



2023 – 2027

DRAFT Financial Plan



355 West Queens Rd
North Vancouver, BC V7N 4N5

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

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Introduction

About the 2023-2027 Financial Plan (Budget)

On behalf of the District of North Vancouver, we are pleased to present the 2023-2027 Financial Plan. This plan advances the draft priorities currently under consideration by Council through its strategic planning process. It is a flexible plan that can be adapted as financial information changes throughout the term of this plan, and Council priorities are confirmed. In a departure from prior years, Council will have an opportunity to revisit the proposed 4.5% tax levy increase during March and April 2023 due to the uncertain economic outlook. We intend to present a revised financial plan to Council in the fall of 2023, after its strategic planning concludes and more information about inflation and the financial markets has been assessed.

A challenging fiscal environment

At this point early in 2023, this budget is presented within the context of an unpredictable financial environment and factors that cause uncertainty – high inflation, high interest rates, and lingering impacts from the COVID-19 pandemic – continue. The potential for a recession remains. Inflation and other impacts from supply chain issues and labour shortages have delayed some projects from being fully realized, including a cost premium for contracted services on the North Shore. The District has prioritized maintaining existing services and infrastructure, and scaled back on new projects to address affordability concerns and maintain flexibility. We anticipate the tight fiscal environment will last through the remainder of the year.

Advancement of the community's priorities

This plan continues to address priority areas the community has identified: transportation and mobility challenges; the community's housing needs; the achievement of a balanced and fair economy; acceleration of local actions to address the climate emergency; and fostering community wellbeing, culture and safety. Targeted financial resources will help advance rapid transit on the North Shore and respond to increasing demands for services, such as in our parks and open spaces and emergency response capabilities. Our work to create a more resilient organization also continues, as we recover from the events of the last three years and build our capacity to meet current and future service levels.

Adaptation to new information

As noted above, the draft budget presented here represents a flexible plan that can be adapted as work progresses, the economic outlook changes and Council strategic planning concludes. This approach will help inform Council priorities as we streamline costs and balance our plans, strategies and finances over the long term. Staff is working on municipal finance reform with the Province and progress will be integrated into the budget, as we clarify roles in emerging services and advocate for transparency and fairness in policies impacting our ratepayers.

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

Our mission as an organization is to provide leadership and exemplary service that improves the community's quality of life by addressing its needs today and tomorrow. The Financial Plan sets a sustainable foundation on which the community's vision is realized. The plan will be presented for adoption in April of 2023, following public input and Council deliberations.

To encourage public input, the budget process includes a virtual forum at [DNV.org/budget](https://dnv.org/budget) where members of the public can pose questions and comments online. Queries will receive timely responses from staff during the public input period.



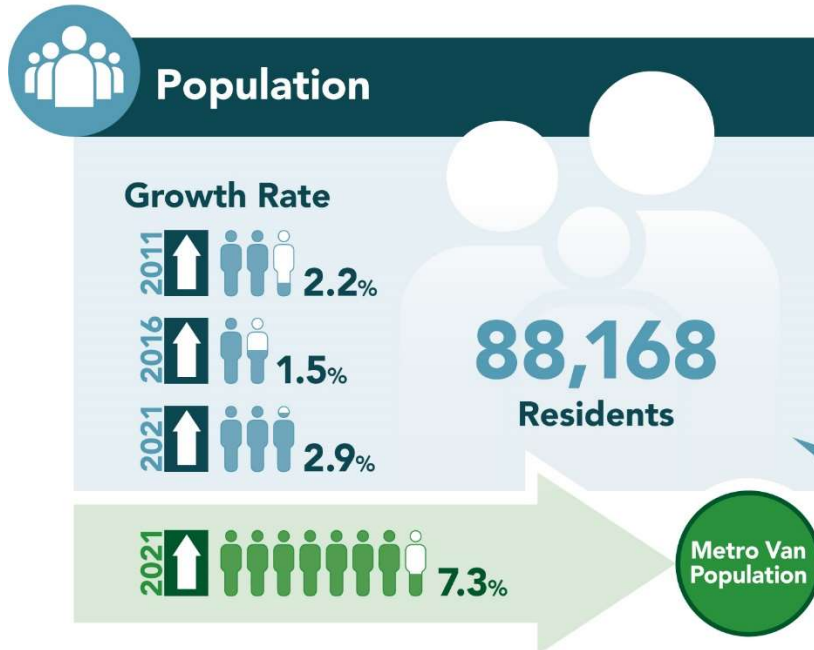
David Stuart
Chief Administrative Officer



Andy Wardell
Chief Financial Officer

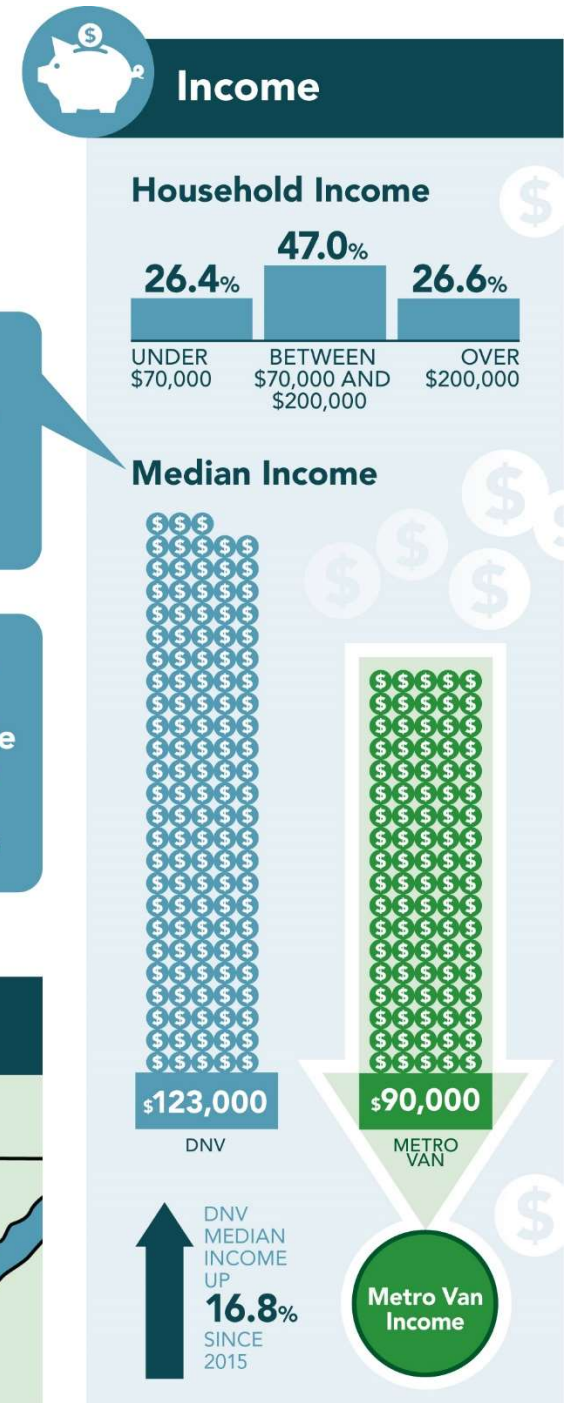
Community Profile

The most recent Statistics Canada Census data provides context for discussing the 2023-2027 Financial Plan. District-specific data points are provided in blue with regional comparisons in green.



The DNV has the **highest median income** of the North Shore municipalities

DNV had the **second lowest rate of growth** of all Metro municipalities





Age

Median Age

2011 43.3
2016 44.3
2021 44.4

40.8 2021

Metro Van
Median Age



12.4%
INCREASE
IN AGES
65+

1.1%
DECREASE
IN AGES
0-14

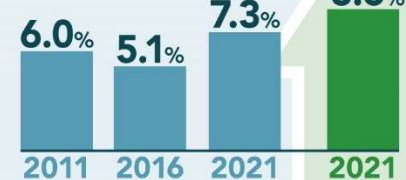


The population approaching retirement age is **larger** than the share of those entering the work force.



Workforce

Unemployment Rate



Metro Van
Unemployment
Rate



Household stats

76.4%

Owner

23.6%

Rental

62.2%

Owner

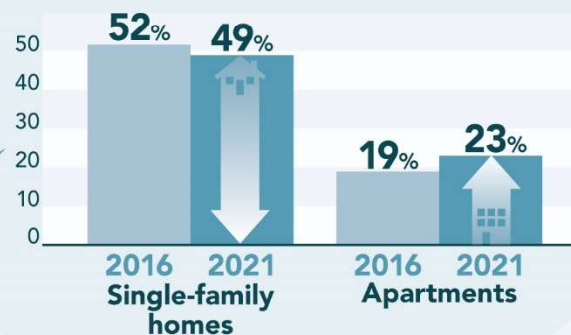
37.8%

Rental

Metro Van
Household
Stats

The share of rental households in the District is **steadily increasing**, from 18.9% in 2011 to 23.6% in 2021.

Over the last census period, the share of single-family homes **decreased** and the share of apartments **increased**



0.9%
INCREASE IN
Owner
households

33.2%
INCREASE IN
Renter
households

BETWEEN 2011 AND 2021

Source: Statistics Canada Census data

Budget in Brief

Introduction

Financial planning processes in local government follow cycles driven by a variety of events and legislative requirements. All municipalities in BC must have a balanced financial plan (budget) that is adopted annually, by bylaw, before the annual property tax rates bylaw is adopted. The financial plan may be amended by bylaw at any time, though in practice it's amended once every fall.

The 2023-2027 Budget contains the District's proposed 4.5% property tax increase, approved utility rate increases, operating and capital budgets and highlights of the work program. The total budget for 2023 is \$380.3 million comprised of \$198.6 million operating, \$106.4 million capital, \$2.8 million debt service and \$72.6 million in contributions to reserves.

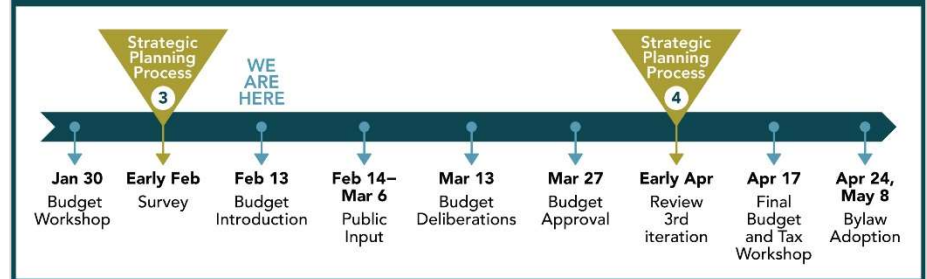
Public input to the budget opens February 14th and closes March 6th. Staff will compile a summary of the public's input for Council's consideration at its budget deliberations meeting March 13th.

The Financial Plan and Economic Challenges

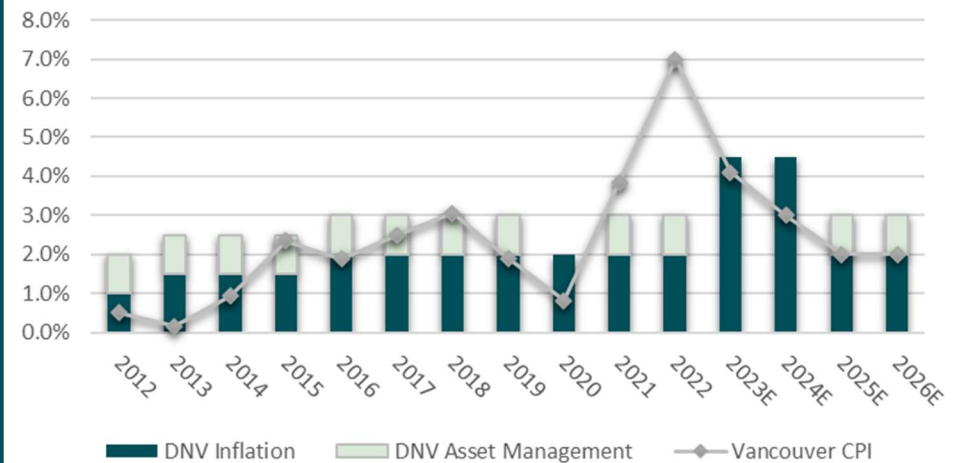
Planning in the current fiscal environment is challenging. High inflation, rising interest rates, continued supply chain disruptions and labour shortages all influence the District's ability to deliver projects and services. With the near-term economic outlook uncertain, the 2023-2027 Budget was developed with careful consideration of our ability to deliver projects, the need to maintain existing services, invest in emerging needs, and remain fiscally responsible. The proposed 4.5% tax increase is achieved through a temporary suspension of our usual 1% policy dedicated to the eventual replacement of our existing infrastructure, reducing contributions to existing capital reserves and matching one-time costs with one-time revenues. These economic challenges are not unique to the District. However, at 4.5%, the proposed tax levy increase is among the lowest in the region.

The 2023-2027 Budget responds to our current environment by providing resources to navigate through these challenging times while continuing to advance Council's priorities.

Budget Timeline



Inflation and Taxes



Draft Priorities and Investing in the Community

The Corporate Plan brings together Council's priority directions and the long-term corporate goals envisioned in strategic documents such as the Official Community Plan (OCP), OCP Action Plan and the 10-Year rolling Financial Plan. The following six goals were first affirmed by the community in the OCP creation in 2011 and then reconfirmed during the targeted review in 2020. Highlights of priority investments included in the 2023-2027 Budget are outlined below.

Enhance transportation and mobility

- Transportation improvements such as major upgrades to roads and bridges (\$53.66 million).
- Commitments to transit improvements and active transportation, investing in neighbourhoods and connecting the town and village centres, regional parks and adjacent municipalities (\$27.94 million).
- Staff resources and consulting to refresh the Transportation Master Plans and advocate for the District on major third-party transportation initiatives (\$980,000).

Address the community's housing needs

- Subject to Council approval, additional District Lands, partnerships and community amenity contributions (CACs) will continue to support the delivery of social and supportive housing units (\$85.2 million, including the value of District lands).
- Housing initiatives including exploring alternate housing tenures and needs to offer more diverse housing choices, updating infill housing approaches, North Shore homelessness response, and town and village centre surveys (\$80,000).
- Development process review, focused on improving processing times and communication (\$210,000).

Achieve a balanced and fair economy

- A comprehensive review and rewrite of the zoning bylaw to align the District's land use regulatory framework with the OCP, increase clarity and administrative efficiencies (\$137,000).
- Maintain the stable and competitive approach to property taxes and user fees, including a review of utility rates (\$150,000).
- Development of an Economic Development Strategy and collaborate with our community partners and business customers (\$150,000).

Lead in climate emergency action and environmental management

- Climate adaptation measures including culvert and debris basin upgrades and wildfire mitigation to ensure resiliency in social, economic and ecological systems and reduce risks to life and property (\$19.03 million).
- Upgrading and expanding utility networks and reducing "sanitary sewer inflow and infiltration" and related "sanitary sewer overflows" (\$20.4 million).
- Develop and implement a Biodiversity Strategy to protect, restore, and enhance ecosystem health in the District (\$600,000).
- Additional public charging stations in key locations to support the transition towards electric vehicles and reduce emissions (\$1.2 million).



- Reduce emissions in existing homes through the tri-municipal Jump on a Heat Pump program, supporting homeowners in making the switch towards low carbon heat pumps (\$600,000).
- Investments in climate action capacity to advance programs to reduce emissions and increase resilience to climate change (\$980,000).

Foster community wellbeing, culture, and safety

- New Maplewood Fire and Rescue Centre to replace two aging facilities (Fire Hall #2 and the Fire Training Centre) and the administrative functions at Fire Hall #1, and improve response times (total estimated cost \$55.8 million; \$20.3 million funding in 5-year plan).
- Expansion and upgrade of parks inside and outside of town centres, including Belle Isle Park, Seylynn Park Phase 2, a new neighbourhood park on Delbrook Lands, completion of Argyle Artificial Turf Field and funding set aside for the District's share of Handsworth Artificial Turf Field (\$28.9 million).
- Improvements to community spaces such as libraries, community centres, plazas and public art (\$17.2 million).
- Investments in Parks capacity to meet changing demand (\$4.5 million).
- Strategies to improve Fire Services emergency response time and Emergency Preparedness (\$675,000).
- Increasing social service grants to address growing demand for the services of non-profit organizations (\$820,000).

Foster a resilient organization

- Ongoing investments in the District's digital transformation, streamlining work and providing opportunities for residents to complete transactions, request services, access information and share their thoughts online (\$3.3 million).
- Interior upgrades to Municipal Hall to improve service delivery, support a hybrid work environment and delay the need to expand the building (\$1.0 million)
- Investment in cyber security to address vulnerabilities and protect from business disruptions (\$1.1 million).
- Expansion of the District's fibre optic network, reducing long-term costs and adding capacity to meet future demand (\$400,000).

Prioritizing Projects

The District maintains a rolling ten-year project plan to advance the Official Community Plan, with resources first allocated to sustain our existing infrastructure (prioritized based on risk and maintaining service levels) and then allocated to new projects and initiatives (prioritized by strategic plan then corporately based on benefits, costs and available funding). Project schedules are adjusted to minimize service disruption, increase efficiency and leverage senior government grants. Finally, the pace and types of development influence what is included in the plan, as developer contributions help fund new amenities and infrastructure that support the community vision.

Amidst economic challenges, resource allocation within this plan was further prioritized based on existing contractual commitments, critical safety risk, and time sensitivity, where costs or scope would significantly increase if a project was deferred.

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

Municipal Taxes

The District strives to keep property taxes low and to increase the property tax rate at a sustainable pace over time. This approach ensures continued excellence in service delivery while maintaining the flexibility to respond to outside influences.

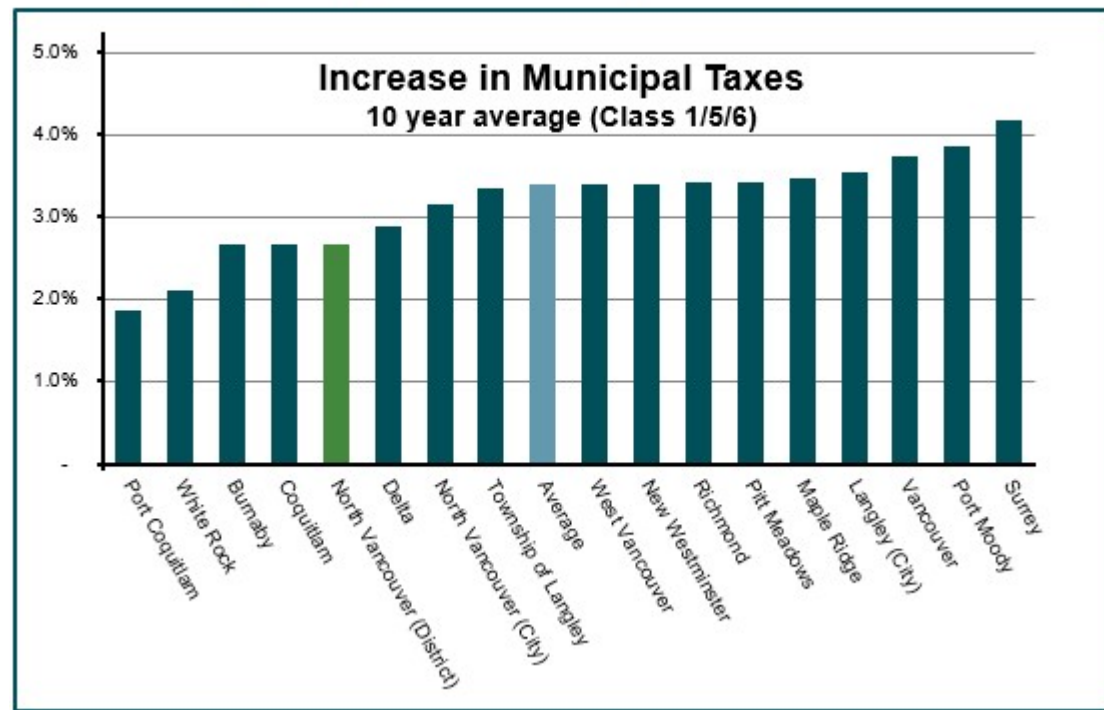
The Draft 2023 Budget reflects an overall property tax increase of 4.5%, or \$113 on the average residential home and a temporary suspension of our usual 1% Asset Management policy, dedicated to the eventual replacement of our existing infrastructure. Council is also considering an increase for priorities discussed at the January 30th Budget Workshop, to set aside funding for delayed projects currently not reflected in the Financial Plan.

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

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

Average Residential Home	Change over 2022	
Property tax increase	4.5%	\$ 113
Draft 2023 Budget	4.5%	\$ 113
Asset Management	0.0%	\$ -
Additional Council Priorities	0.0%	\$ -

10-Year Average Property Tax Increase (2013-2022)



Utility Fees

The 2023 utility fees represent a combined increase of 5.7% for single family homes and 6.2% for multi-family homes. Increases are driven by Metro Vancouver (Metro) charges and climate adaptation measures for the District's stormwater and sanitary systems as well as changes to the environmental fee to support waste reduction programs and initiatives.

The District has been anticipating Metro increases and adopted a financial resiliency strategy in 2013, which continues to mitigate impacts on our ratepayers. While Metro increases average 10.4% for water and 19.3% for sewer over the next five years, District ratepayer increases will remain between 5.5% and 6.1% as the District's financial reserves smooth impacts from Metro's charges.

Average Single Family Home	Change over 2022	
Utility Fees (Combined)	5.7%	\$ 109
Water	4.7%	\$ 38
Sewer and Drainage	7.5%	\$ 59
Solid Waste	3.7%	\$ 12

The new North Shore Wastewater Treatment Plant is a major cost driver for the North Shore and one of many major regional projects Metro is undertaking. The District, as a member municipality, will ultimately contribute toward these projects through Metro's cost allocation formulas, which are currently under review. Many of these major projects are related to growth. Staff continues to advocate for Metro to change its legislation to ensure population growth is paying for its impacts in the region and for changes to the cost allocation formula to ensure transparency and fairness in their charges.

Financial impacts driven by Metro's project plans were included in staff's feedback on the updated Regional Growth Strategy (Metro 2050), which was discussed at the Regular Meeting of Council on November 1st, 2021. Council did not support "Metro 2050" and requested staff to engage with Metro staff to discuss Council's concerns. After further collaborate reviews with Metro Vancouver, Council passed a motion to accept Metro 2050 on June 20, 2022, with an accompanying recommendation that an early amendment to the Regional Growth Strategy be considered that addresses integration, continuous improvement, cost/benefits, creativity, and innovation.

Capital Plan Funding

Staff continue to prioritize existing infrastructure and have scaled back on new projects in order to maintain minimum reserve fund levels and address affordability concerns during this tight fiscal environment. Planning and design work continues for delayed capital projects, so they can attract grants and have a higher likelihood of moving forward as our financial situation improves.

The capital plan lays out priority investments and provides the authority to proceed with programs and projects. The plan totals \$505.7 million over the next five years with \$293.6 million in new capital and \$212.1 million to maintain existing capital. Almost half of the plan is funded by Existing Capital reserves (\$232.6 million or 46.0%), which are used to maintain assets in a state of good repair or upgrade them to new standards. Other funding sources include New Capital and Initiatives reserves (\$24.6 million or 4.9%), Land and Housing reserves and land value (\$85.4 million or 16.9%), developer and private contributions (\$119.2 million or 23.6%), government grants (\$11.7 million or 2.3%), and borrowing (\$32.2 million or 6.4%).

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

Five Year Financial Plan

(\$ thousands)

	2022	2023	2024	2025	2026	2027
Revenue						
Taxation	122,261	128,159	134,946	140,991	146,768	152,281
Sales, Fees, and Other User Charges	104,467	111,604	120,908	124,978	137,727	138,006
Developer Contributions	9,791	14,838	44,115	35,071	26,978	51,912
Grants and Other Contributions	5,068	7,999	4,758	4,049	3,265	3,109
Investment Income	3,673	10,529	10,733	12,136	12,936	14,951
Penalties & Interest on Taxes	1,115	1,075	1,123	1,157	1,191	1,227
	246,375	274,203	316,582	318,381	328,866	361,486
Allocation of District Land to Housing	0	14,064	14,064	14,064	14,064	14,064
Proceeds from Borrowing	9,533	23,447	2,863	2,709	1,500	1,694
Appropriations from:						
Operating Reserves	8,282	7,590	2,555	2,195	2,275	4,181
Capital and New Initiatives Reserves	76,438	61,030	71,658	82,307	79,907	86,205
	84,720	68,620	74,213	84,502	82,182	90,387
Source of Funds	340,628	380,334	407,722	419,656	426,612	467,630
Operating Expenditures						
Community Services	41,885	46,367	47,404	48,249	49,189	50,175
Planning and Development	14,684	15,704	15,432	15,508	15,738	16,017
Protective Services	47,369	48,791	49,579	50,681	52,090	53,540
Transportation and Engineering	9,389	9,685	9,463	9,629	9,590	9,766
Utilities	51,573	53,969	59,146	68,982	76,992	85,178
Governance and Admin	19,945	24,063	22,096	20,719	19,946	19,022
	184,845	198,579	203,119	213,767	223,545	233,697
Capital Expenditures	85,801	106,378	91,255	104,958	94,412	108,668
Debt Service	2,762	2,762	5,670	7,321	7,875	7,875
Contributions to:						
Operating Reserves	2,787	1,099	3,713	717	5,270	0
Capital and New Initiatives Reserves	64,433	71,517	103,966	92,893	95,509	117,390
	67,220	72,616	107,679	93,610	100,779	117,390
Use of Funds	340,628	380,334	407,722	419,656	426,612	467,630

Five Year Capital Plan

(\$ thousands)

	PLAN						5 YR Total
	2022	2023	2024	2025	2026	2027	
Expenditures							
Affordable Housing	334	17,036	17,140	17,036	17,036	17,138	85,385
Child and Seniors Care	264	0	612	1,030	159	25	1,825
Civic Facilities and Equipment	8,150	4,841	7,441	5,721	5,286	4,099	27,388
Climate Action	4,098	1,579	2,050	5,505	8,375	3,475	20,984
Cmty Facilities, Arts and Culture	7,953	6,356	6,698	10,790	4,209	10,724	38,778
Contingency and Overhead	1,377	2,100	1,300	1,421	1,342	1,462	7,625
Lands and Real Estate	114	755	254	2,451	1,675	4,749	9,885
Parks and Open Spaces	11,178	8,253	9,907	7,927	11,417	9,827	47,330
Public Safety	9,573	23,387	5,090	603	2,914	1,144	33,138
Technology	3,080	2,880	3,661	2,945	2,831	2,920	15,237
Transportation	13,256	16,872	13,910	28,991	19,401	36,755	115,929
Utilities	26,425	22,320	23,192	20,537	19,769	16,349	102,167
	\$ 85,801	\$ 106,378	\$ 91,255	\$ 104,958	\$ 94,412	\$ 108,668	\$ 505,671
Funding Sources							
Infrastructure	29,703	19,493	30,391	24,716	21,566	30,865	127,031
Fleet and Equipment	1,948	2,850	2,960	3,773	5,241	2,004	16,828
Utilities	16,272	15,652	17,681	18,799	20,259	16,385	88,776
Lands and Housing	334	17,036	17,036	17,036	17,212	17,112	85,431
Transportation and Mobility	3,560	3,847	3,035	6,692	203	1,943	15,720
Community Health and Safety	4,148	4,443	1,239	651	475	979	7,787
Climate and Innovation	525	350	300	300	100	0	1,050
Surplus	450	0	0	0	0	0	0
Borrowing	9,533	23,447	2,863	2,709	1,500	1,694	32,213
Developer / Private	16,196	13,916	13,201	28,443	26,802	36,789	119,151
Grants/ Other	3,133	5,346	2,549	1,839	1,054	897	11,685
	\$ 85,801	\$ 106,378	\$ 91,255	\$ 104,958	\$ 94,412	\$ 108,668	\$ 505,671

Land Contributions to Affordable Housing – to deliver on the District’s affordable housing goals, provisions for future housing partnerships are included above with a total estimated value of \$85.4 million over the next five years. The provision includes a mix of District-owned lands, affordable housing amenities and site servicing costs based on past experience and current land values (\$70.3 million). District-owned lands are shown for presentation purposes and will be removed in the final presentation of the financial plan bylaw.

Reserve Funds and Debt Management

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

Reserve Funds

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

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

Reserve fund balances in the table on the next page include estimated opening balances in 2023 and planned contributions and use of funds over the next five years. Contributions are based on existing financial strategies and projected interest rates and use of funds reflect priority projects and initiatives included in this plan. Reserve funds adhere to applicable legislation and balances vary depending on the timing of projects, risk assessments and contributions from development and government grants. Additional information on the reserve funds can be found in the [Reserve Funds Bylaw](#).

(\$ thousands)

	Total	Reserve Funds				
		Existing Capital Non-Utilities	Existing Capital Utilities	Land and Housing	New Capital and Initiatives	Develop.
Available funds						
Opening balances Jan 1, 2023	\$ 127,290	\$ 32,855	\$ 39,431	\$ 12,416	\$ 8,408	\$ 34,179
Contributions to reserves	454,646	151,873	100,999	17,116	26,575	158,084
	\$ 581,936	\$ 184,728	\$ 140,431	\$ 29,533	\$ 34,983	\$ 192,263
Use of funds						
Capital plan appropriations	\$ 353,811	\$ 143,859	\$ 88,776	\$ 15,111	\$ 24,556	\$ 81,508
Operating initiatives	4,413	-	150	28	4,235	-
Debt repayments	22,042	20,488	-	-	1,554	-
	\$ 380,266	\$ 164,347	\$ 88,926	\$ 15,139	\$ 30,345	\$ 81,508
Ending balances Dec 31, 2027	\$ 201,670	\$ 20,381	\$ 51,505	\$ 14,393	\$ 4,638	\$ 110,754

- Existing Capital – Utilities funds are projected to decline beyond 2027 as Metro Vancouver charges are stabilized through use of these funds. Non-utilities funds are also expected to decline as use of these funds exceeds contributions. This use of non-utilities funds is expected to continue with a deficit projected by 2032. Revenue policies, asset management plans and the Strategic Facilities Planning Framework will provide options to replenish these funds over time.
- Land and Housing - recent increases in land values will influence the funding of affordable housing over the next five years. As social and affordable housing is a priority, allocating a fixed percentage of Community Amenity Contributions (CACs) continues to be an option to ensure adequate funding.
- New Capital and Initiatives – demands on this group of funds continues to grow and will be a focus of future workshops on the Long-Term Financial Plan and emerging financial strategies.
- Development - there is a timing difference between expected development funds and capital project spend, resulting in a sizeable favourable balance in the development reserve funds at the end of 2027. However, an initial assessment of the funding requirements over a ten-year period indicates these funds will be a deficit position by 2032. Development charges were adjusted for inflation in the fall of last year and a second adjustment will be brought forward in the second quarter of this year through the “development program review” to ensure the impacts of growth are appropriately funded. Contributions assume full OCP build-out by 2032, if development proceeds at the same pace as recent years there’s a risk these funds won’t be realized.

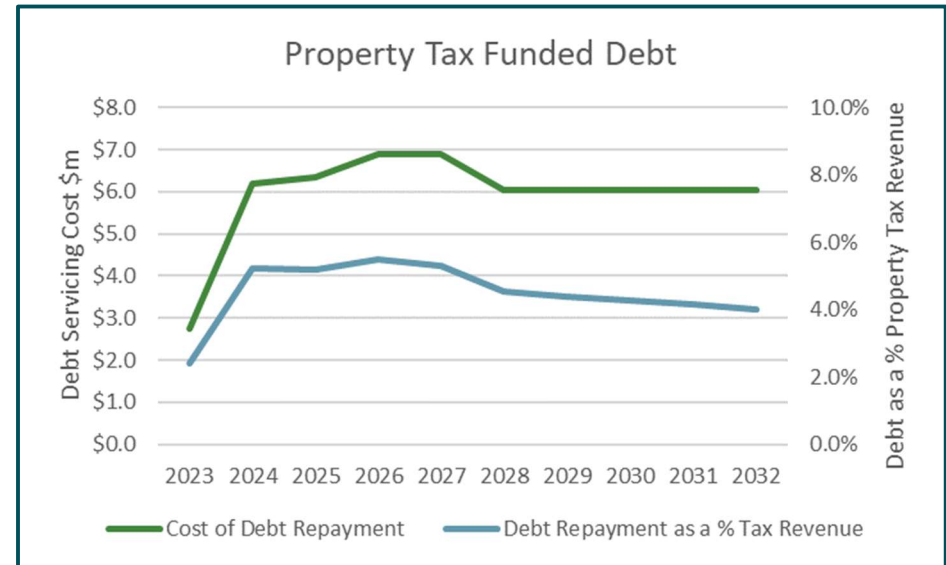
Debt Management

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

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

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

Examples of additional limits include a percentage of District's own source revenues, and debt as a percentage of property tax revenue. The chart above shows debt repayments as a percentage of property tax revenue rising from 2.4% in 2023 to 5.5% by 2026 before falling back to 4.0% by 2032. The debt levels planned are well within the District's ability to borrow and the next debt issues are planned for the spring of 2024 and early 2025.



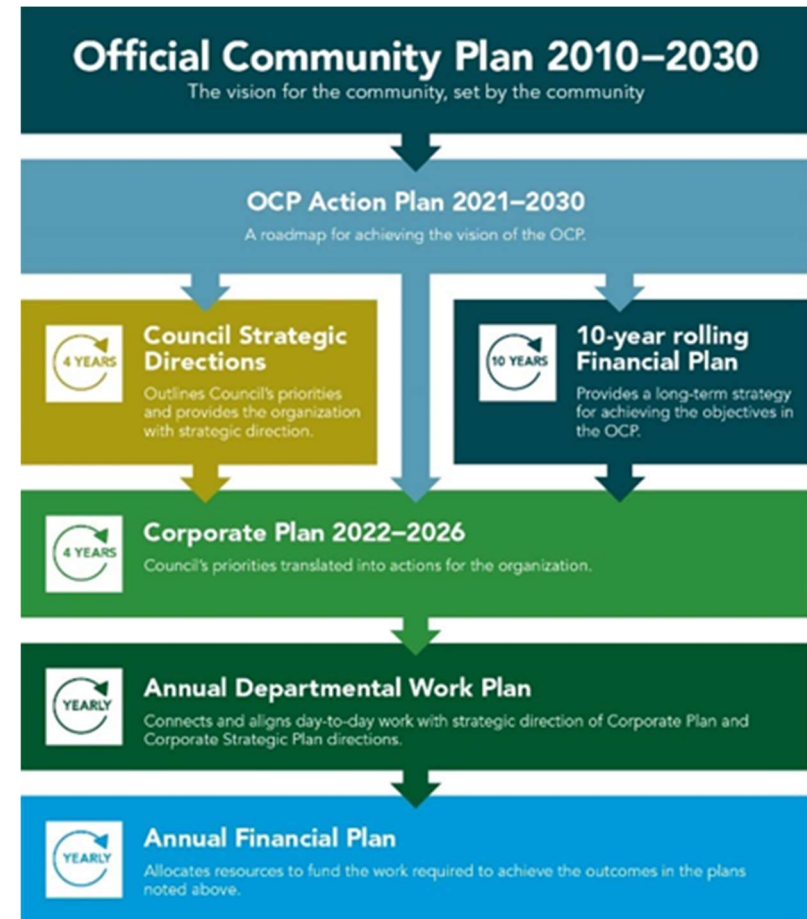
Planning Policy Framework

Strategic Framework

The District takes an integrated approach to planning, resource allocation, and reporting, which includes a number of plans and key documents. The District's strategic planning framework ensures continuity in goals and priorities while enabling the organization to adapt. This approach begins with the Official Community Plan (OCP) and OCP Action Plan that provides the overarching context within which the District delivers services. Next, the Corporate Plan translates the OCP vision into goals, strategic priorities, and actions. Three areas of input shape the Corporate Plan: the municipality's legislated and historic services, long-term strategies and planning, and Council's four-year term priorities.

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

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



Strategic planning is an iterative process which is informed by a series of engagements. The timeline below sets out the strategic planning process to be undertaken.

The Corporate Plan

A major piece of the District's strategic planning framework is the Corporate Plan. The Corporate Plan guides the organization through defining specific work that can be actioned within four-year periods, while also continuing to guide longer term plans and actions within the organization's ten-year strategic planning framework. This work is informed by three areas of input: the municipality's legislated and historic services; long-term strategies and planning; and Council's four-year term priorities.

In turn, the Corporate Plan informs the Financial Plan, setting priorities for the organization. The Corporate Plan is organized by six broad corporate goal areas:



Enhance transportation and mobility



Address the community's housing needs



Achieve a balanced and fair economy



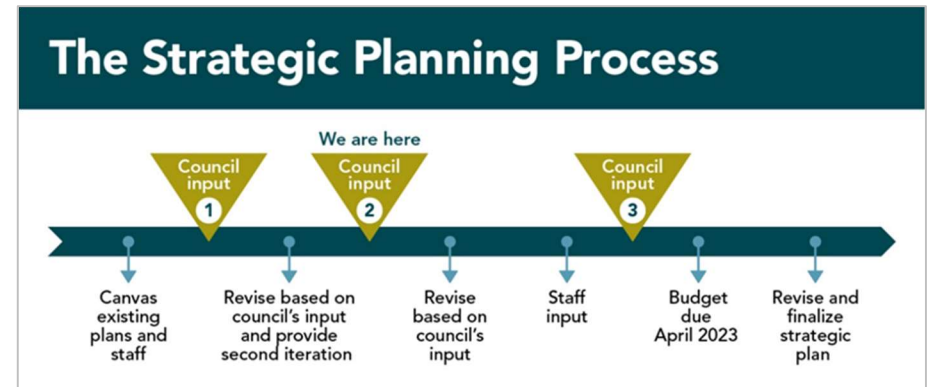
Lead in climate emergency action and environmental management



Foster community wellbeing, culture, and safety



Foster a resilient organization



At this stage of setting its strategic priorities for the term, members of Council have discussed these elements as being of key importance. While determining its priorities, Council will also provide direction on the following approaches and initiatives as important areas of focus:

1. Robust community engagement
2. Improved service delivery
3. Fiscal responsibility

Long-term Financial Plan

A 10-year Rolling Financial Plan incorporates priorities, including impacts from approved plans and strategies, and forecasts a financial position based on a set of guiding financial principles, strategies and policies. While the Official Community Plan describes the service vision and guides all other plans, the financial plan confirms if there is adequate funding to achieve the vision.

In January 2021 a workshop on the Long-term Financial Plan framed the issues, risks, planned service level changes and funding gaps over the next ten years. At that time, the fiscal imbalance, or funding gap, was estimated at 18% (\$200 million) of the ten-year project plan (\$1.1 billion). Staff suggested the funding gap can be resolved within the current approach to property taxes and user fees when supported by the following key emerging financial strategies:

- Rezoning District lands for housing and employment.
- Opportunities to leverage other lands and co-locate services.
- Consolidating end of life facilities into community hubs.
- Demand management and lower cost options to achieve service levels.
- Property tax strategy for industry, business and social housing.
- Reviewing the accuracy of development charges.
- Debt financing options.



Guiding Financial Principles

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

Sustainable service delivery – ensures current community service needs, and how services are delivered, do not compromise the ability of future generations to meet their needs. Climate action measures protect the community and natural environment, and target carbon neutrality by 2050.

Fairness in taxation and user fees - property taxes and user fees are set based on the full cost of the services and consider public good (paid by property taxes) and private good (paid by user fees).

Stable and predictable rates - rates keep pace with effects of inflation and are stable and predictable.

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

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



Emerging service needs - the municipal role in emerging services and services traditionally funded by senior government is clearly defined and impacts are identified. (i.e., some climate actions and protective services, affordability, and housing.). Municipalities in the province continue to work on “Municipal Finance Reform”, focusing on economic recovery and financial resiliency in local government. This work follows the endorsement of a policy paper¹ at the Union of B.C. Municipalities (UBCM) 2021 conference.

Guiding Principles



Sustainable service delivery



Fairness in taxation and user fees



Stable and predictable rates



Growth management



Rolling plan and financial prudence

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

Financial Strategies

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

Service Planning

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

Senior Government Lobbying

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

Capital and Lands

- Rezone District lands identified to support social and supportive housing and employment.
- Leverage other lands, including partners, and explore opportunities to co-locate services.
- Consolidate end of life facilities into community hubs.
- Pursue transportation demand management measures (e.g. pay parking) and develop active transportation options.
- Monitor growth-related capital and review and adjust development charges to ensure they are accurate.
- Provide provisions for affordable housing through the strategic use of development funds, such as allocating a fixed percentage of Community Amenity Contributions (CACs) to affordable housing.
- Maintain a prioritized list of projects by service, monitor and apply for senior government grants as they come available.
- Leverage partner funding and/or delivery of District Infrastructure
- Add one percent to the tax levy for asset management until sustainment levels are reached.

Financing and Risk

- Use reserves and debt strategically to renew and replace existing assets and invest in new assets supported by business case.
- Explore optimum reserve levels and debt financing options and limits.
- Explore funding models for social housing and child care, including construction financing options for partners.
- Explore options for low-cost financing of cost neutral climate action initiatives

Project Management and Procurement

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

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

Financial Policies

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

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

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

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

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

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

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

Reserve Funds: Reserves are used for the purpose for which they are established. Operating and risk management reserves support general operating conditions and risk management. Existing capital reserves maintain assets in a state of good repair. New capital, initiatives and growth reserves support strategic priorities and smooth growth-related impacts on services.

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

Adjustments: The District practices demand management and cost containment, including a 2.0% efficiency target and matching one-time costs with one-time revenues.

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

Asset Management Funding Gap: One percent of the previous year's tax levy is added each year for asset management until sustainment levels are reached, including climate adaptation measures. For fiscal prudence, this plan applies a temporary suspension of our usual one percent policy.

Financial Model

A financial model incorporates all the District's plans and forecasts a financial position based on the guiding financial principles, strategies and policies. The following items are new or planned for 2023:

- Tax growth revenue net of service allocations is reserved to offset future impacts on services.
- The General-Purpose Reserve Fund stabilizes operations and supports risk management initiatives (\$3 million).
- Prior year development revenues are rolled forward to stabilize development operations (\$1.1 million).
- Growth-related capital continues to be reviewed and development charges will be adjusted to ensure appropriateness and accuracy.
- Savings through budget adjustment and matching one-time costs with one-time revenues (\$2.2 million).
- Contributions to reserves are adjusted to reflect priorities in parks and open spaces (\$400,000).
- Borrowing is planned for Maplewood Fire and Rescue Centre and new artificial turf fields.

Growth Management

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

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

Over the last five years, growth-related property tax revenue has increased approximately \$600,000 per year from new development and approximately \$400,000 from the redevelopment of single-family homes. Over the next five years this revenue source is expected to increase to an average of \$1.6 million per year (combined) as property values continue to increase and development continues. After the use of the funds for related services and operations, new assets in service from 2023 – 2027, and active transportation projects any net proceeds will be transferred to the tax growth reserve to stabilise future impacts from growth.

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

Asset Management

Guided by the principle of sustainable service delivery, asset management plans are updated annually for each asset group on a full life cycle management basis, reporting on asset replacement values, conditions, levels of service, risk management, lifecycle costing and 10-year work plans.

Physical condition ratings range from “Very Good” to “Very Poor”. The cost to bring infrastructure measured primarily in “Poor” and “Very Poor” condition back to satisfactory levels of service was estimated at \$120 million (5% of our total asset base) in 2022. This “backlog” increased as plans were adjusted for climate adaptation measures and latest construction cost estimates.

Funding is addressed through the “Asset Management Funding Gap” and progress can be measured through the “Operating Surplus Ratio”. While actual performance over the last five years is within the best practice range, the pause on the 1% policy and the full effects from recent economic conditions on the District’s Asset Management Plan are still being assessed.

Staff will refresh the above information and present findings to the Finance and Audit Committee before the fall of this year.

2023 Financial Plan Schedule

Date	Meeting Purpose	Location / Time	Comments
Monday, November 21, 2022	Utility Rates and User Fees	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, December 5, 2022	Financial Plan Amendment	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, December 12, 2022	Priorities and Budget	Hybrid Meeting, 7:00 pm	Workshop
Monday January 16, 2023	Council Priorities	Hybrid Meeting, 7:00 pm	Workshop
Monday January 30, 2023	Budget Update	Hybrid Meeting, 7:00 pm	Workshop
Monday, February 13, 2023	Budget Introduction Draft Financial Plan Workbook	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Tuesday, February 14, 2023	Public Input Begins	Website opens for Public Input	DNV.org/budget
Wednesday, February 15, 2023	Community Associations Briefing	Hybrid Meeting, 7:00 - 9:00 pm	Financial Plan Meeting
Monday, March 6, 2023	Public Input Ends, Opening Remarks from Council	Hybrid Meeting, 5:00 pm	Regular Council Meeting
Tuesday, March 13, 2023	Budget Deliberations	Hybrid Meeting, 5:00 pm	Special Council Meeting
Monday, March 27, 2023	Budget Approval in Principle	Hybrid Meeting, 5:00 pm	Special Council Meeting
Monday, April 3, 2023	Strategic Planning Input	Hybrid Meeting, 7:00 pm	Regular Council Meeting
Monday, April 17, 2023	Final Budget, Tax Distribution	Hybrid Meeting, 5:00 pm	Workshop
Monday, April 24, 2023	First Three Readings Financial Plan and Tax Rate Bylaws	Hybrid Meeting, 6:30 pm	Special Council Meeting
Monday, May 8, 2023	Final Adoption of Financial Plan and Tax Rate Bylaws	Hybrid Meeting, 5:00 pm	Special Council Meeting

Municipal Services

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

Community Services

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

Parks provides services that support the public enjoyment of over 3,000 hectares of parks and green spaces. Services include forestry and wildlife stewardship; ecosystem and habitat enhancement; horticulture and street tree maintenance; active and passive outdoor recreation (sport fields, sport courts, playgrounds, and urban and natural trail networks); and park maintenance and asset management (waste and litter collection, park buildings and structures repairs, signage and graphics, pathways, staircases, and boardwalks). Parks also delivers a variety of attractions and amenity spaces; including flagship park locations such as Lynn Canyon, Deep Cove, Panorama, Cates/Whey-ah-Wichen and Inter River. There is a Park Ranger program for public safety, rescue and security in our parks, trails, and alpine areas. Parks strives to create a sense of pride and community identity through beautification, support for community events, park stewardship, environmental education, urban agriculture, heritage preservation, community connection and well-being, public and stakeholder engagement, and volunteer participation.

Park users can hike, bike, run and walk over 300 km of trails and pathways, which interconnect the District. The District's mountainous surroundings offer opportunities for mountain biking, hiking, and interacting with nature. Waterfront parks offer swimming, kayaking, rowing, and boating activities. Residents and visitors can enjoy the District's 51 playgrounds, 4 water spray parks, 40 tennis courts, 35 sport fields, 4 sport courts, 2 bike parks and 3 skate parks. The park system offers opportunities for outdoor activities and unique attractions including, an Ecology Centre at Lynn Canyon Park, Maplewood Farm, a boat launch, and anchorage area; all of which attract visitors from the Lower Mainland and tourists from around the world.

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

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

NVRC operates 10 Community Recreation Centres, the North Vancouver Tennis Centre and Centennial Theatre, manages and supports community events, municipal public art and the arts and culture grant programs. 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 and are important service centres and gathering places for residents.

A new community recreation centre opened in 2022 in the heart of the Lions Gate Village Centre. This centre is a hub for recreation, culture, community services and building neighbourhood relationships. The centre is also the new home for Capilano Community Services Society. Another centre, similar to size and range of services in Lions Gate will open in 2024 in the new Lynn Creek neighbourhood.

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

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

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

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

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

MONOVA brings our community's history to life by preserving historically significant community records, organizing exhibitions, delivering educational and public programs, caring for collections, documenting local history, and providing access to archival information. Activities, resources and events are offered for people of all ages and backgrounds. Users include school groups, families, both new and long-time residents, tourists, genealogists, researchers, business representatives, municipalities and community organizations.

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

The Museum of North Vancouver opened in December 2021. Since its launch, MONOVA has welcomed tens of thousands of guests to the exhibit galleries, gift store, and program and event spaces. In 2022, the Feature Exhibit Gallery opened with its inaugural exhibition *You Are Here @ The Shipyards*.

MONOVA's digital presence continues to grow across our website and social media channels, with over 70,000 people visiting our website over 172,000 times. The "Bringing Stories to Life" online video series featuring prominent local history-makers and subject experts was released throughout 2022.

MONOVA became the first public museum in Coast Salish Territory to sign a protocol agreement and Memorandum of Understanding with both Skwxwú7mesh (Squamish) and səliwətał (Tsleil-Waututh) Nations, which will guide and formalize the work of MONOVA's Indigenous Voices Advisory Committee (IVAC). MONOVA staff and members of the Skwxwú7mesh (Squamish) and səliwətał (Tsleil-Waututh) Nations develop and deliver activities that feature authentic voices of traditional knowledge keepers and Indigenous ways of learning. Museums and Archives in Canada have a responsibility to implement the Truth and Reconciliation Calls to Action and BC's Declaration Act Action Plan, and MONOVA is a leader in advancing these important activities. MONOVA's 2020-2023 Strategic Plan reflects input from staff, volunteers, community organizations and stakeholders.

Strategic Priorities

Parks

- Continue resourcing strategy and capacity building to right size the District Parks Program for strategic planning, operations and service delivery, and capital project implementation in alignment to meet the growing and changing needs of the community.
- Develop key plans and strategies to improve service delivery and address critical priorities, including: refresh of the Parks and Open Spaces Strategic Plan, Urban Forest Management Strategy and Forest Resiliency Plan, Dog Management Strategy; Natural Areas Trails Strategy and Trail Network Plans; Sport Court Strategy.
- Implement Priority Capital Improvements and Asset Management Initiatives.
- Continue to explore, develop and implement demand management initiatives (e.g. trail counters, pay parking, online booking and ticket sales for attractions, etc.).

Recreation and Cultural Services

- Continue to strengthen relationships with local First Nations.
- Expand outdoor recreation and nature experience program opportunities.
- Implement research and technology to support data-informed decisions, to better serve customers and improve efficiency.
- Implement diversity, equity and inclusion commitments.
- Complete a review of arts and cultural services in the community, to inform an Arts & Culture Strategy.

- Implement public art projects in alignment with the 2018 Public Art Plan.
- Complete an indoor/outdoor sport and recreation plan.
- Plan for the opening of Lynn Creek Community Recreation Centre.
- Review best practices in community sport governance, systems and supports.
- Enhance integration between NVRC, District and City on relevant processes, initiatives and plans.
- Increase opportunities for citizen engagement in projects and service planning.
- Enhance NVRC cyber security readiness through collaboration with DNV and NVDPL.

Library Services

- Continue implementation of 2020-2023 Library Strategic Plan to inspire learning, discovery, creativity and collaboration in the District of North Vancouver.
- Create welcoming library spaces for all: develop flexible, adaptable, inclusive, vibrant spaces; explore opportunities to collaborate with First Nations on the Indigenization of library spaces.
- Enhance the digital experience, refresh the library's online presence to be more responsive, intuitive, and easy to navigate.
- Implement Phase 1 of the NVDPL Digital Workspace Transformation initiative.
- Implement Phases 1 and 2 of the Equity, Diversity and Inclusion Framework to support staff, Trustee, and community understanding related to anti-discrimination, social equity, and inclusion.
- Develop an Indigenous Collections strategy.
- Offer programming that unites our community in shared learning and facilitates community understanding of Indigenous and inter-cultural perspectives and experiences.
- Inspire our community with innovative programs and practices to mitigate and adapt to climate change.

Museum and Archives

- Increase community awareness and action related to the climate.
- Advance Reconciliation and increase community understanding of indigenous and inter-cultural perspectives through library and museum programming.
- Enhance youth engagement in heritage, arts, and culture.
- Create and enhance community partnerships and collaborative projects.
- Improve accessibility to and within public spaces and buildings to ensure they are welcoming for all.
- Further equity, diversity and inclusion through volunteering, programs, and exhibits.
- Increase community engagement and outreach opportunities.
- Provide strong governance.
- Enhance digital infrastructure and systems.

Financial Information (000s)

Highlights - Operating

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

Library services include additional resources to address health and safety concerns as well as provisions for an equity, diversity and inclusion audit and strategic planning initiatives.

North Vancouver Recreation and Culture (NVRC) net operating costs are shared with the City of North Vancouver. The 2023 District share of the budget includes revenues of \$9.4 million (included in Sales, Fees, and User Charges) and operating costs of \$21.8 million, with a net increase of approximately 5 per cent. The budget includes increases to revenues and operating costs to keep pace with inflationary pressures and anticipates demand returning to near pre-pandemic levels.

Parks and Open Spaces operating costs include additional resources required as part of a multi-year plan to right size the District Parks Department to meet the changing needs of the community.

Operating initiatives include the design and execution of a Dog Management strategy, updates to the Parks and Open Spaces Strategic Plan and continuing work on parkland trails strategies.

Community Services	2022 Budget	2023 Budget	Y:Y
Revenue			
Government Grants	224	204	(20)
Sales, Fees, and Other User Charges	12,721	15,302	2,581
Partnerships	10	35	25
	12,954	15,540	2,586
Transfers from Reserves	8,371	9,452	1,081
Source of Funds	21,325	24,992	3,667
Costs			
- Community Grants and Facilities	2,284	2,421	138
- NV Museum & Archives	623	651	28
- NV Public Library Services	6,835	7,218	383
- NV Recreation & Culture	19,048	21,758	2,711
- Parks and Open Spaces	10,460	11,258	799
- Public Golf	2,482	2,805	323
- Operating Initiatives	230	150	(80)
	41,961	46,262	4,301
Transfers to Reserves	9,069	10,189	1,120
Provisions	-	105	105
Use of Funds	51,030	56,555	5,525
Tax Levy	29,705	31,563	1,858
% Costs recovered by Revenue	41.8%	44.2%	2.4%

Highlights – Capital

The \$14.9 million 2023 capital funding includes \$8.5 million in new capital and \$6.4 million supporting existing capital.

New capital funding includes:

- Adaptation – Biodiversity Strategy and implementation \$200,000.
- Community Plazas – Developer contributed Town Centre Plaza \$1.3 million.
- Library, Archives & Exhibits –Lynn Creek Express Library Equipment \$370,000. Functional improvements at Parkgate \$500,000.
- Neighbourhood Parks – New Delbrook Lands Park \$3.1 million.
- Public Art – Install public art in town centres in alignment with 2018 Public Art Plan \$2.3 million.
- Sport Fields - A new artificial turf field and practice court at Argyle High School \$900,000 (total budget \$5.3 million) and planning and design of William Griffin and Windsor artificial turf field replacement.
- On-going planning and design of the Inter River artificial turf, surrounds and Washroom, and the feasibility analysis / conceptual design for gravel field conversions.

Community Services	Cost	Funding		
	2023 Budget	District	Develop/ Private	Grants/ Others
Adaptation	200	200	-	-
Community Facilities	2,450	2,450	-	-
Community Parks	1,717	1,717	-	-
Community Plazas	1,363	-	1,363	-
District Level Parks	682	636	-	46
Library, Archives & Exhibits	1,993	1,598	395	-
Mitigation	150	150	-	-
Natural Parkland & Alpine Trails	757	757	-	-
Neighbourhood Parks	3,085	2,780	305	-
Operations Facilities & Equipment	135	135	-	-
Public Art & Heritage	550	50	500	-
Sport Fields	1,877	1,559	318	-
Total	\$ 14,959	\$ 12,032	\$ 2,881	\$ 46

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

Planning and Development Services

Planning and Development Services includes the following services.

Community Planning is responsible for long-range land use and integrated community planning. Principal work includes the District's Official Community Plan (OCP) and its implementation through town and village centre plans and other related plans and strategies. Advancing policies for housing, transportation, environmental health, social well-being, heritage, childcare and employment form part of the Department's core functions. Through the social planning program, community service grants and funding are allocated in accordance with Council policy. This helps to sustain a high quality of life for all District residents. Community Planning also supports numerous community committees and regional planning initiatives. Meaningful and ongoing community engagement is integral to these services. Comprehensive monitoring of community profiles, statistics, trends and indicators towards achievement of policy goals and targets is provided.

Development Services includes Development Planning, Permits and Licences, Development Engineering, and Environmental Sustainability Operations. Development Planning is responsible for the review of a variety of land use applications including OCP amendments, re-zonings, subdivisions, development permits and development variance permits, and the evaluation of these proposals relative to the District's OCP and Council's identified priorities. In addition, the group supports the District's Advisory Design Panel, and coordinates statutory public engagement related to development applications review.

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

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

Environmental Sustainability Operations processes applications, issues varied environmental permits, undertakes inspections and monitors construction activities related to environmental bylaws and policy including enforcement work to ensure compliance with regulatory requirements; and provides technical support to other departments to protect and improve the integrity, ecological health and biodiversity of our natural features and systems.

Business and Economic Development Services

Business and Economic Development Services is responsible for strategic economic stewardship including the preparation of an Economic Strategy to support vibrant employment lands, commercial main streets and small business in town and village centres, industrial intensification, and building a 'green' and clean economy that strives to be inclusive and equitable. Filmmaking services are also facilitated by this Department, in addition to business support for the streamlining of municipal procedures and permitting processes for businesses. This Department is also responsible for intergovernmental and interagency coordination of economic development services, and business engagement through outreach and partnerships.

Real Estate and Properties Services provides a variety of real estate services for District-owned properties such as property management, community leases, negotiation, valuation, and marketing. These services can involve 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.

These departments provide a high level of customer service to their clients including homeowners, builders, developers, real estate agents, residents and the community at large. The group also supports Council and Executive in the development and implementation of a number of policy areas including policies for land use, development, environmental protection, and health and safety.

Strategic Priorities

Business and Economic Development Services

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

Community Planning

- Explore alternate housing tenures and needs to offer more diverse housing choices.
- Continue to explore opportunities for supportive and social housing on District lands.
- Explore strategies and opportunities for more rental, supportive and social housing for low-to-moderate income individuals and families.
- Prioritize rental, social, and supportive housing projects to increase the range of housing options and number of housing units.
- Implement a Heritage Strategic Plan making the necessary changes to bylaws and policies.
- Implement the Childcare Action Plan and increasing the supply of safe and affordable childcare through the community.
- Support regional planning initiatives (e.g. Draft Metro 2050 Regional Growth Strategy), and update the Regional Context Statement in OCP.
- Review and adjust the current capital cost recovery framework (DCC & CACs) to ensure the funds collected are allocated to community priorities.
- Review the Maplewood area plans to better align it with long term community needs and expectations for housing, employment, and transportation.
- Update Housing Needs Report (approved Dec. 13, 2021) with 2021 Census data.
- Update infill housing approaches and increase housing diversity to support a range of incomes, household types, and accessibility needs.
- Work with Capilano University on land use plans to address their long-term student housing needs and general planning.
- Implementation of Climate emergency and biodiversity standards and guidelines.

- Enhance strategic land acquisition and development in town centres and corridors that connect them focused on transportation, civic infrastructure, and facilities.

Development Services

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

Financial Information (000s)

Highlights – Operating

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

Community Planning includes development of an economic development strategy to improving service to businesses and achieving the OCP 2030 vision for a diverse and resilient local economy. A post occupancy Town and Village survey is also planned for 2023 to help inform policies and future OCP updates.

Development Services includes scoping for a comprehensive zoning bylaw rewrite to align the District's land use regulatory framework with the OCP, increase clarity and administrative efficiencies and a review of the development process, focused on improving processing times and communication.

Planning & Development	2022 Budget	2023 Budget	Y:Y
Revenue			
Government Grants	-	-	-
Sales, Fees, and Other User Charges	16,411	17,142	730
	16,411	17,142	730
Transfers from Reserves	1,026	1,266	241
Source of Funds	17,437	18,408	971
Costs			
- Business and Economic Development	779	802	24
- Community Planning	3,138	3,275	137
- Development Services	8,617	9,355	738
- Land and Property Management	2,277	2,272	(5)
- Operating Initiatives	-	-	-
	14,811	15,704	894
Transfers to Reserves	3,293	3,626	333
Use of Funds	18,103	19,330	1,227
Tax Levy	667	922	256
% Costs recovered by Revenue	96.3%	95.2%	-1.1%

Highlights – Capital

The \$17.8m capital funding includes \$17.1 million in new capital and \$765,000 supporting existing capital. **New** capital funding includes:

- Social & Supportive Housing – Provision to support the building of affordable housing units.

	Cost	Funding		
Planning & Development	2023 Budget	District	Develop/ Private	Grants/ Others
Other Lands	755	755	-	-
Social Housing	17,036	17,036	-	-
Total	\$ 17,791	\$ 17,791	\$ -	\$ -

Transportation and Engineering Services

Transportation and Engineering includes the following services:

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

The **transportation network** consists of approximately 356 centre-lane kilometres (3.3 million square metres) of road, 41 bridges, 3,000 street lights, traffic signals (including 70 controllers, 320 poles and about 8 kilometres of conduit and wiring), 196 kilometres of sidewalks, 313 kilometres of pedestrian/cycling urban trails and 32 kilometres of on-street bike facilities. The current replacement value of transportation infrastructure is \$712 million. Road surfaces are replaced on a steady-state basis. Assets such as bridges and traffic network signals are priority assets. The buildings inventory consists of approximately 100 buildings such as recreation centres, pools, ice rinks, libraries, fire halls, municipal offices, park buildings and theatres and has a replacement value of over \$400 million.

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

The **Facilities Department** undertakes and oversees planning, operation and maintenance management for the District's corporate buildings. Project delivery of select projects and asset management oversight of District buildings.

Strategic Priorities

Transportation

- Complete reviews of existing Transportation Strategic Plans to support prioritisation of infrastructure investment and complete gaps in the active transportation network.
- Focus on regional wide transit partnerships including the planning for Burrard Inlet Rapid Transit, along with collaborating and advocating with regional partners and senior levels of government for increased transit services.
- Improve system planning, signalization and collaboration with regional partners in response to current or future congestion.
- Continue data-driven approach to inform investment – including bike counters to assess bicycle usage, and traffic behaviour data collection to implement safety measures.

Project Delivery

- Continued planning and delivery of priority, large and complex capital and rehabilitation projects on behalf of Utilities, Parks and Transportation.
- Manage the construction traffic impacts of developments, infrastructure projects and special events on the community, and coordinate and enforce activities of developer, partner, and other projects on DNV road network (including significant infrastructure upgrades delivered by third parties).

- Roll out, test and integrate new project management software to create more effective tools to support project planning and delivery.

Facilities

- Finalize the Strategic Facilities Plan and update the Green Building policy for corporate buildings.
- Plan facility upgrades to improve community resilience during climate events and natural disasters (e.g., extreme heat events, poor air quality, storm events) by implementing the Strategic Facilities Plan.
- Refurbish, renew, and replace existing District buildings in ways that reduce energy and emissions, while also improving comfort and reduce total costs of building ownership.
- Create a Strategic Operations and Maintenance Plan to guide activities that align building conditions with targets, reduce overall operating costs, and improve energy efficiency and GHG emissions in all DNV-owned buildings.
- Roll out, test and integrate new project management software to create more effective tools to support project planning and delivery.

Financial Information (000s)

Highlights – Operating

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

Project Delivery continues to support large regional partnership projects such as the delivery of the Phibbs Exchange Upgrade, the Wastewater Treatment Plant and BC Hydro Capilano Substation.

Transportation operating initiatives include improving system planning, signalization and collaboration with partner agencies, such as the City of North Vancouver and MOTI, as well as a review of the Transportation Strategic Plans to support prioritisation of future active transportation work. In addition, the transportation team is also building capacity to appropriately support TransLink's increasing planning efforts for the Burrard Inlet Rapid Transit project – a transit priority initiative for both the District and the region.

Highlights – Capital

The \$16.9 million 2023 capital funding includes \$10.3 million in new capital and \$6.6 million supporting existing capital. New capital funding includes:

- Active Transportation – Sidewalk improvements \$900,000, Urban Trails \$500,000, Pedestrian and Safety upgrades on Welch St \$250,000.
- Roads and Bridges – Road upgrades \$3 million, grant funded permanent improvements to streetscape in Deep Cove \$3.3 million, signal improvements \$475,000 and initial planning for the replacement of the bridge over Mackay at Edgemont Boulevard.
- Transit - accessibility and comfort improvements to bus stops.

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

Transportation & Engineering	2022 Budget	2023 Budget	Y:Y
Revenue			
Government Grants	559	636	77
Sales, Fees, and Other User Charges	195	260	65
Partnerships	-	28	28
	754	924	170
Transfers from Reserves	725	642	(83)
Source of Funds	1,479	1,566	87
Costs			
- Engineering Services	1,912	1,647	(266)
- Project Management Services	793	778	(15)
- Transportation Services	6,145	6,729	583
- Operating Initiatives	529	532	3
	9,380	9,685	305
Transfers to Reserves	2,960	2,532	(428)
Use of Funds	12,340	12,217	(122)
Tax Levy	10,861	10,651	(210)
% Costs recovered by Revenue	12.0%	12.8%	0.8%

Transportation & Engineering	Cost	Funding		
	2023 Budget	District	Develop/ Private	Grants/ Others
Active Transportation	2,540	1,829	651	60
Operations Facilities & Equipment	60	60	-	-
Roads & Bridges	13,987	6,006	4,007	3,974
Transit	345	182	163	-
Total	\$ 16,932	\$ 8,077	\$ 4,821	\$ 4,034

Protective Services

District protective service focus on ensuring our community is safe. Working within their unique mandates and jointly supporting resiliency, response and recovery services the RCMP, Fire and Rescue Services, bylaw enforcement, natural hazard management services, and North Shore Emergency Management together help make the District one of the safest communities in Canada.

Bylaw Services provide education and enforcement of District's public safety regulations that support our quality of life and community. The District has a decentralized bylaw enforcement model with staff in many divisions and departments having responsibility for various components of bylaw enforcement. Focus areas for Bylaw Services include ensuring pedestrian safety and traffic flow, animal welfare, nuisance abatement, and supporting environmental initiatives such as water conservation and waste management.

North Shore Emergency Management (NSEM) is a tri-municipal partnership and is responsible for planning and preparedness, response and recovery activities, stakeholder engagement, volunteer management and other activities that increase the municipality's capability to respond and recover from major emergencies and disasters and meet legislated responsibilities.

Fire and Rescue Services responds to an average of 4,200 calls each year. Services include fire response to residences and business plus an array of emergency services including structural and wild land urban interface firefighting, motor vehicle accident rescue, high angle rescue, tower crane rescue, swift water rescue, hazardous materials response, pre-hospital medical response and marine firefighting (in partnership with other port adjacent fire departments). Support services in place for the department, either internally or through contract for service, include dispatch, training, public education, fire inspection, and fleet maintenance.

Natural Hazard Management Services assesses and seeks to mitigate risks arising from natural hazards such as wildfire, landslides, flooding and earthquakes. This technical work helps inform use of various risk mitigation tools such as land use policy, infrastructure design, and building regulation as well as how NSEM leads our emergency planning, response and recovery for emergencies and disasters.

The RCMP North Vancouver Detachment (City and District) strive to maximize the safety and security of community members by preventing and reducing the opportunities for, as well as the social and economic factors contributing to, criminal activity. Services include investigation, enforcement, crime prevention and services to victims of crime. The Detachment is committed to preserving the peace, upholding the law, and providing quality services in partnership with the community.

Strategic Priorities

Bylaws

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

North Shore Emergency Management (NSEM)

- Innovative Shifts - Complete the North Shore Recovery and Resilience Frameworks and begin work on the DNV Recovery and Resilience Plans; in alignment with the UN Sendai Framework for Disaster Risk Reduction, develop the North Shore Resilience Framework; and the creation of a partnership forum of community service providers who support community recovery efforts. To further support this work the North Shire and DNV Hazard, Risk and Vulnerability Assessment will be updated.
- Municipal Readiness - complete the DNV Emergency Response Plan, Active Threat Plan, develop the DNV Business Continuity Planning (BCP) Framework, and hold spring and fall seasonal readiness workshops.
- Operational Readiness - provide regular emergency management and specialized training as well as the option self-paced learning for municipal staff through a learning platform, upgrade/enhance necessary communications technical equipment & software, and carry out an exercise to test operational readiness. In 2023, Exercise Coastal Response will allow us to test elements of the North Shore Seismic Strategy and DNV Seismic Plan.
- NSEM Strategic Planning - Review the NSEM Governance Structure and Bylaws.
- Community Engagement - Enhance Public Safety Public Education by co-constructing a shared vision across emergency management, fire & police.

Fire and Rescue

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

Natural Hazard Management

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

Police (RCMP)

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

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

Financial Information (000s)

Highlights – Operating

North Shore Emergency Management reflects additional resources for a coordinator position and the removal of temporary resources provided last year.

Fire and Rescue Services includes additional fire fighters for a pilot project to create additional capacity to deal with increased medical related callouts more quickly and ensuring availability of squads and vehicles for other incidents.

Natural Hazard Management includes the development of a new integrated framework for natural hazards portfolio to define roles, responsibilities, prioritization, and proactive management of various natural hazards that exist across the District.

Police costs reflect increased vacancy provisions to reflect hiring and staffing challenges.

Protective Services	2022 Budget	2023 Budget	Y:Y
Revenue			
Government Grants	784	784	-
Sales, Fees, and Other User Charges	1,672	1,651	(21)
	2,456	2,435	(21)
Transfers from Reserves	1,203	460	(743)
Source of Funds	3,659	2,895	(764)
Costs			
- Bylaw Enforcement	1,777	1,829	52
- NS Emergency Management	638	592	(46)
- Fire & Rescue	24,052	25,102	1,050
- Natural Hazard Management	154	344	190
- Police Protection	21,071	20,923	(147)
- Operating Initiatives	-	-	-
	47,692	48,791	1,099
Transfers to Reserves	577	606	29
Use of Funds	48,269	49,397	1,128
Tax Levy	44,609	46,501	1,892
% Costs recovered by Revenue	7.6%	5.9%	-1.7%

Highlights – Capital

The \$25.2 million 2023 capital funding for Protective Services includes \$21.9 million in new capital and \$3.2 million to maintain existing capital, primarily fire and police facilities maintenance and equipment. New capital funding includes:

- Adaptation – the Wildfire Mitigation Program includes wildfire apparatus to support wildfire response \$1.1 million and continued implementation of the Community Wildfire Protection Plan to reduce wildfire risk \$325,000.
- Fire & Rescue – New Maplewood Fire and Rescue Centre \$19.6 million (total budget including \$6.6 million site remediation, \$55.8 million) and planning/design to extend the life of the Fire Hall #4 (Parkgate) \$330,000.
- Mitigation – Electric vehicle charging stations at the Gerry Brewer facility (RCMP).

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

Protective Services	Cost	Funding		
	2023 Budget	District	Develop/ Private	Grants/ Others
Adaptation	1,478	1,328	-	150
Fire & Rescue	22,803	22,803	-	-
Gen Provision - All Facilities	244	244	-	-
Mitigation	28	28	-	-
Police Services	584	584	-	-
Total	\$ 25,137	\$ 24,987	\$ -	\$ 150

Utility Services

The District takes pride in providing quality, reliable, efficient and safe utilities that support the public health of our community. Utilities include the Water Utility, Sewer and Drainage Utility, and Solid Waste Utility. Each utility is self-financed, with funding primarily provided through user charges and fees. The District replaces linear asset networks on a steady state replacement basis each year focusing on assets at the end of their life cycles.

Water Utility

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

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

Sewer and Drainage Utility

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

The Reduction of Inflow and Infiltration Program, or RIIP, is specifically responsible for ensuring that storm water does not enter the sanitary system causing sewer backups and/or unnecessary volumes of liquid to be collected and treated, and includes additional programs such as camera inspection, inspection chamber installation, flow monitoring, lateral service replacement and cross connection removal. Visit our web site to learn more about our sanitary sewer system.

Solid Waste Utility

The Solid Waste Program provides waste collection services for residential households and public spaces in the District. Garbage and organics are collected weekly for single-family homes, and recycling is collected weekly by Recycle BC for both single family and multifamily residences. Residential recycling services were transferred to Recycle BC in 2020 and are no longer a District function. The District will continue to support recycling efforts in conjunction with Recycle BC and through education and outreach programs. Waste reduction and co-existence with wildlife are actively promoted through community partnerships and education and outreach programs. In 2023, the Solid Waste Department will take action to improve services, including optimizing collection routes and garbage collection frequency, pursue Bear Smart certification, and continue to build upon existing education and outreach programs.

Strategic Priorities

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

Utility Fees

The 2023 utility fees represent a combined increase of 5.7% for single family homes and 6.2% for multi-family homes. Rate increases are primarily driven by Metro Vancouver (MV) charges.

The District has been anticipating MV increases and adopted a financial resiliency strategy in 2013, which continues to mitigate impacts on our ratepayers. While MV increases average 10.4% for water and 19.3% for sewer over the next five years, District ratepayer increases will remain between 5.5% and 6.1% as financial reserves smooth impacts from MV's charges.

With a projected cost of over \$1 billion dollars, the North Shore Wastewater Treatment Plant (WWTP) is the most significant capital project on the North Shore. The WWTP project has been experiencing construction-related challenges and cost escalations since 2019.

The WWTP project is one of many major regional projects MV is undertaking which the District, as a member municipality, will ultimately contribute to through MV's cost allocation formulas. Many of these major projects are growth-related and staff continue to advocate for MV to change its legislation to ensure growth is paying for its impacts in the region.

Financial Information (000s):**Highlights – Operating**

Utility rate increases for 2023 are consistent with Council's objectives of maintaining existing utility assets in a state of good repair, flowing through MV charges and stabilizing utility rates through use of reserves. On a combined basis, contributions to reserves are sufficient to support utility plans over the next 10 years, though there is uncertainty with MV charges beyond the 5-year plan.

Utility rates increase 5.7% for single-family homes and 6.2% for multi-family homes on a combined basis in 2023. Total charges for a single-family home are \$2,029 (2022 - \$1,920).

The total revenue required from user fees to operate and maintain the utilities in 2023 is \$76 million. User fees are based on a cost-of-service analysis for the customer classes within each utility. Reserves support existing capital and help smooth user fee increases over time. For 2023, Council approved rate increases of 4.75% for Water, 7.5% for Sewer and Drainage, and 2.7% for Solid Waste.

MV's approach to regional growth is the primary driver for water rate increases above inflation. Staff have been working with MV to ensure growth is paying for its impacts in the region and understand that water development cost charges (DCC's) will now be introduced in the outer years of their five-year financial plan. MV's sewer levy increases from 2023-2027 will fund improvements in the region's tertiary treatment of wastewater.

Utility Services	2022 Budget	2023 Budget	Y:Y
Revenue			
Government Grants	21	21	-
Sales, Fees, and Other User Charges	72,466	75,986	3,520
	72,486	76,007	3,520
Transfers from Reserves	-	203	203
Source of Funds	72,486	76,210	3,724
Costs			
- District & Regional Charges	6,715	6,849	134
- District Operations	14,528	15,255	727
- Regional Charges	30,330	31,709	1,379
- Operating Initiatives	-	155	155
	51,573	53,969	2,396
Transfers to Reserves	20,913	22,241	1,328
Use of Funds	72,486	76,210	3,724
Tax Levy	-	0	0
% Costs recovered by Revenue	100.0%	100.0%	0.0%

Highlights - Capital

In 2023, \$22.6 million capital funding includes \$8.1 million in new capital and \$14.5 million to maintain existing capital. New capital funding includes:

- Adaptation - Initial planning on debris management projects in Mathews Brook and Gavel Creek and culvert replacement in Mackay Creek.
- Utility Mains
 - Installation of new sanitary trunk sewer in Lynn Valley \$3.4 million (total project cost of \$15.1 million).
 - Sanitary Sewer System Infiltration & Inflow project partially funded by grant, \$1.5 million per annum (total budget \$5.4 million over 5 years).
 - Lower Lynn Town Center and Phibbs Exchange storm main and outfall \$1.8 million (total budget \$7.4 million).
 - Continue Asbestos Cement watermain replacement program, 4-5km per year at a cost of approximately \$5 million per annum.

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

Utility Services	Cost	Funding		
	2023 Budget	District	Develop/ Private	Grants/ Others
Adaptation	260	163	97	-
Operations Facilities & Equipm	214	214	-	-
Storm Water Utility	1,212	1,198	14	-
Utility Mains	20,894	14,262	5,516	1,116
Total	\$ 22,580	\$ 15,837	\$ 5,627	\$ 1,116

Governance and Administrative Services

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

Mayor and Council include the Mayor, Council and Clerk's Office. Council leadership sets strategic directions and priorities that fulfill our community's vision of a sustainable future. The Clerk's Office supports Council with statutory requirements and advice.

Executive Services describes the functions of the office of the Chief Administrative Officer (CAO). Service areas include strategic planning, leadership and overall corporate governance to ensure Council direction is supported and corporate accountabilities are met. The CAO implements Council's directions through the overall administration of the District organization. The CAO leads the Executive Committee to oversee all District operations and sets direction for work plans that support short and long-term goals.

Corporate Services includes corporate planning, human resources, business improvement, legal, communications, intergovernmental relations and business relations services. Key relationships include working with senior levels of government, Indigenous and First Nations governments, as well as government agencies, such as the Vancouver-Fraser Port Authority.

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

Finance, Digital and Information Technology Services focuses on building a strong foundation inclusive of financial resilience, customer focused digital services, information technology, business planning and analysis, decision support, procurement, and risk management including advisory services supporting Council and District management. Finance plans, monitors and reports on financial matters ensuring accountability and transparency in all District business. Digital and Information Technology Services supports the organization through activities such as service design and business process reviews, and applying appropriate technologies in support of initiatives such as geospatial asset management, automation, and cybersecurity risk management.

Other Support Services and Provisions can include amounts for outstanding labour contract settlements, and risk-based contingencies that support rapid response in the event of major events such as emergencies or disasters. Due to the nature and timing of negotiated labour contract settlements and the nature of events, emergencies or disasters, there can be significant variation in these provisions from year to year. Costs related to facility and fleet services are allocated to the services consuming those resources.

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

Strategic Priorities

Corporate Services

- Continually enhance community engagement and services.
- Enhance staff education training, and professional development.
- Strengthen engagement, organizational culture, and application of values.
- Maintain the employer of choice designation.
- Further equity, diversity, and inclusion.
- Explore the future of work and non-traditional work arrangements including remote work, digital platforms, a flexible, hybrid workforce and space planning, incorporating lessons from the COVID-19 pandemic response experience.
- Improve coordination and communication amongst First Nations and local governments on North Shore.
- Implement municipal-specific Calls to Action from TRC including 'Pathways to Reconciliation' from the Federation of Canadian Municipalities.
- Advance municipal-specific recommendations of the Truth and Reconciliation Commission.
- Apply United Nations Declaration on the Rights of Indigenous Peoples as framework for reconciliation.
- Create referrals strategy and consider a tri-municipal liaison support.
- Implement the Relationship Protocol Agreement with səlilwətał (Tsleil-Waututh) Nation.

Executive Services

- Develop a new Corporate Plan (2023-2027) and framework for corporate-wide strategic planning.
- Development of a 5-year strategic plan for NSEM, redesigned strategic and operational governance framework and staffing strategy.
- NVRC Governance Review.

Climate Action, Natural Systems and Biodiversity

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

Finance and Technology

- Strengthen cybersecurity and business continuity within core IT systems and throughout the organization.
- Update Long-term Financial Plan to balance service delivery needs and affordability.
- Improving & enhancing opportunities for residents to self serve on dnv.org.
- Implement SharePoint & Records Management policies (Complete implementation of modern records and information management system, supporting collaboration across the organization).

- Improve corporate & develop Environment, Social and Governance (ESG) reporting and identify and resolve strategic information gaps (e.g. Developing Data Strategy, introducing Business Intelligence and data-driven decision making, implementing Power BI org-wide).
- Support strategic business cases to expand and increase access to facilities, mobility options, rental housing and childcare, and to implement climate actions that reduce emissions, improve biodiversity and reduce risk.
- Support modernization of business systems and processes, including engineering work management, financial planning and budgeting, HR recruiting and onboarding, asset hierarchy.
- Continue working on Municipal Finance Reform through Metro Vancouver, GFOABC and UBCM and report out annually on results.
- Implement a customer relationship management system (Increase efficiency of workplace business processes through streamlining and automation).
- Work with the Province and the Port of Vancouver to reduce port property tax inequities and better support businesses.
- Create a Community Carbon Budget and Accounting Framework as a first step towards ESG reporting.
- Implement Asset Retirement Obligations (new Public Sector Accounting Board Standard).
- Begin transition to a secure, cloud-based enterprise resource planning system replacing legacy Oracle JD Edwards.

Financial Information (000s)

Highlights - Operating

Investment portfolio performance has improved due to rising interest rates. The positive performance will help replenish infrastructure reserves and offset the impacts of significant inflation cost pressures on District services.

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

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

Governance & Administrative	2022 Budget	2023 Budget	Y:Y
Revenue			
- Government Grants	402	352	(50)
- Investment Income	1,648	3,480	1,832
- Penalties & Interest on Taxes	1,115	1,075	(40)
- Sales, Fees, and Other User Charges	1,227	1,264	37
	4,391	6,170	1,779
Transfers from Reserves	5,302	6,752	1,450
Source of Funds	9,693	12,922	3,229
Costs			-
- Corporate Services	3,749	4,025	275
- Executive Services	527	538	11
- Finance and Technology Services	9,675	10,787	1,112
- Climate, Nat. System & Biodiversity	995	1,344	348
- Mayor and Council	2,641	2,682	41
	17,587	19,375	1,788
- Other Services, Provisions & Initiatives	1,139	4,688	3,548
	18,727	24,063	5,337
Debt Service	2,762	2,762	-
Transfers to Reserves	24,624	24,509	(115)
Use of Funds	46,113	51,334	5,221
Tax Levy	36,420	38,412	1,992
% Costs recovered by Revenue	21.0%	25.2%	4.2%

Other services include Facilities and Fleet sections as well as corporate insurance, general government, provisions for potential settlements, and related operating initiatives. Operating initiatives include provisions for the Heat Pump Rebate Program, the Biodiversity Strategy and the Utility Rate Review.

Debt service cost remain constant in 2022 with new debt anticipated in the outer years of the five-year plan for the Maplewood Fire and Rescue Centre and artificial turf fields.

Highlights – Capital

The \$9.5 million capital funding includes \$8.1 million in new capital and \$1.4 million to maintain existing capital. New capital funding includes:

- Applications & Hardware – Cyber security projects \$300,000 and Library integration \$150,000.
- Capital Plan Contingency – Provision for unplanned changes to scope and escalation in costs due to delays.
- Operations Facilities & Equipment – District Hall upgrades \$500,000.

Governance & Admin	Cost	Funding		
	2023 Budget	District	Develop/ Private	Grants/ Others
Applications & Hardware	2,880	2,880	-	-
Contingency	2,100	1,800	300	-
Gen Provision - All Facilities	1,275	1,275	-	-
Operations Facilities & Equipment	3,202	3,202	-	-
Total	\$ 9,457	\$ 9,157	\$ 300	\$ -

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

General Reserves

Financial Information (000s)

Highlights

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

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

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

New Capital and Initiatives reserves support community priorities including investments in transportation and mobility, community health and safety, and climate action. Development Reserves support projects that maintain or improve service levels as the community grows.

Growth management includes developer contributions and tax growth from development, which is set aside in the Tax Growth Reserve to smooth future impacts on services, including ongoing costs related to new assets and increased demand. A portion of transfers to the Tax Growth Reserve are redirected to support increased demands on parks, facilities and support services in 2023.

Any projected surplus in this reserve over the five-year period of this plan may be reallocated to capital priorities, reducing the estimated funding gap in this plan.

General Reserves	2022 Budget	2023 Budget	Y:Y
Revenue			
- Developer Contributions	9,791	9,854	63
- Investment Income	2,026	7,049	5,023
	11,817	16,903	5,086
Transfers from Reserves			
- Existing Capital	56,711	39,135	(17,576)
- Land & Housing	5,784	3,000	(2,784)
- New Capital & Initiatives	9,773	9,862	90
- Growth Management	14,402	8,415	(5,987)
- Operating & Risk Reserves	1,906	47	(1,859)
Appropriations from Reserves	88,575	60,459	(28,116)
- Interfund Transfers (between funds)	53,110	54,637	-
- Borrowing	60	-	(60)
Source of Funds	153,562	131,999	(21,563)
Transfers to Reserves			
- Existing Capital	47,434	50,127	2,693
- Land & Housing	2,638	3,137	499
- New Capital & Initiatives	4,362	4,522	159
- Growth Management	12,546	13,800	1,254
- Operating & Risk Reserves	7	23	16
Contributions to Reserves	66,987	71,608	4,621
- Interfund Transfers (between funds)	86,575	60,391	(26,184)
Use of Funds	153,562	131,999	(21,563)
Tax Levy	-	-	-

Supplemental information

Five-Year Capital Details

Program / Project	Carryover Estimate	2023	2024	2025	2026	2027	Cost 2023 - 2027	Reserves / Borrowing ⁽¹⁾	Developer / Private ⁽²⁾	Grants / Others ⁽³⁾	DNV Land ⁽⁴⁾
New Capital											
Affordable Housing	2.33	17.04	17.04	17.04	17.04	17.04	85.18	14.86	-	-	70.32
Social Housing	2.33	17.04	17.04	17.04	17.04	17.04	85.18	14.86	-	-	70.32
Civic Facilities and Equipment	2.03	0.67	0.54	-	-	-	1.21	1.21	-	-	-
Operations Facilities & Equipment											
DNV Hall	-	0.50	0.50	-	-	-	1.00	1.00	-	-	-
Fleet & Equipment	2.03	0.17	0.04	-	-	-	0.21	0.21	-	-	-
Climate Action	1.78	1.58	2.05	5.51	8.38	3.48	20.98	13.41	6.02	1.55	-
Adaptation											
Biodiversity	-	0.20	0.20	0.20	-	-	0.60	0.60	-	-	-
Channel upgrade	0.04	0.08	-	0.80	1.90	-	2.78	1.05	1.73	-	-
Culvert & Debris Upgrades	-	0.19	0.83	3.93	6.00	3.15	14.09	9.80	4.29	-	-
Wildfire Mitigation Fire fleet	0.54	0.62	-	-	-	-	0.62	0.62	-	-	-
Wildfire Program	0.60	0.33	0.33	0.33	0.33	0.33	1.63	0.88	-	0.75	-
Mitigation											
EV charging station - RCMP	0.06	0.03	-	-	-	-	0.03	0.03	-	-	-
Public EV Charging Stations	0.54	0.15	0.70	0.25	0.15	-	1.25	0.45	-	0.80	-
Community Facilities, Arts & Culture	12.08	3.29	3.80	6.59	0.40	3.10	17.17	12.72	4.46	-	-
Community Facilities											
Community Centre - Lynn Valley (planning)	-	-	-	0.05	-	-	0.05	0.05	-	-	-
Community Centre - Seymour / Maplewood (planning)	-	-	-	0.08	-	0.40	0.48	0.48	-	-	-
Lynn Creek Community Centre (facility fit-out)	7.80	0.05	0.15	-	-	-	0.20	0.20	-	-	-
Old Delbrook Decommission	0.29	-	-	-	-	-	-	-	-	-	-
Parkgate Community Centre	-	0.26	2.55	-	-	-	2.81	2.81			
Community Plazas											
Town Center Plazas	-	1.36	-	0.01	-	-	1.37	0.01	1.36	-	-

Five-Year Capital Details (\$ millions)

Program / Project	Carryover Estimate	2023	2024	2025	2026	2027	Cost 2023 - 2027	Reserves / Borrowing ⁽¹⁾	Developer / Private ⁽²⁾	Grants / Others ⁽³⁾	DNV Land ⁽⁴⁾
Library, Archives & Exhibits											
Capilano Library	-	-	-	0.30	0.28	2.70	3.28	3.19	0.08	-	-
Library Facilities & Equipment	0.12	0.05	-	-	0.12	-	0.17	0.16	0.01	-	-
Library Technology Upgrade	0.27	0.30	-	-	-	-	0.30	0.30	-	-	-
Lions Gate Library	0.03	-	-	-	-	-	-	-	-	-	-
Lynn Creek Library	0.10	0.27	-	-	-	-	0.27	0.27	-	-	-
Lynn Valley Library	0.11	-	0.78	1.50	-	-	2.28	2.09	0.19	-	-
Parkgate library	0.13	0.50	0.22	2.50	-	-	3.22	3.16	0.07	-	-
Public Art & Heritage	-	-	-	-	-	-	-	-	-	-	-
Lower Capilano Public Art	0.58	-	-	-	-	-	-	-	-	-	-
Lynn Creek Public Art	1.95	-	-	-	-	-	-	-	-	-	-
Lynn Valley Public Art	0.60	0.10	-	-	-	-	0.10	-	0.10	-	-
Maplewood Village Public Art	0.10	0.25	-	0.65	-	-	0.90	-	0.90	-	-
Public Art Provision Outside TC	-	0.15	0.10	1.50	-	-	1.75	-	1.75	-	-
Contingency	5.00	7.10	1.30	1.30	1.30	1.30	12.30	10.80	1.50	-	-
Contingency											
Capital Plan Contingency	5.00	1.30	1.30	1.30	1.30	1.30	6.50	5.00	1.50	-	-
Planning & Design for Deferred Projects	-	5.80	-	-	-	-	5.80	5.80	-	-	-
Parks and Open Spaces	9.87	4.87	5.48	4.34	8.70	5.53	28.91	9.79	19.03	-	0.08
Community Parks											
Community Park Washroom - Outside TC	-	-	-	0.08	-	0.15	0.23	0.21	0.02	-	-
Community Parks - Lions Gate (Belle Isle)	0.08	-	2.70	-	-	-	2.70	0.03	2.67	-	-
Community Parks - Lynn Creek (Seyllynn Phase 2)	-	-	-	0.81	-	3.81	4.63	0.05	4.58	-	-
Community Parks - Maplewood	-	-	-	-	-	0.50	0.50	0.01	0.50	-	-
Community Parks - District wide	0.35	-	0.07	-	-	-	0.07	0.06	0.01	-	-
Myrtle Park Multi-Purpose Sportcourt	0.08	0.05	-	0.55	-	-	0.60	0.60	-	-	-
Park fleet addition	0.05	-	-	-	-	-	-	-	-	-	-
Sports court upgrade (convert tennis to pickleball)	0.07	-	0.20	-	-	-	0.20	0.20	-	-	-

Five-Year Capital Details (\$ millions)

Program / Project	Carryover Estimate	2023	2024	2025	2026	2027	Cost 2023 - 2027	Reserves / Borrowing ⁽¹⁾	Developer / Private ⁽²⁾	Grants / Others ⁽³⁾	DNV Land ⁽⁴⁾
Library, Archives & Exhibits											
District Level Parks											
Deep Cove Improvements	-	0.10	-	-	-	-	0.10	0.10	-	-	-
Lynn Canyon Ecology Centre	-	-	-	-	-	0.17	0.17	0.17	-	-	-
Paid parking in Parks	-	-	-	1.00	-	-	1.00	1.00	-	-	-
Parkland Acquisition - LCTC	-	-	-	-	8.50	-	8.50	-	8.41	-	0.08
Natural Parkland & Alpine Trails											
Alpine Trail Facilities - Fromme	-	0.05	0.20	-	-	-	0.25	0.25	-	-	-
Alpine Trail Facilities - Seymour	-	0.15	-	-	-	-	0.15	0.15	-	-	-
Neighbourhood Parks											
Neighbourhood Parks - Delbrook Lands	2.24	3.09	0.62	-	-	-	3.70	3.33	0.37	-	-
Neighbourhood Parks - LCTC	-	-	-	-	-	0.27	0.27	0.00	0.27	-	-
Neighbourhood Parks - LGTC	-	-	-	1.70	-	-	1.70	-	1.70	-	-
Neighbourhood Parks - LVTC	-	-	-	-	-	0.18	0.18	0.00	0.17	-	-
Neighbourhood Parks - Outside Centres	-	-	-	-	-	0.25	0.25	0.23	0.02	-	-
Operations Facilities & Equipment											
Golf equipment addition	-	0.08	-	-	-	-	0.08	0.08	-	-	-
Park fleet addition	-	0.06	-	-	-	-	0.06	0.06	-	-	-
Sport Fields											
Argyle ATF	4.09	0.90	-	-	-	-	0.90	0.58	0.32	-	-
Fieldhouse Upgrade & Expansion (Delbrook Fieldhouse)	0.90	-	-	-	-	-	-	-	-	-	-
Handsworth ATF (provision for DNV share)		0.2	0.2	0.2	0.2	0.2	1.00	1.0			
William Griffin ATF	2.00	-	-	-	-	-	-	-	-	-	-
Windsor ATF	-	0.20	1.50	-	-	-	1.70	1.70	-	-	-
Public Safety	7.85	20.48	2.95	0.26	0.05	0.34	24.07	24.07	-	-	-
Emergency Response Facilities											
Emergency Preemption Signal	0.02	-	0.05	-	-	0.10	0.15	0.15	-	-	-

Five-Year Capital Details (\$ millions)

Program / Project	Carryover Estimate	2023	2024	2025	2026	2027	Cost 2023 - 2027	Reserves / Borrowing ⁽¹⁾	Developer / Private ⁽²⁾	Grants / Others ⁽³⁾	DNV Land ⁽⁴⁾
Library, Archives & Exhibits											
Fire & Rescue											
Fire Hall #4	-	0.33	2.67	-	-	-	3.00	3.00	-	-	-
Fire Hall #5 (planning)	-	0.08	0.15	-	-	0.06	0.29	0.29	-	-	-
Maplewood Fire & Rescue Centre	7.78	19.96	0.04	0.21	-	0.13	20.34	20.34	-	-	-
Minor Fire Facility Equipment	0.06	0.11	0.04	0.05	0.05	0.05	0.28	0.28	-	-	-
Technology	0.75	0.45	0.65	0.35	0.15	0.15	1.75	1.75	-	-	-
Applications & Hardware											
Cyber Security	0.30	0.30	0.30	0.15	0.15	0.15	1.05	1.05	-	-	-
Library IT Integration	0.15	0.15	0.15	-	-	-	0.30	0.30	-	-	-
Fibre Optic Network											
Fiber optics addition	0.30	-	0.20	0.20	-	-	0.40	0.40	-	-	-
Transportation	2.64	10.28	7.34	22.19	12.31	29.48	81.59	21.44	56.61	3.38	0.17
Active Transportation											
Active Transportation Priorities	-	-	-	1.50	1.50	1.50	4.50	4.50	-	-	-
Cycling - Edgemont - Lions Gate	0.05	0.05	0.05	0.50	-	-	0.60	0.45	0.15	-	-
Cycling - Marine Drive (Eastbound)	0.21	-	-	-	-	-	-	-	-	-	-
Cycling Improvement	0.24	0.05	0.05	0.04	-	0.04	0.18	0.16	0.02	-	-
Multimodal - Welch St. / Garden	-	0.25	-	-	-	-	0.25	0.17	0.02	0.06	-
Safe Routes to School	0.07	-	0.03	0.03	-	-	0.05	0.05	0.00	-	-
Sidewalks Capilano	0.01	0.90	0.75	0.25	-	0.20	2.10	1.89	0.21	-	-
Sidewalks Seymour	0.27	0.05	0.98	3.10	-	-	4.12	3.77	0.36	-	-
Spirit Trail (Central)	0.74	-	-	-	-	-	-	-	-	-	-
Traffic Safety	0.32	0.20	0.20	0.20	-	0.20	0.80	0.72	0.08	-	-
UrbanTrails - Inside TC	-	0.51	0.69	0.50	0.50	0.50	2.70	0.20	2.50	-	-
UrbanTrails - Outside TC	-	-	-	-	-	0.05	0.05	0.05	0.00	-	-

Five-Year Capital Details (\$ millions)

Program / Project	Carryover Estimate	2023	2024	2025	2026	2027	Cost 2023 - 2027	Reserves / Borrowing ⁽¹⁾	Developer / Private ⁽²⁾	Grants / Others ⁽³⁾	DNV Land ⁽⁴⁾
Roads & Bridges											
LED Street Lights	0.09	0.10	-	0.40	-	-	0.50	0.50	-	-	-
Local Improvement Program	-	0.10	0.68	-	-	-	0.78	0.23	0.55	-	-
Road Upgrades - Deep Cove (Livable Deep Cove)	-	3.32	0.30	0.20	-	-	3.82	0.45	0.05	3.32	-
Road Upgrades Lions Gate	-	-	-	-	7.69	7.69	15.37	-	15.22	-	0.15
Road Upgrades - Lynn Valley	-	-	-	-	1.15	5.31	6.46	0.00	6.45	-	-
Road Upgrades - Lynnmour	-	-	-	-	1.48	-	1.48	-	1.47	-	0.01
Road Upgrades - Maplewood	-	3.50	3.00	7.31	-	4.65	18.46	0.08	18.38	-	-
Road Safety and Monitoring	0.51	0.78	0.30	0.30	-	0.10	1.48	0.91	0.57	-	-
Vehicle Bridges Edgemont over MacKay	-	0.05	0.05	0.15	-	2.20	2.45	2.21	0.24	-	-
Vehicle Bridges over Mackay Creek	-	0.08	0.07	0.65	-	2.07	2.87	2.58	0.28	-	-
Transit											
Phibbs Exchange Upgrade	0.12	0.15	-	-	-	-	0.15	0.00	0.14	-	-
Transit Corridor Lions Gate / Marine	-	-	-	-	-	4.78	4.78	0.03	4.74	-	-
Transit Corridor Maplewood	-	-	-	6.86	-	-	6.86	1.77	5.10	-	-
Transit Stops	-	0.20	0.20	0.20	-	0.20	0.80	0.72	0.08	-	-
Utilities	10.93	7.78	4.84	4.04	2.42	1.33	20.42	4.55	12.66	3.21	-
Operations Facilities & Equipment											
UT equipment addition	-	0.17	-	-	-	-	0.17	0.17	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Garbage Compacting Containers	-	0.05	0.05	0.05	0.05	0.05	0.25	0.25	-	-	-
Utility Mains	-	-	-	-	-	-	-	-	-	-	-
Sewer Inflow & Infiltration	0.29	1.53	1.54	1.15	0.18	-	4.40	1.19	-	3.21	-
Sewer Main Upgrade & Expansion	-	0.37	0.37	0.37	0.37	0.53	1.99	0.02	1.97	-	-
Sewer Upgrades TC - LV Trunk Sewer	10.48	3.40	-	-	-	-	3.40	0.03	3.37	-	-
Storm Main Upgrade & Expansion	-	1.86	1.66	2.06	1.41	0.36	7.34	2.34	5.00	-	-
UT - PRV Stations Upgrade & Expansion	0.16	-	0.60	-	-	-	0.60	0.54	0.06	-	-
Water Main Upgrade & Expansion	-	0.42	0.63	0.42	0.42	0.39	2.27	0.02	2.25	-	-
Total	55.25	73.53	45.97	61.61	50.73	61.74	293.58	114.60	100.27	8.14	70.57

Five-Year Capital Details (\$ millions)

Program / Project	Carryover Estimate	2023	2024	2025	2026	2027	Cost 2023 - 2027	Reserves / Borrowing ⁽¹⁾	Developer / Private ⁽²⁾	Grants / Others ⁽³⁾	DNV Land ⁽⁴⁾
Existing Capital											
Affordable Housing	-	-	0.10	-	-	0.10	0.21	0.21	-	-	-
Child and Seniors Care	-	-	0.61	1.03	0.16	0.03	1.83	1.83	-	-	-
Civic Facilities and Equipment	11.96	4.17	6.90	5.72	5.29	4.10	26.18	26.18	-	-	-
Community Facility, Arts & Culture	3.44	3.07	2.90	4.20	3.81	7.62	21.60	21.60	-	-	-
Contingency and Overhead (\$5m reduction target, unapplied OH)	-	(5.00)	-	0.12	0.04	0.16	(4.67)	(4.67)	-	-	-
Lands and Real Estate	-	0.76	0.25	2.45	1.67	4.75	9.88	2.44	7.45	-	-
Parks and Open Spaces	2.30	3.38	4.43	3.58	2.72	4.30	18.42	18.38	-	0.05	-
Public Safety	1.04	2.91	2.14	0.35	2.87	0.80	9.07	9.07	-	-	-
Technology	3.24	2.43	3.01	2.59	2.68	2.77	13.49	13.49	-	-	-
Transportation	0.55	6.60	6.57	6.80	7.09	7.28	34.33	30.83	-	3.50	-
Utilities	2.57	14.54	18.36	16.49	17.35	15.02	81.75	73.52	8.23	-	-
Total	25.09	32.85	45.28	43.35	43.68	46.93	212.09	192.87	15.67	3.55	-
Grand Total	80.34	106.38	91.26	104.96	94.41	108.67	505.67	307.47	115.95	11.68	70.57

Funding notes

- 1) Funding from reserves and borrowing. DNV Reserve funds are grouped into four categories: Existing Capital, New Capital & Initiatives, Lands & Housing, and Operating & Risk.
- 2) Includes contributions realized through the development process (offsite contributions, development cost charges (DCC), community amenity contributions (CAC)).
- 3) Includes grants from other levels of government, partnerships and other contributions.
- 4) The current estimated value of DNV land allocated to a project (e.g. lands allocated to affordable housing for residential use).

2023 Capital Details and Reserve Appropriations (\$ thousands)

Program	Cost	DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation						
NEW CAPITAL AND INITIATIVES															
Affordable Housing															
Social Housing	17,036	-	-	-	14,064	2,972	-	-	-	-	-	-	-	-	-
Civic Facilities and Equipment															
Operations Facilities & Equipment															
DNV Hall	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet & Equipment	170	170	-	-	-	-	-	-	-	-	-	-	-	-	-
Climate Adapt, Mitig & Nat Haz															
Adaptation															
Biodiversity	200	-	-	-	-	-	-	-	200	-	-	-	-	-	-
Channel upgrade	75	-	-	34	-	-	-	-	-	7	-	34	-	-	-
Culvert & Debris Upgrades	185	-	-	129	-	-	-	-	-	18	-	38	-	-	-
Wildfire Mitigation Fire Fleet	616	-	-	-	-	-	-	616	-	-	-	-	-	-	-
Wildfire Program	325	-	-	-	-	-	-	175	-	-	-	-	-	150	-
Mitigation															
EV charging station - RCMP	28	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Public EV Charging Stations	150	-	-	-	-	-	-	-	150	-	-	-	-	-	-
Comm Facility, Arts & Culture															
Community Facilities															
Lynn Creek Community Centre	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Parkgate Community Centre	255	255	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Plazas															
Town Center Plazas	1,363	-	-	-	-	-	-	-	-	-	-	1,363	-	-	-
Library, Archives & Exhibits															
Library Technology Upgrade	300	130	-	-	-	-	-	170	-	-	-	-	-	-	-
Lynn Creek Library	270	-	-	-	-	-	-	-	-	-	270	-	-	-	-
Parkgate library	500	375	-	-	-	-	-	-	-	-	125	-	-	-	-
Library Facilities & Equipment	50	40	-	-	-	-	-	10	-	-	-	-	-	-	-
Public Art & Heritage															
Lynn Valley Public Art	100	-	-	-	-	-	-	-	-	-	100	-	-	-	-
Public Art Provision Outside TC	150	-	-	-	-	-	-	-	-	-	150	-	-	-	-
Maplewood Village Public Art	250	-	-	-	-	-	-	-	-	-	250	-	-	-	-
Contingency															
Capital Plan Contingency (incl. Plan/Design for Deferred Projects)	7,100	1,000	100	100	-	-	2,000	1,100	-	-	-	300	2,500	-	-
Parks and Open Spaces															
Community Parks															
Myrtle Park Multi-Purpose Sportcourt	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks															
Deep Cove Improvements	100	50	-	-	-	-	-	50	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails															
Alpine Trail Facilities - Fromme	50	25	-	-	-	-	-	25	-	-	-	-	-	-	-
Alpine Trail Facilities - Seymour	150	75	-	-	-	-	-	75	-	-	-	-	-	-	-
Neighbourhood Parks															
Neighbourhood Parks - Delbrook Lands	3,085	928	-	-	-	-	-	1,851	-	305	-	-	-	-	-
Operations Facilities & Equipment															
Golf equipment addition	75	75	-	-	-	-	-	-	-	-	-	-	-	-	-
Park fleet addition	60	-	-	-	-	-	-	60	-	-	-	-	-	-	-
Sport Fields															
Handsworth Atf	200	-	-	-	-	-	-	200	-	-	-	-	-	-	-
Argyle ATF	898	-	-	-	-	-	-	-	-	-	-	318	580	-	-
Windsor ATF	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-

2023 Capital Details and Reserve Appropriations (\$ thousands)

Program	Cost	DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation						
Public Safety															
Fire & Rescue															
Fire Hall #4	330	-	-	-	-	-	-	-	-	-	-	-	330	-	-
Fire Hall #5	75	-	-	-	-	-	-	-	-	-	-	-	75	-	-
Maplewood Fire & Rescue Centre	19,962	-	-	-	-	-	-	-	-	-	-	-	19,962	-	-
Minor Fire Facility Equipment	110	-	-	-	-	-	-	110	-	-	-	-	-	-	-
Technology															
Applications & Hardware															
Cyber Security	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Library IT Integration	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation															
Active Transportation															
Cycling - Edgemont- Lions Gate	50	-	-	-	-	-	38	-	-	12	-	-	-	-	-
Cycling improvement	50	-	-	-	-	-	45	-	-	5	-	-	-	-	-
Multimodal - Welch St. / Garden	250	-	-	-	-	-	171	-	-	19	-	-	-	60	-
Sidewalks Capilano	900	-	-	-	-	-	809	-	-	91	-	-	-	-	-
Sidewalks Seymour	50	-	-	-	-	-	45	-	-	5	-	-	-	-	-
Traffic Safety	200	-	-	-	-	-	180	-	-	20	-	-	-	-	-
Urban Trails - Inside TC	510	-	-	-	-	-	10	-	-	-	-	500	-	-	-
Roads & Bridges															
Road Safety & Monitoring	775	-	-	-	-	-	276	-	-	499	-	-	-	-	-
LED Street Lights	100	50	-	-	-	-	50	-	-	-	-	-	-	-	-
Local Improvement Program	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Upgrades - Deep Cove	3,319	-	-	-	-	-	-	-	-	-	-	-	-	3,319	-
Road Upgrades - Maplewood	3,500	-	-	-	-	-	5	-	-	495	-	3,000	-	-	-
Vehicle Bridges Edgemont over Mackay	50	32	-	-	-	-	14	-	-	5	-	-	-	-	-
Vehicle Bridges over Mackay Creek	78	48	-	-	-	-	22	-	-	8	-	-	-	-	-
Transit															
Phibbs Exchange Upgrade	145	-	-	-	-	-	1	-	-	144	-	-	-	-	-
Transit Stops	200	-	-	-	-	-	180	-	-	20	-	-	-	-	-
Utilities															
Operations Facilities & Equipm															
UT equipment addition	165	-	-	165	-	-	-	-	-	-	-	-	-	-	-
Solid Waste															
Garbage Compacting Containers	49	49	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Mains															
Sewer Inflow & Infiltration	1,528	-	-	413	-	-	-	-	-	-	-	-	-	1,116	-
Sewer Main Upgrade & Expansion	365	-	-	4	-	-	-	-	-	361	-	-	-	-	-
Sewer Upgrades TC - LV Trunk	3,400	-	-	34	-	-	-	-	-	3,366	-	-	-	-	-
Storm Main Upgrade & Expansion	1,858	-	-	1,674	-	-	-	-	-	184	-	-	-	-	-
Water Main Upgrade & Expansion	420	-	-	4	-	-	-	-	-	416	-	-	-	-	-
New Capital and Initiatives Total	73,529	4,680	100	2,556	14,064	2,972	3,847	4,443	350	5,979	895	5,553	23,447	4,645	-

2023 Capital Details and Reserve Appropriations (\$ thousands)

Program	Cost	DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation						
EXISTING CAPITAL															
Civic Facilities and Equipment															
Gen Provision - All Facilities															
General buildings renewal	1,519	1,519	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Facilities & Equipment															
DNV Municipal Hall renewal	595	595	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Services Renewal	850	-	850	-	-	-	-	-	-	-	-	-	-	-	-
Operations Centre renewal	665	665	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	542	542	-	-	-	-	-	-	-	-	-	-	-	-	-
Comm Facility, Arts & Culture															
Community Facilities															
Deep Cove Cultural renewal	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Pemberton Community Facility	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Equipment renewal	178	178	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Facilities renewal	1,567	1,567	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology renewal	140	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Seymour Youth Centre renewal	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives & Exhibits															
Library Collection rerenewal	622	622	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Facil & Equip Renewal	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Facilities & Eqp renewal	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology renewal	88	88	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Equipment renewal	44	44	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Facilities renewal	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art & Heritage															
Public art annual program	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency															
Capital Plan Contingency	(5,000)	(5,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Lands and Real Estate															
Other Lands															
Commercial properties upgrade	675	675	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Village renewal	80	30	-	-	-	-	-	-	-	-	50	-	-	-	-
Parks and Open Spaces															
Community Parks															
Overhead	141	141	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf renewal	859	859	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Parkland Renewal	642	642	-	-	-	-	-	-	-	-	-	-	-	-	-
Wharves Renewal	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks															
Cates Park renewal	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Park renewal	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Maplewood Farm Renewal	232	186	-	-	-	-	-	-	-	-	-	-	-	46	-
Natural Parkland & Alpine Trail															
Natural Parkland Renewal	540	540	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	17	17	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields															
Overhead	42	42	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields renewal	536	536	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety															
Fire & Rescue															
Fire Facilities & Eqp renewal	2,326	426	1,900	-	-	-	-	-	-	-	-	-	-	-	-
Police Services															
Police Facility & Eqpt renewal	584	584	-	-	-	-	-	-	-	-	-	-	-	-	-

2023 Capital Details and Reserve Appropriations (\$ thousands)

Program	Cost	DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation						
Technology															
Applications & Hardware															
Application Enhancements	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Business systems specialists	330	330	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware Refresh	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation															
Active Transportation															
Sidewalk Renewal	530	530	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads & Bridges															
Overhead	491	491	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Network Renewal - Other	212	212	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Network Renewal - Paving	220	220	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Paving - renewal	4,310	3,655	-	-	-	-	-	-	-	-	-	-	-	655	-
Road/UT Dev Opp Renewal	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Street lighting renewal	190	190	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Operations renewal	343	343	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities															
Storm Water Utility															
Major Culvert Replacement	95	-	-	86	-	-	-	-	-	9	-	-	-	-	-
Overhead	42	-	-	38	-	-	-	-	-	4	-	-	-	-	-
Special Watercourses Renewal	1,075	-	-	969	-	-	-	-	-	106	-	-	-	-	-
Utility Mains															
Equipment - Utilities Renewal	150	-	-	135	-	-	-	-	-	15	-	-	-	-	-
Lift Stations Renewal	90	-	-	81	-	-	-	-	-	9	-	-	-	-	-
Overhead	1,254	-	-	1,130	-	-	-	-	-	124	-	-	-	-	-
PRV Stations Renewal	100	-	-	90	-	-	-	-	-	10	-	-	-	-	-
Pump Stations Renewal	75	-	-	68	-	-	-	-	-	7	-	-	-	-	-
Sewer Main Renewal	1,670	-	-	1,505	-	-	-	-	-	165	-	-	-	-	-
Storm Main Remediation	350	-	-	315	-	-	-	-	-	35	-	-	-	-	-
Storm Main Renewal	150	-	-	135	-	-	-	-	-	15	-	-	-	-	-
UT - Lift Stations renewal	1,434	-	-	1,292	-	-	-	-	-	142	-	-	-	-	-
UT - Pump Stations renewal	2,000	-	-	1,802	-	-	-	-	-	198	-	-	-	-	-
Water Main renewal	6,000	-	-	5,406	-	-	-	-	-	594	-	-	-	-	-
Water Reservoirs Renewal	50	-	-	45	-	-	-	-	-	5	-	-	-	-	-
Existing Capital Total	32,849	14,813	2,750	13,096	-	-	-	-	-	1,439	50	-	-	701	-
2023 Capital Budget	106,378	19,493	2,850	15,652	14,064	2,972	3,847	4,443	350	7,418	945	5,553	23,447	5,346	-

2023 Financial Plan - Service View (\$ thousands)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Community Services	Planning & Development	Transportation & Engineering	Protective Services	Governance & Admin	Tax Supported (A to E)	Utility Services	General Reserves	Total	Interfund Eliminations	Combined (Schedule A)
Non-Tax Revenue	\$ 17,243	\$ 31,256	\$ 8,458	\$ 2,585	\$ 6,471	\$ 66,011	\$ 77,194	\$ 16,903	\$ 160,108	\$ -	\$ 160,108
Proceeds from Borrowing	580	-	-	20,367	2,500	23,447	-	0	23,447	-	23,447
Transfers In	13,946	5,003	10,040	4,477	13,409	46,875	21,596	113,694	182,165	(114,914)	67,251
Source of Funds	31,768	36,259	18,498	27,429	22,379	136,333	98,790	130,597	365,720	(114,914)	250,806
Operating Expenditures	46,367	15,704	9,685	48,791	24,063	144,610	53,969	-	198,579	-	198,579
Capital Expenditures	14,959	17,851	16,932	24,600	9,457	83,798	22,580	-	106,378	-	106,378
Debt Service	-	-	-	-	2,762	2,762	-	-	2,762	-	2,762
Transfers Out	2,088	3,626	2,532	606	23,217	32,070	22,241	131,850	186,160	(114,914)	71,246
Use of Funds	63,414	37,181	29,149	73,997	59,499	263,239	98,790	131,850	493,879	(114,914)	378,965
	31,646	922	10,651	46,567	37,120	126,906	-	1,253	128,159	-	128,159
Tax Levy	31,646	922	10,651	46,567	37,120	126,906	-	1,253	128,159	-	128,159
Balanced Budget	\$ -	\$ 0	\$ (0)	\$ (0)	\$ -	\$ (0)	\$ -	\$ (0)	\$ -	\$ -	\$ -

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

Revenue from each Funding Source

The proportion of total revenue to be raised from each funding source in 2023 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest proportion of municipal revenues. The system of property taxation is relatively easy to administer and understand. It provides a stable and consistent source of revenue for services that provide general community benefits that can be often difficult to fund on a user-pay basis.

Funding Source	% Revenues	
	2022	2023
Taxation	47.7%	43.1%
Sales, Fees and User Charges	40.9%	37.5%
Other Sources	7.7%	11.6%
Proceeds From Borrowing	3.7%	7.9%
TOTAL	100%	100%

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

Other sources of revenue include developer contributions, government grants and other external contributions. These sources of revenue are difficult to predict and can fluctuate significantly from year to year. In 2023, government grants and developer contributions in the form of community amenity contributions are expected to decrease.

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

Property Class	% Property Tax	
	2022	2023
Residential	72.0%	72.1%
Utilities	0.2%	0.2%
Major Industry	10.1%	10.1%
Light Industry	0.9%	0.9%
Business	16.5%	16.4%
Recreation	0.3%	0.3%
TOTAL	100.0%	100.0%

Property Tax Burden

The property tax burden for each property class is shown in the table on the left. The tax distribution detailed for 2023 is consistent with the current tax strategy approved by Council in 2009 that aligns the District tax rates with the average for Metro Vancouver, or the capped rate (if applicable) and relevant Ports Property Tax Act impacts. This strategy considers some shifting of the tax burden between classes if the tax base for a property class is not sufficient to be corrected by investment alone. It is expected that the competitiveness of the municipality as a place to do business will benefit from this policy. Ensuring policy objectives continue to support the taxpayers, the District continues to work with the

Province to achieve solutions to inequalities presented in Provincial Port regulations as well as attaining workable solutions to assessment valuation issues affecting the success of select small businesses. Council's tax strategy is based on the principles of equity, fairness, and responsiveness to community goals. Proportionate relationships between property classes can be affected by Council's economic policies, provincially legislated tax incentive programs and new permissive and statutory exemptions.

Permissive Tax Exemptions

Permissive tax exemptions represent approximately \$464,424 in foregone tax revenues. Council grants permissive tax exemptions based on Section 224 of the Community Charter on "use of property" not based upon the charitable status of the organization as a whole. Organizations that contribute to the well-being of citizens within the municipality by improving their quality of life and effectively enhancing community services are eligible.

Glossary

BCAS stands for BC Ambulance Service

BCP stands for Business Continuity Planning

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

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

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

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

CEEP stands for Community Energy and Emissions Plan

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

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

CNV stands for City of North Vancouver

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

Community Hubs are co-location of a range of publicly supported community programs and services in a central place. Places may include community centres, wellness/fitness facilities, arts facilities, libraries and education or other services. Community hubs allow residents to connect to a public

facility close to their home. These hubs can offer integrated, innovative and client centered services including a variety of programs for residents of different ages and abilities. The ability to reach a wide variety of programs in a 'one stop shop' approach increases access and improves community connectedness and belonging.

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

CoV stands for City of Vancouver

Development cost charges (DCCs) are fees collected under Bylaw 7135 by class of land use on a dwelling unit or square metre basis to ensure development pays for its impacts on infrastructure (transportation, parks, and utilities).

DWV stands for District of West Vancouver

GHG stands for greenhouse gas

ICBC stands for Insurance Corporation of British Columbia

IVAC stands for Indigenous Voices Advisory Committee

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

MoTI stands for Ministry of Transportation and Infrastructure

MV stands for Metro Vancouver

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

NSEM stands for North Shore Emergency Management

NSR stands for North Shore Rescue

NVDPL stands for North Vancouver District Public Library

NVRC stands for North Vancouver Recreation and Culture Commission

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

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

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

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

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

RCMP stands for Royal Canadian Mounted Police

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

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

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

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

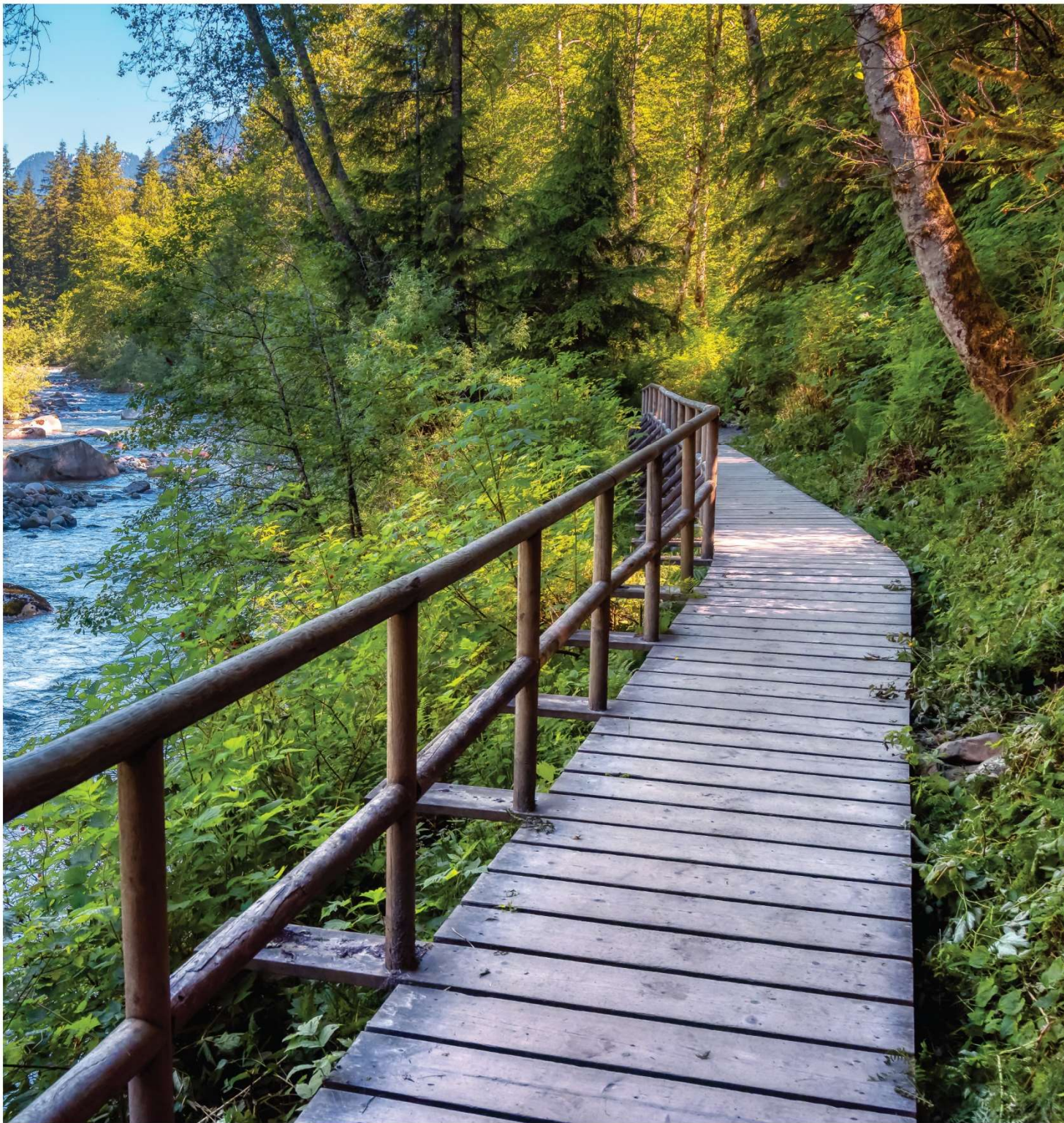
UBCM stands for Union of BC Municipalities

Feedback

The District of North Vancouver is committed to an open and transparent process, offering opportunities for citizens and stakeholders to provide input into the budget. To encourage public input the process includes a virtual forum at [DNV.org/budget](https://dnv.org/budget) that enables members of the public to pose questions and comments online, and to receive timely responses from staff during the public input period.

Here's how you can provide your feedback:

Website	DNV.org/budget
Email	budget@dnv.org
Write	S. Jones, Section Manager - Financial Planning 355 West Queens Road North Vancouver, BC V7N 4N5



355 West Queens Rd
North Vancouver, BC
V7N 4N5

604-990-2311

DNV.org