cove; and the Lynn Valley Library which serves its immediate community. The Lynn Valley Library, as the largest and most central facility,



also operates as the administrative centre for materials purchasing and processing, library technologies, digital services and support, and administration of the whole library system. NVDPL's primary funding comes from the District, with a smaller percentage from the Province, from user fees and charges, and community donations.

The Library is an active member of Public Library InterLINK Federation comprising 18 public libraries stretching from Boston Bar to Lillooet. InterLINK's mission is to promote the provision of open access to library services and to develop collaborative services and group purchasing efficiencies. User access is provided to any of the member libraries with a single card. This access has now been expanded to all BC libraries through the BC OneCard service funded by the Libraries and Literacy Branch of the Ministry of Education.

The Library is also an active member of the BC Libraries Cooperative, a 100% Canadian, community enterprise focussed



on the delivery of shared operational infrastructure and resources for over 200 member institutions and organizations across Canada. Their mission is to help libraries help people, by making it easier and more affordable for libraries to access the technology, ideas, content and expertise they need to deliver services to users.

The Library continues to seek opportunities for collaboration with the other North Shore municipal libraries. Working with local organizations strengthens the community and aids in the development of collaborative and cost-effective programs for our community members. The three North Shore libraries have coordinated the North Shore Writers' Festival, conducted joint staff training opportunities, worked collectively on joint technology projects, and have harmonized the majority of the fees, charges and related policies.

## Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Administration & Services	142	212	214	2
Capilano Branch	61	64	65	1
Information Technology	-	-	-	-
Lynn Valley Branch	102	104	106	1
Parkgate Branch	61	63	63	1
One Time Items	262	142	116	(26)
	<b>628</b>	<b>585</b>	<b>564</b>	<b>(21)</b>
<b>Expenditure</b>				
Administration & Services	2,501	2,045	2,006	(39)
Capilano Branch	986	811	818	6
Information Technology	383	387	377	(10)
Lynn Valley Branch	1,356	1,557	1,600	43
Parkgate Branch	807	850	825	(25)
One Time Items	69	142	116	(26)
Transfers Out	2	565	648	83
	<b>6,104</b>	<b>6,357</b>	<b>6,390</b>	<b>32</b>
<b>Tax Levy</b>	<b>5,476</b>	<b>5,772</b>	<b>5,826</b>	<b>53</b>

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
Library Facilities	169	59	110	-
Library Materials	546	546	-	-
Library Technology	40	40	-	-
	<b>755</b>	<b>645</b>	<b>110</b>	<b>-</b>

Note: gross revenue and expenditures are shown in the table above to provide a complete view of operations. The summary tables on pages 18 and 19 are shown on a net basis, representing the investment made by the District in its Partner Agencies.

Rounding may result in discrepancies between these tables and the summary tables.

## Highlights

Revenues for 2016 are consistent with prior year.

One-time items in 2015 included a provision for unplanned expenditures as well as a provision for the discharge of a legal obligation both of which have been re-established for 2016. There was a shift in resources from the Parkgate Branch to the Lynn Valley Branch to support demand.

Capital expenditures include the annual refresh of the Library materials and technology as well as costs for lighting, painting and alarm replacement for the Capilano Library. The annual refresh costs are higher due to inflationary and foreign exchange pressures. Space improvement is also planned in the circulation area of Lynn Valley Library to improve workflow and patron experience. This project is funded by prior year's surplus.



Heather Turner  
Director

## North Vancouver Recreation and Culture Commission

### Service Offering

The North Vancouver Recreation and Culture Commission (NVRC) provides a wide variety of recreation and cultural services on behalf of the District and City of North Vancouver. The Commission ensures that an appropriate range of leisure opportunities is available to meet the needs of citizens regardless of their age, gender, ability or economic status.

North Vancouver community recreation centres include many public amenities such as swimming pools, art spaces, fitness studios, weight rooms, youth centres, ice arenas, gymnasiums, sport courts, multi-purpose rooms and meeting rooms.

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

### Operational Profile

The Commission operates 10 community recreation centres, the North Vancouver Tennis Centre and Centennial Theatre, and also manages community events and the municipal public arts and culture grant program. Services are planned, delivered and supported by approximately 120 full-time employees and over 600 part-time employees.



## Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Memberships	3,053	3,055	3,109	54
Programs & Lessons	6,444	6,413	6,511	98
Rentals	1,724	1,770	1,897	127
Other	609	660	632	(28)
One Time Items	-	40	-	(40)
	<b>11,830</b>	<b>11,938</b>	<b>12,149</b>	<b>211</b>
<b>Expenditure</b>				
Program	8,696	8,719	9,150	431
Maintenance	4,797	4,887	5,124	237
Operating	7,059	8,444	8,538	94
Administration	2,792	2,815	2,963	148
One Time Items	-	40	-	(40)
Transfers Out	172	-	-	-
	<b>23,516</b>	<b>24,905</b>	<b>25,775</b>	<b>870</b>
<b>Net Cost</b>	<b>11,686</b>	<b>12,967</b>	<b>13,626</b>	<b>659</b>
Less: City of North Vancouver	(3,988)	(4,527)	(4,705)	(178)
Add: Arts Office (before consolidation)	598	-	-	-
Add: Stabilization & Art reserve	53	414	119	(295)
<b>Tax Levy</b>	<b>8,349</b>	<b>8,854</b>	<b>9,040</b>	<b>186</b>

## Highlights

Revenues and program expenditures related to the new Delbrook Community Recreation Centre have been included in 2016 with the opening schedule for Fall. This is the primary driver behind the net cost increase and partially funded from savings held in reserve during the construction phase. The full operational impacts related to the new facility will be recognized in the following year.

The City and District cost sharing agreement for operating expenses is 33.33% and 66.67% respectively.

*Note: Gross revenue and expenditures are shown in the table above to provide a complete view of operations. The summary tables on pages 18 and 19 are shown on a net basis, representing the investment made by the District in its Partner Agencies.*

*Rounding may result in discrepancies between this table and the summary tables.*

Financial Information (000's) – continued

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External/ Debt
Public Art	50	-	50	-
Rec Comm Equipment	105	-	105	-
Rec Comm Facilities	19,849	648	1,111	18,090
Rec Comm Technology	207	-	207	-
	<b>20,211</b>	<b>648</b>	<b>1,473</b>	<b>18,090</b>

*Rounding may result in discrepancies between this table and the summary tables.*



**Highlights**

Facilities budget is mainly for the completion of the new Delbrook Community Recreation Centre which is expected to open in the fall. Other projects include decommission of the old Delbrook recreation facility, energy retrofit of Karen Magnussen Community Recreation Centre and minor maintenance of various recreation facilities.

Equipment and technology projects are for the refreshes of the weight room equipment and the technology hardware and software respectively. This year, the CLASS system software is up for replacement. The Commission is collaborating with other municipalities to secure a replacement.



Nancy Kirkpatrick  
Director

## North Vancouver Museum and Archives

### Service Offering

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

The Archives in Lynn Valley's Community History Centre (open Tues-Sat, noon to 5pm) contain an extensive collection of publicly accessible municipal, business, and personal records, historical photographs, maps, books, oral histories and other significant documents relating to North Vancouver. Reference and reproduction services are provided to the public on-site and by telephone, mail, and email.

The Museum in Presentation House re-opens to the public (Thurs-Sun, noon to 5pm) this spring and is open at other times for school programs and tours booked in advance. "Water's Edge: The Changing Shore" is a new, interactive exhibit highlighting the maritime history and environment of our community. There is also a permanent Museum exhibit that encapsulates 150 years



of local history. Changing temporary exhibits are displayed in the Museum lobby, at the Archives building in Lynn Valley and in community facilities. New online content is regularly added to the website ([www.nvma.ca](http://www.nvma.ca)) which includes an online search component for archival records.

2016 marks the District's 125<sup>th</sup> anniversary. Stories and photographs shared by current and former residents will be showcased on a special anniversary website and highlighted in an illustrated, popular history book about North Vancouver ("Where Mountains Meet the Sea") to be published in July 2016.

Specialized educational programs are offered to school children and teachers through Museum tours, in-school programs, outreach kits, and over the internet. Online programs include "Walter Draycott's Great War Chronicle" ([greatwarchronicle.ca](http://greatwarchronicle.ca)) that commemorates the First World War. Continuing through 2016, it features daily postings of diary entries 100 years to the day after each was written by Lynn Valley pioneer Walter Draycott who served with the Princess Patricia's Canadian Light Infantry. Displays and activities are also presented at community events throughout the year.



## Operational Profile

The NVMA Commission is a joint agency of the District and City of North Vancouver. Commissioners fulfill a governance role and provide strategic direction to the organization. The Commission employs seven full-time staff members, plus three part-time staff positions and auxiliary employees who work on-call at special events. Support for the NVMA is also provided by a registered charitable organization, the Friends of the NVMA Society.

## Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Friends Society	4	4	4	-
Fees	14	9	10	1
Government Grants	30	30	30	-
Municipal Funding (CNV)	523	522	524	2
One Time Items	90	41	13	(28)
	<b>661</b>	<b>606</b>	<b>581</b>	<b>(25)</b>
<b>Expenditure</b>				
Administration	489	494	499	5
Archives	165	169	169	-
Collections	155	91	166	75
Exhibits & Programs	303	334	258	(76)
One Time Items	97	41	13	(28)
Transfers Out	(19)	-	-	-
	<b>1,190</b>	<b>1,129</b>	<b>1,105</b>	<b>(24)</b>
<b>Tax Levy</b>	<b>529</b>	<b>523</b>	<b>524</b>	<b>1</b>

CAPITAL	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
NVMA Buildings & Equipment	10	10	-	-
	<b>10</b>	<b>10</b>	<b>-</b>	<b>-</b>

## Highlights

The 2016 budget is consistent with prior year increases to cover inflationary pressures. Some resources were reallocated from Exhibits & Programs to Collections with the re-establishment of the Curator position.

One Time items include the balance of funding for the memento book of record "A History of North Vancouver" to celebrate the District of North Vancouver's 125<sup>th</sup> birthday which will be published mid-2016.

The capital budget represents block funding for minor equipment replacements.

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Dorit Mason  
Director

## North Shore Emergency Management

### Service Offering

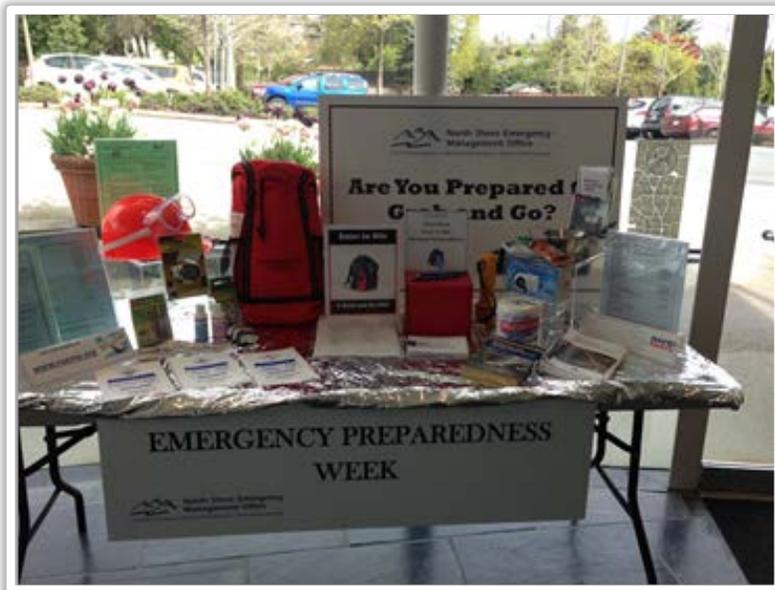
North Shore Emergency Management (NSEM) is the emergency management department for the City of North Vancouver, District of North Vancouver, and District of West Vancouver. NSEM is responsible for planning and preparedness, response and recovery activities, stakeholder engagement, volunteer management and other activities that will increase the municipality's capability to respond and recover from major emergencies and disasters and meet legislated responsibilities. Citizens also have a personal responsibility to be prepared and NSEM provides training and learning opportunities to citizens.

NSEM is seen as a leader in the field as they innovate and continually improve their service offerings.

NSEM's vision is *A Disaster Resilient North Shore* which is based on the mission statement:

"To serve and support the North Shore community and municipalities in preparing for, responding to, and recovering from emergencies and disasters."





## Operational Profile

North Shore Emergency Management is funded by the three municipalities using a formula based on current census data: District of North Vancouver 48.2%, City of North Vancouver 27.5%, and District of West Vancouver 24.3%.

Municipal emergency response is supported by NSEM Public Safety Lifeline volunteers who are members of the Emergency Communications Team, North Shore Rescue, Emergency Education Instructors, Emergency Social Services, General Services Team, or Emergency Management Team.

NSEM core responsibilities include emergency plan development, training and exercises for staff, facilitate relationships between stakeholders, maintaining an operationally ready Emergency Operations Centre, and providing public emergency preparedness education through courses, website ([www.nsemo.org](http://www.nsemo.org)) and social media (Facebook and Twitter at NorthShoreEMO).

## Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Municipal Funding (CNV, DWV)	364	410	419	8
Safety Initiatives	89	50	51	1
Transfers In	111	-	-	-
	<u>564</u>	<u>460</u>	<u>470</u>	<u>9</u>
<b>Expenditure</b>				
Operations	712	777	793	16
Safety Initiatives	232	75	76	1
Transfers Out	21	15	15	-
	<u>965</u>	<u>867</u>	<u>884</u>	<u>17</u>
<b>Tax Levy</b>	401	407	414	8

## Highlights

The 2016 budget remains consistent with the prior year and incorporates the annualized operating impact of the new phone system installed in 2015.

Safety Initiatives include public education with a focus on business and employer emergency preparedness program, development of new courses, crisis communication training, and a full scale wildfire exercise.

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Nicole Deveaux  
General Manager  
Finance & Technology,  
CFO

## General Government

### Service Offering

General Government is comprised of corporate accounts that indirectly support operations. These accounts are used to record financial transactions such as taxation revenues, investment income, debt servicing costs, insurance costs and reserve and fund transfers. General Government accounts fall within the responsibility of the Chief Financial Officer. The General Government accounts are primarily driven by financial policies. Examples include the reserve and tax rate bylaws, investment and borrowing strategies that influence revenue requirements,

surplus utilization, investment income and the debt servicing costs. Significant year-to-year variances in General Government accounts are typical and not directly attributable to changes in District operations.

### Operational Profile

The General Government accounts are administered by different departments in Finance and Technology. Financial Services is responsible for the management of treasury functions, investments, investment relations, cash flow optimization, issuance and management of long-term debt. The Revenue and Taxation Department manages property assessment and

taxation, tax notices, collections, fees, and other charges. Property and liability risk is administered by the Supplies and Risk Management Department which ensures adequate sourcing of insurance coverage and the timely processing and settling of claims filed against the District.



## Financial Information (000's)

OPERATING	Actual 2014	Budget 2015	Budget 2016	Y:Y Change
<b>Revenue</b>				
Commercial Properties	1,109	1,164	1,147	(17)
General Government	1,044	1,056	1,016	(40)
Investments	2,582	2,244	2,057	(187)
Transfers In	10	-	2,184	2,184
One Time Items	287	3,000	3,000	-
Community Amenity Contributions	2,871	-	-	-
	<b>7,903</b>	<b>7,464</b>	<b>9,404</b>	<b>1,940</b>
<b>Expenditure</b>				
Commercial Properties	131	204	211	7
Debt Servicing	2,582	3,120	5,267	2,148
General Government	(1,987)	(848)	869	1,717
Transfers Out	22,860	13,973	14,730	757
One Time Items	1,012	3,000	3,000	-
	<b>24,598</b>	<b>19,449</b>	<b>24,077</b>	<b>4,628</b>
<b>Tax Levy</b>	<b>16,695</b>	<b>11,985</b>	<b>14,673</b>	<b>2,688</b>
<b>CAPITAL</b>				
	Cost	Tax Levy/ User Fees	Reserve/ Surplus	External
Corporate Overhead	1,597	1,597	-	-
	<b>1,597</b>	<b>1,597</b>	<b>-</b>	<b>-</b>

## Highlights

Transfers in for 2016, at \$2.2m, support debt principal payments including \$1.2m for early debt payout as part of District debt management strategy.

Debt servicing costs also increase by \$2.1m in 2016 due to the early debt payout, as mentioned above, as well as the annualized impact of the debt financing for the new Delbrook Community Recreation Centre. General Government expenditures include a provision for future labour settlements as well as a corporate overhead provision applied to specific capital projects upon completion.

Transfers out increase due to asset renewal evidenced in asset management plans.

Consistent with prior years, the One Time Item is a \$3m general provision, funded from surplus, in case of an operational emergency such as a significant storm or weather related events. In late 2014, an extreme weather event resulted in unusually high One Time Item costs, with related recoveries received in 2015.

Corporate overhead provision is held centrally and applied to specific capital projects upon completion.

*Rounding may result in discrepancies between these tables and the summary tables.*

## Capital Detail

The presentation has been revised to show the program cost type detail. Renewal costs maintain existing assets to its original service level while upgrade/expand costs provide a notable increase to the level of service or provide a new service to users. See Glossary on page 79.

Program	COST			FUNDING								
	Total Cost	Renewal	Upgrade/Expand	Total Funding	Tax Levy/ User Fees	Infra Reserve	New Capital	Land Opportunity	Reserve/ Surplus	Debt	Developer	Grants/ Others
<b>Buildings</b>												
Commercial Properties	161	161	-	161	161	-	-	-	-	-	-	-
Community Facilities	86	86	-	86	86	-	-	-	-	-	-	-
Corporate Buildings <i>\$340k for digital controls and energy efficiency upgrades (\$200k), a pump station study (\$20k), and Municipal Hall space reconfiguration (\$120k)</i>	1,583	1,243	340	1,583	1,207	-	200	-	176	-	-	-
Fire Facilities & Equipment <i>\$10k for Firehall 1 building envelope sealing</i>	15	5	10	15	5	-	10	-	-	-	-	-
Golf Buildings	50	50	-	50	50	-	-	-	-	-	-	-
Library Facilities <i>\$110k for Lynn Valley furniture and space upgrade</i>	169	59	110	169	59	-	-	-	110	-	-	-
OC Buildings	537	537	-	537	465	-	-	-	72	-	-	-
Parks Facilities <i>\$300k for Inter River Park fieldhouse design</i>	365	65	300	365	65	-	-	-	245	-	55	-
Police Facilities & Equipment	253	253	-	253	253	-	-	-	-	-	-	-
Rec Comm Facilities <i>\$601k for K Magnussen energy retrofit (\$500k), R Andrews envelope sealing (\$11k) and Lynn Creek Community Centre design study (\$90k)</i>	19,849	19,248	601	19,849	648	-	511	600	-	18,000	90	-
	<b>23,068</b>	<b>21,707</b>	<b>1,361</b>	<b>23,068</b>	<b>2,999</b>	<b>-</b>	<b>721</b>	<b>600</b>	<b>603</b>	<b>18,000</b>	<b>145</b>	<b>-</b>

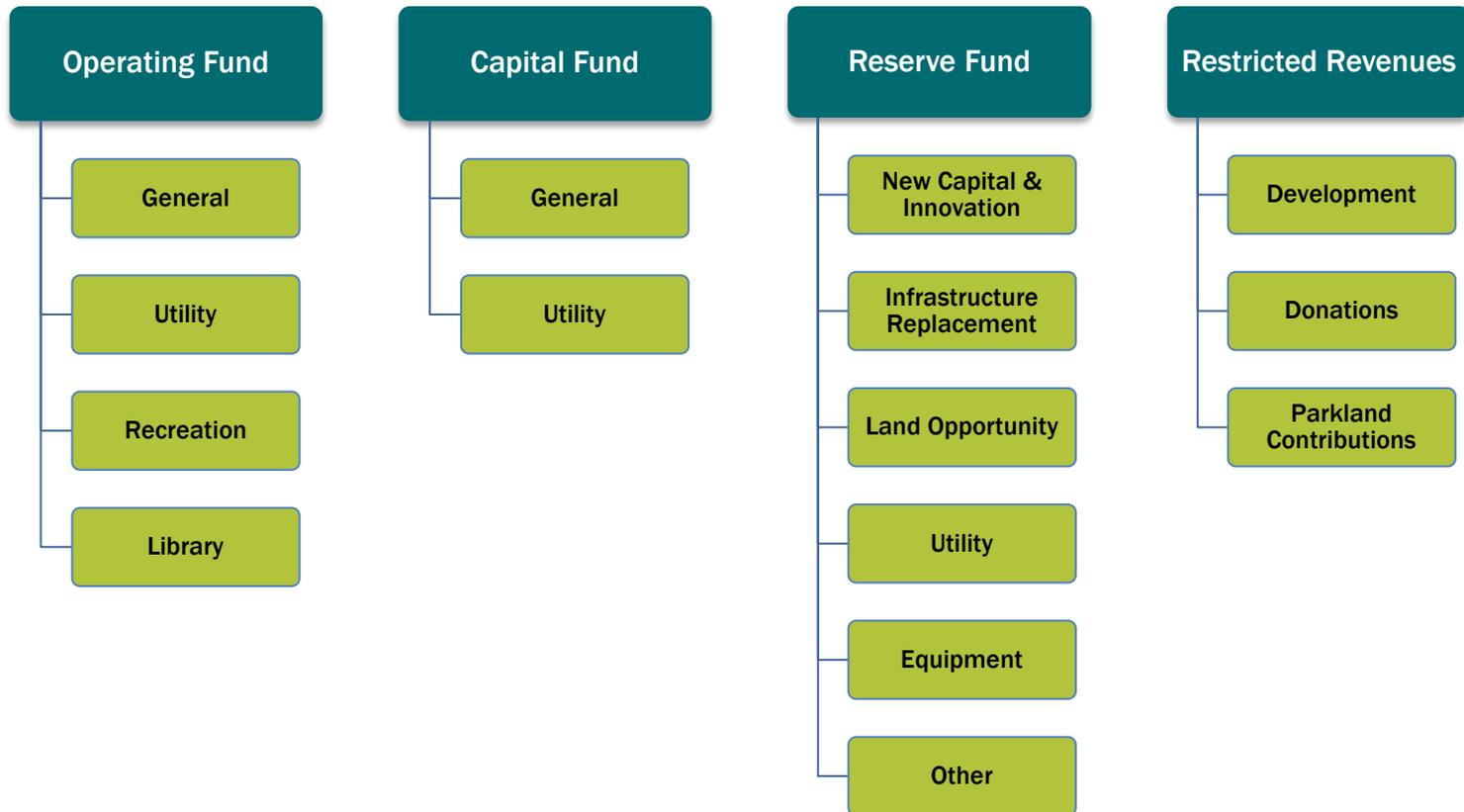
Program	COST			FUNDING								
	Total Cost	Renewal	Upgrade/ Expand	Total Funding	Taxes & Fees	Infra Reserve	New Capital	Land Opportunity	Reserve/ Surplus	Debt	Developer	Grants/ Others
<b>Drainage</b>												
Sewer Overhead	57	57	-	57	49	-	-	-	-	-	8	-
Special Watercourses <i>\$1.9m for construction of debris basins in four different creeks</i>	4,643	2,780	1,863	4,643	2,269	-	-	-	685	-	386	1,303
Storm Sewers <i>\$89k for a sewer modeler</i>	329	240	89	329	281	-	-	-	-	-	48	-
	5,029	3,077	1,952	5,029	2,599	-	-	-	685	-	442	1,303
<b>General</b>												
Capital Contingency <i>Council contingency</i>	100	-	100	100	-	-	-	-	100	-	-	-
Corporate Overhead	1,597	1,576	21	1,597	1,597	-	-	-	-	-	-	-
Financial Initiatives	40	40	-	40	-	-	-	-	40	-	-	-
Public Art	50	50	-	50	-	-	-	-	50	-	-	-
	1,787	1,666	121	1,787	1,597	-	-	-	190	-	-	-
<b>Golf</b>												
Golf Buildings	53	53	-	53	42	-	-	-	11	-	-	-
Golf Vehicles & Equipment	18	18	-	18	18	-	-	-	-	-	-	-
Golf Playing Surface, Structures	132	132	-	132	37	-	-	-	95	-	-	-
	203	203	-	203	97	-	-	-	106	-	-	-
<b>Library</b>												
Library Materials	546	546	-	546	546	-	-	-	-	-	-	-
	546	546	-	546	546	-	-	-	-	-	-	-
<b>Natural Hazards</b>												
Natural Hazard Mitigation <i>Wildfire mitigation</i>	460	-	460	460	-	-	-	-	120	-	-	340
	460	-	460	460	-	-	-	-	120	-	-	340

Program	COST			FUNDING								
	Total Cost	Renewal	Upgrade/Expand	Total Funding	Taxes & Fees	Infra Reserve	New Capital	Land Opportunity	Reserve/Surplus	Debt	Developer	Grants/ Others
<b>Parks</b>												
Parks Forestry & Habitat	125	125	-	125	125	-	-	-	-	-	-	-
Parks Landscaping <i>\$50k for Mt Seymour Pkway trees and shrubs</i>	85	35	50	85	35	-	-	-	50	-	-	-
Parks Sports Fields <i>\$290k for field feasibility studies at Kirkstone and William Griffin Parks (\$25k) and Inter River Field #1 parking and infrastructure design (\$265k)</i>	532	242	290	532	242	92	-	-	-	-	173	25
Parks Structures <i>\$197k for Murdo Frazer pathway lighting (\$72k) and Bridgman and Seylynn Parks design (\$125k)</i>	905	708	197	905	708	-	-	-	-	-	197	-
Parks Trails & Pathways	630	630	-	630	630	-	-	-	-	-	-	-
Playgrounds	135	135	-	135	135	-	-	-	-	-	-	-
Sports Courts & Water Parks	224	224	-	224	224	-	-	-	-	-	-	-
	2,636	2,099	537	2,636	2,099	92	-	-	50	-	370	25
<b>Sanitary</b>												
Lift Stations	765	765	-	765	654	-	-	-	-	-	111	-
Sewer Equipment	110	110	-	110	110	-	-	-	-	-	-	-
Sewer Overhead <i>\$123k for staff working on culverts and asset renewal</i>	678	555	123	678	579	-	-	-	-	-	99	-
Sewer Mains <i>\$360k for clean out installation (\$280k) and emergency work (\$80k)</i>	1,697	1,337	360	1,697	1,445	-	-	-	-	-	252	-
	3,250	2,767	483	3,250	2,788	-	-	-	-	-	462	-
<b>Technology</b>												
Corporate Technology <i>\$270k for fiber optic network expansion (\$200k), staff computers (\$30k), Operation Centre monitors &amp; digital signage (\$20k), folding machine (\$11k) and scanner &amp; bar coding system (\$9k)</i>	1,604	1,334	270	1,604	887	447	220	-	50	-	-	-
Library Technology	40	40	-	40	40	-	-	-	-	-	-	-
Rec Comm Technology	207	207	-	207	-	-	-	-	207	-	-	-
	1,851	1,581	270	1,851	927	447	220	-	257	-	-	-

Program	COST			FUNDING								
	Total Cost	Renewal	Upgrade/ Expand	Total Funding	Taxes & Fees	Infra Reserve	New Capital	Land Opportunity	Reserve/ Surplus	Debt	Developer	Grants/ Others
<b>Transportation</b>												
Roadworks <i>\$299k for Upper Capilano road improvements (\$185k) and lane paving (\$114k)</i>	4,648	4,349	299	4,648	3,779	-	185	-	57	-	-	627
Street Lighting	190	190	-	190	190	-	-	-	-	-	-	-
Traffic Infrastructure	360	360	-	360	360	-	-	-	-	-	-	-
Transportation Improvements <i>Lynn Interchanges (\$277k) and a provision for transportation improvements (\$425k)</i>	702	-	702	702	425	-	-	-	277	-	-	-
Vehicle and Pedestrian Bridges <i>\$5.1m to complete Keith Road and Montroyal Bridge replacements</i>	5,109	3,090	2,019	5,109	180	4,929	-	-	-	-	-	-
Sidewalks	450	450	-	450	450	-	-	-	-	-	-	-
	<b>11,459</b>	<b>8,439</b>	<b>3,020</b>	<b>11,459</b>	<b>5,384</b>	<b>4,929</b>	<b>185</b>	<b>-</b>	<b>334</b>	<b>-</b>	<b>-</b>	<b>627</b>
<b>Vehicles &amp; Equipment</b>												
Corporate Fleet <i>\$70k for park trails and tree equipment (\$40k) and a traffic management vehicle (\$30k)</i>	1,139	1,069	70	1,139	-	-	-	-	1,139	-	-	-
Financial Initiatives	8	8	-	8	8	-	-	-	-	-	-	-
Fire Facilities & Equipment <i>\$29k for various fire equipment including high rise kits (\$9k), iPads for trucks (\$9k), training aids (\$6k) and inspection equipment (\$5k)</i>	211	182	29	211	-	-	-	-	211	-	-	-
Fire Vehicles	48	48	-	48	-	-	-	-	48	-	-	-
Golf Vehicles & Equipment	73	73	-	73	-	-	-	-	73	-	-	-
NVMA Buildings & Equipment	10	10	-	10	10	-	-	-	-	-	-	-
Rec Comm Equipment	105	105	-	105	-	-	-	-	105	-	-	-
Solid Waste Equipment <i>Residential carts for garbage and organics collection</i>	4,982	-	4,982	4,982	-	-	-	-	4,982	-	-	-
	<b>6,576</b>	<b>1,495</b>	<b>5,081</b>	<b>6,576</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,558</b>	<b>-</b>	<b>-</b>	<b>-</b>

Program	COST			FUNDING								
	Total Cost	Renewal	Upgrade/Expand	Total Funding	Taxes & Fees	Infra Reserve	New Capital	Land Opportunity	Reserve/Surplus	Debt	Developer	Grants/Others
<b>Water</b>												
PRV <i>\$90k for remote monitoring equipment (SCADA)</i>	305	215	90	305	261	-	-	-	-	-	44	-
Pump Stations <i>Remote monitoring equipment (SCADA)</i>	20	-	20	20	14	-	-	-	-	-	6	-
Reservoirs <i>\$25k for Skyline security pilot</i>	160	135	25	160	137	-	-	-	-	-	23	-
Water Mains	4,844	4,844	-	4,844	4,134	-	-	-	-	-	710	-
Water Overhead	515	515	-	515	440	-	-	-	-	-	75	-
	<b>5,844</b>	<b>5,709</b>	<b>135</b>	<b>5,844</b>	<b>4,986</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>858</b>	<b>-</b>
<b>TOTAL 2016 CAPITAL BUDGET</b>	<b>62,709</b>	<b>49,289</b>	<b>13,420</b>	<b>62,709</b>	<b>24,040</b>	<b>5,468</b>	<b>1,126</b>	<b>600</b>	<b>8,903</b>	<b>18,000</b>	<b>2,277</b>	<b>2,295</b>

## Funds and Funds Structure



**Operating Fund:** is used to record the operating assets, liabilities, revenues and expenditures of the District

**Capital Fund:** is used to record the acquisition and construction of tangible capital assets

**Reserve Fund:** is used to fund the acquisition and construction of tangible capital assets

**Restricted Revenues:** are funds received from external parties via legislation, agreement or bylaw

## Glossary

### **Assent Free Zone**

Approval of the electors is not required (e.g. for loan authorization bylaws) if the annual cost of servicing the aggregate liabilities of the municipality for the year does not exceed 5% of the statutory annual revenue calculation of the municipality for the previous year.

### **Centre's Implementation Plans**

Centre's Implementation Plans (CIP's) provide critical technical components to guide change and development in each of the town centres.

### **Community Amenity Contribution**

Community amenity contribution or "CAC" means a community amenity contribution as set out in the [Corporate Policy Manual \(8-3060-2\)](#). The policy ensures that the community obtains benefits from new development through a fair and equitable approach and provides opportunities to achieve community improvements and innovation through development.

### **Core Operations**

Include all operations reporting directly to the Chief Administrative Officer (CAO).

### **Development Cost Charge**

A development cost charge or "DCC" is a fee collected under [Bylaw 7135](#) by class of land use on a dwelling unit or square metre basis to ensure development pays for its impacts on infrastructure (transportation, parks, and utilities).

### **Full Time Equivalents (FTE's)**

An approximation of the total number of full time positions, calculated by accumulating all worked hours divided by standard full time worked hours per position.

### **Government Finance Officers Association (GFOA)**

The GFOA's purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

### **International City Management Association (ICMA)**

The International City Management Association is a professional and educational organization providing technical and management assistance, training, and information resources to its 9,000 members and local governments.

### **Upgrade/Expand Capital**

Capital projects including the acquisition and construction of new assets, or those that provide a notable increase to the level of service or provide a new service to users (previously Investment Capital).

### **Long Term Funding Strategy**

A 10-year strategy to achieve a balance between revenues and expenditures, lays the policy foundation that will drive the preparation of future budgets, and achieve financial sustainability by building resiliency and capacity.

### **Official Community Plan (OCP)**

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

### **Partner Agency**

An external entity the District has a formal written agreement with for the provision of services. Partnerships are typically with one or more municipalities or another government body.

### **Program**

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

### **Project**

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

### **Replacement Value Depreciation**

A method of allocating the cost of a tangible capital asset over its useful life which uses current replacement values rather than historical cost.

### **Renewal Capital**

Capital projects that return the service capability of an existing asset to its original level (previously Sustainment Capital).

### **Sustainable Service Delivery**

Sustainable service delivery ensures that current community services are delivered in a social, economic, and environmentally responsible manner that does not compromise the ability of future generations to meet their own needs.

### **Transfers In / Transfers Out**

Represent the movement of funds amongst the operating, capital and reserve funds of the District.



**Other Acronyms:**

ACDI	Advisory Committee on Disability Issues
AMP	Asset Management Plan
CMHC	Canada Mortgage and Housing Corporation
CRC	Community Recreation Centre
CUPE	Canadian Union of Public Employees
DE	District Energy
DOC	Departments Operations Centre (emergency response)
DNV	District of North Vancouver
DVP	Development Variance Permits
ECLIPS	Electronic, Civic Management, Licences, Inspections, Permits, Services (business transformation project)
ERP	Enterprise Resource Planning
GHG	Greenhouse Gas (emissions)
IAFF	International Association of Fire Fighters
ICLEI	International Council on Local Environmental Initiatives
MOTI	Ministry of Transportation and Infrastructure
NVDPL	North Vancouver District Public Library
PSAB	Public Sector Accounting Board



**NORTH VANCOUVER DISTRICT**  
**Draft Financial Plan**  
**2016-2020**

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