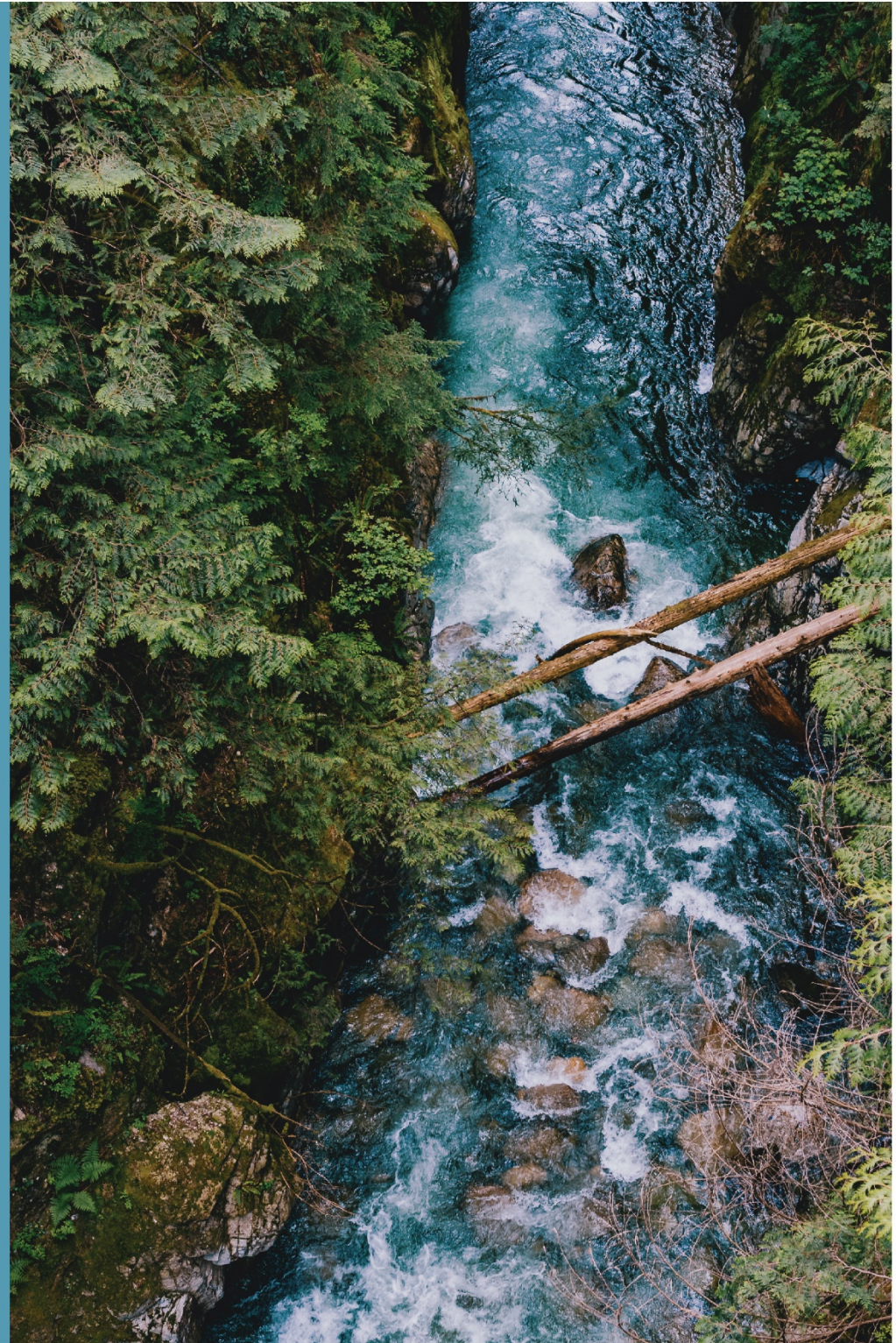




# 2021-2025 DRAFT Financial Plan

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# Introduction

## About the 2021-2025 Financial Plan

On behalf of the District of North Vancouver, we are pleased to present the 2021-2025 Financial Plan. This plan reflects the District's ongoing response to the COVID-19 pandemic and advances Council's priority directions. It includes new investments to address both transportation and mobility challenges and affordability and diverse housing needs, and accelerates local actions in response to the global climate emergency. The plan also continues to focus on well-established community priorities such as community risk reduction and seeks to maintain or improve infrastructure and service levels.

As the pandemic has disrupted the local economy, some businesses continue to struggle while others are growing. Senior governments are the first line of support for business as Provincial legislation limits the ways municipalities can respond. However, this plan does include emergency provisions to develop options on how to best support the local economy within the legislative restrictions. Options to support the local economy will be presented at Council's Property Tax Distribution workshop in April following adoption of this plan. In addition, the District's stable and competitive approach to property taxes continues to be effective in supporting a balanced and vibrant economy and staff continue to pursue municipal finance reforms to reduce inequalities and better support business and industry.

On January 25, 2021 staff presented an overview of the Long-term Financial Plan, which aims to bring the District's plans, strategies and finances into balance over the next ten years. The fiscal imbalance, or funding gap, is estimated at \$200 million with the majority of the gap in the outer years of the plan. Staff suggest this gap can be resolved through the current approach to property taxes when supported with a number of key emerging financial strategies including: use of District lands for housing and employment, consolidating end-of-life facilities into community hubs and selective use of debt financing. A series of workshops planned for this year will begin to address the fiscal imbalance and options to bring the plans, strategies and finances into balance will be presented to Council before the end of the year.

Consistent with prior years, this plan includes the operations of the District of North Vancouver, the North Vancouver District Public Library, North Shore Emergency Management, North Vancouver Recreation and Culture Commission, and North Vancouver Museum and Archives. The plan 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 public service fostering the economic, social and environmental well-being of our community's needs for today, and its aspirations for tomorrow. The Financial Plan sets a sustainable foundation on which the community's vision is realized. The plan will be presented for adoption in March of 2021, following public input and Council deliberations.



David Stuart

Chief Administrative Officer



Andy Wardell

Chief Financial Officer

## 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 financial plan (or 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. Generally, the bylaw is amended twice a year: once in spring and once in fall.

The 2021-2025 Financial Plan contains the District's proposed 3% property tax increase, approved utility rate increases, operating and capital budgets and highlights of the work program.

The total budget for 2021 is \$327.1 million comprised of \$178.9 million operating, \$87 million capital, \$2.8 million debt service and \$58.4 million in contributions to reserves.

### **The Financial Plan and the COVID-19 Pandemic**

In 2020, the District responded to the financial impacts caused by the pandemic. In recognition of economic hardship due to COVID-19, Council approved a reduction in the 2020 property tax levy from its established 3% increase, to 2%. After investments in safety to protect public health and our employees, most services are now open or partially open and costs are being managed to offset revenue losses.

The draft 2021 budget reflects the District's continued response to the pandemic and ongoing Council priorities. Services are shown at normal activity levels in order to highlight changes to work plans. Actual impacts from the pandemic over the past year will be included in the 2020 Annual Report.

### **Provincial funding**

In late 2020 the District received a \$6.4 million "COVID-19 Safe Restart Grant" from the Province. This one-time grant distributed throughout the Province assists municipalities in moving forward through the uncertainties and challenges caused by the pandemic and to implement and support the public health restrictions put in place to contain it. Guidelines on how best to use these funds were provided, with the general expectation that cost increases and revenue losses would be offset over a three-year period (2020 – 2022). Municipalities may not use the funds for assistance to businesses, lowering 2021 taxes, or most capital expenditures (building, technology and minor infrastructure upgrades are exceptions).

Some provisions for use of the grant funding are included in this plan. An update on the use of funds will be included in a financial plan amendment this spring. Approximately half of the grant funding is anticipated to be applied to 2020 and the remainder through 2021 and 2022.

### ***Prioritizing Investments in the Community***

Council has provided the organization with a set of priority directions that are included and reflected throughout this plan. These directions focus on investing in mobility and transportation, affordability and housing, a vibrant economy, taking action on climate change, and organizational resilience. Some examples of these investments include:

#### ***Mobility***

- Active transportation expansion and safety including cycling routes, sidewalks, and urban trails (\$30.8 million). These investments implement the first five years of a ten-year vision that will connect the eight town and village centres, regional parks and neighbouring municipalities.
- Other mobility and transportation improvements include major upgrades to roads and bridges, improvements to bus stop accessibility and comfort, signal optimization, and local planning aimed at attracting regional investments to the North Shore.

#### ***Affordability and Housing***

- Social and supportive housing projects in Upper Capilano (Delbrook), Lynn Creek (Orwell/Sanford), Lynn Valley (Kiwanis), and a proposed project in Lower Capilano/Marine (West 16<sup>th</sup>). Projects are supported by District lands and one-time costs are funded by the Housing Reserve (\$7.2 million).
- Subject to Council approval, additional District lands, partnerships and community amenity contributions (CACs) will continue to support the delivery of rental, social and supportive housing units. Provisions for additional social and supportive housing sites (\$33 million) and one-time costs (\$4.3 million) are included in the outer years of this plan, and a dedicated housing planner position is included in this plan to advance housing objectives.
- The new Child Care Action Plan will help to address issues with child care affordability for young families and inform future investments in child care. A child care facility will be included in the new Lynn Creek Community Recreation Centre and provisions for additional child care spaces are included in the outer years of this plan.

#### ***Economy***

- Provisions to support the District's ongoing response to the pandemic are included in this plan. While Provincial legislation limits how the District can support business, options for support will be addressed at the Property Tax Distribution workshop in April. The "COVID-19 Economy and Employment Lands" supplement released February 1, 2021 identified a number of initiatives to support the local economy in the near term including business liaison resources, flexible zoning and curbside management, and improving business data collection.
- Income earned from District lands transfers to the Land Income Reserve, supporting future land acquisitions (\$9.5 million).

#### ***Climate and Environment***

- A new Climate Action, Natural Systems and Biodiversity department includes project teams to support the implementation of the Community Energy and Emissions Plan (CEEP), Climate Adaptation Strategy and related environmental and sustainability initiatives (e.g. Step Code, Building Retrofits Strategy, EV strategy, etc.), and other opportunities for environmental leadership and innovation. Increased costs are anticipated to be offset by grants (\$300 thousand).

- Climate adaptation measures included in this plan will support the protection of the community from floods and wildfires. This plan will be adjusted as climate action plans are clarified.

#### *Safety, Health and Resiliency*

- The new Maplewood Fire and Rescue Centre combines the fire station, training centre and administrative functions into one new facility and will improve fire response times, create operational efficiencies and optimize the capital investment required to accommodate these functions over the long term. Project costs total \$50.5 million (\$15.2 million approved in prior years) including approximately \$8 million to remediate and properly dispose of old landfill material on the chosen site.
- As the community grows, new property tax revenue and user fees will fund the financial impacts of new community facilities and parks including community recreation centres in Lions Gate Village and Lynn Creek Town Centre.
- New turf fields at Inter River Park and Argyle Secondary School will increase sport field availability. Project costs total \$10.3 million (\$3.1 million approved in prior years) and include \$3.7 million borrowing in the spring of 2022. Debt servicing is offset by anticipated changes to user fees.
- Planning for major facility upgrades and replacements continues including community hubs in Lynn Valley and Seymour/Maplewood, fire halls in Norgate and Lynn Valley, and reimagining Library spaces.

#### *Organizational Resiliency*

- Support for a distributed workforce continues including work from home, safe workspaces and exploring new ways of working as we continue to deliver services and manage the challenges of the pandemic.
- Ongoing investments in the District's digital transformation, creating opportunities for residents to quickly, easily and securely complete transactions, request services, access information and share their thoughts.
- Ongoing integration of corporate strategic, operational and digital planning, including resources for facility and business planning
- Expansion of the District's fibre optic network, reducing long-term costs and adding capacity to meet future demand.
- Completing an energy audit of the District's top corporate carbon emitting facilities and developing options for electrification.

**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.

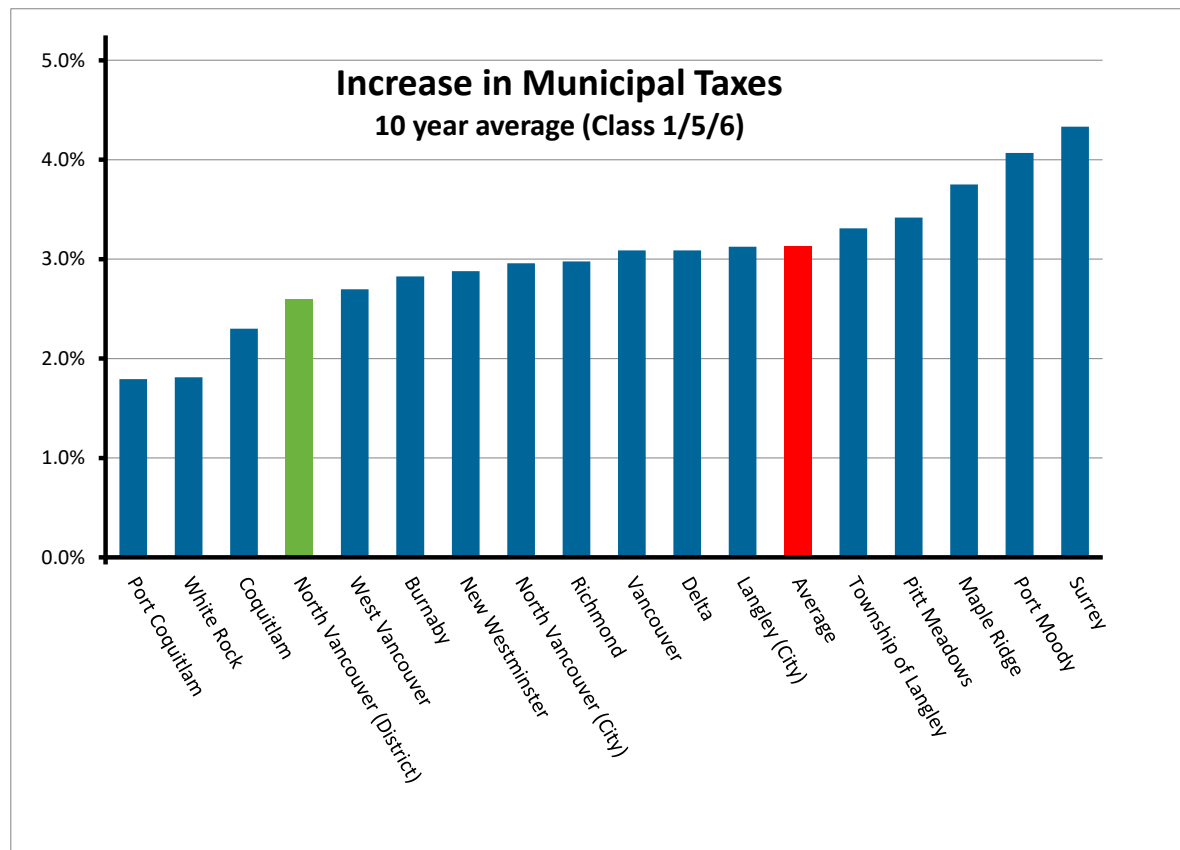
The 2021 Budget reflects an overall property tax increase of 3% or \$71 on the average residential home. The increase includes 2% to fund municipal operations and 1% to support asset management as the District continues to focus on sustainable service delivery within available resources.

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 lower mainland with property tax increases near inflation. As noted in the graph on the right, the District’s stable approach has been effective as it maintains one of the lowest average tax increases over the last ten years.

Average Residential Home	Change over 2020	
Property tax increase	3.0%	\$ 71
Net Operations	2.0%	\$ 47
Asset Management	1.0%	\$ 24

**10-Year Average Property Tax increase (2011-2020)**



### **Utility Fees**

The 2021 utility fees represent a combined increase of 4.2% for single family homes and 3.9% for multi-family homes. Increases are driven by Metro Vancouver (Metro) charges and climate adaptation measures for the District's stormwater system. The District has been anticipating Metro increases and adopted a financial resiliency strategy in 2013, which is now mitigating impacts on our ratepayers. While Metro increases average 7% for water and 17% for sewer over five years, District ratepayer increases will remain below 5% as the District's financial reserves smooth impacts from Metro's charges.

Average Single Family Home	Change over 2020	
Combined Utility fee increase	4.2%	\$ 73
Water	4.5%	\$ 33
Sewer and Drainage	5.0%	\$ 35
Solid Waste	4.7%	\$ 5

While increases to Metro sewer charges will fund tertiary treatment of wastewater on the North Shore, increases to Metro water charges will continue to subsidize its infrastructure costs arising from regional development, as Metro does not have a water development cost charge (DCC). Council and staff are in discussions with Metro on equity and fairness issues with regard to its current rate structure.

### **Capital Plan Funding**

The capital plan lays out priority capital investments and provides the authority to proceed with specific capital programs and projects. The plan totals \$471.6 million over the next five years with \$254.4 million in new capital and \$217.2 million to maintain existing capital, adjusted for inflation. More than half of the plan is funded by Existing Capital reserves (\$256.7 million or 54.4%), which are used to maintain assets in a state of good repair or upgrade them to new standards. Other funding sources include New Capital reserves (\$22.8 million or 4.8%), Land and Housing reserves (\$41.6 million or 8.8%), developer contributions (\$91.2 million or 19.4%), government grants (\$4.6 million or 1%), and borrowing (\$54.6 million or 11.6%).

Climate adaptation, new engineering standards, project delays and rising construction costs are all impacting required capital plan funding. The timing of development revenue, used to fund growth-related capital projects, is considered within the plan as well as any necessary financial strategies required to move these projects forward should there be a timing-gap in funds. Over the years, grant funding has increased as staff continue to monitor and explore senior government funding opportunities. As the District implements planned changes to services levels through the capital plan, staff continue the ongoing work on capital plan prioritization and pursuing best practices in financial, asset and project management to support this work.

### **Financing and use of Reserves**

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

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



In April 2020, Council adopted a new reserve bylaw to strengthen the framework surrounding the use of reserves. In particular, the new bylaw aims to realize the following benefits:

- Provide a clear understanding of the purpose of the reserves in a single bylaw
- Re-align reserve funds to support Council directions and long term plans
- Establish a regular review of reserves to confirm appropriate contributions and minimum and optimum reserve levels

Opening fund balances for capital reserves are estimated based on the new bylaw, reflect capital priorities included in this plan and adhere to applicable legislation. Fund balances will vary depending upon timing of capital, risk assessments and contributions from development, and government grants.

## Five Year Financial Plan (000s)

	2020	2021	2022	2023	2024	2025
<b>Revenue</b>						
Taxation	\$ 111,908	\$ 117,287	\$ 122,073	\$ 128,293	\$ 133,532	\$ 138,235
Sales, Fees, and Other User Charges	98,008	99,160	104,709	109,519	116,566	121,008
Developer Contributions	14,932	11,065	19,487	11,979	13,610	11,259
Grants and Other Contributions	14,330	3,683	3,193	3,351	3,161	2,047
Investment Income	4,963	3,521	4,022	4,597	4,696	4,976
Penalties & Interest on Taxes	825	870	887	905	923	942
	244,966	235,586	254,371	258,644	272,488	278,467
<b>Proceeds from Borrowing</b>	3,625	15,565	23,316	7,631	2,350	5,700
<b>Appropriations from:</b>						
Capital Committed Funds	-	-	-	-	-	-
Operating Reserves	7,792	8,782	5,425	3,723	1,414	1,849
Capital Reserves	79,681	67,196	88,284	98,146	65,023	88,797
	87,473	75,978	93,709	101,869	66,437	90,646
<b>Source of Funds</b>	<b>\$ 336,064</b>	<b>\$ 327,129</b>	<b>\$ 371,396</b>	<b>\$ 368,144</b>	<b>\$ 341,275</b>	<b>\$ 374,813</b>
<b>Operating Expenditures</b>						
Community Services	\$ 40,854	\$ 42,608	\$ 43,588	\$ 44,436	\$ 45,478	\$ 46,188
Planning and Development	13,062	13,619	13,091	13,335	13,663	13,837
Protective Services	43,965	45,130	45,970	46,846	47,905	48,918
Transportation and Engineering	9,345	9,167	9,043	9,058	9,306	9,420
Utilities	48,427	49,796	53,856	58,980	65,040	72,034
Governance and Admin	17,415	18,556	17,043	15,042	15,011	15,490
	173,068	178,876	182,591	187,697	196,403	205,887
<b>Capital Expenditures</b>	89,238	87,045	114,181	108,413	69,078	92,864
<b>Debt Service</b>	2,762	2,762	2,942	4,363	4,817	4,817
<b>Contributions to:</b>						
Operating Reserves	9,414	3,272	3,903	6,269	7,592	8,334
Capital Reserves	61,582	55,174	67,779	61,402	63,385	62,911
	70,996	58,446	71,682	67,671	70,977	71,245
<b>Use of Funds</b>	<b>\$ 336,064</b>	<b>\$ 327,129</b>	<b>\$ 371,396</b>	<b>\$ 368,144</b>	<b>\$ 341,275</b>	<b>\$ 374,813</b>

## Five Year Capital Plan (000s)

	PLAN					5 YR
	2021	2022	2023	2024	2025	TOTAL
<b>Expenditures</b>						
Affordable Housing	\$ 2,306	590	-	-	\$ 38,707	\$ 41,603
Child and Seniors Care	-	2,960	2,960	-	-	5,920
Civic Facilities and Equipment	6,858	6,786	19,928	4,060	4,269	41,901
Mitigation, Adaptation and Natural Hazards	5,471	4,488	4,053	3,225	3,500	20,736
Community Facilities, Arts and Culture	13,368	7,879	18,443	12,858	5,661	58,208
Contingency	1,307	1,300	1,510	1,661	1,578	7,357
Lands and Real Estate	35	1,349	860	505	3,174	5,923
Parks and Open Spaces	8,891	16,762	9,131	10,827	5,345	50,957
Public Safety	13,435	21,354	13,540	1,952	378	50,658
Technology	2,530	2,549	2,569	2,389	2,409	12,445
Transportation	16,408	24,709	20,729	17,075	12,675	91,597
Utilities	16,435	23,455	14,691	14,528	15,168	84,277
	<b>\$ 87,045</b>	<b>\$ 114,181</b>	<b>\$ 108,413</b>	<b>\$ 69,078</b>	<b>\$ 92,864</b>	<b>\$ 471,581</b>
<b>Funding Sources</b>						
Infrastructure Reserve	\$ 28,163	\$ 41,359	\$ 48,540	\$ 28,138	\$ 21,565	\$ 167,764
Fleet & Equipment	3,018	1,051	3,017	2,305	2,871	12,264
Utilities Reserve	16,167	16,221	14,836	14,204	15,284	76,712
Land Reserve	-	-	-	-	33,767	33,767
Housing Reserve	2,306	590	-	-	4,940	7,836
Transportation and Mobility	3,825	3,558	5,000	1,950	200	14,533
Community Health and Safety	4,175	1,244	1,581	451	200	7,651
Climate and Innovation	265	330	-	-	-	595
Library surplus	50	-	-	-	-	50
Developer / Private	11,824	25,807	27,312	18,326	7,976	91,246
Borrowing	15,565	23,316	7,631	2,350	5,700	54,561
Grants	1,688	705	495	1,353	361	4,603
	<b>\$ 87,045</b>	<b>\$ 114,181</b>	<b>\$ 108,413</b>	<b>\$ 69,078</b>	<b>\$ 92,864</b>	<b>\$ 471,581</b>

## Reserve Fund Balances (000s)

The District's financial strategies, including use of reserves, support the implementation of approved plans. After applying existing financial strategies, a funding gap remains over the next five and ten years, which is reflected in the District's ending reserve fund balances.

On January 25, 2021 staff presented an overview of the Long-term Financial Plan to Council, framing the issues, risks and planned service level changes over the next ten years. The funding gap over this time horizon is estimated at \$200 million. Staff suggest the funding gaps over the next five and ten years can be resolved within the current approach when supported by key emerging financial strategies and will develop options for Council to bring the District's plans, strategies, and finances into balance. See the Long-term Financial Plan section of this workbook for additional information.

	Total	Reserve Funds				
		Existing Capital Utilities	Existing Capital Non-Utilities	Land and Housing	New Capital and Initiatives	Develop.
<b>Available funds</b>						
Opening balances Jan 1, 2021	\$ 122,837	\$ 33,003	\$ 29,037	\$ 9,691	\$ 6,925	\$ 44,181
Contributions to reserves	308,707	79,252	138,958	15,086	20,120	55,291
	\$ 431,544	\$ 112,255	\$ 167,995	\$ 24,777	\$ 27,045	\$ 99,472
<b>Use of funds</b>						
Capital plan appropriations	\$ 385,558	\$ 76,712	\$ 180,028	\$ 41,603	\$ 22,779	\$ 64,436
Debt repayments	9,944	-	9,944	-	-	-
	\$ 395,502	\$ 76,712	\$ 189,972	\$ 41,603	\$ 22,779	\$ 64,436
<b>Ending balances Dec 31, 2025</b>	\$ 36,042	\$ 35,543	\$ (21,977)	\$ (16,826)	\$ 4,266	\$ 35,036

# 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) 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 over a four-year horizon. The Corporate Plan is carefully crafted at the beginning of each new Council's term, following the release 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, 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.



## Council Directions

Council articulated its priorities for the 2019-2022 term through the Council Directions document. Council's priority directions include:

1. Improving mobility and transportation
2. Increasing housing diversity and addressing affordability
3. Supporting a vibrant economy and jobs-housing balance
4. Taking action on climate change

For Council, these are the most important issues the District of North Vancouver will pursue over their term. During the planning process, new approaches and initiatives were identified as important elements that will help us to understand and make improvements on these pressing issues.

1. Robust Community Engagement
2. Working Collaboratively and Strengthening Relationships
3. Focus on our Customers
4. Keeping the Organization Resilient

Subsequent plans, including this financial plan and the organization's Corporate Plan, have embedded these priorities.

## 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. 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 near-term priorities for the organization. The Corporate Plan is organized by five broad corporate goal areas:

1. *Livability & Mobility* - We envision the District as a livable, connected community with an appropriate mix of housing types. A variety of safe and sustainable transportation options promotes ease of mobility between centres.
2. *Community Safety, Health & Resiliency* - Our vision is to see the District as a safe and healthy community with robust protective services. Community health and well-being is fostered for all ages through educational, social, arts, cultural and recreational services. A resilient population is supported by proactive emergency planning, response recovery, and training and education.

3. *Climate Emergency & Environmental Management* - We will strive to make the District a leader in climate emergency action, mitigation, and adaptation, and continue to care deeply for its natural assets. Healthy, biodiverse ecosystems are proactively protected and restored through policy, stewardship and community education.
4. *Balanced & Fair Economy* - We will work to ensure the District is a partner in supporting economic activity, an advocate for fairness in taxation, and a leader in sustainable financial planning. A thriving business community is supported by a balance of jobs and housing.
5. *Sustainable & Service-Oriented Organization* - We envision the District as an engaged and nimble public service, equipped with the tools and workplaces to effectively deliver services and to engage meaningfully with the community. A foundation of strong internal processes, facilities, and financial planning support this work.

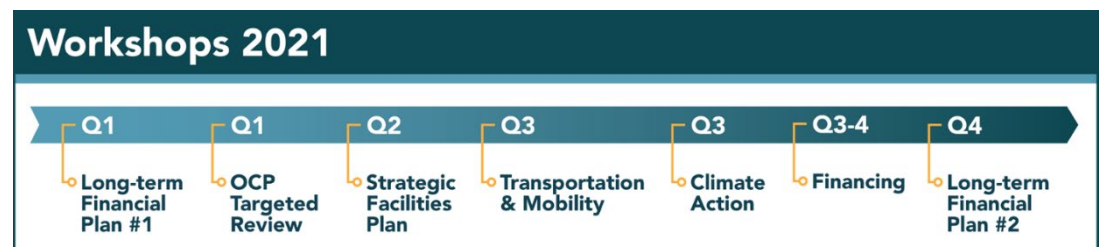
## Long-term Financial Plan

The Long-term Financial Plan 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 that there is adequate funding to achieve the vision.

A workshop on the Long-term Financial Plan was held January 25, 2021 to frame the issues, risks, planned service level changes and funding gaps over the next ten years. The total funding gap is estimated at 18% (\$200 million) of the total ten-year project plan (\$1.1 billion). Staff suggest the funding gap can be resolved within the current approach to property tax (inflation +1%) and utility rates (inflation +3% for Metro Vancouver charges) 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

A series of workshops to be held in 2021 will review plans, strategies, policies and finances. Council direction provided through these workshops will be integrated into the Long-term Financial Plan. Following the workshops, investments in services will be prioritized and options to address any remaining imbalance will be presented to Council.



## Guiding Financial 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 adaptation and mitigation measures protect the community and natural environment and aim for carbon neutrality in the District 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 competitive rates** - rates keep pace with effects of inflation and are stable and predictable. They provide the flexibility to adapt to changing circumstances and explore alternative strategies for service delivery, supporting service efficiency and competitiveness.

**Growth management** - financial plans consider the impacts of growth and changes in demand. Development pays its share of required new capital and future service costs, and services are distributed as equitably as possible as the community grows.

**Rolling long-term plan** - plans are kept current and follow priority budgeting best practices, enabling opportunities for adjustment as the District aims to achieve target levels of service and live within its means.

## 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 to evidence needed new investments
- Define municipal role and limits on investments in housing and child care
- 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 and improve communications and engagement

## Guiding principles



Sustainable service delivery



Fairness in taxation and user fees



Stable and competitive rates



Growth management



Rolling long-term plan



### *Self-sustaining utilities*

- Work with the Province and Metro Vancouver to evaluate property assessment methodologies and regional charges to confirm there's equity in these systems
- Advocate for a review of and changes to Metro Vancouver's funding model

### *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
- Explore allocating a fixed percentage of Community Amenity Contributions (CACs) to affordability and housing
- Maintain a prioritized list of projects by service, monitor and apply for senior government grants as they come available
- 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
- Define limits on municipal role in climate adaptation measures (e.g. sea-level rise)
- Explore funding models for social housing, including construction financing options for partners

### *Procurement and project management*

- 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

## **Financial Policies**

**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 capital renewal reserves, and finally new capital reserves.

**Reserves:** Reserves are used for the purpose for which they are established and collected. Operating and risk management reserves support general operating conditions and risk management. Existing capital reserves maintain assets in a state of good repair over their lifecycle. New capital, initiatives and growth reserves support strategic priorities, innovation 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 0.5% efficiency factor in the budget after adjusting costs for inflation.

**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.

### *Financial Model*

A financial model incorporates the District's plans and funding strategies. The following items are new or planned for 2021:

- Tax growth revenue net of service allocations is reserved to offset future impacts on services.
- Prior year development revenues are rolled forward to stabilize development operations (\$2.2 million).
- Growth-related capital will be reviewed in 2021 and development charges adjusted to ensure they are accurate.
- Savings through budget adjustments offset other increased costs (\$500 thousand).
- Contributions to reserves are adjusted to reflect Council priorities in active transportation (\$550 thousand).
- Borrowing is planned for the Maplewood Fire and Rescue Centre, new sport fields and expansion of the active transportation network.
- Sport field use and user fees will be reviewed and recommended changes brought back to Council.

### *Growth Management*

The financial model stabilizes the impacts from growth by reserving related tax revenue to fund future impacts on services. Ongoing revenue is projected at \$2.8 million in 2021, which will offset the future costs of new capital and maintain service levels as the community grows. This model will be refreshed for the second workshop on the Long-term Financial Plan before the end of 2021.

### *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 \$122 million (5% of our total asset base) in 2020. 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" policy and progress can be measured through the "Operating Surplus Ratio". Our actual performance over the last five years is within the best practice range and continuing the 1% policy will enable the District to reduce its infrastructure backlog and begin to replenish its reserves.

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

# 2021 Financial Plan Schedule

Date	Meeting Purpose	Location / Time	Comments
Tuesday, October 26, 2020	Financial Plan Update	Virtual Meeting 6:00 - 7:00 pm	Workshop
Monday, November 16, 2020	Utility Rates and User Fees	Virtual Meeting 7:00 pm	Regular Council Meeting
Monday, November 23, 2020	Long-term Financial Plan Introduction, Budget Update	Virtual Meeting 7:00 pm	Workshop
Monday, December 7, 2020	Financial Plan Amendment	Virtual Meeting 7:00 pm	Regular Council Meeting
Monday, January 25, 2021	Long-term Financial Plan – Part 1, Funding Gap	Virtual Meeting 5:00 - 7:00 pm	Workshop
Monday, February 8, 2021	Budget Introduction Draft Financial Plan Workbook	Virtual Meeting 7:00 pm	Regular Council Meeting
Wednesday, February 17, 2021	Community Associations Briefing	Zoom Meeting 7:00 - 9:00 pm	Financial Plan Meeting
Monday, February 22, 2021	Public Input & Opening Remarks	Virtual Meeting 7:00 pm	Regular Council Meeting
Monday, March 1, 2021	Financial Plan Deliberations	Virtual Meeting 7:00 pm	Workshop
Monday, March 29, 2021	First Three Readings of Financial Plan Bylaws	Virtual Meeting 7:00 pm	Regular Council Meeting
Monday, April 12, 2021	Final Adoption of Financial Plan Bylaws	Virtual Meeting 7:00 pm	Regular 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 16,000 hectares of parks and green spaces. Services include forestry and wildlife stewardship, trail and habitat enhancement, horticulture and street tree maintenance, sport fields, sport courts and playground maintenance, park litter collection and recycling, park buildings and structures repairs, signage and graphics. There is a Park Ranger program for public safety, rescue and security in our parks, trails and alpine areas. Parks strives to create a sense of pride and community identity through beautification, support for community events, park interpretation, environmental education, agriculture heritage preservation and sustainability education, as well as public and stakeholder volunteer participation.

Park users can hike, bike, run and walk over 200 km of trails and pathways, which interconnect the District and travel from sea to sky. The District's mountainous surroundings offer opportunities for mountain biking, hiking and interacting with nature. Waterfront parks offer swimming, kayaking, rowing, and boating activities. Residents and visitors can enjoy the District's 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, an Ecology Centre at Lynn Canyon Park and Maplewood Farm, 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 is scheduled to open in fall 2021 in the heart of the Lions Gate Village Centre. This centre will be a hub for recreation, culture, community services and building neighbourhood relationships. The centre will also be the new home for Capilano Community Services Society.

**Library services** at North Vancouver District Public Library (NVDPL) go beyond the space of traditional libraries and enrich our community by connecting community, sharing knowledge and inspiring stories. NVDPL libraries are welcoming community hubs that provide free access to a wide range of essential, high-quality public resources and services to over 85,000 people in the District of North Vancouver.

NVDPL offers equitable access to an extensive collection of physical and digital materials and resources, including books eBooks, magazines, online learning resources, newspapers, audio-visual materials, and more. Expert staff can provide tailored reading suggestions, assistance with research projects, and a wide range of other information services. In addition, NVDPL offers unique and innovative programming that unites our community in shared learning, from babies to seniors, to cultivate and inspire 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.

NVDPL provides critical supports for children and families, students, seniors, homebound residents, new immigrants, and job seekers by promoting a community of learning and culture of reading, providing engaging spaces for our community to share stories, and supporting our community's development of digital literacy and creativity skills.

In addition, the Library's StoryLab offers a brand-new digital literacy and storytelling centre at Lynn Valley Library that provides access to tools and technology that support digital storytelling and creativity, from podcasting to video recording.

Three library branches 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. A new NVDPL Express Library will provide service to the Lower Capilano area, once the new community recreation centre opens in Lions Gate Village in early 2021.

**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 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, and representatives of businesses, 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. The holdings include archival photographs and maps, ship plans, oral histories and other unique documentary evidence

relating to North Vancouver. Discovery of the archival collections begins online via the Archives Database and more in-depth reference support is provided onsite, which re-opened for in-person research appointments in July 2020, after a closure in response to the COVID-19 pandemic.

A new 16,000 square foot museum is currently under construction at 115 West Esplanade and will open in 2021. In 2020, the “Bringing Stories to Life” fundraising campaign was launched to fund enhancements to the museum exhibits and programs. MONOVA created a 2020-2023 Strategic Plan which was released in November 2020, and reflected input from staff, volunteers, community organizations and stakeholders.

Our social media audience has grown to 8,900 followers and counting across Facebook, Twitter, Instagram and LinkedIn. Our response to COVID-19 has produced a number of new digitally-oriented exhibitions and programs including “Through the Lens of Jack Cash, 1939-1970” (online exhibit), “#NorthVanStories” a campaign to collect community stories during the 2020 pandemic, “#NorthVanStories Living History” a program exploring the power of personal storytelling to foster resilience in our communities, “A Landmark Transformed: 100 Years Serving the Community” celebrating the 100<sup>th</sup> anniversary of what is now the Archives building, “The Inlet” blog posts, and various GeoCache Adventures.

MONOVA has been working closely with its Indigenous Voices Advisory Committee, which is comprised of MONOVA staff and members of the Skwxwú7mesh (Squamish) and səliłwətał (Tsleil-Waututh) Nations, to strive to create programs and exhibits featuring authentic voices of traditional knowledge keepers and Indigenous ways of learning, in an effort to implement the Truth and Reconciliation Calls to Action for Museums and Archives.

## ***Strategic Priorities***

### ***Parks***

- Continue to monitor and make necessary adjustments to manage demand and access to parks and tourism attractions in the District to ensure safety and manage impact on surrounding neighbourhoods
- Work with land owners (Province, Metro and CMHC) and the biking and hiking communities to develop a trail plan for Seymour Area
- Construct new artificial turf fields at Inter River and Argyle and work with field users and stakeholders to identify other opportunities to meet demand for fields and other related facilities

### ***Recreation and Cultural Services***

- Renew North Vancouver Recreation & Culture’s Strategic Plan with an updated arts and culture strategy
- Open the Lions Gate Community Recreation Centre (CRC), finalize planning and design for the Lynn Creek CRC and further planning for other facility enhancements/replacements
- Build on the 2018 Recreation and Culture Needs Assessment to respond to priority needs
- Develop an anti-racism and anti-discrimination strategy and action plan
- Develop a strategy to improve online services, information and public engagement
- Identify improvements to the planning, operating and governance processes for recreation, arts and culture

### *Library Services*

- Reimagine and enhance Library spaces so they are welcoming for all
- Meet growing demand to deliver services where and when they are needed
- Enhance the digital experience, provide opportunities for digital creation and skill-building
- Offer programming that unites our community in shared learning and facilitates community understanding of Indigenous and inter-cultural perspectives

### *Museum and Archives*

- Implement the 2020-2023 Strategic Plan
- Implement Truth & Reconciliation Calls to Action for Museum & Archives
- Connect the community and foster inclusion and wellbeing
- Increase informed civic engagement around Climate and Environment
- Increase informed civic engagement around housing affordability and transportation issues
- Work with City and the Museum and Archives Commission to successfully open and implement the new Museum facility in the City and the distributed exhibition program
- Attract tourists and visitors to North Vancouver to support our operation
- Work with the City and the District Museum and Archives Commission to review and possibly revise the planning, funding and governance relationship regarding the Museum and Archives
- Develop efficient, robust operations that provide sustainable financial foundation
- Develop and implement a MONOVA Work Plan



## Financial Information (000s)

### Highlights - Operating

Community Grants includes provisions for Capilano Community Services Society, as they move to their new home in the Lions Gate Community Recreation Centre this fall. They will provide youth and senior services to the community. Additional financial support is also provided to Lynn Valley Services Society as they strengthen their capacity to operate their services in the heart of Lynn Valley.

North Vancouver Recreation and Culture revenues of \$9.9 million (included in Sales, Fees, and User Charges) recover 47% of \$21 million in operating costs. Costs include the anticipated opening of Lions Gate Community Recreation Centre in the fall.

Library services includes a provision for software licensing to meet changing needs, and operating costs for the new Lions Gate Express Library opening in the fall of this year. Overdue library fines are eliminated, with reduced revenue (\$50K) offset by use of the COVID-19 Safe Restart Grant through 2022. Overdue library fines are a declining revenue and removing them is anticipated to improve library access and support residents who are struggling financially and most adversely impacted by COVID-19.

Parks and Open Spaces includes temporary resources in arboriculture to address a backlog of work, caretaker support in Deep Cove, seasonal staff at the Lynn Canyon Ecology Centre, a full-time park ranger, removal of infested Linden trees, and ongoing funding (\$100,000) to the North Shore Mountain Biking Association for annual trail upgrades and maintenance.

Operating initiatives include a provision to complete work on the Seymour Trails Strategic Plan along with other initiatives supporting parks including temporary support for graffiti removal, fire signs, and vehicle leasing costs due to COVID-19.

Operating	2020 Budget	2021 Budget	Y:Y
Revenue			
- Government Grants	\$ 204	\$ 204	\$ -
- Sales, Fees, and User Charges	14,644	14,980	336
- Partnerships	10	10	-
	14,858	15,194	336
Transfers from Reserves	378	631	253
<b>Source of Funds</b>	<b>15,236</b>	<b>15,825</b>	<b>589</b>
Costs			
- Community Facilities	284	279	(5)
- Community Grants	1,487	1,754	267
- NV Museum & Archives	588	608	20
- NV Public Library Services	6,358	6,510	152
- NV Recreation & Culture	20,281	21,037	756
- Parks and Open Spaces	9,272	9,774	502
- Public Golf	2,402	2,431	29
- Operating Initiatives	185	215	30
	40,857	42,608	1,751
Transfers to Reserves	1,052	1,078	26
<b>Use of Funds</b>	<b>41,909</b>	<b>43,686</b>	<b>1,777</b>
<b>Tax Levy</b>	<b>\$ 26,673</b>	<b>\$ 27,861</b>	<b>\$ 1,188</b>
% Costs recovered by Revenue	36.4%	35.7%	-0.7%

### Highlights – Capital

The \$22.3 million capital budget includes \$15.9 million in new capital and \$6.3 million supporting existing capital. New capital includes:

- Community Facilities – Lynn Creek Community Centre fit out, decommissioning old Delbrook Community Recreation Centre, and planning for Seymour / Maplewood Community Hub
- Community Parks – Myrtle Park sport court construction, Kirkstone Park pathway and lighting upgrades, and field arborist vehicle
- Community Plazas – Provision for town centre plaza including in Lynn Valley
- Library, Archives and Exhibits – Library website redesign, book cart ergonomic upgrades, planning for the next phase of facility upgrades which aim to “reimagine and enhance our spaces”, and a new electric vehicle to support connections with seniors and families
- District Level Parks – Cates Park shoreline restoration
- Public Art – Lynn Valley Town Centre and Lynn Creek Town Centre
- Sport Fields – William Griffin artificial turf field (ATF) design, Argyle ATF construction, Delbrook Park fieldhouse construction and area landscaping, Roche Point field fencing, and field lighting upgrades

Program	Cost	Funding		
	2021 Budget	District Reserves	Developer/ Private	Grants/ Others
<b>Community Services</b>				
Community Facilities	8,243	8,213	30	-
Community Parks	3,622	3,372	250	-
Community Plazas	2,500	-	2,500	-
District Level Parks	263	263	-	-
Library, Archives and Exhibits	1,375	1,375	-	-
Natural Parkland and Alpine Trails	530	530	-	-
Public Access	150	150	-	-
Public Art	1,250	50	1,200	-
Sport Fields	4,327	4,303	24	-
<b>Total</b>	<b>22,260</b>	<b>18,256</b>	<b>4,004</b>	<b>-</b>

## 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, 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, climate change and regional planning initiatives. Meaningful and ongoing community engagement is integral to these services. Comprehensive monitoring of community profiles, statistics, trends and indicators towards achievement of policy goals and targets is provided.

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

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

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

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

**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***

- Explore strategies and opportunities for more rental, supportive and social housing for low-to-moderate income individuals and families
- Work with Capilano University on land use plans to address their long term student housing needs
- Update infill housing approaches
- Review and adjust the current Community Amenity Contribution framework to ensure the funds collected are allocated to community priorities
- Implement the Childcare Strategy and Action Plan
- Implement a Heritage Strategy making the necessary changes to bylaws and policies
- Review District bylaws, policies, standards, procedures and practices to promote lower impact single family home construction
- Identify opportunities to demonstrate leadership and innovation in the environmental field
- Review the Maplewood Plan to better align it with long term community needs and expectations for housing, employment, and transportation
- Review and adjust the District's land use plans, policies, and procedures in order to encourage sustainment and growth of our business sector
- Support Council's targeted Official Community Plan review. Create an Action Plan and identify appropriate metrics to monitor progress
- Identify development priorities in the District in order to ensure that desired OCP objectives are being achieved and community impacts are managed to an acceptable level
- Implement the plan for the Delbrook site
- Implement the plan for the Orwell/Sanford housing site
- Review District development bylaws, policies, procedures and practices to improve communication, notification and consultation practices
- Continue to explore opportunities for supportive and social housing on District lands
- Develop a comprehensive and fair strategy to deal with land encroachments

**Financial Information (000s)**

*Highlights – Operating*

Lower revenue projections reflect a slowing pace of development and its impacts are smoothed out by transfers from the development stabilization reserve built up in prior years.

A dedicated Housing Planner position is included in Community Planning to advance social and supportive housing objectives and implement the recommendations included in the Rental, Social and Affordable Housing Task Force’s interim report. A provision for homeless outreach services is also included. Community Planning’s temporary resources are reduced from prior years.

Development Services increase to support the implementation of prior year approved projects and Real Estate and Properties increase to reflect lease agreement expenses offset by revenues.

Operating	2020 Budget	2021 Budget	Y:Y
Revenue			
- Government Grants	\$ -	\$ -	\$ -
- Sales, Fees, and User Charges	13,760	13,148	(612)
- Grants Revenue	25	-	(25)
	13,785	13,148	(637)
Transfers from Reserves	1,920	2,921	1,001
<b>Source of Funds</b>	<b>15,705</b>	<b>16,069</b>	<b>364</b>
Costs			
- Community Planning	2,772	2,677	(95)
- Development Services	8,381	8,770	389
- Real Estate and Properties	1,784	2,030	246
- Operating Initiatives	124	142	18
	13,061	13,619	558
Transfers to Reserves	3,091	3,125	34
<b>Use of Funds</b>	<b>16,152</b>	<b>16,744</b>	<b>592</b>
<b>Tax Levy</b>	<b>\$ 447</b>	<b>\$ 675</b>	<b>\$ 228</b>
% Costs recovered by Revenue	105.5%	96.5%	-9.0%

*Highlights – Capital*

Other lands includes capital maintenance of District rental properties.

Social housing includes provisions for one or more supportive housing projects in the District.

Program	Cost	Funding		
	2021 Budget	District Reserves	Developer/Private	Grants/Others
<b>Planning &amp; Development</b>				
Other Lands	35	35	-	-
Social Housing	2,306	2,306	-	-
<b>Total</b>	<b>2,341</b>	<b>2,341</b>	<b>-</b>	<b>-</b>

## Transportation and Engineering Services

Transportation and Engineering includes the following services:

**Engineering Services** undertakes, coordinates and oversees planning, design and project management for road, water, sewerage, drainage, watercourse, bridge, and retaining wall capital projects. The department also undertakes and oversees planning, operation and maintenance management for the District's transportation infrastructure. Project and asset management oversight of District buildings, and implementation of the District Strategic Energy Management Plan is also provided.

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 developing, planning and coordinating strategic engineering infrastructure plans, regulation of construction traffic management, and project management of large, complex, multi-agency civil works projects.

### **Strategic Priorities**

#### *Engineering Services*

- Complete the Strategic Facility Plan that aligns major building projects and the Asset Management Plan - Buildings with operational and community needs
- Update the Strategic Energy Management Plan and Green Building policy for corporate buildings to align with the Community Energy and Emissions Plan (CEEP) targets and plan the projects and initiatives needed to implement in alignment with the Strategic Facility Plan

#### *Project Delivery*

- Continue efforts to manage the impacts of construction and development activity including, but not limited to, developer collaboration in Town Centres, collaboration with Metro on major infrastructure projects and MOTI/TransLink transportation improvements

#### *Transportation*

- Increase transit through collaboration and advocacy with regional municipalities and senior levels of government and supportive land use and built form including participation in NXSTPP
- Improve the road network that is within the District and connected to other municipalities
- Improve system planning, signalization and collaboration with the City of North Vancouver and MOTI
- Explore options to improve multimodal transportation across the Burrard Inlet
- Continue to work with appropriate stakeholders to improve traffic clearing on highways and highway bridges

- Develop strategies and implement initiatives as opportunities arise to address new mobility initiatives such as ride hailing, autonomous vehicles, e-bike sharing and micro transit
- Increase and improve our bicycle and pedestrian networks with a focus on safety and school routes and pursuant to the priority routes endorsed by Council
- Continue to review and adjust District-wide parking policies including development ratios, Residential Parking Only (RPO), and time restricted parking, as well as pay-parking in parks to support transportation demand management
- Leverage technology and improve Streets' service levels, asset management, and public safety

**Financial Information (000s)**

*Highlights – Operating*

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

Engineering Services includes termed positions for a construction inspector and design technician. Transportation Services includes a provision for the operation and maintenance of Lions Gate Plaza.

Operating initiatives are transportation related and include:

- Pathway safety upgrades
- Transportation demand management
- Tri-municipal biennial survey of residents’ travel patterns through the North Shore Transportation Survey (NSTS)
- Tri-municipal study to pursue the INSTPP (Integrated North Shore Transportation Planning Project) recommendations through the NXSTPP (Next Step)
- Cycling and vehicle data collection

Operating	2020 Budget	2021 Budget	Y:Y
Revenue			
- Government Grants	\$ 546	\$ 508	\$ (38)
- Sales, Fees, and User Charges	132	170	38
	678	678	-
Transfers from Reserves	812	343	(469)
<b>Source of Funds</b>	<b>1,490</b>	<b>1,021</b>	<b>(469)</b>
Costs			
- Engineering Services	2,176	1,962	(214)
- Project Delivery	833	859	26
- Transportation Services	6,184	6,041	(143)
- Operating Initiatives	152	305	153
	9,345	9,167	(178)
Transfers to Reserves	1,812	2,364	552
<b>Use of Funds</b>	<b>11,157</b>	<b>11,531</b>	<b>374</b>
<b>Tax Levy</b>	<b>\$ 9,667</b>	<b>\$ 10,510</b>	<b>\$ 843</b>
% Costs recovered by Revenue	7.3%	7.4%	0.1%

Transfers to the Transportation and Mobility Reserve Fund reflect property tax growth from redevelopment, which continues to be directed towards expanding the active transportation network.

### Highlights – Capital

Active transportation represents 36% (\$33 million) of the transportation capital plan (\$91.6 million) over the next 5 years, reflecting Council directions to improve mobility in the District.

In 2021, the \$16.4 million capital budget includes \$9.9 million in new capital and \$6.5 million to maintain existing capital. New capital includes:

- Active Transportation – cycling routes, multimodal safety improvements, priority sidewalks and urban trails. A full project list is shown in the capital detail section of this workbook
- Emergency Response Facilities – emergency vehicle pre-emption devices
- Road and Bridges – includes provisions for road upgrades within the town centres, LED lighting upgrades, Bendale and Lytton intersection upgrade, and road safety upgrades in various locations
- Transit – includes upgrades to Phibbs Exchange, in partnership with Ministry of Transportation, and accessibility and comfort improvements to bus stops.

Program	Cost	Funding		
	2021 Budget	District Reserves	Developer/Private	Grants/Others
<b>Transportation &amp; Engineering</b>				
Active Transportation	5,112	3,989	65	1,058
Emergency Response Facilities	75	75	-	-
Roads and Bridges	10,021	6,691	3,000	330
Transit	1,200	700	500	-
<b>Total</b>	<b>16,408</b>	<b>11,455</b>	<b>3,565</b>	<b>1,388</b>



## 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 will 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*

- Implement the District's enhanced enforcement approach through the Complaint and Enforcement Policy
- Continue to support the Provincial Public Health Officer with COVID-19 pandemic public health order response including public education and awareness, and compliance monitoring.

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

- Complete Operational Readiness Plan to enhance readiness to respond to disasters
- Revamp NSEM emergency preparedness program by fully integrating digital media into the program
- Prepare North Shore Resilience Strategy using the UN Sendai Framework for Disaster Risk Reduction

### *Fire and Rescue*

- Complete the Maplewood Fire Rescue Centre and reallocate resources currently deployed at Halls 1, 2 and the Training Centre
- Continue to enhance Fire Service Interoperability and Collaboration with partners (DWV, CNV, CoV, BCAS, NSR, RCMP)
- Enhance operational effectiveness for apparatus deployment and staff training
- Expand public education and community engagement using current fire prevention and fire operation resources
- Enhance wildfire mitigation, preparedness and response

### *Natural Hazard Management*

- Continue mitigation of debris-geohazard risk in accordance with the approved plan

### *Police (RCMP)*

- Increase traffic enforcement and road safety
- Heighten police visibility and presence in the community
- Improve public safety through targeted and strategic crime reduction
- Demonstrate accountability through effective engagement with the Police Committee, the District and City Councils and the community at large
- Optimize use of resources to efficiently and effectively manage police services

## Financial Information (000s)

### Highlights – Operating

The reduction in government grants is due to the \$6.4 million COVID-19 Safe Restart Grant received from the province in 2020. This one-time grant was distributed throughout the Province to help municipalities to move forward through the uncertainties and challenges caused by the pandemic and to implement and support the public health restrictions put in place to contain it. Municipalities received guidelines on how best to use these funds with the general expectation to apply them to offset cost increases and revenue losses related to the pandemic over a three-year period (2020 – 2022). The District will be reporting out on use of funds in the prior year and planned use of funds over the next two years in the 2020 Annual Report.

Animal Welfare Services, a section of Bylaw Enforcement, began delivering animal shelter services through a partnership with Mountainside Animal Hospital in 2019.

While the majority of Fire and Rescue Services cost increase reflects a provision for settlement of the collective agreement, other increases include costs for new and upgraded equipment, temporary costs brought about by the pandemic, and ongoing costs for a new 35-member Extended Operations Unit to strengthen response to local naturally occurring emergencies.

Natural Hazard Management includes a two-year slope stability assessment approved in 2020 and additional funding for geotechnical works.

Police costs reflect the provincially negotiated contract and adjustments to civilian support costs and the Districts cost sharing agreement with CNV.

Operating	2020 Budget	2021 Budget	Y:Y
Revenue			
- Government Grants	\$ 7,253	\$ 784	\$ (6,469)
- Sales, Fees, and User Charges	1,617	1,574	(43)
	8,870	2,358	(6,512)
Transfers from Reserves	352	281	(71)
<b>Source of Funds</b>	<b>9,222</b>	<b>2,639</b>	<b>(6,583)</b>
Costs			
- Bylaw Enforcement	1,666	1,735	69
- North Shore Emergency Management	488	526	38
- Fire & Rescue	22,102	22,746	644
- General Government	10	-	(10)
- Natural Hazard Management	225	251	26
- Police Protection	19,475	19,872	397
	43,966	45,130	1,164
Transfers to Reserves	7,039	566	(6,473)
<b>Use of Funds</b>	<b>51,005</b>	<b>45,696</b>	<b>(5,309)</b>
<b>Tax Levy</b>	<b>\$ 41,783</b>	<b>\$ 43,057</b>	<b>\$ 1,274</b>
% Costs recovered by Revenue	20.2%	5.2%	-14.9%

*Highlights – Capital*

The \$14.6 million capital budget for Protective Services includes \$14 million in new capital and \$0.6 million to maintain existing capital, primarily fire and police facilities and equipment. New capital includes:

- Adaptation – includes provisions for Wildfire Apparatus Phase 2 and a new initiative Woodlands Wildfire Response and Readiness
- Mitigation – includes a new multi-year initiative for electric vehicle charging stations at the Gerry Brewer facility (RCMP)
- Fire & Rescue – includes the next stage of the new Maplewood Fire and Rescue Centre (total budget \$51.2 million, \$12.7 million 2021), firefighting protective gear and equipment, and minor investments in technology including risk reduction analytics.

Program	Cost	Funding		
	2021 Budget	District Reserves	Developer/ Private	Grants/ Others
<b>Protective Services</b>				
Adaptation	1,129	979	-	150
Mitigation	22	22	-	-
Fire & Rescue	13,285	13,285	-	-
Police Services	150	150	-	-
<b>Total</b>	<b>14,586</b>	<b>14,436</b>	<b>-</b>	<b>150</b>

## 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 completely 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 24/7 to over 86,000 residential, commercial, institutional and industrial clients. A wide array of operations, maintenance and capital programs and projects support this service. Some of our programs are; supply water monitoring, pump station maintenance, water pressure control, water reservoir cleaning, system modeling, water main replacement, emergency response and our water quality program.

The water quality program is a vital responsibility of the Water Utility that demonstrates our ability to satisfying 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 two separate and distinct sewer systems, the sanitary and the drainage sewer systems. The sanitary system collects all our domestic and industrial waste. The drainage system collects all our clear or storm water and conveys through many of our watercourses. We operate both systems 24/7 to supply sewer service to over 86,000 customers. Our programs support delivering sewer services and include pipe flushing and cleaning, CCTV camera a inspection, inlet structure cleaning, pipe condition assessment, flood response, lift station operation and maintenance, system modeling and our inflow and infiltration reduction program.

The reduction of inflow and infiltration program, or RIIP, is specifically responsible for ensuring that storm water does not enter the sanitary system and includes sub 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 multi family residences. Residential recycling services were transferred to Recycle BC during 2020 and are no longer a District function. Solid Waste will continue to support recycling efforts in conjunction with Recycle BC and via education and outreach programs. Waste reduction and co-existence with wildlife are actively promoted through community partnerships and education and outreach programs. In 2021, 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 implement new and build upon existing education and outreach programs.

### Strategic Priorities

- 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
- Work with Metro Vancouver to complete the North Shore Liquid Waste Treatment Plant including enhancing treatment to the tertiary level
- Implementation of Integrated Stormwater Management Plan
- Review of Solid Waste services and associated programs

### Financial Information (000s)

#### Highlights – Operating

Utility rate increases for 2021 are consistent with Council's objectives of maintaining existing utility assets in a state of good repair, flowing through Metro Vancouver (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 fees increase 4.2% for single-family homes and 3.9% for multi-family homes on a combined basis in 2021. Total charges for a single-family home are \$1,827 (2020 - \$1,754).

The total revenue required from user fees to operate and maintain the utilities is \$67 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 2021, Council approved rate increases of 4.5% for Water, 5% for Sewer and Drainage, 1.5% for Solid Waste and the implementation of a new environmental fee.

MV's approach to regional growth is the primary reason for water 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) will now be introduced in the outer years of their five-year financial plan. The District anticipated MV rate increases to the sewer levy (GVS&DD charges) and adopted a financial resiliency strategy in 2013, which continues to mitigate MV's impacts on our ratepayers. Increases in the sewer levy result in improved levels of service through tertiary treatment of wastewater. Climate adaptation measures for the District's storm water system are also impacting sewer and drainage utility rates.

Solid Waste operations include a fulltime Waste Compliance Officer, provisions for a Solid Waste Coordinator and temporary resources to assist with the feasibility study of bi-weekly collection.

Operating	2020 Budget	2021 Budget	Y:Y
Revenue			
- Government Grants	\$ 20	\$ 21	\$ 1
- Sales, Fees, and Other User Charges	65,542	67,073	1,531
	65,562	67,094	1,532
Transfers from Reserves	102	120	18
<b>Source of Funds</b>	<b>65,664</b>	<b>67,214</b>	<b>1,550</b>
Costs			
- District Operations	21,008	20,310	(698)
- Regional Charges	27,316	29,390	2,074
	48,324	49,700	1,376
- Operating Initiatives	102	97	(5)
	48,426	49,797	1,371
Transfers to Reserves	17,238	17,417	179
<b>Use of Funds</b>	<b>65,664</b>	<b>67,214</b>	<b>1,550</b>
<b>Tax Levy</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
% Costs recovered by Revenue	135.4%	134.7%	-0.7%

*Highlights - Capital*

The \$20.5 million capital budget includes \$7.3 million in new capital and \$13.2 million to maintain existing capital. New capital includes:

- Adaptation – Maplewood flood protection and upper McKay Creek flood risk assessment, Panorama Creek channel upgrade, Marion Road culvert upgrade
- Storm Water Utility – Gallant Creek storm sewer construction, Panorama culvert replacement, and Evergreen flume replacement
- Utility Mains – provisions for upgrades in the town and village centres
- Waste Management –waste collection on-board scales, route optimization system, and garbage compressor

Program	Cost	Funding		
	2021 Budget	District Reserves	Developer/Private	Grants/Others
<b>Utility Services</b>				
Adaptation	4,055	3,119	786	150
Storm Water Utility	3,965	3,504	461	-
Utility Mains	12,220	9,512	2,708	-
Waste Management	250	250	-	-
<b>Total</b>	<b>20,490</b>	<b>16,385</b>	<b>3,955</b>	<b>150</b>

## Governance and Administrative Services

Governance and Administrative Services support departments in their provision 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 to set direction for work plans that support short and long-term goals.

**Corporate Services** includes corporate planning, human resources, digital transformation, information technology, internal audit, business improvement, legal, communications, and business relations services. Key relationships include working with various levels of government, including Indigenous and First Nations governments, as well as government agencies, such as the Vancouver-Fraser Port Authority.

**Climate Action, Natural Systems and Biodiversity** includes project teams to implement the District's Climate Action plans and pursue opportunities for leadership and innovation in the environment field.

**Finance Services** focuses the District's financial health inclusive of strong financial management, business planning and analysis, decision support, procurement, and risk management including advisory services to Council and District management. Finance monitors and reports on a wide array of financial matters ensuring accountability and transparency in all District business.

**Other Support Services and Provisions** can include amounts for outstanding labour contract settlements, and risk based contingencies that support rapid response 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*

- Enhance relationships and explore reconciliation opportunities with the Tsleil-Waututh and Squamish Nations
- Update existing Service and Protocol Agreements
- Complete a statistically representative survey to update our baseline understanding of community issues and service needs
- Update Human Resources plans that support corporate values, address training and development, succession planning, incorporating lessons from the COVID-19 pandemic response experience
- Develop robust practices for employee engagement and internal communications
- Implement training in regards to indigenous knowledge and digital literacy
- Continue to implement the Digital Strategy to improve online services, information and public engagement
- Increase data collection in a wide variety of areas in order to be more responsive and make data based service decisions
- Work with Council to update policies and procedures
- Adjust practices to better support storytelling
- Improve document and records management

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

- Develop department plan, strategies and key contacts for ongoing collaboration
- Establish project teams to implement the Community Energy and Emissions Plan (CEEP), Climate Adaptation Strategy and related environmental and sustainability initiatives (e.g. Step Code, Building Retrofits Strategy, EV strategy, etc.).
- Develop and implement priority projects, policies, and bylaws and pursue opportunities for leadership and innovation
- Develop environmental lens and measures to integrate climate action into decision making across the organization
- Develop an environmental accounting framework, working with Finance, to support planning and performance reporting
- Advance outreach, education and stewardship internally and externally to reduce waste, water and fossil fuel use (public consultation, climate advisory committee, stakeholder engagement and reporting)
- Leverage available partner funding and grants

### *Finance Services*

- Create a corporate and community carbon budget and accounting framework
- Review property assessment methodologies to reduce inequalities and better support business and industry working with the Province, the Port, industry, and municipal governments
- Advocate for Municipal Finance Reform seeking alignment between limited revenue sources and expanding services scope including Metro Vancouver's funding model to ensure member municipalities are receiving maximum value for the money
- Work with Transportation Services on mobility initiatives including short and long term funding strategies (ride hailing, autonomous vehicles, e-bike sharing and micro transit)

- Explore alternative revenue sources such as franchise fees, encroachments, enhancing service revenues, and gifts, bequests and grants
- Review development contributions to ensure they are accurate and pay for growth impacts on services
- Work with Parks, Recreation and Bylaws to review and adjust District wide parking policies such as demand management and pay parking
- Focus on long term financial planning and policies systemically and sustainably, finding the balance between service delivery and affordability
- Enhance existing financial systems by automating processes, strengthening decision making and targeting resources to more value added activity

## Financial Information (000s)

### Highlights - Operating

COVID-19 continues to bring financial uncertainty, with declining interest rates and inflation. Investment income decline is offset by transfers from operating reserves, stabilizing impacts on the tax levy.

Corporate Services includes a termed Council liaison officer, temporary records management clerk, Clerks operational efficiency measures, IT user support specialist, Human Resources temporary support staff, and provision for litigation.

A new Climate Action, Natural Systems and Biodiversity department includes project teams to support the implementation of the Community Energy and Emissions Plan (CEEP), Climate Adaptation Strategy and related environmental and sustainability initiatives and other opportunities for environmental leadership and innovation. Increased costs offset by grants (\$303K).

Financial Services includes a provision for business planning systems support funded by reallocation from Operating Initiatives.

Other support services include Facilities and Fleet sections as well as corporate insurance and general government. Facilities costs include measures to lower pandemic related risks including enhanced cleaning of the Municipal Hall and Operations Centre. General government includes an initiative to review and assess property class risks and a general provision for COVID-19 impacts.

Insurance costs increase ahead of inflation with fleet insurance up 7% and property insurance up 19%.

Debt service cost remain constant in 2021 with new debt anticipated in the outer years of the plan for the Maplewood Fire and Rescue Centre, sport field expansion and expansion of the Active Transportation Network.

Operating	2020 Budget	2021 Budget	Y:Y
Revenue			
- Government Grants	\$ 51	\$ 201	\$ 150
- Investment Income	2,248	1,648	(600)
- Penalties & Interest on Taxes	825	870	45
- Sales, Fees, and Other User Charges	1,780	1,766	(14)
	4,904	4,485	(419)
Transfers from Reserves	5,055	6,157	1,102
<b>Source of Funds</b>	<b>9,959</b>	<b>10,642</b>	<b>683</b>
Costs			
- Corporate Services	9,567	9,937	370
- Executive Services	507	517	10
- Finance Services	3,979	4,169	190
- Climate, Nat. System & Biodiversity	408	942	534
- Mayor and Council	658	695	37
	15,119	16,260	1,141
- Other Support Svcs & Provisions	1,507	1,627	120
- Operating Initiatives	789	670	(119)
	17,415	18,557	1,142
Debt Service	2,762	2,762	-
Transfers to Reserves	23,116	24,458	1,342
<b>Use of Funds</b>	<b>43,293</b>	<b>45,777</b>	<b>2,484</b>
<b>Tax Levy</b>	<b>\$ 33,334</b>	<b>\$ 35,135</b>	<b>\$ 1,801</b>
% Costs recovered by Revenue	28.2%	24.2%	-4.0%

### Highlights – Capital

The \$11 million capital budget includes \$3.9 million in new capital and \$7.1 million to maintain existing capital. New capital includes:

- Mitigation – Energy audit of the top corporate carbon emitting facilities
- Contingency – Provision for unplanned changes to scope and escalation in costs due to delays
- Fibre Optics Network – Installation at Lower Mountain Highway, Phibbs Exchange, Parkgate and Lions Gate
- Operations Facilities & Equipment – Operation Centre roof replacement and upgrade, Strategic Facilities Plan implementation, and fire truck replacement

Program	Cost	Funding		
	2021 Budget	District Reserves	Developer/ Private	Grants/ Others
<b>Governance and Admin</b>				
Applications & Hardware	2,330	2,330	-	-
Mitigation	265	265	-	-
Contingency	1,307	1,007	300	-
Fibre Optics Network	200	200	-	-
General Provision - All Facilities	1,609	1,609	-	-
Operations Facilities & Equipment	5,249	5,249	-	-
<b>Total</b>	<b>10,960</b>	<b>10,660</b>	<b>300</b>	<b>-</b>

## General Reserves

### Financial Information (000s)

#### Highlights

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

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

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

New Capital and Initiatives reserves support community priorities including investments in transportation and mobility, community health and safety, and climate action. Development Reserves support projects that maintain or improve service levels as the community grows. A slowing pace of development will result in lower developer contributions.

The Tax Growth Reserve will smooth future impacts on services, including ongoing costs related to new assets and increased demand. 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.

	2020 Budget	2021 Budget	Y:Y
Revenue			
- Developer Contributions	\$ 14,932	\$ 5,565	\$ (9,367)
- Investment Income	2,716	1,873	(843)
	17,648	7,438	(10,210)
Transfers from Reserves			
- Existing Capital	57,153	48,458	(8,695)
- Land & Housing	3,684	2,306	(1,378)
- New Capital	6,462	8,825	2,363
- Development	4,081	5,607	1,526
- Operating Reserves	-	2,177	2,177
Appropriations from Reserves	71,380	67,373	(4,007)
- Interfund Transfers (between funds)	53,234	50,494	(2,740)
<b>Source of Funds</b>	<b>142,262</b>	<b>125,305</b>	<b>(16,957)</b>
Transfers to Reserves			
- Existing Capital	40,213	42,963	2,750
- Land & Housing	2,818	2,931	113
- New Capital & Initiatives	2,795	3,198	403
- Development	15,908	6,252	(9,656)
- Tax Growth	2,815	2,758	(57)
- Operating Reserves	6,484	-	(6,484)
Contributions to Reserves	71,033	58,102	(12,931)
- Interfund Transfers (between funds)	71,229	67,203	(4,026)
<b>Use of Funds</b>	<b>142,262</b>	<b>125,305</b>	<b>(16,957)</b>
<b>Tax Levy</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>

# Supplemental information

## 2021 Financial Plan (000s) - Service View

	(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	\$ 17,693	\$ 13,148	\$ 5,066	\$ 2,508	\$ 4,785	\$ 43,200	\$ 67,660	\$ 7,438	\$ 118,298	\$ -	\$ 118,298
Proceeds from Borrowing	1,750	-	1,143	12,672	-	15,565			15,565	-	15,565
Transfers In	18,591	5,262	11,220	2,045	16,818	53,936	20,043	117,867	191,846	(115,867)	75,979
Source of Funds	38,034	18,410	17,429	17,225	21,603	112,701	87,703	125,305	325,709	(115,867)	209,842
Operating Expenditures	42,608	13,617	9,167	45,130	18,557	129,079	49,796	-	178,875	-	178,875
Capital Expenditures	22,260	2,341	16,408	14,586	10,960	66,555	20,490	-	87,045	-	87,045
Debt Service	-	-	-	-	2,762	2,762	-	-	2,762	-	2,762
Transfers Out	1,078	3,125	2,365	566	24,458	31,592	17,417	125,305	174,314	(115,867)	58,447
Use of Funds	65,946	19,083	27,940	60,282	56,737	229,988	87,703	125,305	442,996	(115,867)	327,129
	27,912	673	10,511	43,057	35,134	117,287	-	-	117,287	-	117,287
Tax Levy	27,912	673	10,511	43,057	35,134	117,287	-	-	117,287	-	117,287
Balanced Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

## 2021 Capital Details and Reserve Appropriations (000s)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS		SURPLUS
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants	General Surplus
<b>NEW CAPITAL AND INITIATIVES</b>															
<b>Civic Facilities &amp; Equipment</b>															
Operations Facilities & Equipment															
Fire Truck Replace / Upgrade	1,400	-	1,400	-	-	-	-	-	-	-	-	-	-	-	-
Operations Centre Study & Minor Upgrades	740	740	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Climate Adaptation, Mitigation &amp; Natural Hazards</b>															
Adaptation															
Culvert Upgrades - Marion Road 2021	355	-	-	178	-	-	-	-	-	-	-	178	-	-	-
Flood Protection - Maplewood and Upper Mackay Creek	1,470	18	-	1,144	-	-	-	-	-	158	-	-	-	150	-
Panorama Creek - Channel Upgrades	480	-	-	240	-	-	-	-	-	-	-	240	-	-	-
(Equipment Phase 1& 2, Provincial Program)	1,129	-	-	-	-	-	-	979	-	-	-	-	-	150	-
Mitigation															
Corporate Emissions - Audit Top Emitters	265	-	-	-	-	-	-	-	265	-	-	-	-	-	-
Electric Vehicle Charging Stations (RCMP)	22	22	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community Facilities, Arts &amp; Culture</b>															
Community Facilities															
Lynn Creek Community Centre	6,247	6,247	-	-	-	-	-	-	-	-	-	-	-	-	-
Old Delbrook Community Centre Decommission	300	-	-	-	-	-	-	300	-	-	-	-	-	-	-
Seymour / Maplewood Community Hub	105	20	-	-	-	-	-	55	-	-	30	-	-	-	-
Community Plazas															
Plazas – Developer contributed	2,500	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-
Library, Archives & Exhibits															
Electric Vehicle	50	-	-	-	-	-	-	-	-	-	-	-	-	-	50
Book Carts Replacement and Upgrade	70	35	-	-	-	-	-	35	-	-	-	-	-	-	-
Website Redesign	120	-	-	-	-	-	-	120	-	-	-	-	-	-	-
Facility Upgrades Phase 2 - Planning	100	80	-	-	-	-	-	20	-	-	-	-	-	-	-
Public Art & Heritage															
Lynn Creek Public Art	800	-	-	-	-	-	-	-	-	-	800	-	-	-	-
Lynn Valley Public Art	400	-	-	-	-	-	-	-	-	-	400	-	-	-	-

**2021 Capital Details and Reserve Appropriations, continued (000s)**

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS		SURPLUS
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants	General Surplus
<b>Parks &amp; Open Spaces</b>															
Community Parks															
Lynn Valley Kirkstone Pathways and Lighting upgrades	250			-	-	-	-	-	-	30	220	-	-	-	-
Myrtle Park Multi-Purpose Sports Box	600	600													
Parks Fleet Addition - Field Arborist	50	-	-	-	-	-	-	50	-	-	-	-	-	-	-
District Level Parks															
Cates Park Facilities Expansion	200	-	-	-	-	-	-	200	-	-	-	-	-	-	-
Sport Fields															
Argyle Artificial Turf Field	3,500	-	-	-	-	-	-	1,750	-	-	-	-	1,750	-	-
Delbrook Park Fieldhouse	200	176	-	-	-	-	-	-	-	24	-	-	-	-	-
Sport Field Minor Upgrades & Safety Standards	133	83	-	-	-	-	-	50	-	-	-	-	-	-	-
William Griffin Artificial Turf Field - Structural	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Public Safety</b>															
Fire & Rescue															
Maplewood Fire & Rescue Facility & Site Remediation Operations Facilities & Equipment	12,672	-	-	-	-	-	-	-	-	-	-	-	12,672	-	-
Fire Fleet Addition - Decontamination System	26	-	-	-	-	-	-	26	-	-	-	-	-	-	-
Fire Technology Improvements	40	-	-	-	-	-	-	40	-	-	-	-	-	-	-
Minor Fire Facility & Equipment Improvements	150	-	-	-	-	-	-	150	-	-	-	-	-	-	-
Deep Cove Camera & Weather System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Social &amp; Supportive Housing</b>															
Social Housing															
Capilano / Marine - West 16th Supportive Housing	960	-	-	-	-	960	-	-	-	-	-	-	-	-	-
Lynn Valley - Kiwanis Seniors Living	1,346	-	-	-	-	-	1,346	-	-	-	-	-	-	-	-
<b>Technology</b>															
Fibre Optic Network															
Network Extensions (LG, Lower Lynn, Maplewood)	200	-	-	-	-	-	-	200	-	-	-	-	-	-	-



**2021 Capital Details and Reserve Appropriations, continued (000s)**

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS		SURPLUS
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants	General Surplus
<b>Transportation</b>															
Active Transportation															
Cycling - Equipment	150	-	75	-	-	-	75	-	-	-	-	-	-	-	-
<u>Cycling Routes</u>															
CNV border-Harbour Ave (Main St Cycle Link)	150	-	-	-	-	-	-	-	-	-	-	-	150	-	-
Edgemont - Queensdale	350	-	-	-	-	-	350	-	-	-	-	-	-	-	-
Lions Gate Village-CNV Border	420	-	-	-	-	-	300	-	-	-	-	-	-	120	-
Lynn Valley TC - Lynn Creek TC (East)	150	-	-	-	-	-	150	-	-	-	-	-	-	-	-
Lynn Valley TC - Lynn Creek TC (West)	1,400	-	-	-	-	-	700	-	-	-	-	-	-	700	-
West Van border - Tatlow Ave (Marine Dr Cycle Link)	250	-	-	-	-	-	-	-	-	-	-	-	63	188	-
<u>Safety &amp; Mobility</u>															
Saftey & Active Transportation	287	177	-	-	-	-	45	-	-	65	-	-	-	-	-
Safety & Traffic Calming	450	-	-	-	-	-	200	-	-	-	-	-	250	-	-
Emergency Response Facilities	75	-	-	-	-	-	75	-	-	-	-	-	-	-	-
<u>Sidewalks</u>															
Upper Capilano - Montroyal Blvd (South)	50	-	-	-	-	-	50	-	-	-	-	-	-	-	-
Lynn Valley - Frederick (North)	300	-	-	-	-	-	-	-	-	-	-	-	300	-	-
Seymour - Dollarton (North) 2021	330	-	-	-	-	-	-	-	-	-	-	-	330	-	-
<u>Urban Trails</u>															
Fairmont Park	125	-	-	-	-	-	125	-	-	-	-	-	-	-	-
Spirit Trail (Eastern Segment)	200	-	-	-	-	-	100	-	-	-	-	-	50	50	-
Roads & Bridges															
Road Upgrades - Centres	3,000	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-
Street Lighting Upgrade	600	300	-	-	-	-	300	-	-	-	-	-	-	-	-
Traffic Safety & Monitoring - Railway Crossings	455	-	-	-	-	-	455	-	-	-	-	-	-	-	-
Transit															
MOTI Partnership Project - Lower Lynn Connectivity	900	-	-	-	-	-	400	-	-	-	500	-	-	-	-
Upgrades to Transit Shelters, Transit Stops	300	-	-	-	-	-	300	-	-	-	-	-	-	-	-
<b>Utilities</b>															
Storm Water Utility															
Culvert Replacements	3,250	-	-	2,860	-	-	-	-	-	390	-	-	-	-	-
Utility Mains															
Sewer Main Upgrades Town Centers	900	-	-	9	-	-	-	-	-	891	-	-	-	-	-
Storm Main Upgrades Town Centers	550	-	-	4	-	-	-	-	-	547	-	-	-	-	-
Waste Management															
Waste Management Equipment	250	-	250	-	-	-	-	-	-	-	-	-	-	-	-
<b>Contingency</b>															
Capital Plan Contingency	1,300	500	100	-	-	-	200	200	-	-	-	300	-	-	-
<b>New Capital and Initiatives Total</b>	<b>53,372</b>	<b>9,297</b>	<b>1,825</b>	<b>4,434</b>	<b>-</b>	<b>2,306</b>	<b>3,825</b>	<b>4,175</b>	<b>265</b>	<b>2,105</b>	<b>1,950</b>	<b>6,218</b>	<b>15,565</b>	<b>1,358</b>	<b>50</b>

**2021 Capital Details and Reserve Appropriations, continued (000s)**

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS		SURPLUS
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants	General Surplus
<b>EXISTING CAPITAL</b>															
<b>Civic Facilities &amp; Equipment</b>															
General Provision - All Facilities															
Facility Maintenance Block Funding	1,609	1,609	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Facilities & Equipment															
DNV Municipal Hall	440	440	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility Maintenance Block Funding															
Fleet Services	1,228	260	968	-	-	-	-	-	-	-	-	-	-	-	-
Garbage Compacting Containers	50	-	-	50	-	-	-	-	-	-	-	-	-	-	-
Operations Centre	584	584	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	542	542	-	-	-	-	-	-	-	-	-	-	-	-	-
Store Improvement	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community Facilities, Arts &amp; Culture</b>															
<b>Community Facilities</b>															
Deep Cove Cultural Centre	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Preschool	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynnmour Jaycee House	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Mollie Nye House	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Equipment	14	14	-	-	-	-	-	-	-	-	-	-	-	-	-
Pemberton Community Centre	46	46	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Equipment	217	217	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Facilities	1,118	1,118	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology	133	133	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Library, Archives &amp; Exhibits</b>															
Library Collection	593	593	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Facilities & Equipment	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology	228	228	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Facilities	84	84	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Public Art &amp; Heritage</b>															
Public Art	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lands &amp; Real Estate</b>															
<b>Other Lands</b>															
Commercial Buildings Provision	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Village	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-

**2021 Capital Details and Reserve Appropriations, continued (000s)**

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS		SURPLUS
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants	General Surplus
<b>Parks &amp; Open Spaces</b>															
Community Parks															
Deep Cove Canoe & Kayak Centre	13	13	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Park	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	152	152	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf	876	876	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Network - Other	19	19	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Parkland	1,825	1,825	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails															
Natural Parkland	495	495	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	34	34	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields															
Overhead	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields	189	189	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Public Safety</b>															
Fire & Rescue															
Fire Facilities & Equipment	622	397	225	-	-	-	-	-	-	-	-	-	-	-	-
Police Services															
Police Facilities & Equipment	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Technology</b>															
Applications & Hardware															
Application Enhancements	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Systems Specialists	330	330	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware Refresh	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-

**2021 Capital Details and Reserve Appropriations, continued (000s)**

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS		SURPLUS
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants	General Surplus
<b>Transportation</b>															
Active Transportation															
Sidewalk	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads & Bridges															
Overhead	454	454	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Network - Other	227	227	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Network - Paving	4,525	4,195	-	-	-	-	-	-	-	-	-	-	-	330	-
Road/Utility Development Opportunities	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	190	190	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Operations	270	270	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Utilities</b>															
Storm Water Utility															
Overhead	205	-	-	181	-	-	-	-	-	24	-	-	-	-	-
Special Watercourses	2,260	-	-	2,003	-	-	-	-	-	257	-	-	-	-	-
Storm Main	430	-	-	379	-	-	-	-	-	51	-	-	-	-	-
Utility Mains															
Equipment	75	-	-	75	-	-	-	-	-	-	-	-	-	-	-
Overhead	1,000	-	-	881	-	-	-	-	-	119	-	-	-	-	-
Sewer Main	1,850	-	-	1,630	-	-	-	-	-	220	-	-	-	-	-
Lift Stations	420	-	-	370	-	-	-	-	-	50	-	-	-	-	-
PRV Stations	140	-	-	123	-	-	-	-	-	17	-	-	-	-	-
Pump Stations	1,130	-	-	996	-	-	-	-	-	134	-	-	-	-	-
Water Reservoirs	70	-	-	62	-	-	-	-	-	8	-	-	-	-	-
Water Main	5,655	-	-	4,983	-	-	-	-	-	672	-	-	-	-	-
<b>Overhead</b>															
Unallocated Overhead	7	7	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Existing Capital Total</b>	<b>33,673</b>	<b>18,865</b>	<b>1,193</b>	<b>11,733</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>330</b>	<b>-</b>
<b>2021 Capital Budget</b>	<b>87,045</b>	<b>28,162</b>	<b>3,018</b>	<b>16,167</b>	<b>-</b>	<b>2,306</b>	<b>3,825</b>	<b>4,175</b>	<b>265</b>	<b>3,657</b>	<b>1,950</b>	<b>6,218</b>	<b>15,565</b>	<b>1,688</b>	<b>50</b>
<b>2021 Projected Opening Reserve Balances</b>	<b>122,559</b>	<b>26,981</b>	<b>2,056</b>	<b>33,003</b>	<b>7,168</b>	<b>2,523</b>	<b>2,895</b>	<b>3,504</b>	<b>526</b>	<b>19,364</b>	<b>24,539</b>				
Add: Contributions and Interest	54,487	22,878	1,994	17,800	2,376	555	2,396	341	(101)	4,688	1,560				
Less: Appropriations															
Capital	63,525	28,162	3,018	16,167	-	2,306	3,825	4,175	265	3,657	1,950				
Debt Repayment/Stabilization	990	990	-	-	-	-	-	-	-	-	-				
<b>2021 Projected Closing Reserve Balances</b>	<b>112,531</b>	<b>20,707</b>	<b>1,032</b>	<b>34,636</b>	<b>9,544</b>	<b>772</b>	<b>1,466</b>	<b>(330)</b>	<b>160</b>	<b>20,395</b>	<b>24,149</b>				

Note: Negative reserve fund balances will be adjusted through the spring financial plan amendment and may require internal borrowing.

## Five Year Capital Details (000s)

Program	Prior Years	Cost					5 Year Total	Funding			
		2021	2022	2023	2024	2025		District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
<b>NEW CAPITAL AND INITIATIVES</b>											
<b>Child &amp; Seniors Care</b>											
Child Care											
Lions Gate Village Child Care		-	2,960	-	-	-	2,960	-	2,960	-	2,960
Maplewood Village Child Care		-	-	2,960	-	-	2,960	-	2,960	-	2,960
		-	2,960	2,960	-	-	5,920	-	5,920	-	5,920
<b>Civic Facilities &amp; Equipment</b>											
Operations Facilities & Equipment											
Fire Truck Replace / Upgrade		1,400	-	1,400	-	-	2,800	2,800	-	-	2,800
Operations Centre Study & Minor Upgrades	550	740	-	-	-	127	867	867	-	-	867
		2,140	-	1,400	-	127	3,667	3,667	-	-	3,667
<b>Climate Adaptation, Mitigation &amp; Natural Hazards</b>											
Adaptation											
Channel Upgrades - Panorama Creek 2021		480	275	-	-	-	755	378	378	-	755
Corporate Emmissions - Audit Top Emitters		265	-	-	-	-	265	265	-	-	265
Culvert Upgrades - Marion Road 2021		355	750	1,850	1,400	-	4,355	3,014	1,342	-	4,355
Daylighting Kilmer Creek at Fromme Road	1,700	-	2,775	-	-	-	2,775	2,447	328	-	2,775
Electric Vehicle Charging Stations (RCMP)		22	33	28	-	-	83	83	-	-	83
Earthquake Readiness		-	330	-	-	-	330	330	-	-	330
Flood Protection - Maplewood and Upper Mackay Creek	600	1,470	-	-	-	-	1,470	1,162	158	150	1,470
Wildfire Mitigation Program - Apparatus Phase 2 & Woodlands	453	1,129	325	675	325	-	2,454	1,854	-	600	2,454
		3,721	4,488	2,553	1,725	-	12,487	9,532	2,205	750	12,487
<b>Community Facilities, Arts &amp; Culture</b>											
Community Facilities											
Lynn Creek Community Centre	11,740	6,247	50	-	-	-	6,297	6,247	50	-	6,297
Old Delbrook Community Centre Decommission	325	300	-	-	-	-	300	300	-	-	300
Seymour / Maplewood Community Hub		105	1,050	6,865	-	-	8,020	4,000	4,020	-	8,020
Community Plazas											
Plazas – Developer contributed	385	2,500	385	1,363	-	-	4,248	-	4,248	-	4,248
Library, Archives & Exhibits											
Electric Vehicle		50	-	-	-	-	50	50	-	-	50
Book Carts Replacement and Upgrade		70	-	-	-	-	70	70	-	-	70
Website Redesign		120	-	-	-	-	120	120	-	-	120
Facility Upgrades Phase 2 - Planning		100	-	-	-	-	100	100	-	-	100

**Five Year Capital Details, continued (000s)**

Program	Prior Years	Cost					5 Year Total	Funding			
		2021	2022	2023	2024	2025		District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
<b>Public Art &amp; Heritage</b>											
Lions Gate Public Art	50	-	500	-	-	-	500	-	500	-	500
Lynn Creek Public Art	75	800	300	-	-	-	1,100	-	1,100	-	1,100
Lynn Valley Public Art	300	400	-	-	-	-	400	-	400	-	400
Maplewood Village Public Art		-	200	-	800	-	1,000	-	1,000	-	1,000
Public Art Provision Outside Town Centres		-	-	-	1,750	-	1,750	-	1,750	-	1,750
		<b>10,692</b>	<b>2,485</b>	<b>8,228</b>	<b>2,550</b>	<b>-</b>	<b>23,955</b>	<b>10,887</b>	<b>13,068</b>	<b>-</b>	<b>23,955</b>
<b>Parks &amp; Open Spaces</b>											
<b>Community Parks</b>											
Lions Gate Belle Isle Park	2,640	-	-	-	2,718	-	2,718	50	2,668	-	2,718
Lynn Creek Seylynn Park	3,388	-	3,126	-	-	-	3,126	(0)	3,126	-	3,126
Lynn Creek Seylynn Park Washroom	-	-	-	-	-	1,500	1,500	-	1,500	-	1,500
Lynn Valley Kirkstone Pathways and Lighting upgrades	100	250	-	-	-	-	250	-	250	-	250
Myrtle Park Multi-Purpose Sports Box	30	600	-	-	-	-	600	600	-	-	600
Parks Fleet Addition - Field Arborist		50	-	-	-	-	50	50	-	-	50
<b>District Level Parks</b>											
Cates Park Shoreline Restoration		200	-	-	-	-	200	200	-	-	200
<b>Neighbourhood Parks</b>											
Lions Gate Curling Park		-	-	-	1,700	-	1,700	-	1,700	-	1,700
Lynn Creek New Neighbourhood Park		-	-	1,200	-	-	1,200	12	1,188	-	1,200
Lynn Creek Marie Place Park		-	-	1,500	-	-	1,500	15	1,485	-	1,500
Lynn Valley New Neighbourhood Park		-	100	-	2,625	-	2,725	126	2,599	-	2,725
Delbrook Neighbourhood Park	250	-	2,200	-	-	-	2,200	1,452	748	-	2,200
<b>Sport Fields</b>											
Argyle Artificial Turf Field	55	3,500	-	-	-	-	3,500	3,500	-	-	3,500
Delbrook Park Fieldhouse	1,875	200	-	-	-	-	200	176	24	-	200
Inter River Artificial Turf Field	3,090	-	3,660	-	-	-	3,660	3,221	439	-	3,660
Inter River Fieldhouse North (replaces South Field House)		-	375	1,700	-	-	2,075	957	1,118	-	2,075
Sport Field Minor Upgrades & Safety Standards	130	133	33	-	-	-	166	166	-	-	166
William Griffin Artificial Turf Field - Structural		300	1,700	-	-	-	2,000	2,000	-	-	2,000
Windsor Artificial Turf Field - Replace Carpet		-	-	1,000	-	-	1,000	1,000	-	-	1,000
		<b>5,233</b>	<b>11,194</b>	<b>5,400</b>	<b>7,043</b>	<b>1,500</b>	<b>30,370</b>	<b>13,525</b>	<b>16,845</b>	<b>-</b>	<b>30,370</b>

**Five Year Capital Details, continued (000's)**

Program	Prior Years	Cost					5 Year Total	Funding			5 Year Total
		2021	2022	2023	2024	2025		District Reserves/ Borrowing	Developer/ Private	Grants/ Others	
<b>Public Safety</b>											
Fire & Rescue											
Fire Fleet Addition - Decontamination System		26	-	-	-	-	26	26	-	-	26
Fire Hall #1 Relocation		-	-	8,000	-	-	8,000	-	8,000	-	8,000
Technology Improvements		40	35	-	-	-	75	75	-	-	75
Maplewood Fire & Rescue Facility & Site Remediation	15,200	12,672	18,268	5,067	-	-	36,007	36,007	-	-	36,007
Minor Fire Facility & Equipment Improvements		150	-	-	-	-	150	150	-	-	150
		<b>12,888</b>	<b>18,303</b>	<b>13,067</b>	-	-	<b>44,258</b>	<b>36,258</b>	<b>8,000</b>	-	<b>44,258</b>
<b>Social &amp; Supportive Housing</b>											
Social Housing											
Capilano - Delbrook	1,434	-	256	-	-	-	256	256	-	-	256
Lynn Creek - Orwell / Sanford	1,466	-	334	-	-	-	334	334	-	-	334
Lynn Valley - Kiwanis Seniors Living	784	1,346	-	-	-	-	1,346	1,346	-	-	1,346
Capilano / Marine - West 16th Supportive Housing		960	-	-	-	640	1,600	1,600	-	-	1,600
Provision for Future Projects (lands)		-	-	-	-	38,067	38,067	38,067	-	-	38,067
		<b>2,306</b>	<b>590</b>	-	-	<b>38,707</b>	<b>41,603</b>	<b>41,603</b>	-	-	<b>41,603</b>
<b>Technology</b>											
Fibre Optic Network											
Network Extensions (Lions Gate, Lower Lynn, Maplewood)	220	200	200	200	-	-	600	600	-	-	600
		<b>200</b>	<b>200</b>	<b>200</b>	-	-	<b>600</b>	<b>600</b>	-	-	<b>600</b>

**Five Year Capital Details, continued (000's)**

Program	Prior Years	Cost					5 Year Total	Funding			
		2021	2022	2023	2024	2025		District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
<b>Transportation</b>											
Active Transportation											
<u>Cycling Routes:</u>											
CNV border - Harbour Ave (Main St Cycle Link)		150	300	-	-	-	450	450	-	-	450
Edgemont - Lions Gate Village		-	300	-	-	200	500	453	-	47	500
Edgemont - Queensdale		350	-	-	-	-	350	350	-	-	350
Lions Gate Village - CNV Border	100	420	-	-	-	-	420	300	-	120	420
Lynn Valley TC - Lynn Creek TC (East)		150	-	1,750	100	-	2,000	2,000	-	-	2,000
Lynn Valley TC - Lynn Creek TC (West)	50	1,400	-	-	-	500	1,900	1,200	-	700	1,900
Mt Seymour Rd - Deep Cove Rd		-	100	-	-	-	100	100	-	-	100
Mtn Hwy Cycling Link	50	-	-	-	-	-	-	-	-	-	-
West Van border - Tatlow Ave (Marine Dr Cycle Link)		250	250	-	-	-	500	313	-	187	500
Cycling Equipment	150	150	-	-	-	-	150	150	-	-	150
<u>Safety and Mobility</u>											
Safety and Active Transportation		812	-	-	-	-	812	812	-	-	812
<u>Urban Trails</u>											
Evergreen Basin Pedestrian Bridge	85	-	-	-	500	-	500	500	-	-	500
Inside Centres		-	500	500	2,000	-	3,000	-	3,000	-	3,000
Spirit Trail Eastern Phase 1 and 2		325	-	-	2,400	-	2,725	1,825	-	900	2,725
<u>Sidewalks</u>											
Lynn Valley - Frederick (North)		300	-	-	-	-	300	300	-	-	300
Pemberton Heights & Norgate		-	1,500	-	-	-	1,500	1,500	-	-	1,500
Seymour - Dollarton (North) 2021		330	176	-	-	-	506	506	-	-	506
Upper Capilano - Montroyal Blvd (South)		50	-	-	-	-	50	50	-	-	50
<u>Future Provisions</u>											
Projects Outside Centres		-	3,363	4,564	2,150	5,000	15,077	14,841	65	171	15,077
Roads & Bridges											
Bridge Canyon & Montroyal Over Mackay	335	-	4,000	4,000	-	-	8,000	8,000	-	-	8,000
Road Upgrades - Centres		3,000	3,500	3,000	3,000	-	12,500	5	12,495	-	12,500
Street Lighting Upgrade		600	-	-	-	-	600	600	-	-	600
Traffic Safety & Monitoring - Railway Crossings		455	-	-	-	-	455	455	-	-	455
MoTI Municipal Infrastructure		-	4,000	-	-	-	4,000	4,000	-	-	4,000
Transit											
MOTI Partnership Project - Lower Lynn Connectivity		900	-	-	-	-	900	400	500	-	900
Upgrades to Transit Shelters, Transit Stops		300	-	250	-	-	550	550	-	-	550
		<b>9,942</b>	<b>17,989</b>	<b>14,064</b>	<b>10,150</b>	<b>5,700</b>	<b>57,845</b>	<b>39,660</b>	<b>16,060</b>	<b>2,125</b>	<b>57,845</b>



**Five Year Capital Details, continued (000's)**

Program	Prior Year	Cost						Funding			
		2021	2022	2023	2024	2025	5 Year Total	District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
<b>Utilities</b>											
Storm Water Utility											
Culvert Replacements		600	1,800	2,100	2,100	4,050	10,650	9,372	1,278	-	10,650
Storm Main Upgrades		2,650	-	-	-	-	2,650	2,332	318	-	2,650
Utility Mains											
Sewer Main Upgrades Town Centers		900	7,681	100	100	250	9,031	89	8,943	-	9,031
Storm Main Upgrades Town Centers		350	660	660	660	660	2,990	30	2,960	-	2,990
Water Main Upgrades Town Centres		200	250	200	500	500	1,650	15	1,636	-	1,650
Waste management equipment		250	-	-	-	-	250	250	-	-	250
<b>Contingency</b>											
Capital Plan Contingency		1,300	1,300	1,300	1,300	1,300	6,500	5,000	1,500	-	6,500
		<b>6,250</b>	<b>11,691</b>	<b>4,360</b>	<b>4,660</b>	<b>6,760</b>	<b>33,721</b>	<b>17,087</b>	<b>16,634</b>	<b>-</b>	<b>33,721</b>
<b>New Capital and Initiatives Total</b>		<b>53,372</b>	<b>69,900</b>	<b>52,232</b>	<b>26,128</b>	<b>52,794</b>	<b>254,426</b>	<b>172,818</b>	<b>78,732</b>	<b>2,875</b>	<b>254,426</b>
<b>EXISTING CAPITAL</b>											
<b>Civic Facilities &amp; Equipment</b>											
General Provision - All Facilities											
Facility Maintenance Block Funding		1,609	752	691	707	723	4,481	4,481	-	-	4,481
Operations Facilities & Equipment											
DNV Municipal Hall		440	2,323	11,217	340	-	14,321	14,321	-	-	14,321
Facility Maintenance Block Funding		-	-	-	-	-	-	-	-	-	-
Fleet Services		1,228	772	1,517	2,205	2,771	8,495	8,495	-	-	8,495
Garbage Compacting Containers		50	51	52	54	55	262	262	-	-	262
Operations Centre		584	2,153	4,483	173	-	7,394	7,394	-	-	7,394
Overhead		542	554	567	580	594	2,838	2,838	-	-	2,838
Supplies & Risk Management		40	-	-	-	-	40	40	-	-	40
		<b>4,493</b>	<b>6,607</b>	<b>18,528</b>	<b>4,060</b>	<b>4,143</b>	<b>37,830</b>	<b>37,830</b>	<b>-</b>	<b>-</b>	<b>37,830</b>
<b>Community Facilities, Arts &amp; Culture</b>											
Community Facilities											
Deep Cove Cultural Centre		10	8	2,156	-	-	2,173	2,173	-	-	2,173
Hendry Hall		-	1,301	-	22	-	1,323	1,323	-	-	1,323
Hollyburn Family Services		-	-	-	-	-	-	-	-	-	-
Lynn Valley Preschool		15	23	-	37	736	811	811	-	-	811
Lynnmour Jaycee House		30	61	2	479	-	572	572	-	-	572
Maplewood I Hope Centre		-	-	-	11	-	11	11	-	-	11
Mollie Nye House		8	-	8	-	-	16	16	-	-	16
Museum Equipment		14	19	19	21	19	92	92	-	-	92
Pemberton Community Centre		46	112	3,414	-	10	3,581	3,581	-	-	3,581
Recreation Equipment		217	148	261	177	181	983	983	-	-	983
Recreation Facilities		1,118	2,027	2,489	3,141	3,533	12,308	12,308	-	-	12,308

**Five Year Capital Details, continued (000's)**

Program	Prior Year	Cost						Funding			
		2021	2022	2023	2024	2025	5 Year Total	District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
Recreation Technology		133	119	136	161	82	630	630	-	-	630
Residential Safe House		-	24	-	36	-	59	59	-	-	59
RNB Dance School		-	-	-	487	-	487	487	-	-	487
Seymour Youth Centre		-	10	525	-	-	535	535	-	-	535
Library, Archives & Exhibits											
Collection Renewal		593	607	647	676	692	3,215	3,215	-	-	3,215
Library Facilities & Equipment		130	323	448	4,943	96	5,941	5,941	-	-	5,941
Library Technology		228	328	57	64	53	730	730	-	-	730
Museum Facilities		84	234	-	-	205	523	523	-	-	523
Public Art		50	51	52	54	55	262	262	-	-	262
		<b>2,676</b>	<b>5,393</b>	<b>10,214</b>	<b>10,308</b>	<b>5,661</b>	<b>34,252</b>	<b>34,252</b>	<b>-</b>	<b>-</b>	<b>34,252</b>
<b>Land &amp; Real Estates</b>											
Other Lands											
Commercial Buildings Provision		30	-	-	-	13	43	43	-	-	43
Lynn Valley Village		-	1,041	828	233	2,737	4,838	-	4,838	-	4,838
Riverside Barge Ramp		-	205	-	-	-	205	205	-	-	205
Residential Properties renewal		5	103	32	273	424	836	836	-	-	836
		<b>35</b>	<b>1,349</b>	<b>860</b>	<b>505</b>	<b>3,174</b>	<b>5,923</b>	<b>1,084</b>	<b>4,838</b>	<b>-</b>	<b>5,923</b>
<b>Parks &amp; Open Spaces</b>											
Community Parks											
Cates Park		-	116	58	-	114	288	288	-	-	288
Deep Cove Canoe & Kayak Centre		13	281	-	54	97	445	445	-	-	445
Lynn Canyon Park		200	500	348	58	239	1,345	1,345	-	-	1,345
Maplewood Farm		-	119	17	141	215	491	491	-	-	491
Overhead		152	167	63	26	145	553	553	-	-	553
Parking Lot		-	457	-	-	-	457	457	-	-	457
Public Golf		876	1,419	1,696	1,488	257	5,736	5,736	-	-	5,736
Road Network		19	19	19	20	20	97	97	-	-	97
Sportsfields		-	-	-	-	-	-	-	-	-	-
Urban Parkland		1,675	1,264	1,181	1,181	2,009	7,311	7,311	-	-	7,311
Natural Parkland & Alpine Trails											
Natural Parkland		495	188	36	9	50	778	778	-	-	778
Overhead		34	7	7	2	10	59	59	-	-	59
Sport Fields											
Overhead		5	89	31	21	39	185	185	-	-	185
Sport Fields		189	942	276	785	649	2,841	2,841	-	-	2,841
Urban Parkland		-	-	-	-	-	-	-	-	-	-
		<b>3,658</b>	<b>5,569</b>	<b>3,731</b>	<b>3,784</b>	<b>3,845</b>	<b>20,586</b>	<b>20,587</b>	<b>-</b>	<b>-</b>	<b>20,587</b>

**Five Year Capital Details, continued (000's)**

Program	Prior Year	Cost						Funding			
		2021	2022	2023	2024	2025	5 Year Total	District Reserves/ Borrowing	Developer/ Private	Grants/ Others	5 Year Total
<b>Public Safety</b>											
Fire & Rescue											
Fire Facilities & Equipment		610	3,026	384	1,827	253	6,100	6,100	-	-	6,100
Fire Technology Improvement		12	-	-	-	-	12	12	-	-	12
Police Services											
Police Facilities & Equipment		150	205	88	125	125	693	693	-	-	693
		<b>772</b>	<b>3,230</b>	<b>473</b>	<b>1,952</b>	<b>378</b>	<b>6,805</b>	<b>6,805</b>	-	-	<b>6,805</b>
<b>Technology</b>											
Applications & Hardware											
Application Enhancements		750	750	750	750	750	3,750	3,750	-	-	3,750
Business Systems Specialists		330	338	345	353	361	1,728	1,728	-	-	1,728
Corporate Hardware Refresh		500	512	523	535	548	2,618	2,618	-	-	2,618
Digital Transformation		750	750	750	750	750	3,750	3,750	-	-	3,750
		<b>2,330</b>	<b>2,349</b>	<b>2,369</b>	<b>2,389</b>	<b>2,409</b>	<b>11,846</b>	<b>11,846</b>	-	-	<b>11,846</b>
<b>Transportation</b>											
Active Transportation											
Sidewalk		500	460	471	482	493	2,406	2,406	-	-	2,406
Roads & Bridges											
Overhead		454	478	475	491	495	2,393	2,393	-	-	2,393
Road Network - Other		227	217	196	243	232	1,115	1,115	-	-	1,115
Road Network - Paving		4,525	4,629	4,736	4,844	4,956	23,690	21,962	-	1,728	23,690
Road/Utility Development Opportunities		300	307	314	321	329	1,571	1,571	-	-	1,571
Street Lighting		190	194	199	203	208	995	995	-	-	995
Traffic Operations		270	435	275	340	263	1,583	1,583	-	-	1,583
		<b>6,466</b>	<b>6,720</b>	<b>6,665</b>	<b>6,925</b>	<b>6,975</b>	<b>33,752</b>	<b>32,024</b>	-	<b>1,728</b>	<b>33,752</b>
<b>Utilities</b>											
Storm Water Utility											
Overhead		205	229	88	197	108	827	729	98	-	827
Special Watercourses		2,260	2,184	1,256	2,152	1,528	9,380	8,289	1,091	-	9,380
Storm Main		430	818	900	921	942	4,011	3,535	477	-	4,011
Utility Mains											
Equipment		75	148	99	80	99	502	502	-	-	502
Lift Stations		420	798	549	139	66	1,972	1,738	234	-	1,972
Overhead		1,000	969	1,071	892	959	4,890	4,309	581	-	4,890
Pump Stations		1,130	389	230	246	383	2,378	2,096	283	-	2,378
PRV Stations		140	501	419	134	350	1,544	1,361	183	-	1,544
Sewer Main		1,850	1,228	1,852	1,445	1,457	7,832	6,901	930	-	7,832
Water Main		5,655	5,688	6,122	5,936	6,440	29,841	26,296	3,545	-	29,841
Water Reservoirs		70	113	544	525	876	2,127	1,875	253	-	2,127
<b>Contingency</b>											
Unallocated Overhead		7.47	-	210.00	360.70	278.40	857	857	-	-	857
		<b>13,242</b>	<b>13,064</b>	<b>13,341</b>	<b>13,028</b>	<b>13,486</b>	<b>66,162</b>	<b>58,487</b>	<b>7,675</b>	-	<b>66,162</b>
<b>Existing Capital Total</b>		<b>33,673</b>	<b>44,281</b>	<b>56,180</b>	<b>42,951</b>	<b>40,071</b>	<b>217,155</b>	<b>202,915</b>	<b>12,513</b>	<b>1,728</b>	<b>217,156</b>
<b>2021 Capital Budget</b>		<b>87,045</b>	<b>114,181</b>	<b>108,412</b>	<b>69,079</b>	<b>92,865</b>	<b>471,581</b>	<b>375,733</b>	<b>91,245</b>	<b>4,603</b>	<b>471,581</b>

## 2021 Revenue Disclosure Statement

### **Revenue from each Funding Source**

The proportion of total revenue to be raised from each funding source in 2021 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest proportion of municipal revenues. The system of property taxation is relatively easy to administer and understand. It provides a stable and consistent source of revenue for services that provide general community benefits that can be often difficult to fund on a user-pay basis.

Sales, fees and user charges form the second largest portion of planned revenue. Many municipal services, such as water and sewer usage, can be measured and charged on a user-pay basis. This methodology strives to fairly distribute the costs of a municipal service to those who make use of it. Other services (e.g. recreation) which have both a private and community benefit 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 2021, 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.

Funding Source	% Revenues	
	2020	2021
Taxation		
Property Value Taxes	45.0%	47.1%
Parcel Taxes	0.0%	0.0%
Sales, Fees and User Charges	39.4%	41.1%
Other Sources	14.1%	5.5%
Proceeds From Borrowing	1.5%	6.3%
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>

### **Property Tax Burden**

The property tax burden for each property class is shown in the table on the right. The tax distribution detailed for 2021 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.

Property Class	% Property Tax	
	2020	2021
Residential	71.7%	71.8%
Utilities	0.2%	0.2%
Major Industry	10.2%	10.1%
Light Industry	0.9%	0.9%
Business	16.7%	16.7%
Recreation	0.3%	0.3%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>

***Permissive Tax Exemptions***

Permissive tax exemptions represent approximately \$445,109 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

**CMHC** stands for Canada Mortgage and Housing Corporation

**CNV** stands for City of North Vancouver

**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.

**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.

**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.

**CoV** stands for City of Vancouver

**COVID-19 Safe Restart Grant** is a joint federal and provincial grant to support local governments in dealing increased operating costs and lower revenues due to COVID-19. It also ensures local governments can continue to deliver services that people depend on in their communities.

**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

**EV** stands for electric vehicle

**GHG** stands for greenhouse gas

**Government Finance Officers Association (GFOA)** is a professional organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

**GVS&DD** stands for Greater Vancouver Sewerage and Drainage District

**INSTPP** stands for Integrated North Shore Transportation Planning Project

**Integrated Stormwater Management Plan (ISMP)** is a study that examine the linkages between drainage servicing, land use planning and environmental protection. The goal of ISMP is to develop effective stormwater plans with no net loss to environmental quality and protect communities from localized flooding.

**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

**NSR** stands for North Shore Rescue

**NXSTPP** stands for Next Step (as it relates to INSTPP)

**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.

**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.

**RPO** stands for resident parking only

**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.



# Feedback

The District of North Vancouver is committed to an open and transparent process, and offers opportunities for citizens and stakeholders to provide input into the financial plan. Public workshops on the financial planning process were held between October 2020 and January 2021 and comments on the draft financial plan will be received until February 22, 2021. Council deliberations on the Draft Financial Plan are open to the public. These are the best times to provide input, however we welcome public feedback throughout the year.

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

Email	<a href="mailto:budget@dnv.org">budget@dnv.org</a>
Phone	604-990-2302 (Monday to Friday, 8:30 am to 4:30 pm)
Mail	Mr. Rick Danyluk, Manager, Business Planning and Decision Support 355 West Queens Road North Vancouver, BC V7N 4N5

For additional information, please visit [dnv.org/budget](https://dnv.org/budget).



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