

District of West Vancouver

PRELIMINARY FIVE-YEAR FINANCIAL PLAN

2026-2030





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**District of West Vancouver
British Columbia**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

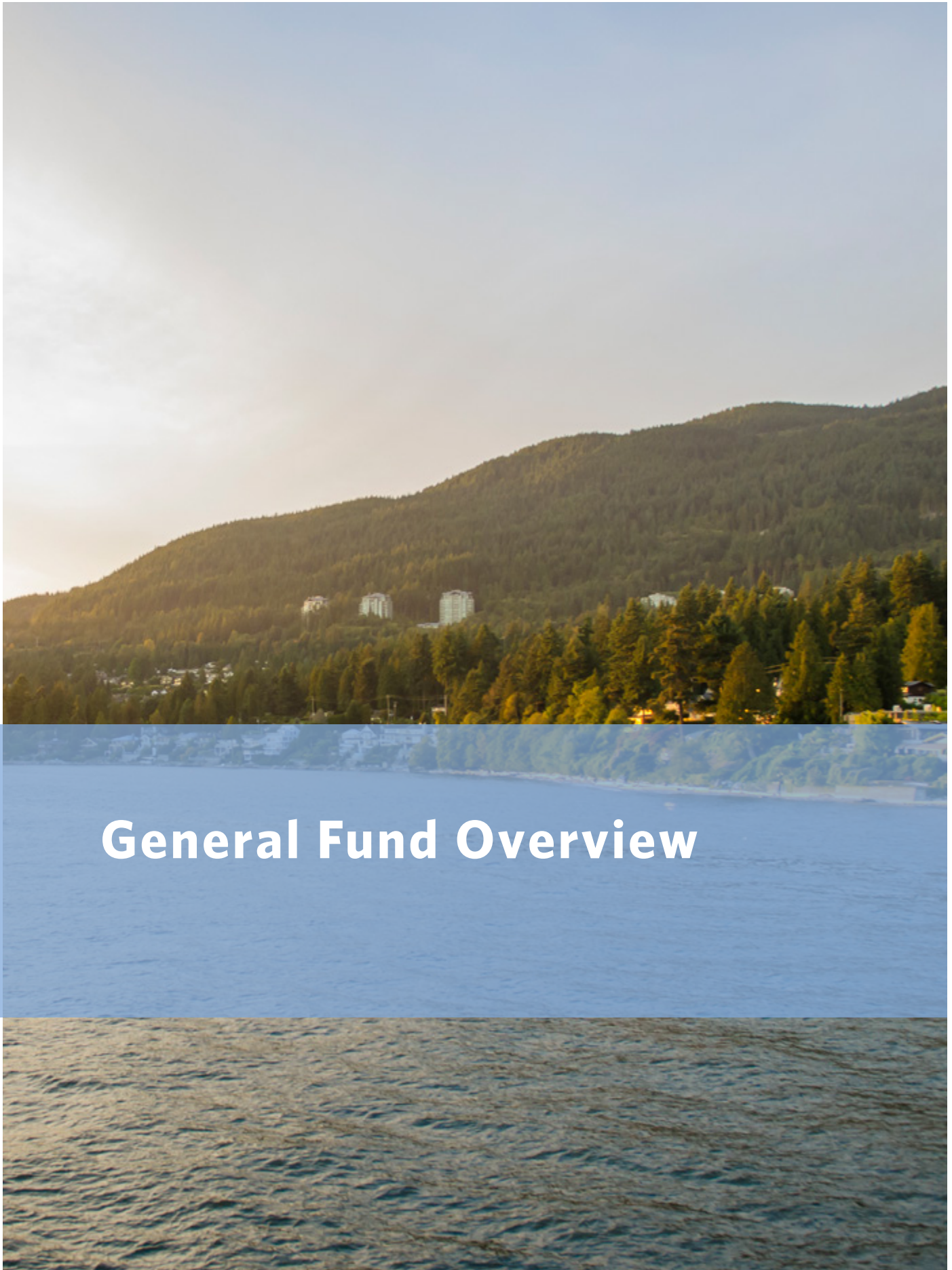
The Government Finance Officers Association of the United States and Canada (GFOA) presented a *Distinguished Budget Presentation Award* to the Corporation of the District of West Vancouver, British Columbia, for its annual budget for the fiscal year beginning January 1, 2025. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

We acknowledge that we are on the traditional, ancestral, and unceded territory of the Skwxwú7mesh (Squamish), səliiwətał (Tsleil-Waututh), and xʷməθkʷəy̓əm (Musqueam) Nations. We recognize and respect them as nations in this territory, as well as their historic connection to the lands and waters around us since time immemorial.

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General Fund Overview

2026-2030 FIVE-YEAR FINANCIAL PLAN: CONSOLIDATED DISTRICT OF WEST VANCOUVER

	Five-Year Financial Plan (\$000s)				
	2026	2027	2028	2029	2030
REVENUE					
General Taxation	103,654	112,977	118,699	124,074	129,288
Fees and Charges	82,725	86,047	89,556	93,579	97,673
Licences and Permits	6,953	7,106	7,253	7,398	7,546
Other Revenue	27,110	25,752	26,181	26,690	27,279
Government Grants	1,167	1,167	1,175	1,175	1,175
External Contributions and Partnerships	1,310	210	2,510	5,886	5,410
Transit Reimbursement	27,291	27,291	27,291	27,291	27,291
Business Improvement Area Levy	500	500	500	500	500
Levies from Other Governments	118,650	125,000	131,000	138,000	145,000
	369,359	386,050	404,165	424,593	441,161
Transfers from Reserves					
Asset Reserves	19,204	21,752	21,467	23,467	25,467
Community Amenity Contributions	4,313	225	175	-	-
Endowment Fund	1,324	1,324	1,324	1,324	1,324
Land Reserve	45	-	-	-	-
Other Reserves	11,811	10,872	11,018	11,505	7,535
Development Cost Charges	200	150	150	300	3,150
Water Reserves	5	1,277	3,490	10,091	9,883
Sewer Reserves	6,629	9,227	12,111	14,853	14,239
Solid Waste Reserve	42	118	195	283	368
Parks Pay Parking Reserve	54	55	57	59	60
Cemetery Development Reserve	159	146	305	200	125
Golf Development Fund	370	448	59	278	121
	44,154	45,594	50,350	62,358	62,271
	413,514	431,644	454,515	486,951	503,432

2026-2030 FIVE-YEAR FINANCIAL PLAN: CONSOLIDATED DISTRICT OF WEST VANCOUVER

	Five-Year Financial Plan (\$000s)				
	2026	2027	2028	2029	2030
EXPENDITURE					
General Government	30,658	31,331	32,238	33,039	33,838
Public Safety	48,959	51,169	52,692	54,027	55,277
Engineering and Transportation Services	15,019	15,417	15,799	16,193	16,598
Planning, Development, and Environment	9,583	9,890	10,080	10,285	10,478
Services Recreation and Library	34,219	35,285	35,997	36,580	37,139
General Fund Capital	28,105	26,587	28,575	34,291	34,572
Cemetery	1,239	1,261	1,448	1,369	1,321
Golf	1,821	1,881	1,535	1,797	1,684
Transit	27,291	27,291	27,291	27,291	27,291
Water	22,310	24,921	28,562	36,812	38,657
Sewer	39,029	42,957	47,313	51,593	52,681
Solid Waste	5,188	5,230	5,354	5,491	5,626
Business Improvement Area Levy	500	500	500	500	500
Levies from Other Governments	118,650	125,000	131,000	138,000	145,000
	382,572	398,719	418,384	447,267	460,664
Debt Service					
Debt Principal	643	643	643	643	566
Debt Interest	852	852	852	852	758
	1,495	1,495	1,495	1,495	1,324
Transfers to Reserves					
Asset Reserves	17,467	19,467	21,467	23,467	25,467
Endowment Fund	506	515	524	533	542
Water Reserves	1,879	290	291	577	195
Sewer Reserves	1,765	1,738	1,805	1,883	2,293
Solid Waste Reserve	169	196	151	104	56
Parks Pay Parking Reserve	288	293	299	305	311
Cemetery Development Reserve	506	520	541	565	590
Golf Development Fund	416	490	504	521	538
Other Transfers	6,451	7,922	9,056	10,235	11,454
	29,446	31,430	34,636	38,189	41,445
	413,514	431,644	454,515	486,951	503,432
¹ SURPLUS/SHORTFALL	-	-	-	-	-

¹ 2026 budget includes proposed operating levy increase of 2.43% and asset levy increase of 1%.

**DISTRICT OF WEST VANCOUVER
GENERAL FUND SUMMARY
2026 General Fund Budget**

	2026			2025	2025	2024
	Annual Budget	Dollar Change	% Change	Approved Budget	Q3 Annual Projections	Year End Actual
REVENUE						
¹ General Taxation	100,772,311	509,355	0.5%	100,262,956	100,247,231	96,849,991
² Fees and Charges	17,906,185	1,716,465	10.6%	16,189,720	17,493,527	16,198,336
³ Permits and Licences	6,952,691	(1,420,344)	-17.0%	8,373,035	6,958,852	8,079,640
Other Revenue / Recoveries	24,691,450	(33,487)	-0.1%	24,724,937	25,705,252	34,004,040
⁴ Government Grants	1,166,892	(249,864)	-17.6%	1,416,756	1,755,356	1,815,975
⁵ Other Transfers	10,101,969	(1,595,062)	-13.6%	11,697,032	12,218,316	2,987,673
⁶ Extraordinary Items	-	(8,537,445)	-100.0%	8,537,445	8,967,445	673,969
	161,591,498	(9,610,383)	-5.6%	171,201,881	173,345,978	160,609,625
EXPENSES						
⁷ Office of the Municipal Manager; Communications, Indigenous, and Community Relationships; Legislative Services	6,440,205	68,146	1.1%	6,372,060	6,569,937	5,223,586
⁸ Engineering and Transportation Services	15,019,388	576,899	4.0%	14,442,489	14,243,666	14,345,925
⁹ Finance and Corporate Services	16,054,407	622,967	4.0%	15,431,440	15,821,577	15,205,224
¹⁰ Fire and Rescue Services	23,110,842	1,046,100	4.7%	22,064,742	22,069,726	20,942,056
¹¹ Human Resources and Payroll Services	2,330,465	(75,317)	-3.1%	2,405,781	2,428,343	1,867,991
¹² Parks, Culture, and Community Services	27,972,098	1,635,128	6.2%	26,336,969	26,982,434	25,109,702
¹³ Planning, Development, and Environment Services	9,583,102	81,387	0.9%	9,501,715	8,811,462	8,402,762
¹⁴ West Vancouver Memorial Library	6,247,023	217,422	3.6%	6,029,600	6,281,812	5,734,978
¹⁵ West Vancouver Police	24,218,889	1,044,913	4.5%	23,173,977	22,629,830	21,591,648
¹⁶ General Government	15,730,551	(941,787)	-5.6%	16,672,339	17,391,379	20,760,450
	146,706,970	4,275,858	3.0%	142,431,113	143,230,166	139,184,321
¹⁷ Asset Levy Transfer to Asset Reserves	17,466,537	(1,566,786)	-8.2%	19,033,323	19,033,323	18,080,323
¹⁸ Environmental Levy Transfer to Reserve	800,000	(400,000)	-33.3%	1,200,000	1,200,000	1,200,000
Extraordinary Items						
Community Amenity Contribution Transfer to Reserves	-	(37,445)	-100.0%	37,445	467,445	673,969
Net Land Sales Transfer to Land Reserve	-	(8,500,000)	-100.0%	8,500,000	8,500,000	-
	164,973,508	(6,228,373)	-3.64%	171,201,881	172,430,933	159,138,613
YEAR END (DEFICIT)/SURPLUS	(3,382,009)	(3,382,009)		-	915,045	1,471,012
Proposed Operating Tax Levy Increase	2.43%					
Proposed Asset Levy Increase	1.00%					
Proposed Environmental Levy Increase	0%					

NOTE: The figures differ from the previously published 2025 Approved Budget due to the reclassification of certain general ledger accounts as part of preparing the 2026 Budget and the 2025 Q3 Annual Projection. These changes improve comparability between the 2025 and 2026 budgets. However, the 2025 Q3 Financial Report will continue to present results using the original classifications to maintain consistency with the prior quarter.

- ¹ Includes the Operating Tax Levy, Asset Levy, and Environmental Levy before the proposed 2026 levy increases, an estimate for new taxation dollars from new development, changes in the local improvement/specified area taxation, and an estimate for changes to payments received from senior governments in lieu of taxation. The changes in 2026 are mainly due to an estimate for new taxation dollars from development.
- ² The increases in Fees and Charges are mainly from Parks, Culture, and Community Services programming revenues with offset of higher program expenses, and revenue from destination parks pay parking.
- ³ The decrease in Permits and Licences is due to the decline in permit and development application fee revenues.
- ⁴ Decrease mostly due to the Age Well at Home federal grant as funds are used to offset that program's expenses in Parks, Culture, and Community Services.
- ⁵ Includes transfers from various operating and grant reserves to fund for emergencies, and cyclical events. This amount fluctuates each year depending on needs and available funds.
- ⁶ The 2025 budget includes \$6.5 million for the sale of 3000 Park Lane and \$2 million for Park Royal Gateway supportive housing units.
- ⁷ Minimal increase as collective agreement escalations offset by reduction of discretionary expenses and elimination of a Communications Assistant position.
- ⁸ Increase mainly due to collective agreement escalations. Includes recoverable third party works expenditures.
- ⁹ Increase due to collective agreement escalations and utility rate increases.
- ¹⁰ Increase due to collective agreement escalations, external agency costs for radio and dispatch services.
- ¹¹ Minimal increase as collective agreement escalations offset by reduction of discretionary expenses and elimination of casual labour pool budget.
- ¹² Increase mainly due to collective agreement escalations and increase in program expenditures that have associated revenues to offset the costs. Elimination of Recreation Facility Clerk position.
- ¹³ Increase due to collective agreement escalations offset by decrease in expenses in Climate Action and Environment Services. The programs in Climate Action and Environment Services are funded from grants or the Environmental Reserve and undergo an approval process with Council. The 2026 budget contains only the items already approved by Council in previous years, and no new items; therefore, the program expenses are lower.
- ¹⁴ Increase mainly due to collective agreement escalations and inflationary cost increases to materials.
- ¹⁵ Increase due to collective agreement escalations, external agency costs for radio and dispatch services, provincial integrated team costs, and operating costs of new technological advancements (i.e. body-worn cameras, in-car cameras).
- ¹⁶ Includes transfers to various operating and grant reserves and this amount fluctuates each year depending on the revenue received or earned. Interest revenue earned on investments is transferred to reserves and it is anticipated that there will be a large decrease in the revenue earned on investments resulting in a lower transfer amount.
- ¹⁷ Operating budget contribution of \$2.6 million to capital was eliminated but partially replaced by a proposed 1% Asset Levy increase which will generate \$987K that will be transferred to the asset reserves.
- ¹⁸ Contribution to the Environmental Levy was reduced by \$400K as a one-time budget reduction measure for 2026 only.

DISTRICT OF WEST VANCOUVER
REVENUE SUMMARY
General Fund Budget

	2026	2025	2025	2024
	Annual Budget	Approved Budget	Q3 Annual Projections	Year End Actual
GENERAL TAXATION				
¹ Municipal Taxes	99,384,030	98,781,561	98,715,263	95,291,266
Specified Area	500,000	500,000	500,000	500,000
Grants in Lieu	888,281	981,395	1,031,968	1,058,725
	100,772,311	100,262,956	100,247,231	96,849,991
FEES AND CHARGES				
West Vancouver Police	250,000	265,000	231,300	248,894
Engineering and Transportation Services	702,000	614,000	630,000	784,567
Parks, Culture, and Community Services	12,338,400	11,251,710	12,209,700	11,178,023
West Vancouver Memorial Library	38,200	36,200	37,071	37,892
First Nations Band	2,830,000	2,720,000	2,839,756	2,721,198
Fire and Rescue Services	203,350	198,350	311,011	241,807
Other Miscellaneous Fees - Bylaws and General Administration	390,500	348,500	375,806	346,949
Parks Pay Parking	1,153,735	755,960	858,882	639,006
	17,906,185	16,189,720	17,493,527	16,198,336
PERMITS AND LICENCES				
Business Licences	1,513,324	1,402,388	1,536,514	1,662,198
Inspection Permits	4,166,585	5,689,150	3,962,946	4,964,980
Other Permits and Licences	1,272,782	1,281,497	1,459,392	1,452,462
	6,952,691	8,373,035	6,958,852	8,079,640
OTHER REVENUE / RECOVERIES				
Administration Fees (Transit/Utilities)	1,365,019	1,260,932	1,364,932	1,260,879
Interest on Investments	7,549,305	8,426,087	9,066,275	16,065,031
Tax Penalties and Interest	1,153,316	1,153,316	1,558,306	1,623,001
West Vancouver Memorial Library Contributions	262,740	260,740	265,355	222,094
Taylor Way Lease	338,841	305,086	348,655	335,246
Leases and Rentals	3,340,705	3,017,000	3,412,058	2,900,364
Miscellaneous	1,592,670	1,467,010	1,817,694	2,950,585
Third Party Contributions	4,378,356	4,220,552	3,103,084	3,799,318
Recoveries	4,710,498	4,614,214	4,768,893	4,847,522
	24,691,450	24,724,937	25,705,252	34,004,040
GOVERNMENT GRANTS				
Provincial Traffic Fine Revenue Sharing	652,210	652,210	651,000	652,119
West Vancouver Memorial Library	153,250	153,250	190,390	141,965
Other	361,432	611,296	913,966	1,021,890
	1,166,892	1,416,756	1,755,356	1,815,975
OTHER TRANSFERS				
Operating Reserves	10,101,969	11,697,032	12,218,316	2,987,673
	10,101,969	11,697,032	12,218,316	2,987,673
EXTRAORDINARY ITEMS				
Amenity Contribution	-	37,445	467,445	673,969
² Land Sales	-	8,500,000	8,500,000	-
	-	8,537,445	8,967,445	673,969
TOTAL REVENUE	161,591,498	171,201,881	173,345,978	160,609,625

¹ General Taxation revenue includes the Operating Tax Levy, Asset Levy, Environmental Levy, before the proposed 2026 levy increases, and estimated new taxation dollars from development.

² The 2025 budget includes \$6.5 million for the sale of 3000 Park Lane and \$2 million for Park Royal Gateway supportive housing units.

REVENUE - OTHER TRANSFERS
General Fund Budget

	2026			2025	2025	2024
	Annual Budget	Dollar Change	% Change	Approved Budget	Q3 Annual Projections	Year End Actual
Statutory Reserves - Established by Bylaw						
Affordable Housing Reserve Fund	-	-	0.0%	-	-	68,721
Endowment Fund	1,323,678	-	0.0%	1,323,678	1,323,678	1,323,678
Environmental Reserve Fund	66,735	(30,220)	-31.2%	96,955	62,955	74,310
	<u>1,390,413</u>	<u>(30,220)</u>	<u>-2.1%</u>	<u>1,420,633</u>	<u>1,386,633</u>	<u>1,466,708</u>
Non-Statutory Reserves - Operating Reserves						
Election Provision	780,000	-	0.0%	780,000	780,000	-
Fringe Benefit Allocation Provision	1,400,000	-	0.0%	1,400,000	1,400,000	-
Innovation Fund - Committed (completion of previously approved projects)	-	(574,017)	-100.0%	574,017	574,017	377,583
Legal Reserve Provision	1,000,000	-	0.0%	1,000,000	1,000,000	-
Wage Contingency Reserve Provision	2,000,000	-	0.0%	2,000,000	2,000,000	-
Weather-Related Incidents Reserve Provision	1,497,796	-	0.0%	1,497,796	1,652,380	-
Surplus Transfer - to balance 2025 budget	-	(630,606)	-100.0%	630,606	630,606	-
Budget Stabilization - transfer from Wage Contingency Reserve and elimination of Innovation Fund	-	(1,953,000)	-100.0%	1,953,000	1,953,000	-
Eliminate debt repayment reserve	1,500,000	1,500,000	0.0%	-	-	-
	<u>8,177,796</u>	<u>(1,657,623)</u>	<u>-16.9%</u>	<u>9,835,419</u>	<u>9,990,003</u>	<u>377,583</u>
Restricted Reserves - Grant Funding						
COVID-19 Safe Restart Reserve	-	-	0.0%	-	-	172,851
Local Government Climate Action Program (LGCAP)	104,670	(94,655)	-47.5%	199,325	166,325	207,794
West Vancouver Memorial Library (WVML) Operating Reserve	-	-	0.0%	-	205,332	279,500
Capacity Funding for Local Government Housing Initiatives	-	-	0.0%	-	183,231	167,576
	<u>104,670</u>	<u>(94,655)</u>	<u>-47.5%</u>	<u>199,325</u>	<u>554,889</u>	<u>827,722</u>
Restricted Reserves - Other Conditions						
Corporate Training Initiatives	10,489	(29,166)	-73.5%	39,655	39,655	-
Lighthouse Park Pay Parking Reserve	238,000	38,000	19.0%	200,000	200,000	243,603
	<u>248,489</u>	<u>8,834</u>	<u>3.7%</u>	<u>239,655</u>	<u>239,655</u>	<u>243,603</u>
Specified Donations						
Parks Donation Reserve	-	-	0.0%	-	-	24,867
Parks, Culture, and Community Services (PCCS)	2,000	-	0.0%	2,000	44,937	23,238
Reserve Seniors' Activity Centre (SAC)	178,600	178,600	0.0%	-	2,200	23,952
	<u>180,600</u>	<u>178,600</u>	<u>8930.0%</u>	<u>2,000</u>	<u>47,137</u>	<u>72,058</u>
TOTAL OTHER TRANSFERS	<u>10,101,969</u>	<u>(1,595,063)</u>	<u>-13.6%</u>	<u>11,697,032</u>	<u>12,218,316</u>	<u>2,987,673</u>

DISTRICT OF WEST VANCOUVER
DIVISIONAL REVENUE SUMMARY
 General Fund Budget

	2026 Annual Budget	2025 Approved Budget	2025 Q3 Annual Projections	2024 Year End Actual
OFFICE OF THE MUNICIPAL MANAGER; COMMUNICATIONS, INDIGENOUS AND COMMUNITY RELATIONSHIPS; LEGISLATIVE SERVICES				
Records & Privacy	13,300	18,500	27,500	21,883
Bylaw & Licensing Services	1,929,781	1,778,845	2,080,353	2,228,413
Election	780,000	780,000	813,382	-
	<u>2,723,081</u>	<u>2,577,345</u>	<u>2,921,235</u>	<u>2,250,295</u>
ENGINEERING AND TRANSPORTATION SERVICES				
Engineering Services	887,881	799,786	857,881	1,052,128
Roads & Transportation	3,520,979	3,500,844	3,594,231	3,652,882
Third Party Works	3,164,156	3,002,452	2,507,550	3,217,455
	<u>7,573,017</u>	<u>7,303,083</u>	<u>6,959,663</u>	<u>7,922,465</u>
FINANCE AND CORPORATE SERVICES				
Facilities & Assets	2,679,752	2,524,739	2,677,336	2,194,079
Financial Services	10,000	10,000	12,606	13,335
Information Technology Services	15,651	15,651	15,651	15,651
Procurement & Risk Advisory	115,700	115,700	190,493	199,369
Taxes & Utilities	70,000	70,000	70,000	77,360
	<u>2,891,102</u>	<u>2,736,089</u>	<u>2,966,086</u>	<u>2,499,793</u>
FIRE AND RESCUE SERVICES				
Fire Prevention	200,350	198,350	292,093	231,162
Emergency Services	13,000	10,000	31,499	25,871
	<u>213,350</u>	<u>208,350</u>	<u>323,592</u>	<u>257,033</u>
HUMAN RESOURCES AND PAYROLL SERVICES				
Human Resources	10,489	39,655	39,655	-
	<u>10,489</u>	<u>39,655</u>	<u>39,655</u>	<u>-</u>
PARKS, CULTURE AND COMMUNITY SERVICES				
Community Services	11,101,600	10,120,674	11,224,000	10,395,546
Parks	2,411,845	2,125,956	2,004,500	2,000,195
Cultural Services	1,465,300	1,463,450	1,508,000	1,392,364
	<u>14,978,745</u>	<u>13,710,080</u>	<u>14,736,500</u>	<u>13,788,105</u>
PLANNING, DEVELOPMENT AND ENVIRONMENT SERVICES				
Planning	706,390	694,000	852,679	832,018
Permits & Inspections, Land Development	4,253,595	5,769,650	4,077,414	5,120,533
Planning Recoverable Projects	1,292,500	1,288,800	630,144	637,933
Climate Action & Environment Services	350,906	517,320	483,404	1,045,059
	<u>6,603,391</u>	<u>8,269,770</u>	<u>6,043,641</u>	<u>7,635,543</u>
WEST VANCOUVER MEMORIAL LIBRARY				
Administration	222,200	220,700	236,676	233,935
External Funding	264,990	262,990	304,745	210,859
	<u>487,190</u>	<u>483,690</u>	<u>541,421</u>	<u>444,794</u>
WEST VANCOUVER POLICE				
Administration Branch	214,000	214,000	204,300	213,813
Operations Branch	796,068	811,068	1,012,890	984,662
	<u>1,010,068</u>	<u>1,025,068</u>	<u>1,217,190</u>	<u>1,198,475</u>
DIVISIONAL REVENUE SUBTOTAL				
	<u>36,490,432</u>	<u>36,353,130</u>	<u>35,748,983</u>	<u>35,996,503</u>
NON-DIVISIONAL REVENUE				
General Taxation	100,772,311	100,262,956	100,247,231	96,849,991
Fees & Charges	4,063,735	3,555,960	3,778,638	3,482,021
Other Revenue	11,335,471	11,905,219	13,430,426	20,533,791
Government Grants	206,074	206,074	206,074	623,402
Other Transfers	8,723,474	10,381,097	10,967,181	2,449,948
Amenity Contribution	-	37,445	467,445	673,969
Land Sales	-	8,500,000	8,500,000	-
	<u>125,101,065</u>	<u>134,848,751</u>	<u>137,596,995</u>	<u>124,613,122</u>
TOTAL REVENUE	<u>161,591,498</u>	<u>171,201,881</u>	<u>173,345,978</u>	<u>160,609,625</u>

DISTRICT OF WEST VANCOUVER
DIVISIONAL EXPENSE SUMMARY
General Fund Budget

	2026 Annual Budget	2025 Approved Budget	2025 Q3 Annual Projections	2024 Year End Actual
OFFICE OF THE MUNICIPAL MANAGER; COMMUNICATIONS, INDIGENOUS, AND COMMUNITY RELATIONSHIPS; LEGISLATIVE SERVICES				
Mayor and Council	789,828	771,823	781,264	653,241
Office of the Municipal Manager	472,023	483,112	481,115	557,909
Emergency Program	381,632	374,227	374,227	394,933
Communications, Indigenous, and Community Relationships	955,364	1,050,034	1,046,936	916,518
Records and Privacy	1,432,429	1,370,791	1,366,016	1,169,776
Bylaw and Licensing Services	1,628,928	1,432,073	1,596,996	1,421,209
Election	780,000	890,000	923,382	110,000
	<u>6,440,205</u>	<u>6,372,060</u>	<u>6,569,937</u>	<u>5,223,586</u>
ENGINEERING AND TRANSPORTATION SERVICES				
Engineering Services	3,621,954	3,532,227	3,843,413	3,056,104
Roads and Transportation	8,233,279	7,907,810	7,892,703	8,066,017
Third Party Works	3,164,156	3,002,452	2,507,550	3,223,805
	<u>15,019,388</u>	<u>14,442,489</u>	<u>14,243,666</u>	<u>14,345,925</u>
FINANCE AND CORPORATE SERVICES				
Facilities and Assets	6,049,717	5,523,654	5,947,460	6,189,259
Financial Services	2,770,359	2,484,890	2,651,014	2,391,851
Information Technology Services	5,476,489	5,393,038	5,300,647	4,844,699
Land Strategy	-	303,093	45,530	57,254
Procurement and Risk Advisory	1,157,853	1,129,317	1,296,103	1,212,005
Taxes and Utilities	599,988	597,448	580,824	510,157
	<u>16,054,407</u>	<u>15,431,440</u>	<u>15,821,577</u>	<u>15,205,224</u>
FIRE AND RESCUE SERVICES				
Administrative Support	1,067,885	1,042,178	1,043,075	946,514
Fire Prevention	1,046,165	1,008,486	1,075,994	1,017,687
Emergency Services	20,996,792	20,014,078	19,950,656	18,977,855
	<u>23,110,842</u>	<u>22,064,742</u>	<u>22,069,726</u>	<u>20,942,056</u>
HUMAN RESOURCES AND PAYROLL SERVICES				
Human Resources	1,757,123	1,835,853	1,828,687	1,332,730
Payroll Services	573,342	569,929	599,656	535,261
	<u>2,330,465</u>	<u>2,405,781</u>	<u>2,428,343</u>	<u>1,867,991</u>
PARKS, CULTURE, AND COMMUNITY SERVICES				
Central Administration	1,691,450	1,414,303	1,606,843	1,376,465
Community Services	14,790,177	14,052,801	14,619,884	13,321,800
Parks	8,707,527	7,962,592	7,973,275	7,506,229
Cultural Services	2,782,944	2,907,274	2,782,432	2,905,209
	<u>27,972,098</u>	<u>26,336,969</u>	<u>26,982,434</u>	<u>25,109,702</u>
PLANNING, DEVELOPMENT, AND ENVIRONMENT SERVICES				
Planning	2,757,331	2,709,312	2,699,836	2,500,631
Permits and Inspections, Land Development	4,197,794	4,068,849	4,063,922	3,882,992
Planning Recoverable Projects	1,287,500	1,301,000	646,395	650,273
Climate Action and Environment Services	1,340,477	1,422,555	1,401,309	1,368,867
	<u>9,583,102</u>	<u>9,501,715</u>	<u>8,811,462</u>	<u>8,402,762</u>
WEST VANCOUVER MEMORIAL LIBRARY				
Administration	415,520	404,321	409,986	371,042
Service Delivery	4,813,673	4,630,672	4,628,417	4,365,448
Operations Support	752,839	731,618	733,330	713,461
Third Party	264,990	262,990	510,078	285,027
	<u>6,247,023</u>	<u>6,029,600</u>	<u>6,281,812</u>	<u>5,734,978</u>
WEST VANCOUVER POLICE				
Chief Constable's Office	1,193,891	1,181,011	1,211,517	1,140,725
Administration Branch	8,423,232	7,577,212	7,730,886	7,600,510
Operations Branch	14,601,766	14,415,753	13,687,427	12,850,413
	<u>24,218,889</u>	<u>23,173,977</u>	<u>22,629,830</u>	<u>21,591,648</u>
DIVISIONAL EXPENSE SUBTOTAL				
	<u>130,976,417</u>	<u>125,758,775</u>	<u>125,838,787</u>	<u>118,423,871</u>
GENERAL GOVERNMENT				
	<u>15,730,551</u>	<u>16,672,339</u>	<u>17,391,379</u>	<u>20,760,450</u>
TOTAL EXPENSE				
	<u>146,706,970</u>	<u>142,431,113</u>	<u>143,230,166</u>	<u>139,184,321</u>

DIVISIONAL NET EXPENSE SUMMARY

General Fund Budget

	2026 Annual Budget			2025	2025	2024
	Expenses	Revenues	Net	Net Budget	Q3 Net Projections	Net Actual
Office of the Municipal Manager; Communications, Indigenous, and Community Relationships; Legislative Services	6,440,205	2,723,081	3,717,124	3,794,715	3,648,701	2,973,291
Engineering and Transportation Services	15,019,388	7,573,017	7,446,372	7,139,407	7,284,004	6,423,461
Finance and Corporate Services	16,054,407	2,891,102	13,163,305	12,695,350	12,855,492	12,705,431
Fire and Rescue Services	23,110,842	213,350	22,897,492	21,856,392	21,746,134	20,685,023
Human Resources and Payroll Services	2,330,465	10,489	2,319,976	2,366,125	2,388,688	1,867,991
Parks, Culture, and Community Services	27,972,098	14,978,745	12,993,353	12,626,889	12,245,934	11,321,597
Planning, Development, and Environment Services	9,583,102	6,603,391	2,979,712	1,231,945	2,767,821	767,219
West Vancouver Memorial Library	6,247,023	487,190	5,759,833	5,545,910	5,740,391	5,290,184
West Vancouver Police	24,218,889	1,010,068	23,208,821	22,148,909	21,412,640	20,393,173
Net Divisional Subtotal	130,976,419	36,490,432	94,485,987	89,405,643	90,089,803	82,427,368
General Government	15,730,551	106,834,528	(91,103,976)	(118,176,411)	(120,205,616)	(103,852,672)
Net Expense Subtotal	146,706,970	143,324,960	3,382,011	(28,770,768)	(30,115,812)	(21,425,304)
Asset Levy Transfer to Asset Reserves	17,466,537	17,466,537	-	19,033,323	19,033,323	18,080,323
Environmental Levy Transfer to Reserve	800,000	800,000	-	1,200,000	1,200,000	1,200,000
Transfer to Amenity Contributions Fund	-	-	-	37,445	467,445	673,969
Net Land Sales Transfer to Land Reserve	-	-	-	8,500,000	8,500,000	-
Net Total	164,973,508	161,591,498	3,382,010	-	(915,045)	(1,471,012)

GENERAL GOVERNMENT EXPENSES
General Fund Budget

	2026			2025	2025	2024
	Annual Budget	Dollar Change	% Change	Approved Budget	Q3 Annual Projections	Year End Actual
Contingencies/Provisions						
¹ Severance and Collective Bargaining	2,000,000	-	0.0%	2,000,000	1,873,369	39,224
² Provisional Fringe Benefit Expenditures	1,000,000	(400,000)	-28.6%	1,400,000	1,400,000	(276,935)
Legal Contingency	1,000,000	-	0.0%	1,000,000	1,000,000	-
	<u>4,000,000</u>	<u>(400,000)</u>	<u>-9.1%</u>	<u>4,400,000</u>	<u>4,273,369</u>	<u>(237,711)</u>
Corporate Expenses						
Ambleside Dunderave Business Improvement Area Grant	500,000	-	0.0%	500,000	500,000	500,000
Consulting Expenses	-	(150,000)	-100.0%	150,000	-	482,000
Employee Engagement	15,000	-	0.0%	15,000	15,100	5,855
Fiscal Services	2,325,478	18,550	0.8%	2,306,928	2,247,629	2,717,326
Legal Expenses	400,000	-	0.0%	400,000	494,624	786,438
³ Parks Pay Parking	389,485	124,485	47.0%	265,000	164,030	101,857
Property and Liability Insurance	1,399,000	111,000	8.6%	1,288,000	1,288,000	1,268,659
Taylor Way Lease	1,914	-	0.0%	1,914	1,987	1,987
	<u>5,030,876</u>	<u>104,035</u>	<u>2.1%</u>	<u>4,926,841</u>	<u>4,711,369</u>	<u>5,864,121</u>
One-time Expenses						
Capacity Funding for Local Government Housing Initiatives	-	-	0.0%	-	189,642	167,576
Fraser Basin Council Grant - Biodiversity	-	-	0.0%	-	22,274	2,310
Provincial COVID-19 Safe Restart Reserve	-	-	0.0%	-	10,111	201,883
⁴ One-time Initiatives	-	(574,017)	-100.0%	574,017	597,816	385,249
Development Cost Charge (DCC) and Amenity Cost Charge (ACC) Bylaw Creation	150,000	150,000	0.0%	-	150,000	-
	<u>150,000</u>	<u>(424,017)</u>	<u>-73.9%</u>	<u>574,017</u>	<u>969,845</u>	<u>757,018</u>
Transfer to Reserves						
Endowment Fund - Taylor Way Lease	336,927	33,755	11.1%	303,172	346,669	333,259
Endowment Fund - Wetmore Revenue	116,000	-	0.0%	116,000	116,000	116,000
Endowment Fund - Physiotherapy Clinic Rent	52,773	-	0.0%	52,773	52,213	50,690
Debt Retirement Reserve - Community Centre Rentals	871,313	6,078	0.7%	865,235	869,881	868,613
Intrafund Debt Retirement	53,316	-	0.0%	53,316	53,316	87,376
Interest on Reserves	4,152,118	(482,230)	-10.4%	4,634,348	4,986,451	9,333,291
Union of British Columbia Municipalities Community Works Funding	206,074	-	0.0%	206,074	206,074	612,633
Capital Reserves - Artificial Turf	200,663	-	0.0%	200,663	161,000	176,612
Library to Operating Reserve	-	-	0.0%	-	-	205,332
Long-term lease of 2195 Gordon Ave to Darwin Properties	224,192	224,192	0.0%	-	224,192	224,192
Lighthouse Park Pay Parking Transfer	287,500	87,500	43.8%	200,000	287,500	247,398
Environmental Reserve - Electric Vehicle Charging Station Network Revenue	18,600	18,600	0.0%	-	18,600	23,653
Climate Action Transfer to Operating Reserve	-	(34,000)	-100.0%	34,000	-	597,974
Museum Transfer to Operating Reserve	5,200	(700)	-11.9%	5,900	14,900	-
Cyber Security Reserve	25,000	(75,000)	-75.0%	100,000	100,000	-
Debt Repayment Reserve	-	-	0.0%	-	-	1,500,000
	<u>6,549,676</u>	<u>(221,805)</u>	<u>-3.3%</u>	<u>6,771,481</u>	<u>7,436,796</u>	<u>14,377,024</u>
TOTAL GENERAL GOVERNMENT EXPENSES	<u>15,730,551</u>	<u>(941,787)</u>	<u>-5.6%</u>	<u>16,672,339</u>	<u>17,391,379</u>	<u>20,760,450</u>

Notes:

- ¹ This provision for severance settlement and wages is funded from the Wage Contingency Reserve. There is an offsetting revenue transfer from that reserve in the budget.
- ² This provision for higher than expected fringe benefit costs is funded from the Fringe Benefit Allocation Provision. There is an offsetting revenue transfer from that reserve in the budget.
- ³ These are the operating costs associated with administering the expanded Parks Pay Parking program.
- ⁴ The one-time initiatives budget for 2025 comprises of projects previously approved in 2023 and 2024, with funding sourced from the Innovation Fund - Committed Reserve. Upon completion of these projects, the reserve will be depleted and subsequently closed.

STAFFING SUMMARY 2026

FTE count = Full-Time Equivalents

DISTRICT PERMANENT EMPLOYEES	Funding Source	Permanent Full-Time			Permanent Part-Time			Total		
		Exempt	Union	Total	Exempt	Union	Total	Exempt	Union	Total
GENERAL FUND										
Administration	General Tax Levy	14.00	17.60	31.60	-	-	-	14.00	17.60	31.60
Corporate Services	General Tax Levy	-	-	-	-	-	-	-	-	-
Engineering and Transportation Services	General Tax Levy									
▪ <i>Engineering Services and Roads</i>	General Tax Levy	9.00	19.95	28.95	-	-	-	9.00	19.95	28.95
▪ <i>Shared Services</i>	General Tax Levy	2.00	14.00	16.00	-	-	-	2.00	14.00	16.00
Finance and Corporate Services	General Tax Levy	22.00	54.00	76.00	-	-	-	22.00	54.00	76.00
Fire and Rescue Services	General Tax Levy	10.00	102.00	112.00	-	-	-	10.00	102.00	112.00
Human Resources and Payroll Services	General Tax Levy	13.00	-	13.00	-	-	-	13.00	-	13.00
Parks, Culture, and Community Services	General Tax Levy	17.00	74.00	91.00	2.60	23.20	25.80	19.60	97.20	116.80
▪ <i>Permanent Program Staff</i>	Fee-for-service	-	1.00	1.00	-	2.00	2.00	-	3.00	3.00
Planning, Development, and Environment Services	General Tax Levy	19.00	32.00	51.00	-	-	-	19.00	32.00	51.00
West Vancouver Memorial Library	General Tax Levy	7.00	20.00	27.00	0.80	14.80	15.60	7.80	34.80	42.60
West Vancouver Police Department	General Tax Levy	16.71	85.00	101.71	-	-	-	16.71	85.00	101.71
	General Tax Levy	129.71	419.55	549.26	3.40	40.00	43.40	133.11	459.55	592.66
Capital Maintenance	Capital Funding	-	16.10	16.10	-	-	-	-	16.10	16.10
Third Party Works	External Recovery	-	10.00	10.00	-	-	-	-	10.00	10.00
West Vancouver Police Department	External Recovery									
▪ <i>Secondments</i>	External Recovery	-	4.00	4.00	-	-	-	-	4.00	4.00
▪ <i>Assignments</i>	External Recovery	-	3.00	3.00	-	-	-	-	3.00	3.00
	External Recovery	-	17.00	17.00	-	-	-	-	17.00	17.00
OTHER FUNDS										
Cemetery	Fee-for-service	-	4.00	4.00	-	0.60	0.60	-	4.60	4.60
Golf	Fee-for-service	-	2.00	2.00	-	1.67	1.67	-	3.67	3.67
Sewer and Drainage Utility	Fee-for-service	5.30	10.55	15.85	-	-	-	5.30	10.55	15.85
Solid Waste Utility	Fee-for-service	1.50	3.50	5.00	-	-	-	1.50	3.50	5.00
▪ <i>Engineering and Transportation</i>	Fee-for-service	1.50	1.50	3.00	-	-	-	1.50	1.50	3.00
▪ <i>Parks, Culture, and Community Services</i>	Fee-for-service		2.00	2.00	-	-	-	-	2.00	2.00
Water Utility	Fee-for-service	3.20	10.90	14.10	-	-	-	3.20	10.90	14.10
	Fee-for-service	10.00	30.95	40.95	-	2.27	2.27	10.00	33.22	43.21
TOTAL DISTRICT PERMANENT EMPLOYEES		139.71	483.60	623.31	3.40	42.27	45.67	143.11	525.87	668.97

Notes:

- Permanent employees - employees have a long term job role without a predetermined end date. A permanent employee can work on either a full-time or part-time basis.
- General Tax Levy - taxes levied annually on residential and commercial properties after all other revenue sources are accounted for.
- Fee-for-service - non-taxpayer based revenues coming from user-pay services provided by the District (Culture and Community Services programs, Utility Services).
- Capital Funding - part of capital budgets of the respective District departments to cover capital maintenance labour costs.
- External Recovery - 100% of costs recovered from other organizations for services provided by the District (TransLink, other Police Agencies, third party developers).
- Staffing FTEs reflect authorized staffing levels, which may not be fully funded in the budget due to assumptions on vacancy rates.
- Shared Services includes fleet, carpentry, signage, dispatch, and administration support provided by Engineering to other divisions/funds at the District's Operations Centre on a cost-recovery basis.
- Full-Time Equivalent (FTE) equals one employee working full-time hours.
- Various departments have budgets for casual staff. Casual pools are not FTE-counted and may vary year-over-year based on operational requirements.

STAFFING CHANGES

DISTRICT PERMANENT EMPLOYEES	Funding Source	2025 Revised	2026 Changes			2026 Total
			Transfers	Other	Total	
GENERAL FUND						
Administration	General Tax Levy	31.60	-	-	-	31.60
Corporate Services	General Tax Levy	-	-	-	-	-
Engineering and Transportation Services	General Tax Levy					
▪ <i>Engineering Services and Roads</i>	General Tax Levy	28.95	-	-	-	28.95
▪ <i>Shared Services</i>	General Tax Levy	16.00	-	-	-	16.00
Finance and Corporate Services	General Tax Levy	76.00	-	-	-	76.00
Fire and Rescue Services	General Tax Levy	112.00	-	-	-	112.00
Human Resources and Payroll Services	General Tax Levy	13.00	-	-	-	13.00
Parks, Culture, and Community Services	General Tax Levy	116.60		0.20	0.20 ^a	116.80
▪ <i>Permanent Program Staff</i>	Fee-for-service	3.00	-	-	-	3.00
Planning, Development, and Environment Services	General Tax Levy	51.00	-	-	-	51.00
West Vancouver Memorial Library	General Tax Levy	42.60	-	-	-	42.60
West Vancouver Police Department	General Tax Levy	99.71		2.00	2.00 ^d	101.71
	General Tax Levy	590.46	-	2.20	2.20	592.66
Capital Maintenance	Capital Funding	16.10		-	-	16.10
Third Party Works	External Recovery	10.00		-	-	10.00
West Vancouver Police Department	External Recovery					
▪ <i>Secondments</i>	External Recovery	4.00			-	4.00
▪ <i>Assignments</i>	External Recovery	5.00	-	(2.00)	(2.00) ^d	3.00
	External Recovery	19.00	-	(2.00)	(2.00)	17.00
OTHER FUNDS						
Cemetery	Fee-for-service	4.60	-	-	-	4.60
Golf	Fee-for-service	3.67	-	-	-	3.67
Sewer and Drainage Utility	Fee-for-service	14.85	1.00		1.00 ^c	15.85
Solid Waste Utility	Fee-for-service	5.00			-	5.00
▪ <i>Engineering and Transportation</i>	Fee-for-service	-	(0.50)	0.50	-	
▪ <i>Parks, Culture, and Community Services</i>	Fee-for-service	-	-	-	-	
Water Utility	Fee-for-service	15.10	(1.00)		(1.00) ^c	14.10
	Fee-for-service	43.22	-	-	-	43.22
DISTRICT PERMANENT EMPLOYEES		668.77	-	0.20	0.20	668.97

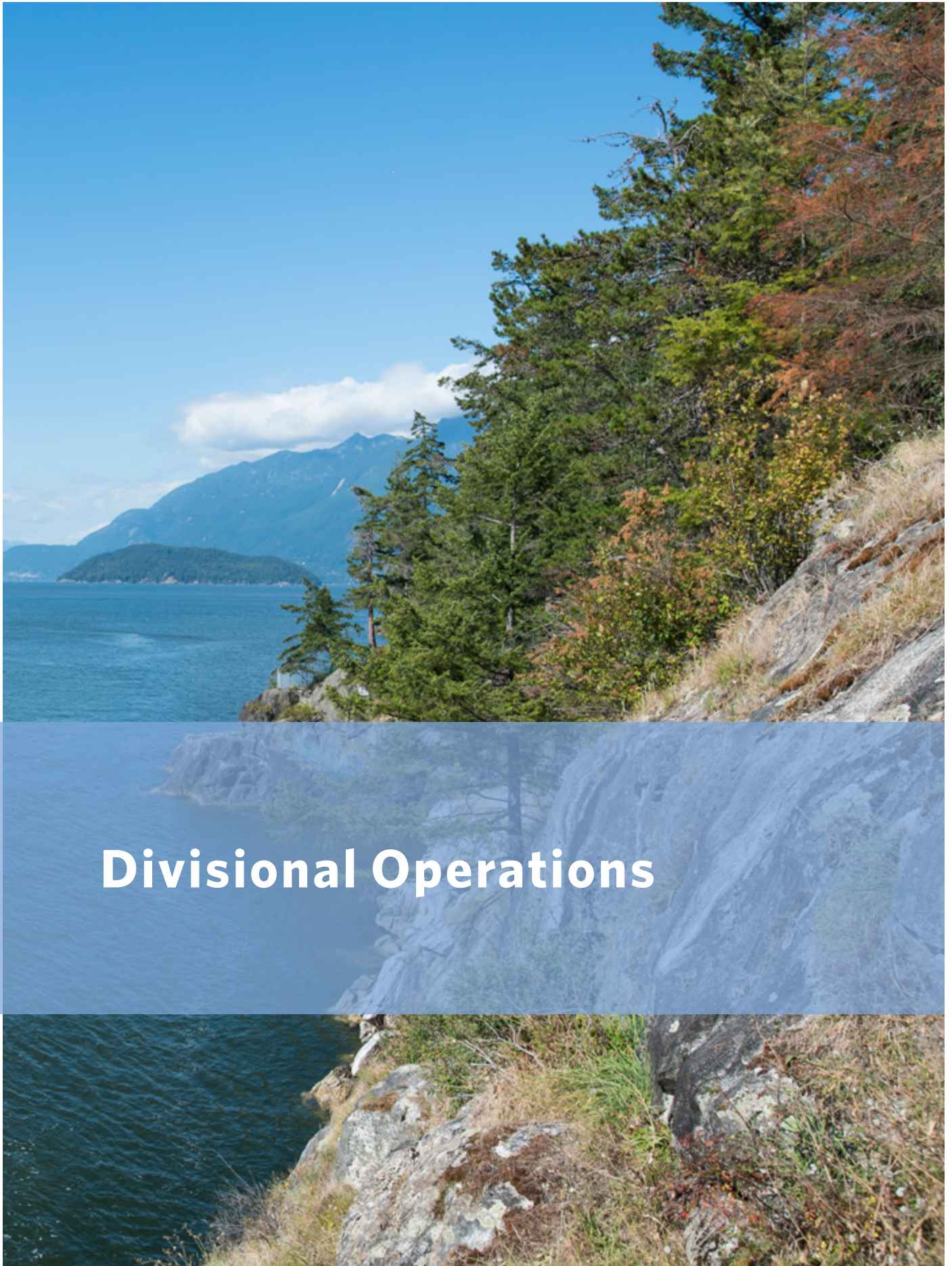
2026 Changes:

Transfers

^a 0.2 FTE net increase (0.4 FTE Park Ranger and 0.4 FTE Senior Outreach Worker increases, offset with 0.6 FTE Recreation Facility Clerk reduction)^b

Transfer from Assignments

^c Staff reallocation between funds (no additional cost)



Divisional Operations

OFFICE OF THE MUNICIPAL MANAGER

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Expenses								
Mayor and Council								
Salaries and Benefits	89.93%	710,325	89.70%	692,320	89.82%	701,762	89.42%	584,123
Supplies and Other Expenses	8.17%	64,503	8.36%	64,503	8.26%	64,503	8.15%	53,255
Professional and Consulting	1.90%	15,000	1.94%	15,000	1.92%	15,000	2.43%	15,863
	100.00%	789,828	100.00%	771,823	100.00%	781,264	100.00%	653,241
Office of the Municipal Manager								
Salaries and Benefits	93.08%	439,373	84.36%	407,562	84.30%	405,565	94.09%	524,945
Supplies and Other Expenses	3.53%	16,650	12.33%	59,550	3.46%	16,650	4.92%	27,474
Professional and Consulting	3.39%	16,000	3.31%	16,000	12.24%	58,900	0.98%	5,490
	100.00%	472,023	100.00%	483,112	100.00%	481,115	100.00%	557,909
Emergency Program								
¹ Supplies and Other Expenses	100.00%	381,632	100.00%	374,227	100.00%	374,227	100.00%	394,933
	100.00%	381,632	100.00%	374,227	100.00%	374,227	100.00%	394,933
Net Divisional Expenses								
Mayor and Council	48.06%	(789,828)	47.38%	(771,823)	47.74%	(781,264)	40.67%	(653,241)
Office of the Municipal Manager	28.72%	(472,023)	29.65%	(483,112)	29.40%	(481,115)	34.74%	(557,909)
Emergency Program	23.22%	(381,632)	22.97%	(374,227)	22.87%	(374,227)	24.59%	(394,933)
	100.00%	(1,643,484)	100.00%	(1,629,162)	100.00%	(1,636,607)	100.00%	(1,606,083)

¹ Includes the District's portion of the costs of operating North Shore Emergency Management (NSEM) program.

COMMUNICATIONS, INDIGENOUS, AND COMMUNITY RELATIONSHIPS

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Expenses								
Communications, Indigenous, and Community Relationships								
Salaries and Benefits	92.72%	885,788	92.40%	970,189	92.37%	967,091	96.55%	884,860
Supplies and Other Expenses	4.25%	40,581	4.18%	43,850	4.19%	43,850	3.04%	27,818
Professional and Consulting	3.03%	28,995	3.43%	35,995	3.44%	35,995	0.42%	3,840
	100.00%	955,364	100.00%	1,050,034	100.00%	1,046,936	100.00%	916,518
Net Divisional Expenses								
Communications, Indigenous, and Community Relationships	100.00%	(955,364)	100.00%	(1,050,034)	100.00%	(1,046,936)	100.00%	(916,518)
	100.00%	(955,364)	100.00%	(1,050,034)	100.00%	(1,046,936)	100.00%	(916,518)

LEGISLATIVE SERVICES

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Records and Privacy	0.49%	13,300	0.72%	18,500	0.94%	27,500	0.97%	21,883
Bylaw and Licensing Services	70.87%	1,929,781	69.02%	1,778,845	71.21%	2,080,353	99.03%	2,228,413
Election	28.64%	780,000	30.26%	780,000	27.84%	813,382	0.00%	-
	100.00%	2,723,081	100.00%	2,577,345	100.00%	2,921,235	100.00%	2,250,295
Expenses								
Records and Privacy								
Salaries and Benefits	98.19%	1,406,544	97.75%	1,339,906	97.74%	1,335,132	98.56%	1,152,987
Supplies and Other Expenses	0.74%	10,600	0.85%	11,600	0.85%	11,600	0.52%	6,055
Professional and Consulting	1.07%	15,285	1.41%	19,285	1.41%	19,285	0.89%	10,364
Recoveries and Allocations	0.00%	-	0.00%	-	0.00%	-	0.03%	370
	100.00%	1,432,429	100.00%	1,370,791	100.00%	1,366,016	100.00%	1,169,776
Bylaw and Licensing Services								
Salaries and Benefits	86.48%	1,408,661	84.33%	1,207,601	78.68%	1,256,587	76.97%	1,093,950
Supplies and Other Expenses	9.35%	152,367	10.57%	151,372	16.28%	259,965	17.87%	253,944
Professional and Consulting	0.55%	9,000	0.99%	14,200	1.07%	17,080	0.72%	10,198
Recoveries and Allocations	3.62%	58,900	4.11%	58,900	3.97%	63,364	4.44%	63,118
	100.00%	1,628,928	100.00%	1,432,073	100.00%	1,596,996	100.00%	1,421,209
Election								
Professional and Consulting	100.00%	780,000	87.64%	780,000	86.04%	794,501	0.00%	-
Transfers	0.00%	-	12.36%	110,000	11.91%	110,000	100.00%	110,000
	100.00%	780,000	100.00%	890,000	100.00%	923,382	100.00%	110,000
Net Divisional Expenses								
Records and Privacy	126.90%	(1,419,129)	121.23%	(1,352,291)	138.68%	(1,338,516)	254.70%	(1,147,893)
Bylaw and Licensing Services	-26.90%	300,853	-31.09%	346,772	-50.08%	483,357	-179.10%	807,204
Election	0.00%	-	9.86%	(110,000)	11.40%	(110,000)	24.41%	(110,000)
	100.00%	(1,118,276)	100.00%	(1,115,519)	100.00%	(965,159)	100.00%	(450,690)

ENGINEERING AND TRANSPORTATION SERVICES

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Engineering Services	11.72%	887,881	10.95%	799,786	12.33%	857,881	13.28%	1,052,128
Roads and Transportation	46.49%	3,520,979	47.94%	3,500,844	51.64%	3,594,231	46.11%	3,652,882
Third Party Works	41.78%	3,164,156	41.11%	3,002,452	36.03%	2,507,550	40.61%	3,217,455
	100.00%	7,573,017	100.00%	7,303,083	100.00%	6,959,663	100.00%	7,922,465
Expenses								
Engineering Services								
Salaries and Benefits	42.01%	1,521,632	41.11%	1,452,235	44.10%	1,694,919	60.42%	1,846,600
Supplies and Other Expenses	41.82%	1,514,816	42.93%	1,516,561	43.63%	1,677,035	20.67%	631,601
Professional and Consulting	0.97%	35,090	1.01%	35,590	0.90%	34,590	1.29%	39,494
Recoveries and Allocations	15.20%	550,416	14.94%	527,841	11.37%	436,869	17.62%	538,409
	100.00%	3,621,954	100.00%	3,532,227	100.00%	3,843,413	100.00%	3,056,104
Roads and Transportation								
Salaries and Benefits	30.81%	2,536,619	31.94%	2,525,525	28.09%	2,217,231	28.87%	2,329,039
Supplies and Other Expenses	19.15%	1,576,630	20.86%	1,649,540	20.12%	1,588,349	18.72%	1,510,316
Professional and Consulting	0.24%	19,700	0.24%	18,700	0.22%	17,200	0.35%	27,994
Recoveries and Allocations	49.80%	4,100,329	46.97%	3,714,045	51.57%	4,069,923	52.05%	4,198,667
	100.00%	8,233,279	100.00%	7,907,810	100.00%	7,892,703	100.00%	8,066,017
Third Party Works								
Salaries and Benefits	35.30%	1,117,003	39.78%	1,194,352	39.36%	987,000	37.11%	1,196,383
Supplies and Other Expenses	59.86%	1,893,969	54.94%	1,649,400	52.53%	1,317,300	42.10%	1,357,306
Recoveries and Allocations	1.38%	43,700	1.46%	43,700	1.69%	42,300	20.26%	653,118
Transfers	3.46%	109,483	3.83%	115,000	6.42%	160,950	0.53%	16,999
	100.00%	3,164,156	100.00%	3,002,452	100.00%	2,507,550	100.00%	3,223,805
Net Divisional Expenses								
Engineering Services	36.72%	(2,734,072)	38.27%	(2,732,441)	40.99%	(2,985,532)	31.20%	(2,003,976)
Roads and Transportation	63.28%	(4,712,300)	61.73%	(4,406,966)	59.01%	(4,298,472)	68.70%	(4,413,135)
Third Party Works	0.00%	-	0.00%	-	0.00%	-	0.10%	(6,350)
	100.00%	(7,446,372)	100.00%	(7,139,407)	100.00%	(7,284,004)	100.00%	(6,423,461)

FINANCE AND CORPORATE SERVICES

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Facilities and Assets	92.69%	2,679,752	92.28%	2,524,739	90.26%	2,677,336	87.77%	2,194,079
Financial Services	0.35%	10,000	0.37%	10,000	0.43%	12,606	0.53%	13,335
Information Technology Services	0.54%	15,651	0.57%	15,651	0.53%	15,651	0.63%	15,651
Procurement and Risk Advisory	4.00%	115,700	4.23%	115,700	6.42%	190,493	7.98%	199,369
Taxes and Utilities	2.42%	70,000	2.56%	70,000	2.36%	70,000	3.09%	77,360
	100.00%	2,891,102	100.00%	2,736,089	100.00%	2,966,086	100.00%	2,499,793
Expenses								
Facilities and Assets								
Salaries and Benefits	53.18%	3,216,950	50.48%	2,788,287	52.86%	3,143,705	51.55%	3,190,477
Supplies and Other Expenses	45.83%	2,772,817	48.44%	2,675,417	46.54%	2,768,212	47.05%	2,911,786
Professional and Consulting	0.57%	34,450	0.62%	34,450	0.18%	10,646	0.21%	12,880
Recoveries and Allocations	0.42%	25,500	0.46%	25,500	0.42%	24,898	0.38%	23,716
Transfers	0.00%	-	0.00%	-	0.00%	-	0.81%	50,400
	100.00%	6,049,717	100.00%	5,523,654	100.00%	5,947,460	100.00%	6,189,259
Financial Services								
Salaries and Benefits	96.68%	2,678,459	96.70%	2,402,990	95.64%	2,535,501	95.42%	2,282,266
Supplies and Other Expenses	0.64%	17,650	0.71%	17,650	0.79%	20,838	0.91%	21,688
Professional and Consulting	2.68%	74,250	2.59%	64,250	3.44%	91,200	3.67%	87,896
Recoveries and Allocations	0.00%	-	0.00%	-	0.13%	3,474	0.00%	-
	100.00%	2,770,359	100.00%	2,484,890	100.00%	2,651,014	100.00%	2,391,851
Information Technology Services								
Salaries and Benefits	46.29%	2,535,153	45.01%	2,427,202	45.75%	2,425,214	47.94%	2,322,654
Supplies and Other Expenses	50.84%	2,784,026	52.08%	2,808,526	51.29%	2,718,526	49.80%	2,412,631
Professional and Consulting	2.74%	150,000	2.78%	150,000	2.83%	150,000	2.12%	102,518
Recoveries and Allocations	0.13%	7,310	0.14%	7,310	0.13%	6,907	0.14%	6,896
	100.00%	5,476,489	100.00%	5,393,038	100.00%	5,300,647	100.00%	4,844,699
Land Strategy								
Salaries and Benefits	0.00%	-	97.21%	294,642	38.50%	17,530	0.23%	133
Supplies and Other Expenses	0.00%	-	0.73%	2,206	28.55%	13,000	30.59%	17,513
Professional and Consulting	0.00%	-	0.29%	870	32.95%	15,000	68.87%	39,431
Recoveries and Allocations	0.00%	-	1.77%	5,375	0.00%	-	0.31%	178
	0.00%	-	100.00%	303,093	100.00%	45,530	100.00%	57,254
Procurement and Risk Advisory								
Salaries and Benefits	94.88%	1,098,623	94.76%	1,070,087	95.63%	1,239,478	95.17%	1,153,478
Supplies and Other Expenses	0.95%	11,000	0.97%	11,000	0.64%	8,329	0.78%	9,460
Professional and Consulting	0.78%	9,000	0.80%	9,000	0.69%	9,000	0.56%	6,768
Recoveries and Allocations	3.39%	39,230	3.47%	39,230	3.03%	39,296	3.49%	42,298
	100.00%	1,157,853	100.00%	1,129,317	100.00%	1,296,103	100.00%	1,212,005
Taxes and Utilities								
Salaries and Benefits	92.25%	553,498	92.22%	550,958	91.96%	534,114	94.08%	479,964
Supplies and Other Expenses	6.08%	36,490	6.11%	36,490	6.31%	36,635	4.32%	22,054
Professional and Consulting	1.67%	10,000	1.67%	10,000	1.73%	10,075	1.60%	8,140
	100.00%	599,988	100.00%	597,448	100.00%	580,824	100.00%	510,157
Net Divisional Expenses								
Facilities and Assets	25.60%	(3,369,965)	23.62%	(2,998,916)	25.44%	(3,270,124)	31.44%	(3,995,180)
Financial Services	20.97%	(2,760,359)	19.49%	(2,474,890)	20.52%	(2,638,408)	18.72%	(2,378,516)
Information Technology Services	41.49%	(5,460,839)	42.36%	(5,377,387)	41.11%	(5,284,997)	38.01%	(4,829,048)
Land Strategy	0.00%	-	2.39%	(303,093)	0.35%	(45,530)	0.45%	(57,254)
Procurement and Risk Advisory	7.92%	(1,042,153)	7.98%	(1,013,617)	8.60%	(1,105,610)	7.97%	(1,012,636)
Taxes and Utilities	4.03%	(529,988)	4.15%	(527,448)	3.97%	(510,824)	3.41%	(432,797)
	100.00%	(13,163,304)	100.00%	(12,695,350)	100.00%	(12,855,492)	100.00%	(12,705,431)

FIRE AND RESCUE SERVICES

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Fire Prevention	93.91%	200,350	95.20%	198,350	90.27%	292,093	89.93%	231,162
Emergency Services	6.09%	13,000	4.80%	10,000	9.73%	31,499	10.07%	25,871
	100.00%	213,350	100.00%	208,350	100.00%	323,592	100.00%	257,033
Expenses								
Administrative Support Fire								
Salaries and Benefits	93.67%	1,000,338	91.57%	954,358	92.44%	964,225	91.00%	861,326
Supplies and Other Expenses	4.81%	51,347	4.95%	51,620	6.11%	63,773	5.96%	56,442
Professional and Consulting	1.52%	16,200	3.47%	36,200	1.45%	15,077	2.85%	26,989
Recoveries and Allocations	0.00%	-	0.00%	-	0.00%	-	0.19%	1,758
	100.00%	1,067,885	100.00%	1,042,178	100.00%	1,043,075	100.00%	946,514
Fire Prevention								
Salaries and Benefits	98.07%	1,026,015	97.61%	984,336	79.80%	858,674	94.83%	965,031
Supplies and Other Expenses	1.54%	16,150	1.60%	16,150	19.73%	212,320	4.65%	47,311
Professional and Consulting	0.38%	4,000	0.79%	8,000	0.46%	5,000	0.53%	5,345
	100.00%	1,046,165	100.00%	1,008,486	100.00%	1,075,994	100.00%	1,017,687
Emergency Services								
Salaries and Benefits	93.88%	19,711,722	93.79%	18,771,028	93.89%	18,732,231	93.93%	17,825,029
Supplies and Other Expenses	5.95%	1,250,070	6.03%	1,206,050	6.03%	1,202,506	5.94%	1,126,826
Professional and Consulting	0.17%	35,000	0.18%	37,000	0.07%	13,000	0.11%	21,745
Recoveries and Allocations	0.00%	-	0.00%	-	0.01%	2,919	0.02%	4,255
	100.00%	20,996,792	100.00%	20,014,078	100.00%	19,950,656	100.00%	18,977,855
Net Divisional Expenses								
Administrative Support Fire	4.66%	(1,067,885)	4.77%	(1,042,178)	4.80%	(1,043,075)	4.58%	(946,514)
Fire Prevention	3.69%	(845,815)	3.71%	(810,136)	3.60%	(783,901)	3.80%	(786,525)
Emergency Services	91.64%	(20,983,792)	91.53%	(20,004,078)	91.60%	(19,919,157)	91.62%	(18,951,984)
	100.00%	(22,897,492)	100.00%	(21,856,392)	100.00%	(21,746,134)	100.00%	(20,685,023)

HUMAN RESOURCES AND PAYROLL SERVICES

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Human Resources	100.00%	10,489	100.00%	39,655	100.00%	39,655	0.00%	-
	100.00%	10,489	100.00%	39,655	100.00%	39,655	0.00%	-
Expenses								
Human Resources								
Salaries and Benefits	87.79%	1,542,624	85.95%	1,577,937	85.90%	1,570,772	84.52%	1,126,451
Supplies and Other Expenses	1.35%	23,750	1.55%	28,500	1.56%	28,500	1.75%	23,284
Professional and Consulting	10.86%	190,749	12.50%	229,415	12.55%	229,415	13.73%	182,995
	100.00%	1,757,123	100.00%	1,835,853	100.00%	1,828,687	100.00%	1,332,730
Payroll Services								
Salaries and Benefits	100.00%	573,342	100.00%	569,929	100.00%	599,656	100.00%	535,261
	100.00%	573,342	100.00%	569,929	100.00%	599,656	100.00%	535,261
Net Divisional Expenses								
Human Resources	75.29%	(1,746,634)	75.91%	(1,796,197)	74.90%	(1,789,032)	71.35%	(1,332,730)
Payroll Services	24.71%	(573,342)	24.09%	(569,929)	25.10%	(599,656)	28.65%	(535,261)
	100.00%	(2,319,976)	100.00%	(2,366,126)	100.00%	(2,388,688)	100.00%	(1,867,991)

PARKS, CULTURE, AND COMMUNITY SERVICES

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Community Services	74.12%	11,101,600	73.82%	10,120,674	76.16%	11,224,000	75.40%	10,395,546
Parks	16.10%	2,411,845	15.51%	2,125,956	13.60%	2,004,500	14.51%	2,000,195
Cultural Services	9.78%	1,465,300	10.67%	1,463,450	10.23%	1,508,000	10.10%	1,392,364
	100.00%	14,978,745	100.00%	13,710,080	100.00%	14,736,500	100.00%	13,788,105
Expenses								
Central Administration								
Grants-in-Aid	53.39%	902,982	46.74%	661,026	50.93%	818,376	45.54%	626,841
Salaries and Benefits	45.76%	774,068	52.24%	738,877	48.54%	780,012	53.56%	737,198
Supplies and Other Expenses	0.56%	9,400	0.66%	9,400	0.46%	7,455	0.59%	8,090
Professional and Consulting	0.30%	5,000	0.35%	5,000	0.06%	1,000	0.31%	4,335
	100.00%	1,691,450	100.00%	1,414,303	100.00%	1,606,843	100.00%	1,376,465
Community Services								
Salaries and Benefits	81.70%	12,083,077	80.51%	11,314,359	80.13%	11,714,684	78.51%	10,459,093
Supplies and Other Expenses	16.84%	2,490,400	17.87%	2,510,777	17.66%	2,582,300	17.96%	2,392,393
Professional and Consulting	0.26%	38,800	0.36%	50,050	0.37%	53,600	0.22%	28,920
Recoveries and Allocations	1.15%	169,700	1.18%	166,415	1.16%	169,700	1.23%	163,305
Transfers	0.06%	8,200	0.08%	11,200	0.68%	99,600	2.09%	278,089
	100.00%	14,790,177	100.00%	14,052,801	100.00%	14,619,884	100.00%	13,321,800
Parks								
Salaries and Benefits	63.11%	5,495,527	65.31%	5,200,428	64.20%	5,119,175	63.57%	4,771,767
Supplies and Other Expenses	30.19%	2,628,900	27.84%	2,216,811	26.79%	2,136,000	27.64%	2,074,431
Professional and Consulting	0.31%	27,300	0.39%	31,342	0.39%	30,800	0.25%	18,652
Recoveries and Allocations	6.38%	555,800	6.46%	514,010	8.37%	667,300	8.20%	615,378
Transfers	0.00%	-	0.00%	-	0.25%	20,000	0.35%	26,001
	100.00%	8,707,527	100.00%	7,962,592	100.00%	7,973,275	100.00%	7,506,229
Cultural Services								
Salaries and Benefits	54.63%	1,520,444	51.29%	1,491,284	53.65%	1,492,832	48.38%	1,405,608
Supplies and Other Expenses	41.69%	1,160,300	45.18%	1,313,380	43.70%	1,215,900	44.79%	1,301,174
Professional and Consulting	1.41%	39,200	1.43%	41,660	1.32%	36,700	0.70%	20,245
Recoveries and Allocations	2.26%	63,000	2.10%	60,950	1.33%	37,000	0.91%	26,406
Transfers	0.00%	-	0.00%	-	0.00%	-	5.22%	151,776
	100.00%	2,782,944	100.00%	2,907,274	100.00%	2,782,432	100.00%	2,905,209
Net Divisional Expenses								
Central Administration	13.02%	(1,691,450)	11.20%	(1,414,303)	13.12%	(1,606,843)	12.16%	(1,376,465)
Community Services	28.39%	(3,688,577)	31.14%	(3,932,127)	27.73%	(3,395,884)	25.85%	(2,926,254)
Parks	48.45%	(6,295,682)	46.22%	(5,836,636)	48.74%	(5,968,775)	48.63%	(5,506,033)
Cultural Services	10.14%	(1,317,644)	11.43%	(1,443,824)	10.41%	(1,274,432)	13.36%	(1,512,846)
	100.00%	(12,993,353)	100.00%	(12,626,889)	100.00%	(12,245,934)	100.00%	(11,321,597)

PLANNING, DEVELOPMENT, AND ENVIRONMENT SERVICES

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Planning	10.70%	706,390	8.39%	694,000	14.11%	852,679	10.90%	832,018
Permits and Inspections, Land Development	64.42%	4,253,595	69.77%	5,769,650	67.47%	4,077,414	67.06%	5,120,533
Planning Recoverable Projects	19.57%	1,292,500	15.58%	1,288,800	10.43%	630,144	8.35%	637,933
¹ Climate Action and Environment Services	5.31%	350,906	6.26%	517,320	8.00%	483,404	13.69%	1,045,059
	100.00%	6,603,391	100.00%	8,269,770	100.00%	6,043,641	100.00%	7,635,543
Expenses								
Planning								
Salaries and Benefits	97.03%	2,675,341	96.41%	2,612,137	96.39%	2,602,280	97.04%	2,426,496
Supplies and Other Expenses	2.32%	63,940	2.88%	78,025	2.90%	78,406	2.46%	61,619
Professional and Consulting	0.65%	18,050	0.71%	19,150	0.71%	19,150	0.50%	12,395
Recoveries and Allocations	0.00%	-	0.00%	-	0.00%	-	0.00%	120
	100.00%	2,757,331	100.00%	2,709,312	100.00%	2,699,836	100.00%	2,500,631
Permits and Inspections, Land Development								
Salaries and Benefits	97.07%	4,074,987	97.25%	3,957,089	97.25%	3,952,162	97.62%	3,790,483
Supplies and Other Expenses	2.29%	96,307	2.10%	85,260	2.10%	85,261	1.94%	75,218
Professional and Consulting	0.63%	26,500	0.65%	26,500	0.65%	26,500	0.44%	17,271
Recoveries and Allocations	0.00%	-	0.00%	-	0.00%	-	0.00%	20
	100.00%	4,197,794	100.00%	4,068,849	100.00%	4,063,922	100.00%	3,882,992
Planning Recoverable Projects								
Salaries and Benefits	16.13%	207,622	16.22%	210,982	35.74%	230,995	32.45%	210,985
Supplies and Other Expenses	39.22%	505,000	38.82%	505,000	84.51%	546,258	84.73%	550,964
Professional and Consulting	60.78%	782,500	60.42%	786,000	10.85%	70,123	14.18%	92,194
Recoveries and Allocations	-16.13%	(207,622)	-15.45%	(200,982)	-31.09%	(200,982)	-31.35%	(203,870)
	100.00%	1,287,500	100.00%	1,301,000	100.00%	646,395	100.00%	650,273
Climate Action and Environment Services								
Salaries and Benefits	74.74%	1,001,912	66.88%	951,475	66.18%	927,362	63.64%	871,177
Supplies and Other Expenses	19.38%	259,730	18.21%	259,080	18.76%	262,954	22.20%	303,883
² Professional and Consulting	5.02%	67,335	14.06%	200,000	14.27%	200,000	13.49%	184,657
Recoveries and Allocations	0.86%	11,500	0.84%	12,000	0.78%	10,994	0.67%	9,150
	100.00%	1,340,477	100.00%	1,422,555	100.00%	1,401,309	100.00%	1,368,867
Net Divisional Expenses								
Planning	68.83%	(2,050,941)	163.59%	(2,015,312)	66.74%	(1,847,157)	217.49%	(1,668,613)
Permits and Inspections, Land Development	-1.87%	55,801	-138.06%	1,700,801	-0.49%	13,492	-161.30%	1,237,541
Planning Recoverable Projects	-0.17%	5,000	0.99%	(12,200)	0.59%	(16,251)	1.61%	(12,340)
Climate Action and Environment Services	33.21%	(989,572)	73.48%	(905,235)	33.16%	(917,905)	42.21%	(323,808)
	100.00%	(2,979,712)	100.00%	(1,231,945)	100.00%	(2,767,821)	100.00%	(767,219)

¹ Local Government Climate Action Program (LGCAP) funding for 2024-2026.

² Climate action programs supported from LGCAP funding.

WEST VANCOUVER MEMORIAL LIBRARY

Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Administration	45.61%	222,200	45.63%	220,700	43.71%	236,676	52.59%	233,935
Third Party	54.39%	264,990	54.37%	262,990	56.29%	304,745	47.41%	210,859
	100.00%	487,190	100.00%	483,690	100.00%	541,421	100.00%	444,794
Expenses								
Administration								
Salaries and Benefits	84.48%	351,020	84.05%	339,821	83.99%	344,353	84.49%	313,506
Supplies and Other Expenses	8.78%	36,500	9.03%	36,500	9.18%	37,633	8.33%	30,905
Professional and Consulting	6.02%	25,000	6.18%	25,000	6.10%	25,000	6.71%	24,914
Recoveries and Allocations	0.72%	3,000	0.74%	3,000	0.73%	3,000	0.46%	1,717
	100.00%	415,520	100.00%	404,321	100.00%	409,986	100.00%	371,042
Service Delivery								
Salaries and Benefits	90.62%	4,362,345	90.39%	4,185,464	90.34%	4,181,253	90.26%	3,940,161
Supplies and Other Expenses	9.29%	447,028	9.52%	440,908	9.52%	440,400	9.56%	417,478
Professional and Consulting	0.09%	4,300	0.09%	4,300	0.09%	4,300	0.13%	5,632
Recoveries and Allocations	0.00%	-	0.00%	-	0.05%	2,464	0.05%	2,177
	100.00%	4,813,673	100.00%	4,630,672	100.00%	4,628,417	100.00%	4,365,448
Operations Support								
Salaries and Benefits	72.04%	542,344	71.23%	521,124	70.96%	520,376	70.91%	505,880
Supplies and Other Expenses	27.01%	203,307	27.79%	203,307	28.02%	205,512	28.17%	200,962
Recoveries and Allocations	0.95%	7,187	0.98%	7,187	1.01%	7,442	0.93%	6,619
	100.00%	752,839	100.00%	731,618	100.00%	733,330	100.00%	713,461
Third Party								
Salaries and Benefits	34.68%	91,910	32.11%	84,450	31.19%	159,095	12.94%	36,896
Supplies and Other Expenses	65.32%	173,080	67.89%	178,540	67.15%	342,543	96.36%	274,639
Professional and Consulting	0.00%	-	0.00%	-	1.65%	8,440	4.89%	13,941
Recoveries and Allocations	0.00%	-	0.00%	-	0.00%	-	-14.19%	(40,449)
	100.00%	264,990	100.00%	262,990	100.00%	510,078	100.00%	285,027
Net Divisional Expenses								
Administration	3.36%	(193,320)	3.31%	(183,621)	3.02%	(173,311)	2.59%	(137,108)
Service Delivery	83.57%	(4,813,673)	83.50%	(4,630,672)	80.63%	(4,628,417)	82.52%	(4,365,448)
Operations Support	13.07%	(752,839)	13.19%	(731,618)	12.77%	(733,330)	13.49%	(713,461)
Third Party	0.00%	-	0.00%	-	3.58%	(205,332)	1.40%	(74,167)
	100.00%	(5,759,832)	100.00%	(5,545,910)	100.00%	(5,740,391)	100.00%	(5,290,184)

WEST VANCOUVER POLICE
Net Divisional Expenses

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Administration Branch	21.19%	214,000	20.88%	214,000	16.78%	204,300	17.84%	213,813
Operations Branch	78.81%	796,068	79.12%	811,068	83.22%	1,012,890	82.16%	984,662
	100.00%	1,010,068	100.00%	1,025,068	100.00%	1,217,190	100.00%	1,198,475
Expenses								
Chief Constable's Office								
Salaries and Benefits	91.79%	1,095,931	88.73%	1,047,911	91.70%	1,110,966	91.26%	1,041,032
Supplies and Other Expenses	2.90%	34,600	3.86%	45,600	2.67%	32,358	3.23%	36,830
Professional and Consulting	5.31%	63,360	7.41%	87,500	5.63%	68,193	5.49%	62,672
Recoveries and Allocations	0.00%	-	0.00%	-	0.00%	-	0.02%	191
	100.00%	1,193,891	100.00%	1,181,011	100.00%	1,211,517	100.00%	1,140,725
Administration Branch								
Salaries and Benefits	47.44%	3,995,714	45.38%	3,438,245	47.07%	3,638,696	47.58%	3,616,413
Supplies and Other Expenses	44.89%	3,780,944	48.47%	3,673,034	46.30%	3,579,351	43.10%	3,276,064
Professional and Consulting	7.68%	646,574	6.15%	465,934	6.63%	512,243	9.32%	708,033
Recoveries and Allocations	0.00%	-	0.00%	-	0.01%	596	0.00%	-
	100.00%	8,423,232	100.00%	7,577,212	100.00%	7,730,886	100.00%	7,600,510
Operations Branch								
Salaries and Benefits	88.01%	12,850,874	87.71%	12,643,452	87.79%	12,015,544	87.70%	11,270,107
Supplies and Other Expenses	8.86%	1,294,432	9.12%	1,314,042	8.89%	1,216,308	9.01%	1,157,378
Professional and Consulting	0.02%	2,660	0.02%	2,660	0.01%	1,776	0.01%	806
Recoveries and Allocations	3.11%	453,800	3.16%	455,600	3.32%	453,800	3.28%	422,122
	100.00%	14,601,766	100.00%	14,415,753	100.00%	13,687,427	100.00%	12,850,413
Net Divisional Expenses								
Chief Constable's Office	5.14%	(1,193,891)	5.33%	(1,181,011)	5.66%	(1,211,517)	5.59%	(1,140,725)
Administration Branch	35.37%	(8,209,232)	33.24%	(7,363,212)	35.15%	(7,526,586)	36.22%	(7,386,697)
Operations Branch	59.48%	(13,805,698)	61.42%	(13,604,685)	59.19%	(12,674,537)	58.18%	(11,865,751)
	100.00%	(23,208,821)	100.00%	(22,148,909)	100.00%	(21,412,640)	100.00%	(20,393,173)



2026 Capital Program



2026 CAPITAL PROGRAM
Program Summary

	Budget 2026	Funding Source										
		Asset Maintenance Reserves	External Funding	Community Amenity Contribution	Development Cost Charges	Environmental Reserve	UBCM Community Works Fund	Land Reserve	Cypress Village Reserve	Brissenden Park Trust Fund	Pay Parking Reserve	Golf Development Reserve
Equipment	2,805,086	2,502,976	257,110	-	-	45,000	-	-	-	-	-	-
Facilities	11,141,025	5,774,447	100,000	3,875,000	-	-	-	-	1,200,000	-	-	191,578
Grounds and Parks	3,355,000	1,092,000	-	438,000	200,000	312,000	410,000	45,000	-	758,000	100,000	-
Information Technology	1,143,400	1,143,400	-	-	-	-	-	-	-	-	-	-
Transportation Infrastructure	7,143,329	6,190,000	953,329	-	-	-	-	-	-	-	-	-
Vehicle Fleet	2,517,600	2,501,600	-	-	-	16,000	-	-	-	-	-	-
Total	28,105,440	19,204,423	1,310,439	4,313,000	200,000	373,000	410,000	45,000	1,200,000	758,000	100,000	191,578

2026 CAPITAL PROGRAM

Equipment

PHASE 1 Current Year Projects	Budget 2026	Funding Source		
		Asset Maintenance Reserve	Environmental Reserve	External Funding
Asset Preservation				
Fire and Rescue Services				
Community Wildfire Plan Implementation - FireSmart	165,000	15,000	-	150,000 ¹
	<u>165,000</u>	<u>15,000</u>	<u>-</u>	<u>150,000</u>
West Vancouver Memorial Library				
West Vancouver Memorial Library Collections - Core - Books and Materials - Info	274,608	274,608	-	-
Radio Frequency Identification Self Checkouts Replacement	90,000	90,000	-	-
West Vancouver Memorial Library Collections - Core - Books and Materials - Youth	60,118	60,118	-	-
Coinboxes Replacement	25,000	25,000	-	-
Automated Material Handling System Bin Replacement	10,000	10,000	-	-
Signage Wayfinding Review	10,000	10,000	-	-
	<u>469,726</u>	<u>469,726</u>	<u>-</u>	<u>-</u>
Asset Preservation Total	<u>634,726</u>	<u>484,726</u>	<u>-</u>	<u>150,000</u>
Health and Safety				
Fire and Rescue Services				
Gym and Fitness Equipment	15,000	15,000	-	-
Rehabilitation Support Truck Upgrade	11,000	11,000	-	-
	<u>26,000</u>	<u>26,000</u>	<u>-</u>	<u>-</u>
Health and Safety Total	<u>26,000</u>	<u>26,000</u>	<u>-</u>	<u>-</u>
Innovation				
Fire and Rescue Services				
Long-Range Thermal Pen-Tilt-Zoom (PTZ) Cameras for Forest Monitoring in West Vancouver	90,000	45,000	45,000	-
	<u>90,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
West Vancouver Memorial Library				
West Vancouver Memorial Library Collections - Enhanced - Youth Collections	16,500	-	-	16,500 ²
West Vancouver Memorial Library Collections - Enhanced - E-Audiobooks	15,500	-	-	15,500 ²
West Vancouver Memorial Library Collections - Enhanced - Assistive (Home) Services	6,500	-	-	6,500 ²
West Vancouver Memorial Library Collections - Enhanced - Adult Collections	6,000	-	-	6,000 ²
West Vancouver Memorial Library Collections - Enhanced - Adult Music Collections	4,000	-	-	4,000 ²
West Vancouver Memorial Library Collections - Enhanced - Friends - Reading Link	3,000	-	-	3,000 ²
West Vancouver Memorial Library Collections - Enhanced - Equity Grant	2,250	-	-	2,250 ²
West Vancouver Memorial Library Collections - Enhanced - Health Books	1,110	-	-	1,110 ²
West Vancouver Memorial Library Collections - Enhanced - Welsh - Youth	750	-	-	750 ²
West Vancouver Memorial Library Collections - Enhanced - Persian	500	-	-	500 ²
	<u>56,110</u>	<u>-</u>	<u>-</u>	<u>56,110</u>
Innovation Total	<u>146,110</u>	<u>45,000</u>	<u>45,000</u>	<u>56,110</u>
Regular Asset Maintenance				
Engineering and Transportation Services				
Replace 2014 Toyota Forklift (Unit M066)	100,000	100,000	-	-
Replace #3 Salt Spreader for Tandem Dump Trucks	100,000	100,000	-	-
	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
Finance and Corporate Services				
Multi-Year Capital Renewal Plan - Furniture and Equipment Renewal	100,000	100,000	-	-
Seniors' Activity Centre Cafe Tables and Chairs	90,000	45,000	-	45,000 ³
Ride-on Floor Scrubber Machine Replacement	25,000	25,000	-	-
	<u>215,000</u>	<u>170,000</u>	<u>-</u>	<u>45,000</u>
Fire and Rescue Services				
Personal Protective Equipment	236,800	236,800	-	-
Hose, Nozzle, and Firefighting Equipment Auto	120,100	120,100	-	-
Extrication Equipment	106,700	106,700	-	-
Technical Rescue Equipment	66,000	66,000	-	-
Medical Equipment	61,100	61,100	-	-
Self-Contained Breathing Apparatus Equipment	32,300	32,300	-	-
Computer and Device Equipment	24,800	24,800	-	-
Communication and Radio Equipment	10,000	10,000	-	-
	<u>657,800</u>	<u>657,800</u>	<u>-</u>	<u>-</u>
Parks, Culture, and Community Services				
Fitness Centre Equipment Replacement	75,800	75,800	-	-
Major Appliance and Kitchen Equipment Replacement	45,000	39,000	-	6,000 ³
Recreation Program Equipment Replacement	42,250	42,250	-	-
Replace 2013 Redexim Verti-top Field Cleaner (Unit P047)	30,000	30,000	-	-
Replace 2015 Tilt Trailer (Unit P045)	10,000	10,000	-	-
	<u>203,050</u>	<u>197,050</u>	<u>-</u>	<u>6,000</u>

	Budget 2026	Funding Source		
		Asset Maintenance Reserve	Environmental Reserve	External Funding
West Vancouver Police				
Portable Radios - Regular Replacement	120,000	120,000	-	-
Police Kit and Clothing - Regular Replacement	105,000	105,000	-	-
Police Firearm and Ballistic Equipment - Regular Replacement	95,000	95,000	-	-
Body Worn Cameras	80,000	80,000	-	-
Fleet Cameras and Automated License Plate Reader Systems (ALPRs)	60,000	60,000	-	-
Taser Replacement	50,000	50,000	-	-
	<u>510,000</u>	<u>510,000</u>	<u>-</u>	<u>-</u>
Regular Asset Maintenance Total	<u>1,785,850</u>	<u>1,734,850</u>	<u>-</u>	<u>51,000</u>
Strategic Investment				
Engineering and Transportation Services				
Acquisition of New Sidewalk and Trail Snow Plow / Sweeper	170,000	170,000	-	-
	<u>170,000</u>	<u>170,000</u>	<u>-</u>	<u>-</u>
Parks, Culture, and Community Services				
Goose Fecal Waste Collector	16,000	16,000	-	-
	<u>16,000</u>	<u>16,000</u>	<u>-</u>	<u>-</u>
Strategic Investment Total	<u>186,000</u>	<u>186,000</u>	<u>-</u>	<u>-</u>
PHASE 1 Current Year Projects Sub-Total	<u>2,778,686</u>	<u>2,476,576</u>	<u>45,000</u>	<u>257,110</u>
PHASE 2 Current Year Projects				
Regular Asset Maintenance				
Fire and Rescue Services				
Personal Protective Equipment Washer and Dryer Upgrade	26,400	26,400	-	-
	<u>26,400</u>	<u>26,400</u>	<u>-</u>	<u>-</u>
Regular Asset Maintenance Total	<u>26,400</u>	<u>26,400</u>	<u>-</u>	<u>-</u>
PHASE 2 Current Year Projects Sub-Total	<u>26,400</u>	<u>26,400</u>	<u>-</u>	<u>-</u>
Current Year Projects Grand Total	<u>2,805,086</u>	<u>2,502,976</u>	<u>45,000</u>	<u>257,110</u>

¹ Community Resiliency Investment (CRI), FireSmart Community Funding and Supports, the Government of British Columbia administered through the Union of British Columbia Municipalities (UBCM).

² West Vancouver Memorial Library Foundation, Equity Grant from Government of British Columbia, and Friends of the West Vancouver Memorial Library.

³ Seniors' Activity Centre Advisory Board.

Note:

The 2026 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched later in 2026 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

2026 CAPITAL PROGRAM

Information Technology

	Budget 2026	Funding Source Asset Maintenance Reserve
PHASE 1 Current Year Projects		
Innovation		
Engineering and Transportation Services		
Data Acquisition - Orthophotos and Bare Earth Light Detection and Ranging (LiDAR)	58,000	58,000
	<u>58,000</u>	<u>58,000</u>
Finance and Corporate Services		
JD Edwards (JDE) - Maintenance Connection Asset Management	50,000	50,000
	<u>50,000</u>	<u>50,000</u>
Innovation Total	<u>108,000</u>	<u>108,000</u>
Regular Asset Maintenance		
West Vancouver Police		
Police Information Technology Equipment - Regular Replacement	85,000	85,000
Building Surveillance Camera Upgrade	55,000	55,000
	<u>140,000</u>	<u>140,000</u>
Regular Asset Maintenance Total	<u>140,000</u>	<u>140,000</u>
Strategic Investment		
Finance and Corporate Services		
Oracle JD Edwards Replacement	480,000	480,000
Information Technology Infrastructure Replacement and Additions	200,000	200,000
Application Software Upkeep and Enhancements	100,000	100,000
End-User Hardware and Software	100,000	100,000
	<u>880,000</u>	<u>880,000</u>
West Vancouver Police		
Boardroom Audio Visual (AV) Setup	15,400	15,400
	<u>15,400</u>	<u>15,400</u>
Strategic Investment Total	<u>895,400</u>	<u>895,400</u>
PHASE 1 Current Year Projects Sub-Total	<u>1,143,400</u>	<u>1,143,400</u>
PHASE 2 Current Year Projects		
PHASE 2 Current Year Projects Sub-Total	<u>-</u>	<u>-</u>
Current Year Projects Grand Total	<u>1,143,400</u>	<u>1,143,400</u>

Note:

The 2026 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched later in 2026 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

2026 CAPITAL PROGRAM

Vehicle Fleet

	Budget 2026	Funding Source	
		Asset Maintenance Reserve*	Environmental Reserve
PHASE 1 Current Year Projects			
Asset Preservation			
Fire and Rescue Services			
Refurbish Engine 5 (Unit F044)	110,000	110,000	-
	110,000	110,000	-
Asset Preservation Total	110,000	110,000	-
Regular Asset Maintenance			
Engineering and Transportation Services			
Replace 2016 Tandem Axle Dump Truck (Unit M007)	467,000	467,000	-
	467,000	467,000	-
Legislative Services			
Replace 2015 Ford Fusion (Unit M030)	110,000	94,000	16,000
	110,000	94,000	16,000
Parks, Culture and Community Services			
Replace 2016 Isuzu NRR Garbage Packer (Unit P001)	282,000	282,000	-
Replace 2015 Ford F-350 Dump Truck (Unit P014)	150,000	150,000	-
Replace 2011 Ford Ranger (Unit P031)	95,000	95,000	-
Replace 2012 Chevrolet Colorado (Unit P029)	95,000	95,000	-
	622,000	622,000	-
West Vancouver Police			
Replace 2020 Ford F-150 Pursuit (Unit V002)	150,000	150,000	-
Replace 2021 Ford Hybrid Explorer Interceptor (Unit V005)	145,000	145,000	-
	295,000	295,000	-
Regular Asset Maintenance Total	1,494,000	1,478,000	16,000
Strategic Investment			
Fire and Rescue Services			
Station 5 Fire Engine	387,500	387,500	-
	387,500	387,500	-
Parks, Culture and Community Services			
Acquisition of New Three-stream Solid Waste Truck	335,000	335,000	-
	335,000	335,000	-
West Vancouver Police			
Lease Buyout 2019 Nissan Rogue (Unit V029)	8,000	8,000	-
	8,000	8,000	-
Strategic Investment Total	730,500	730,500	-
PHASE 1 Current Year Projects Sub-Total	2,334,500	2,318,500	16,000
PHASE 2 Current Year Projects			
Regular Asset Maintenance			
Fire and Rescue Services			
Replace Fire Prevention Sport Utility Vehicle (Unit F037)	127,100	127,100	-
	127,100	127,100	-
Regular Asset Maintenance Total	127,100	127,100	-
Strategic Investment			
Parks, Culture and Community Services			
Lease Buyout 2023 Ford Ranger (Unit P094)	28,000	28,000	-
Lease Buyout 2023 Ford Ranger (Unit P093)	28,000	28,000	-
	56,000	56,000	-
Strategic Investment Total	56,000	56,000	-
PHASE 2 Current Year Projects Sub-Total	183,100	183,100	-
Current Year Projects Grand Total	2,517,600	2,501,600	16,000

* Starting 2025 estimated disposal proceeds are included in the Capital Equipment Reserve.

Note:

The 2026 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched later in 2026 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

2026 CAPITAL PROGRAM
Facilities

	Budget 2026	Funding Source				
		Asset Maintenance Reserve	Community Amenity Contribution	External Funding	Cypress Village Reserve	Golf Development Reserve
PHASE 1 Current Year Projects						
Health and Safety						
Finance and Corporate Services						
Closed-Circuit Television Security Cameras at Recreation Centre Sites	50,000	50,000	-	-	-	-
Health and Safety Total	50,000	50,000	-	-	-	-
Innovation						
Finance and Corporate Services						
Seniors' Activity Centre Cafe and Social Recreation Room Blinds	9,000	9,000	-	-	-	-
Human Resources - Payroll Office Renovation	7,500	7,500	-	-	-	-
Innovation Total	16,500	16,500	-	-	-	-
Regular Asset Maintenance						
Finance and Corporate Services						
Multi-Year Facilities Capital Renewal Plan - West Vancouver Aquatic Centre	1,146,800	1,146,800	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Society for the Prevention of Cruelty to Animal	351,034	351,034	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Gleneagles Golf Clubhouse	319,297	127,719	-	-	-	191,578
Multi-Year Facilities Capital Renewal Plan - Fire Station #3 Caulfield	311,734	311,734	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Gertrude Lawson Museum and Archives	263,923	263,923	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Station #1 Building	258,292	258,292	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Parkade and Central Plant	211,295	211,295	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Main Building	182,879	182,879	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Seniors' Centre	153,651	153,651	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - West Vancouver Community Centre	149,719	149,719	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Ice Arena	149,207	149,207	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Station #2 Gleneagles Public Safety Building	89,976	89,976	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Police Services Municipal Hall (PSMH)	62,397	62,397	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Ambleside Daycare Building	58,312	58,312	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Small Motor Repair Shop	49,175	49,175	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Whytecliff Park Washroom	34,013	34,013	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Salt Storage Shed	30,966	30,966	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - John Lawson Park Washroom	9,487	9,487	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Hall #4 - British Properties	7,227	7,227	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Dundarave Park Concession and Washroom	6,227	6,227	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - West Vancouver Child Development Centre	5,895	5,895	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Hall #1 Shed	5,583	5,583	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Equipment Shed - Eagle Island	3,011	3,011	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Forestry Building	1,881	1,881	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Parks Mower Shed	1,150	1,150	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Gertrude Lawson Compressor Shed	644	644	-	-	-	-
Regular Asset Maintenance Total	3,863,775	3,672,197	-	-	-	191,578
Strategic Investment						
Legislative Services						
Municipal Hall Onsite Records and Archive	360,500	360,500	-	-	-	-
	360,500	360,500	-	-	-	-
Finance and Corporate Services						
Potential Facilities project to be confirmed	3,600,000	-	3,600,000	-	-	-
Fire Station #4 Renovation	750,000	750,000	-	-	-	-
Park Royal Youth Centre Lease	175,000	-	175,000	-	-	-
Ice Arena Planning	100,000	-	50,000	50,000 ¹	-	-
Seniors' Activity Centre Planning	100,000	-	50,000	50,000 ²	-	-
	4,725,000	750,000	3,875,000	100,000	-	-
Planning, Development, and Environment Services						
Cypress Village Fire Station	1,200,000	-	-	-	1,200,000	-
Cypress Village Materials Transfer Site	925,250	925,250	-	-	-	-
	2,125,250	925,250	-	-	1,200,000	-
Strategic Investment Total	7,210,750	2,035,750	3,875,000	100,000	1,200,000	-
PHASE 1 Current Year Projects Sub-Total	11,141,025	5,774,447	3,875,000	100,000	1,200,000	191,578
PHASE 2 Current Year Projects						
PHASE 2 Current Year Projects Sub-Total	-	-	-	-	-	-
Current Year Projects Grand Total	11,141,025	5,774,447	3,875,000	100,000	1,200,000	191,578

¹ West Vancouver Ice Arena Planning Contribution, Seniors' Activity Centre Planning Contribution.

² Seniors' Activity Centre Advisory Board.

Note:

The 2026 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched later in 2026 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

2026 CAPITAL PROGRAM
Grounds and Parks

	Budget 2026	Funding Source							
		Asset Maintenance Reserve	Community Amenity Contribution	Development Cost Charges	Environmental Reserve	UBCM Community Works Fund	Land Reserve	Brissenden Park Trust Fund	Pay Parking Reserve
PHASE 1 Current Year Projects									
Asset Preservation									
Parks, Culture, and Community Services									
Implementation of Shoreline Protection Projects	1,103,000	-	-	-	300,000	-	45,000	758,000	-
Sport Field Drainage and Irrigation Replacement	550,000	550,000	-	-	-	-	-	-	-
Sports Court Replacement	410,000	-	-	-	-	410,000	-	-	-
Failing Park Infrastructure Replacement	225,000	225,000	-	-	-	-	-	-	-
Failing Trails and Trail Structures Replacement	200,000	-	-	200,000	-	-	-	-	-
Park Drainage and Irrigation Replacement	125,000	125,000	-	-	-	-	-	-	-
Trail Maintenance for Cypress Falls Parks and Whyte Lake Park	100,000	-	-	-	-	-	-	-	100,000
Park Fencing Replacement	35,000	35,000	-	-	-	-	-	-	-
Park Furniture Replacement	25,000	25,000	-	-	-	-	-	-	-
	<u>2,773,000</u>	<u>960,000</u>	<u>-</u>	<u>200,000</u>	<u>300,000</u>	<u>410,000</u>	<u>45,000</u>	<u>758,000</u>	<u>100,000</u>
Asset Preservation Total	2,773,000	960,000	-	200,000	300,000	410,000	45,000	758,000	100,000
Strategic Investment									
Parks, Culture, and Community Services									
Pickleball Courts	495,000	57,000	438,000	-	-	-	-	-	-
Cypress Village Mountain Bike Trail Planning	75,000	75,000	-	-	-	-	-	-	-
Geese Nesting and Moulting Survey	12,000	-	-	-	12,000	-	-	-	-
	<u>582,000</u>	<u>132,000</u>	<u>438,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Strategic Investment Total	582,000	132,000	438,000	-	12,000	-	-	-	-
PHASE 1 Current Year Projects Sub-Total	3,355,000	1,092,000	438,000	200,000	312,000	410,000	45,000	758,000	100,000
PHASE 2 Current Year Projects									
PHASE 2 Current Year Projects Sub-Total	-	-	-	-	-	-	-	-	-
Current Year Projects Grand Total	3,355,000	1,092,000	438,000	200,000	312,000	410,000	45,000	758,000	100,000

Note:
The 2026 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched later in 2026 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

2026 CAPITAL PROGRAM

Transportation Infrastructure

	Budget 2026	Funding Source	
		Asset Maintenance Reserve	External Funding
PHASE 1 Current Year Projects			
Regular Asset Maintenance			
Engineering and Transportation Services			
Roads and Pavement Infrastructure - Hadden Drive, Highway 1 to Stephens Drive	700,000	700,000	-
Roads and Pavement Infrastructure - Headland Drive and Meadfield Road	675,000	675,000	-
Roads and Pavement Infrastructure - Mathers Avenue, Braeside Street to 13th Street	560,000	560,000	-
Roads and Pavement Infrastructure - Ripple Road, Almond Road to Bayridge Avenue	525,000	525,000	-
Roads and Pavement Infrastructure - Cranley Drive, Nelson Creek to Marine Drive	465,000	465,000	-
Roads and Pavement Infrastructure - Marine Drive, 14th Street - 16th Street	450,000	250,000	200,000 ¹
Roads and Pavement Infrastructure - 17th Street, Kings Avenue to Inglewood Avenue	385,000	385,000	-
Roads and Pavement Infrastructure - Stevens Drive, Stevens Drive to Deep Dene Road	275,000	275,000	-
Bridge and Structural Infrastructure - Annual Bridge Maintenance and Rehabilitation	250,000	250,000	-
Roads and Pavement Infrastructure - 2026/2027 Advance Planning and Design	250,000	250,000	-
Roads and Pavement Infrastructure - Bellevue Avenue, 14th Street - 16th Street	225,000	225,000	-
Roads and Pavement Infrastructure - Westcot Road, Highway 1 to Wildwood Lane	150,000	150,000	-
Roads and Pavement Infrastructure - 2026 Hot Patch Program	100,000	100,000	-
Transportation Support Infrastructure - Pole Replacement	75,000	75,000	-
Roads and Pavement Infrastructure - 2025 Deficiencies	75,000	75,000	-
Bridge and Structural Infrastructure - Bridge Design	60,000	60,000	-
Transportation Support Infrastructure - School Safety Assessment Program	50,000	50,000	-
Transportation Support Infrastructure - Marine Drive and 31st Street Intersection Improvements	50,000	50,000	-
Transportation Support Infrastructure - Traffic Calming Program	50,000	50,000	-
Bridge and Structural Infrastructure - Slope Stabilization and Remediation Program	50,000	50,000	-
Transportation Support Infrastructure - Transportation System Asset Management Program	50,000	50,000	-
Roads and Pavement Infrastructure - 2026 Request for Services	50,000	50,000	-
Transportation Support Infrastructure - Marine Drive and 15th Street Safety Study and Functional Design	50,000	50,000	-
Transportation Support Infrastructure - Intersection Safety Improvement Program	50,000	50,000	-
Transportation Support Infrastructure - Pole Painting	40,000	40,000	-
Bridge and Structural Infrastructure - Annual Bridge Inspection Program	20,000	20,000	-
Transportation Support Infrastructure - Mathers Avenue and 15th Street Traffic Signal Improvements	15,000	15,000	-
Transportation Support Infrastructure - Traffic Counts and Licence Fees	15,000	15,000	-
Regular Asset Maintenance Total	5,710,000	5,510,000	200,000
Strategic Investment			
Engineering and Transportation Services			
Active Transportation Infrastructure - Taylor Way Off-Ramp Multi-Use Pathway, Hadden Drive - Westcot Road	703,329	150,000	553,329 ²
Active Transportation Infrastructure - Marine Drive and Cranley Drive Intersection Upgrades	200,000	100,000	100,000 ³
Active Transportation Infrastructure - Marine Drive and Radcliffe Drive Intersection Upgrades	200,000	100,000	100,000 ³
Active Transportation Infrastructure - Mathers Avenue, 11th Street - Upper Level Highway Overpass, Sidewalk Construction	150,000	150,000	-
Active Transportation Infrastructure - Active Transportation Design	100,000	100,000	-
Active Transportation Infrastructure - North Shore Transportation Survey	30,000	30,000	-
Active Transportation Infrastructure - Mathers Avenue, 21st Street - 23rd Street, Sidewalk Construction	25,000	25,000	-
Active Transportation Infrastructure - Crosswalk Rectangular Rapid Flashing Beacons	25,000	25,000	-
Strategic Investment Total	1,433,329	680,000	753,329
PHASE 1 Current Year Projects Sub-Total	7,143,329	6,190,000	953,329
PHASE 2 Current Year Projects			
PHASE 2 Current Year Projects Sub-Total	-	-	-
Current Year Projects Grand Total	7,143,329	6,190,000	953,329

¹ Operation, Maintenance and Rehabilitation (OMR) Program, Major Road Network and Bike (MRNB) Program, TransLink.

² Bicycle Infrastructure Capital Cost Share (BICCS) Program, Major Road Network and Bike (MRNB) Program, TransLink.

³ Coastal Mountain Bus Company (CMBC), Transit Related Road Improvements Program (TRRIP), TransLink.

Note:

The 2026 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched later in 2026 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

CAPITAL PROJECT DESCRIPTIONS

PHASE 1 GENERAL FUND PROJECTS (Total Costs >\$300,000)

FACILITIES AND ASSETS

Multi-Year Facilities Capital Renewal Plan - West Vancouver Aquatic Centre (\$1,146,800)

To implement upgrades and renewal for District's building infrastructure components according to 20-year Asset Register plan schedule and 5-year capital plan. This request includes pool joint repair, Direct Digital Control system upgrade, ozone system replacement, and steam generator system replacement.

Fire Station #4 Renovation (\$750,000)

Fire Station #4 requires a significant renovation to its existing layout to provide gender-neutral, enhanced privacy protection, and more efficient use of the existing areas to better support operations.

Multi-Year Facilities Capital Renewal Plan - Society for the Prevention of Cruelty to Animal (\$351,034)

To implement upgrades and renewal for District building infrastructure components according to 20-year Asset Register plan schedule and 5-year capital plan. This request is for the replacement of roof, roof gutter, and skylight, downpipe and drainage replacement, inspection and repair/replacement of windows, and vents.

Multi-Year Facilities Capital Renewal Plan - Gleneagles Golf Clubhouse (\$319,297)

To implement upgrades and renewal for District building infrastructure components according to 20-year Asset Register plan schedule and 5-year capital plan. This request is for the replacement of roof top units, unit heater, fire alarm system, and lighting.

Multi-Year Facilities Capital Renewal Plan - Fire Station #3 Caulfield (\$311,734)

To implement upgrades and renewal for District building infrastructure components according to 20-year Asset Register plan schedule and 5-year capital plan. This request is for driveway repaving for safety, and boiler replacement.

FIRE AND RESCUE SERVICES

Station 5 Fire Engine (\$387,500)

Fire and Rescue Services is requesting a one-time capital expenditure of \$1,779,800 to acquire a new pumper-style first response fire engine for the new Fire Station #5 in Cypress Village. This critical investment will ensure the department can provide essential fire and rescue services to a growing community, maintain operational readiness, and enhance the safety of both firefighters and the public. The anticipated lead time for this project is estimated to be between 36 to 48 months. Historically, the District has engaged in build contracts necessitating a 25% upfront deposit to secure optimal pricing. The 2026 budget amount represents the deposit required.

The new fire engine will align with the division's fleet standardization, improving efficiency and ensuring seamless interoperability with partner agencies under the North Shore shared service agreement. This standardization helps crews operate more effectively across all stations. Procuring this engine now is essential to ensure Station #5 is fully operational upon opening, allowing the department to meet the increased service demand in the expanding Cypress Village area. Having this new truck ready is a proactive step toward meeting the needs of this new community. This procurement aligns with National Fire Protection Association (NFPA) and Underwriters Laboratories of Canada (ULC) standards for emergency vehicles. Adding this new truck to the fleet helps the department meet industry best practices for readiness and response capability.

INFORMATION TECHNOLOGY SERVICES

Oracle JD Edwards Replacement (\$480,000)

Oracle JD Edwards (JDE) is our Enterprise Resource Planning (ERP) system, managing all of the District's financial, payroll, accounting, accounts payable, accounts receivable, procurement, and asset management processes. This legacy system is highly inefficient, requiring manual and repetitive processes. Support for the system will continue until the end of the decade, necessitating advance replacement planning. This project represents a significant transformation in our business operations; our goal is to enhance efficiency through process modernization and automation. Objectives include replacing long-standing legacy processes with streamlined and optimized ones. Additionally, the replacement solution will be a Software-as-a-Service (SaaS)-only (Cloud hosted) solution, providing business continuity capabilities in the event of a disaster.

LEGISLATIVE SERVICES

Municipal Hall Onsite Records and Archive (\$360,500)

Records storage is required for both permanent and scheduled records. Archives is responsible for storing and preserving records of permanent value created by the District and the wider West Vancouver community. Current storage space at Gertrude Lawson House is overcapacity. Off-site storage vendor is unable to locate records and meet expectations around timely retrievals. Vendor's inability to retrieve records in a timely fashion may result in non-compliance for statutory records productions. This project is to provide onsite Records and Archive for both permanent and scheduled records at the Municipal Hall.

PARKS

Implementation of Shoreline Protection Project (\$1,103,000)

This is for full beach nourishment to raise the grade of the existing shoreline and bring it into alignment with adjacent beach elevations. This work will include the complete demolition of the remaining concrete walls and patios along the Ambleside waterfront in front of the recently acquired homes. The concrete will be buried under natural beach cobbles to tie seamlessly into adjacent grades and connect with the shoreline in front of the Ferry Building. By regrading the beach to a 10% slope, the project will improve safe, accessible public access to the waterfront while strengthening coastal resilience in line with best practices in shoreline management.

The project scope includes foreshore protection measures, including the removal of the concrete walls and patios formerly associated with the private residences that were previously purchased and demolished by the District and now form part of Brissenden Waterfront Park. In addition, the enhanced foreshore area will become an integral component of Brissenden Waterfront Park. The planned work will improve public access to the foreshore by raising the grade of the existing shoreline to align with adjacent beach elevations. The foreshore area is located on the same body of water as 3000 Park Lane, which would then allow for the remaining funds of the sale of that property to be used for this project.

Sport Field Drainage and Irrigation Replacement (\$550,000)

Irrigation systems on sports fields ensure that turf is healthy, resilient, and safe for intensive community use. Modern irrigation systems also conserve water and reduce operating costs by applying water efficiently and only where needed. This is a multi-year program of implementing key priorities from the 2011 Sport Field Master Plan to improve the playability of fields. The most critical need is to replace failing irrigation and drainage lines. For 2026, at Hugo Ray Sports Fields - West (Field 1 and Field 2), the watermain has failed and needs to be replaced. The current level of usage in the East (Field 3 and Field 4) does not warrant further investment. It is most efficient to complete the watermain replacement and irrigation update simultaneously.

Pickleball Courts (\$495,000)

This project proposes the construction of three new dedicated pickleball courts, addressing a shortage of facilities for one of the fastest-growing sports in the community. The project will deliver safe, accessible, and purpose-built courts designed to meet current and future demand. This project directly supports community health and well-being, and enhances the municipality's reputation for providing inclusive, modern recreation amenities.

Sports Court Replacement (\$410,000)

This is a multi-year program to replace tennis courts and outdoor sport courts. For 2026, funding is requested for the replacement of the surface for the three tennis courts at Benbow Park, as many cracks have appeared and net posts are coming out of the ground. The work will include new asphalt, surface paint, root barriers, nets, and footings.

Acquisition of New Three-stream Solid Waste Truck (\$335,000)

District staff in-housed collection in 2025 under council direction for increased customer service, cost savings, and efficiency. The route was fulfilled with existing vehicles but with a reduced ability to separate materials effectively. Parks staff require a vehicle to perform this work and maintain in-vehicle separation of the three materials. New truck required to properly facilitate the in-housing of the District's streetscape three-stream recycling program in addition to supporting parks recycling. The intended vehicle allows for three compartments that maintain material separation and dump each compartment independently. Mechanical dumping minimizes handling and lifting by staff. The vehicle would also be right-side drive equipped, so staff can safely access curbside recycling bins without exiting the vehicle into an active driving lane.

PLANNING AND DEVELOPMENT

Cypress Village Fire Station (\$1,200,000)

The District is required to construct and operate a new fire station in Cypress Village. This fire station is necessary to improve emergency response times in Cypress Village, Rodgers Creek, and nearby neighborhoods above and below the Upper Levels Highway, as well as to improve the District's ability to respond to forest fires in the Upper Lands. This project is phased over multiple years for completion in 2029. The total budget of \$13.5M includes project management, site planning and preparation, programming, design, engineering, construction costs, purchase of all fixtures, and equipment. Project planning is underway and the 2026 budget is for project management, site planning and preparation, programming, design, and engineering.

Cypress Village Materials Transfer Site (\$925,250)

The Operations Centre site will be reconfigured to accommodate new bulk material handling operations. The preliminary scope for the work yard changes includes budget for survey, environmental assessment, design, engineering space planning, civil works such as (but not limited to) excavation and earthworks (including blasting), site grading and reconfiguration to extend the useable site area in the upper compound to the property line to accommodate relocating the existing Materials Transfer Site functions, material containment areas due to site footprint constraints, fencing, drainage, sediment control measures, retaining walls (to optimize bulk storage areas), lighting, and new equipment.

ROADS AND TRANSPORTATION

Roads and Pavement Infrastructure (\$4,885,000)

Engineering and Transportation Services is seeking \$4,885,000 for phase one budget for roads and pavement infrastructure. The planned projects include milling and overlay of surface pavement, total road reconstruction, and other road improvements.

The District continually reviews asset and service level needs along with funding requirements for all types of transportation infrastructure and manages funding levels based on these competing priorities. Given current funding constraints, the focus of the road and pavement program is to maintain the quality of arterial and collector roads and coordinated works with other District divisions. For 2026, several individual roads have been identified as high priority for replacement, including Ripple Road, from Almondel Road to Bayridge Avenue; Cranley Drive, from Nelson Creek to Marine Drive; 17th Street, from Kings Avenue to Inglewood Avenue; Headland Drive and Meadfeild Road; Mathers Avenue, from Braeside Street to 13th Street; Westcot Road, from Highway 1 to Wildwood Lane; Hadden Drive, from Highway 1 to Stevens Drive; Stevens Drive, from Bonnymuir to Deep Dene Road; Bellevue Avenue, from 14th Street to 16th Street; Marine Drive, from 14th Street to 16th Street. The project also includes an allocation for 2025 deficiencies, 2026/2027 advanced planning and design, the 2026 Hot Patch Program, and request for services at various locations.

Active Transportation Infrastructure (\$1,433,329)

Engineering and Transportation Services is seeking \$1,433,329 towards the phase one budget for active transportation infrastructure safety, planning, design, and project delivery. The projects include active transportation design for sidewalk and cycling projects to be constructed in 2027; design and construction of a new sidewalk on Mathers Avenue between 11th Street and Highway 1 overpass; design and public information session on a new sidewalk on Mathers Avenue between 21st Street and 23rd Street; intersection upgrades at Marine Drive and Cranley Drive intersection to improve pedestrian safety and bus stop accessibility; intersection upgrades at Marine Drive and Radcliffe Drive intersection to improve pedestrian safety and bus stop accessibility; installation of crosswalk Rectangular Rapid Flashing Beacons; North Shore Transportation Survey; and the completion of the multi-use-pathway (MUP) along Highway 1 Taylor Way off-ramp (Mathers Avenue) between Hadden Drive and Westcot Road.

Active transportation infrastructure projects are implemented to increase bicycle and walking trips and improve overall safety for cyclists, pedestrians, and greenway users. In general, the shift to sustainable transportation requires infrastructure improvements and strategies to promote cycling and walking.

Replace 2016 Tandem Axle Dump Truck – Unit M007 (\$467,000)

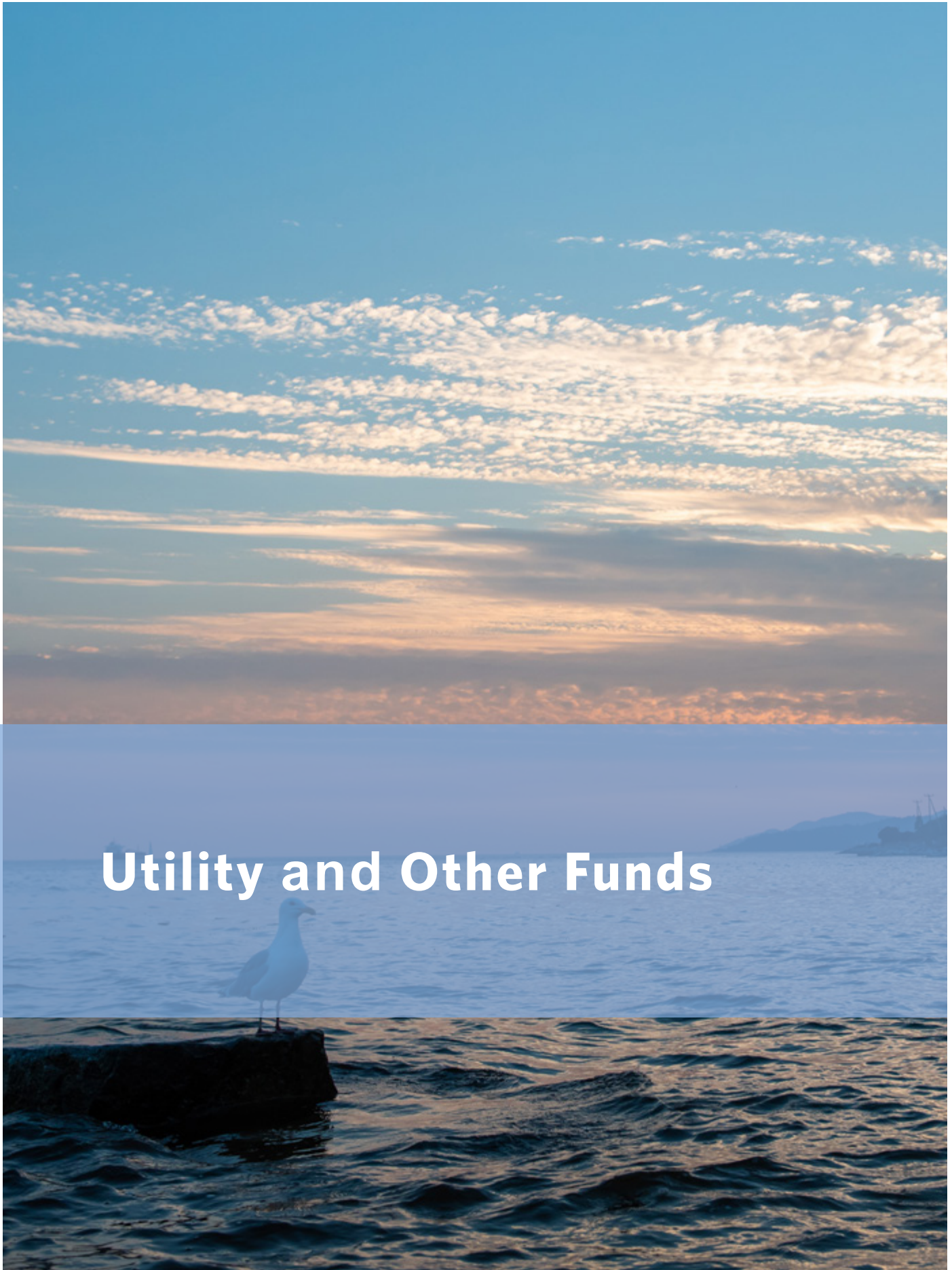
Replace a 2016 tandem rear axle dump truck, which has reached the end of its useful service life, with rising repair and maintenance costs. The District lifecycle replacement schedule for this class of vehicle is 9-10 years. The dump truck is utilized to perform a variety of functions in engineering, including road maintenance. It is also used in snow and ice removal.

Transportation Support Infrastructure (\$445,000)

Engineering and Transportation Services is seeking \$445,000 towards projects including traffic programming including data collection, monitoring, and traffic studies/analysis at various locations, with this work focused on service levels and maintaining safety within the road network; traffic signal improvements at Mathers Avenue and 15th Street intersection including a left turn signal; safety study and functional design for Marine Drive and 15th Street intersection; streetlight pole maintenance program (ongoing maintenance programming carried out annually on a rotating basis for 1600 District-owned streetlight poles); streetlight pole replacement program; prioritized school safety improvements coming out of the 2025 fall school safety assessment program; intersection upgrades at Marine Drive and 31st Street intersection; data collection for the Transportation System Asset Management Program; intersection safety improvement program based on recommendations from the 2025 Network Safety Screening Study; and Traffic Calming Program as per Council-approved Traffic Calming Policy and Traffic Calming Procedure.

Bridge and Structural Infrastructure (\$380,000)

Engineering and Transportation Services is seeking \$380,000 for phase one budget bridge and structural infrastructure, and slope stability remediation. Funding requests related to this program will be allocated to bridges and structural assets, including the Eagle Island dock. The budget will be allocated to consulting services and priority maintenance work, specifically on design for Nelson Canyon Bridge and Sandy Cove Bridge; implementation of rehabilitation works for Sandy Cove Bridge; Annual Bridge Inspection Program; and slope stabilization and remediation program, primarily focusing on 5900 block of Marine Drive with the flexibility to address other potential rock falls as needed. A prioritized annual maintenance program, complete with high-level cost estimates has been developed for these critical structures, which is the guide for future planning and budgeting for 2025 and beyond.



Utility and Other Funds

WATER UTILITY

Statement of Operations

	Budget		Budget		Q3 Annual Projections		Actual	
	2026		2025		2025		2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
User Fees	92.31%	22,487,400	88.75%	22,338,400	88.36%	21,444,300	91.54%	20,772,766
Developer Contributions	0.00%	-	0.00%	-	0.00%	-	3.77%	856,290
Internal Recoveries	0.94%	228,200	0.91%	228,200	0.94%	228,200	0.87%	198,190
Other Revenue	6.73%	1,640,000	0.16%	40,000	5.99%	1,455,000	0.23%	52,752
Transfer from Reserves	0.02%	5,300	10.19%	2,564,300	4.71%	1,143,095	3.58%	813,339
	100.00%	24,360,900	100.00%	25,170,900	100.00%	24,270,595	100.00%	22,693,337
Expenses								
Water Purchases	26.49%	6,452,400	23.17%	5,833,100	25.30%	6,141,000	23.66%	5,369,590
Administration Charge	1.44%	350,000	1.39%	350,000	1.44%	350,000	1.54%	350,000
Operations and Maintenance	19.11%	4,656,200	21.60%	5,436,550	17.25%	4,185,796	15.56%	3,532,158
¹ Capital Program	40.37%	9,833,500	46.52%	11,710,000	46.84%	11,367,570	32.27%	7,322,956
Debt Service	4.88%	1,189,400	5.36%	1,350,261	5.74%	1,392,810	7.63%	1,731,590
Transfer to Reserves	7.71%	1,879,400	1.95%	490,989	3.43%	833,419	19.33%	4,387,044
	100.00%	24,360,900	100.00%	25,170,900	100.00%	24,270,595	100.00%	22,693,337
		-		-		-		-

¹ Capital program budget only includes current year projects.

SEWER AND DRAINAGE UTILITY

Statement of Operations

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
User Fees	83.17%	33,930,813	97.43%	33,777,405	90.33%	32,633,871	95.98%	26,953,617
¹ Levy - NSWWTP	12.54%	5,114,873	0.00%	-	7.63%	2,755,000	0.00%	-
Developer Contributions	0.00%	-	0.00%	-	0.00%	-	3.32%	931,547
Internal Recoveries	0.58%	235,000	0.66%	228,200	0.55%	198,190	0.71%	198,190
Transfer from Reserves	3.71%	1,513,931	1.92%	664,533	1.49%	538,398	0.00%	-
	100.00%	40,794,617	100.00%	34,670,138	100.00%	36,125,459	100.00%	28,083,353
Expenses								
² GVS&DD Levy	55.89%	22,800,000	54.15%	18,775,000	51.97%	18,775,413	39.61%	11,124,436
Administration Charge	0.91%	370,000	1.07%	370,000	1.02%	370,000	1.32%	370,000
Sanitary Operations and Maintenance	4.67%	1,905,595	6.21%	2,153,834	5.41%	1,954,795	5.33%	1,495,867
Storm Drainage Operations and Maintenance	3.77%	1,536,950	3.94%	1,364,804	4.24%	1,533,250	2.30%	645,484
³ Sanitary System Rehabilitation	15.30%	6,240,300	18.28%	6,336,500	17.54%	6,336,500	29.02%	8,148,862
³ Storm/Drainage Rehabilitation	15.14%	6,176,600	16.35%	5,670,000	15.70%	5,670,000	13.65%	3,833,267
Transfer to Reserves	4.33%	1,765,172	0.00%	-	4.11%	1,485,501	8.78%	2,465,437
	100.00%	40,794,617	100.00%	34,670,138	100.00%	36,125,459	100.00%	28,083,353
		-		-		-		-

¹ North Shore Waste Water Treatment Plant Levy.

² Greater Vancouver Sewerage & Drainage District Levy reflects increased costs due to the North Shore Wastewater Treatment Plant.

³ Capital program budget only includes current year projects.

SOLID WASTE UTILITY

Statement of Operations

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Waste User Fees	64.99%	3,481,500	65.65%	3,447,200	65.79%	3,455,000	70.60%	3,398,451
Tag Sales	0.28%	15,000	0.29%	15,000	0.34%	18,000	0.38%	18,126
Public Realm Refuse Fee	32.95%	1,765,200	33.49%	1,758,200	33.55%	1,762,140	35.83%	1,724,823
Transfer from Pay Parking	1.00%	53,500	0.00%	-	0.00%	-	0.00%	-
Transfer from Reserve	0.77%	41,500	0.58%	30,262	0.32%	16,742	-6.80%	(327,417)
	100.00%	5,356,700	100.00%	5,250,662	100.00%	5,251,882	100.00%	4,813,983
Expenses								
Management/Outreach	6.77%	362,700	6.66%	349,610	7.56%	396,863	4.93%	237,169
¹ Garbage, Yard Trimmings and FSR								
Garbage Collection Contract	13.17%	705,300	13.21%	693,661	13.19%	692,795	13.93%	670,762
Yard Trimmings and FSR Collection	25.17%	1,348,400	25.26%	1,326,291	25.22%	1,324,584	26.64%	1,282,516
Metro Vancouver Tipping Fees	19.00%	1,017,600	18.90%	992,600	18.56%	975,000	20.14%	969,380
Hugo Ray - Landfill Monitoring	1.10%	59,000	1.85%	97,000	1.03%	54,000	2.53%	121,592
Administration Charge	1.68%	90,000	1.71%	90,000	1.71%	90,000	1.87%	90,000
Public Realm Refuse	29.96%	1,604,900	31.99%	1,679,510	29.45%	1,546,605	29.97%	1,442,564
Transfer to Reserve	3.15%	168,800	0.42%	21,990	3.28%	172,035	0.00%	-
	100.00%	5,356,700	100.00%	5,250,662	100.00%	5,251,882	100.00%	4,813,983
		-		-		-		-

¹ FSR: Food Scraps Recycling.

GOLF

Statement of Operations

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Golf Fees	79.63%	1,780,800	53.88%	1,729,500	95.45%	1,744,900	96.24%	1,689,299
Rental Revenue - Facility	3.85%	86,000	1.58%	50,600	4.55%	83,200	3.76%	66,050
Transfers In	16.53%	369,578	44.55%	1,430,000	0.00%	-	0.00%	-
	100.00%	2,236,378	100.00%	3,210,100	100.00%	1,828,100	100.00%	1,755,349
Expenses								
Pro Shop and Management	13.40%	299,700	9.22%	296,100	16.73%	305,900	17.51%	307,387
Operations and Maintenance	44.43%	993,732	29.83%	957,453	54.48%	996,000	52.20%	916,265
Administration Charge	4.47%	100,000	0.00%	-	0.00%	-	0.00%	-
Debt Service	2.59%	57,847	3.11%	99,765	5.45%	99,700	5.68%	99,765
Capital Program	16.53%	369,578	44.55%	1,430,000	0.00%	-	0.00%	-
Transfer to Development Fund	18.58%	415,521	13.29%	426,783	23.33%	426,500	24.61%	431,932
	100.00%	2,236,378	100.00%	3,210,100	100.00%	1,828,100	100.00%	1,755,349
Surplus/Deficit		-		-		-		-

CEMETERY

Statement of Operations

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
User Fees	73.73%	1,286,900	88.05%	1,304,100	77.51%	1,196,100	58.67%	1,384,864
Interest	17.19%	300,000	5.40%	80,000	16.20%	250,000	13.07%	308,623
Transfers from Development Fund	9.08%	158,500	6.55%	97,000	6.29%	97,000	28.26%	666,941
	100.00%	1,745,400	100.00%	1,481,100	100.00%	1,543,100	100.00%	2,360,428
Expenses								
Operations and Maintenance	36.55%	637,862	42.13%	623,999	41.00%	632,600	23.71%	559,737
Sales and Use Costs	15.16%	264,596	17.42%	257,956	17.69%	273,000	9.85%	232,388
Administration Charge	10.23%	178,500	12.05%	178,500	11.57%	178,500	7.56%	178,500
Capital Program	9.08%	158,500	6.55%	97,000	6.29%	97,000	28.26%	666,941
Transfer to Development Fund	28.99%	505,942	21.85%	323,645	23.46%	362,000	30.62%	722,862
	100.00%	1,745,400	100.00%	1,481,100	100.00%	1,543,100	100.00%	2,360,428
Surplus/Deficit		-		-		-		-

TRANSIT

Statement of Operations

	Budget 2026		Budget 2025		Q3 Annual Projections 2025		Actual 2024	
	%	\$	%	\$	%	\$	%	\$
Revenue								
External Recoveries	100.00%	27,290,621	100.00%	24,596,368	100.00%	26,603,695	100.00%	25,009,143
	100.00%	27,290,621	100.00%	24,596,368	100.00%	26,603,695	100.00%	25,009,143
Expenses								
Administration Charge								
Salaries and Benefits	62.34%	2,253,981	68.70%	2,053,692	59.26%	1,695,740	63.79%	1,945,498
Supplies and Other Expenses	9.08%	328,250	8.22%	245,750	8.82%	252,456	6.03%	184,020
Professional and Consulting	9.51%	344,000	7.83%	234,000	12.34%	353,187	15.22%	464,251
Recoveries and Allocations	19.06%	689,194	15.25%	455,932	19.57%	560,019	14.95%	455,879
	100.00%	3,615,425	100.00%	2,989,374	100.00%	2,861,402	100.00%	3,049,648
Operations								
Salaries and Benefits	87.88%	13,038,447	87.30%	12,138,130	88.41%	14,140,683	85.69%	12,693,647
Supplies and Other Expenses	11.84%	1,756,900	12.38%	1,721,200	11.38%	1,819,899	14.07%	2,084,501
Professional and Consulting	0.04%	6,000	0.04%	6,000	0.00%	-	0.17%	24,765
Recoveries and Allocations	0.24%	35,500	0.28%	38,500	0.21%	33,422	0.07%	10,508
	100.00%	14,836,847	100.00%	13,903,830	100.00%	15,994,004	100.00%	14,813,422
Vehicle Maintenance								
Salaries and Benefits	45.01%	3,978,349	50.29%	3,873,664	40.20%	3,114,816	44.25%	3,161,990
Supplies and Other Expenses	54.75%	4,839,000	49.50%	3,813,000	59.50%	4,610,599	55.70%	3,980,190
Professional and Consulting	0.17%	15,000	0.19%	15,000	0.13%	10,149	0.05%	3,356
Recoveries and Allocations	0.07%	6,000	0.02%	1,500	0.16%	12,725	0.01%	537
Total Expenses	100.00%	8,838,349	100.00%	7,703,164	100.00%	7,748,289	100.00%	7,146,073
Salaries and Benefits	70.61%	19,270,777	73.45%	18,065,486	71.24%	18,951,239	71.18%	17,801,136
Supplies and Other Expenses	25.37%	6,924,150	23.50%	5,779,950	25.12%	6,682,954	24.99%	6,248,711
Professional and Consulting	1.34%	365,000	1.04%	255,000	1.37%	363,336	1.97%	492,372
Recoveries and Allocations	2.68%	730,694	2.02%	495,932	2.28%	606,166	1.87%	466,924
	100.00%	27,290,621	100.00%	24,596,368	100.00%	26,603,695	100.00%	25,009,143
Surplus/Deficit		-		-		-		-

TRANSIT

Staffing Summary

FTE count = Full-Time Equivalents

DISTRICT PERMANENT EMPLOYEES	Permanent Full-Time			Permanent Part-Time/Casual			Total		
	Exempt	Union	Total	Exempt	Union	Total	Exempt	Union	Total
Permanent	14.00	125.00	139.00	-	8.00	8.00	14.00	133.00	147.00
Casual	-	-	-	-	7.00	7.00	-	7.00	7.00
TOTAL TRANSIT EMPLOYEES	14.00	125.00	139.00	-	15.00	15.00	14.00	140.00	154.00

Staffing Changes

DISTRICT PERMANENT EMPLOYEES	2024	2025 Adjustments		2025	2026 Changes			2025
	Total	Transfers	Other	Revised	Transfers	Other	Total	Total
Permanent	147.00	-	-	147.00	-	-	-	147.00
Casual	7.00	-	-	7.00	-	-	-	7.00
TOTAL TRANSIT EMPLOYEES	154.00	-	-	154.00	-	-	-	154.00

Notes:

- Full-Time Equivalent (FTE) equals one employee working full-time hours.
- Staffing costs are fully recovered from TransLink through an operating agreement between the District and TransLink.