

District of West Vancouver

FIVE-YEAR FINANCIAL PLAN 2025-2029

westvancouver





We acknowledge that we are on the traditional, ancestral, and unceded territory of the Skwxwú7mesh (*Squamish*), səlilwətał (*Tsleil-Waututh*), and xʷməθkʷəyəm (*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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DISTINGUISHED BUDGET PRESENTATION AWARD



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, 2024. In order 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.

MESSAGE from the Municipal Manager and the Director of Finance and Corporate Services



SCOTT FINDLAY |
Municipal Manager



ISABEL GORDON | Director
of Finance & Corporate Services

It is with great respect and a sense of shared purpose that we present the 2025-2029 Five-Year Financial Plan for the District of West Vancouver. The Five-Year Financial Plan aligns closely with the priorities set out in the District of West Vancouver's Council Strategic Plan, which continues to guide our decision-making and investments. The initiatives highlighted in this report will provide measurable progress toward our strategic goals, including advancing housing diversity, enhancing community well-being, strengthening infrastructure, and fostering environmental responsibility.

Over the past several years, municipalities throughout Canada have faced escalating costs related to inflation, supply chain disruptions, and increasing demands for services. West Vancouver, as a mature and largely built-out community, also faces the added pressure of maintaining aging infrastructure, providing complex services, and responding to environmental sustainability goals and the impacts of climate change.

Our community's cost structure is also affected by regional factors such as rising labour costs, construction inflation, and regulatory compliance. In West Vancouver specifically, the expectations for service levels are high, and the costs of delivering those services—especially in a physically constrained and topographically challenging setting—continue to rise.

The District is committed to a fiscally responsible budget where costs are balanced with an affordable tax rate. We continue to work hard to deliver services efficiently. Council has done their best to reduce financial pressures on our taxpayers by keeping the operational tax rate increase in 2025 to 2.00%, along with an Asset Levy increase of 1.00%. This is well below most operational tax increases of surrounding jurisdictions, and was accomplished using a one-time application of savings from reserves. Due to very high increases in regional costs, including for sewer treatment, transit, and school taxes, it was felt to be appropriate to draw down savings to subsidize the transition to these increases.

West Vancouver is one of the most beautiful and desirable communities in Canada - but like many municipalities, we face complex economic pressures. These challenges impact how we deliver services, plan for the future, and maintain the quality of life our residents expect.

Here's an overview of the key economic realities we are navigating together:

- **Limited revenue options:** The District relies heavily on property taxes to fund services, with very few other sources of revenue. Unlike many other districts and cities, we have a small commercial and no industrial tax base, which limits our ability to offset residential tax increases.
- **Cost of services:** Providing municipal services in West Vancouver is expensive. Our geography—with steep hillsides, winding roads, and aging infrastructure—makes maintaining and upgrading facilities more complex and costly.
- **Cost of emergency services:** Police, Fire, Ambulance, and E-Comm (Emergency Communications) services in BC are becoming more expensive because they are being asked to do more, under more complex conditions, with increasing expectations, while also being shaped by labour, infrastructure, and technological pressures.
- **Housing affordability:** The high cost of housing in West Vancouver makes it difficult for young families, essential workers, and middle-income earners to live here. This affects local employment, school enrollment, and community diversity.

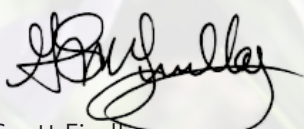
- **Limited growth opportunities:** West Vancouver is largely built out and zoned for low-density residential use. This limits new development, which could otherwise help support a more balanced economy and contribute to housing affordability.
- **Climate resilience costs:** As a coastal and mountainous community, we are increasingly affected by the impacts of climate change—rising sea levels, storm events, and wildfire risk. Addressing these issues requires major investments in infrastructure and emergency preparedness.
- **Labour market pressures:** Attracting and retaining qualified staff—especially for essential services like police, fire, and public works—is increasingly difficult due to high local housing costs and regional competition for talent.
- **Infrastructure funding gap:** Much of our infrastructure—from recreation centres to roads and utilities—is aging and needs reinvestment. But municipalities like ours must compete for limited provincial and federal grants to fund these large, necessary projects.
- **Regional and national economic trends:** We are not immune to inflation, supply chain challenges, and shifting interest rates. These factors drive up the cost of materials, construction, and service delivery, putting additional pressure on our local budget.
- **Ensuring equity and inclusion:** As housing prices rise, it becomes harder to maintain a balanced and inclusive community. Economic exclusivity creates challenges for local businesses, schools, and the long-term social health of our municipality.

We are committed to facing these challenges transparently and responsibly. That means working with the community, advocating to senior levels of government for fairer funding, and planning strategically to ensure long-term sustainability.

The 2025 year will continue to be financially challenging because of rising inflationary costs for services and materials throughout the economy, driven by tariff projections as well as considerable economic uncertainty. This will make it more costly to address deferred asset maintenance, and to respond to the increasing requirement to mitigate the impacts of climate change. In this document, the District is outlining how it allocates the available resources to achieve Council's priorities while continuing to deliver services at the highest available level.

To those residents who helped to inform the budget process for this year by attending information sessions and providing valuable feedback, we would like to express our sincerest appreciation. In particular, the input from the Mayor's newly formed Finance and Revenue Advisory Committee helped shape the proposed tax rate, recommending the use of savings to lower the rate in this very difficult year. The planning process undertaken reflects the efforts of many staff, both inside and outside of Finance and Corporate Services, who exhibited great willingness to change, and to move in new directions, contributing invaluable support to make this budget a comprehensive and relevant document.

Respectfully,



Scott Findlay
Municipal Manager



Isabel Gordon MBA, CPA, CA
Director of Finance and Corporate Services



CONSOLIDATED 2025 BUDGET EXECUTIVE SUMMARY

OVERVIEW

The District continues to be confronted by ongoing challenges coming from the distinctive demographic and geographic features of the area, as well as those arising from climate change and economic uncertainty. The priorities include exploring new revenue streams, maintaining core services, and seeking efficiencies.

In the 2025 budget, only the minimum required increases were included to sustain existing services, which is consistent with the prior year. The 2025 budget incorporates increases primarily driven by inflationary factors, contractual obligations, downloading from senior levels of government, and items essential for achieving expected service levels. Challenges for the current year include:

- pressure from settlements reached across the region for collective agreements
- lower interest rates which have significantly reduced investment income
- imposed costs from external agencies and partners
- the ongoing concern of the deferred asset maintenance gap
- inflationary pressures particularly on the cost of construction

GENERAL FUND

The General Fund budget is the fund in which the Property Tax Levy is determined. The objective for the 2025 budget and the Five-Year Financial Plan is to keep the tax rate increase for the operating budget at the lowest possible level while aiming to maintain service levels with similar levels of staffing as the prior year and maximizing non-taxation revenues wherever possible.

District staff have worked together toward developing a minimum-spend budget that reflects this goal. All operating increases have been kept at a minimum and cover only uncontrollable costs such as collective agreement increases, imposed external agency fees (such as from E-Comm for radio and dispatch services), contractual obligations from multi-year agreements and inflationary adjustments for IT software maintenance, fleet maintenance, insurance, and utilities. Furthermore, the 2025 budget allocates additional funding to address strategic and corporate priorities, including hazardous tree management, a managed detection and response cybersecurity service, the establishment of a self-insurance fund to mitigate cybersecurity risks, provision of new translation services for the community related to personal safety and emergency preparedness, and operating costs resulting from new capital project requests for fleet, equipment, and software technology.

The Five-Year Financial Plan incorporates an Operating Levy increase of 2% or \$1.9 million to fund the operating budget, and an Asset Levy increase of 1% or \$1 million to provide additional funding for deferred maintenance.

The operating budget increase from 2024 was calculated at \$4.5 million, which would translate to a 4.7% Operating Levy increase. However, in efforts to reduce the tax rate from 4.7% to 2%, the Operating Levy increase was subsidized, on a one-time basis, using operational reserves and surplus from 2024 year-end results.

While there is no increase to the Environmental Levy for 2025, the current levy will continue to provide \$1.2 million annually, dedicated to climate change response, sustainability, and protecting the District’s natural resources.



UTILITIES’ FUNDS

Water, Sewer and Drainage, and Solid Waste Utilities are stand-alone business entities that engage in specific services and have their own revenues, expenditures, and reserves to fully fund their operations and capital program. A five-year financial plan was created for each of these funds and approved by Council as part of the rate setting process.

For 2025, Water Utility rates increased by 4.5% to meet both operational and capital renewal programming funding needs. The proposed revenue increases will maintain the operating and capital reserve balances at targets consistent with industry best practices.

The Sewer and Drainage Utility 2025 rate increase by 9.6% captures base costs for the Regional Sewer Levy expenditure and reflects Council’s 2019 resolution to smooth out the increases for the future Regional Sewer Levies and other operational expenses. The rate increase is also required to secure funding for non-growth capital initiatives, including existing asset maintenance and replacement.

2025 Solid Waste Utility rates increased by 3% because of inflation, including increased fuel costs, expansion of the parks recycling collection program, and new civic buildings and residential collection contracts.

OTHER FUNDS

The Golf Fund and Cemetery Fund are also stand-alone business entities that engage in specific services and have their own revenues, expenditures, and reserves to fully fund their operations and capital program. The fees charged for the services provided are approved by Council and included in the District’s Fees and Charges Bylaw.



COUNCIL'S STRATEGIC PLAN:

Goals & Objectives



This strategic plan updates the important objectives from the previous strategic plan with new ones to bring an updated focus going forward. Strategic plans are living documents and subject to change as needed to reflect the needs of the community and the organization.

Additional resources required (ARR) could include, but are not limited to, requests for new staff, external funding, partnerships, etc. Currently, there are 89 deliverables, 26 of which are noted to include ARR.



1.0 the environment & climate change

Our goal is to protect our natural environment, reduce greenhouse gas emissions, and adapt our community to be more resilient in changing climate.

OBJECTIVES	DELIVERABLES	2024	2025+
1.1 Create and implement a Climate Action Plan with a reporting framework to track progress towards greenhouse gas (GHG) emission reduction targets and net zero goal for both community and corporate sectors in alignment with the Clean BC Roadmap.	1.1.1 Climate Action Plan completed. 1.1.2 Community Wildfire Resiliency Plan completed. 1.1.3 Reporting and carbon accounting framework and key actions established to achieve 2030 and 2050 GHG emission reduction targets completed. 1.1.4 Adoption of Step 4 building code completed. 1.1.5 Continue Jump on a Heat Pump program. 1.1.6 Support transition to electric vehicles (EVs), corporately and in the community. 1.1.7 Continue to update District buildings with low carbon energy systems. <i>Additional resources required.</i>	✓ ✓ ✓ ✓ ✓ ✓	✓ ✓ ✓ ✓ ✓
1.2 Establish an Environment Committee.	1.2.1 Committee implemented. 1.2.2 Participation in deliverable 1.1.1 completed.	✓ ✓	
1.3 Take steps to protect our foreshore and flooding.	1.3.1 Development Permit Area for Coastal Flooding and Foreshore protection completed. 1.3.2 Implement Coastal Marine Management Plan recommendations. 1.3.3 Continue to adapt waterfront projects for sea level rise and coastal flooding.	✓ ✓ ✓	✓
1.4 Take steps to protect against the threat of wildfires.	1.4.1 Implementation of the Community Wildfire Protection Plan is completed. 1.4.2 Completion of West Vancouver portion of North Shore fire break. 1.4.3 Complete five-year review of Community Wildfire Protection Plan and update.	✓ ✓ ✓	✓
1.5 Implement the District's Urban Forest Management Plan (UFMP) in partnership with senior government.	1.5.1 UFMP approved by Council and implemented to achieve the 15-year canopy cover target. <i>Additional resources required.</i> 1.5.2 Continue tree canopy and tree cover monitoring. <i>Additional resources required.</i>	✓ ✓	✓ ✓
1.6 Integrate natural capital assets (NCAs) into the District's regular management and budgeting process.	1.6.1 NCAs included in budget process and financial statements, infrastructure maintenance, and replacement plans. 1.6.2 Complete the inventory and condition assessment of NCAs.	✓ ✓	
1.7 Continue to reduce community and corporate waste.	1.7.1 Continue expanded recycling program in the parks. 1.7.2 Continue to advance the community's zero waste goal. 1.7.3 Completion of a Demolition Waste Reduction Strategy. <i>Additional resources required.</i>	✓ ✓ ✓	✓ ✓
1.8 Establish a new Storm Water Utility.	1.8.1 Storm Water Utility implemented.	✓	

2.0 housing

Our goal is to expand a diverse housing supply.

OBJECTIVES	DELIVERABLES	2024	2025+
2.1 Work towards new targets and deliverables mandated by the Province under the <i>Housing Supply Act</i> .	2.1.1 Plan created to meet targets. 2.1.2 Annual targets met. 2.1.3 Unit category targets to be met by 2028.	✓ ✓ ✓	✓ ✓ ✓
2.2 Respond to other new legislation (Bill 44 – 2023: <i>Housing Statutes (Residential Development) Amendment Act, 2023</i>) designed to speed up local government development approvals.	2.2.1 Updated Official Community Plan, Zoning Bylaw, and supplementary bylaws. <i>Additional resources required.</i> 2.2.2 Updated Marine Drive Local Area Plan (LAP).	✓	✓ ✓
2.3 Finalize the Cypress Village Area Development Plan (CVADP).	2.3.1 CVADP and any changes completed and approved.	✓	
2.4 Complete an Ambleside Local Area Plan (ALAP).	2.4.1 ALAP completed and approved by Council.	✓	
2.5 Complete a Taylor Way Local Area Plan (TWLAP).	2.5.1 TWLAP completed and approved by Council.	✓	✓
2.6 Engage Provincial and Federal governments to explore partnerships for additional senior housing and long-term care (LTC) facilities.	2.6.1 Report provided to Council for potential LTC facilities in West Vancouver. <i>Additional resources required.</i>	✓	✓
2.7 Explore creative housing strategies (to include rent-to-own, co-ops, municipal housing authority).	2.7.1 In coordination with 1.1, a report to Council on potential opportunities for implementation.	✓	
2.8 Develop surplus District lands for housing.	2.8.1 Additional housing realized on District lands in coordination with 1.1. <i>Additional resources required.</i>	✓	✓
2.9 Expand opportunities for selective small scale infill developments in single-family residential zones.	2.9.1 Small scale infill developments realized in single-family residential zones. <i>Additional resources required.</i>	✓	✓
2.10 Explore opportunities with partners for the community's work force being able to live within the community.	2.10.1 Focused engagement with report to Council on potential opportunities. <i>Additional resources required.</i>	✓	✓



3.0 local economy

Our goal is to enhance our vital and vibrant commercial centres.

OBJECTIVES	DELIVERABLES	2024	2025+
3.1 Collaborate with business improvement associations and Squamish Nation to provide economic development support.	3.1.1 Support existing businesses. 3.1.2 Updated service delivery agreement with Squamish Nation. <i>Additional resources required.</i> 3.1.3 Council to meet annually with business improvement associations (Chamber of Commerce, Ambleside & Dundarave Business Improvement Association, Horseshoe Bay Business Association, Caulfeild Business Association, and Park Royal Shopping Centre).	✓ ✓ ✓	✓ ✓
3.2 Leverage District assets to generate new revenue streams through new initiatives.	3.2.1 Report back on potential new revenue streams.	✓	✓
3.3 In coordination with the Ambleside LAP policies, take measures to support vibrancy, diversity, locality, and charm in commercial centres by amending zoning regulations to limit non-retail businesses from Marine Drive street front locations.	3.3.1 Associated zoning and bylaws updated.	✓	✓
3.4 Explore strategic property acquisitions to “Buy Back West Vancouver” for priority municipal projects that benefit the community.	3.4.1 Properties acquired and/or sold that benefit the community in housing or social well-being.	✓	✓
3.5 Explore economic generating ideas along the Sea-to-Sky corridor.	3.5.1 Investigate and report back on the feasibility of a regional Sea-to-Sky bikeway (ie. Rails to Trails). <i>Additional resources required.</i>	✓	✓



4.0 mobility

Our goal is to enhance the mobility within the community.

OBJECTIVES	DELIVERABLES	2024	2025+
4.1 Collaborate with partners and provincial and federal agencies to manage traffic congestion and introduce new transit services.	4.1.1 Key mobility initiatives and partnerships determined for 2024/25, projects planned and implemented per priority. 4.1.2 UBC bus route re-instatement—report back on ridership. 4.1.3 Enhanced access to transit. 4.1.4 Explore rapid transit options.	✓ ✓ ✓ ✓	✓ ✓ ✓
4.2 Update the Strategic Transportation Plan (STP) to include considerations of the Highway 1/99 North Shore Corridor Study and a more comprehensive, less auto-centric mobility plan.	4.2.1 Updated STP/Mobility Plan. <i>Additional resources required.</i>	✓	
4.3 Diversify, expand, and improve the safety and appeal of active transportation options through infrastructure upgrades and traffic management solutions.	4.3.1 Enhance active transportation safety through additional bike lanes. <i>Additional resources required.</i> 4.3.2 Prioritized response to sidewalks and roads. <i>Additional resources required.</i> 4.3.3 Develop and implement a traffic calming policy.	✓ ✓ ✓	✓ ✓ ✓
4.4 Develop a local micro on-demand transit program—Baby Blue—to complement West Vancouver's existing fixed route, high-capacity bus service i.e. West Vancouver Transit.	4.4.1 Report back on feasibility for transit on demand model.	✓	

5.0 municipal services

Our goal is to deliver services efficiently.

OBJECTIVES	DELIVERABLES	2024	2025+
5.1 Review services and staffing levels to ensure District Services are appropriate and delivered in an effective and efficient manner.	5.1.1 Annual reports delivered at end of year that provide comprehensive review of services from all areas of the organization.	✓	✓
5.2 Pursue excellence in community engagement, consultation, communication, and customer service.	5.2.1 Improved community engagement and effective communication practices. 5.2.2 Adopt best practices in addressing misinformation and misunderstandings in the community regarding the District. 5.2.3 Strengthened partnership with North Shore Emergency Management (NSEM) to ensure business continuity and emergency management practices are current.	✓ ✓ ✓	✓ ✓
5.3 Engage the community in decision-making through participation on Council committees and groups aligned with key Council responsibilities.	5.3.1 Consolidation of appropriate committees.	✓	✓
5.4 Re-animate Municipal Hall as a community hub.	5.4.1 Complete landscaping and interior design for Municipal Hall. 5.4.2 Display local art. 5.4.3 Local business to establish satellite coffee bar at Municipal Hall. 5.4.4 Review and report back on space efficiencies within Municipal Hall offices.	✓ ✓ ✓ ✓	✓
5.5 Create and/or update policies and bylaws to preserve community liveability.	5.5.1 Bylaws created and/or amended to support social well-being initiatives. <i>Additional resources required.</i> 5.5.2 Updated bylaw regarding fireworks and fire code completed. 5.5.3 Derelict homes not sitting unkept for long periods.	✓ ✓ ✓	✓ ✓
5.6 Drive continuous improvement in the delivery of services to residents.	5.6.1 Ongoing commitment to efficient permit issuance of between four to eight weeks on average for single-family dwelling. 5.6.2 Communications plan updated and implemented. 5.6.3 Vacancies filled to support service delivery.	✓ ✓ ✓	✓ ✓
5.7 Establish park zone pay parking.	5.7.1 Pay parking established in Council approved park zones.	✓	✓
5.8 Enhance the workplace for increased staff engagement.	5.8.1 Foster a work environment that enhances employee engagement. 5.8.2 Review current recognition programs and create enhancement plan. <i>Additional resources required.</i> 5.8.3 Review current employee engagement programs and create enhancement plan. <i>Additional resources required.</i> 5.8.4 Implement Diversity, Equity, and Inclusion training; and form a Diversity, Equity and Inclusion committee.	✓ ✓ ✓ ✓	✓ ✓ ✓
5.9 Establish policy that secures sustainable funding for asset management and maintenance.	5.9.1 Deferred maintenance funding gap is shrunk.	✓	✓

6.0 social well-being

Our goal is to enhance the social well-being of our community.

OBJECTIVES	DELIVERABLES	2024	2025+
6.1 Enhance relations with local First Nations governments.	6.1.1 Increased engagements, educational opportunities, and truth and reconciliation participation.	✓	✓
6.2 Develop an arts and culture centre adjacent to a waterfront park anchored by a combined new art museum and other multi-purpose program and studio spaces.	6.2.1 New arts and culture centre developed that includes a new Art Museum, multi-purpose program, and studio spaces. <i>Additional resources required.</i>	✓	✓
6.3 Complete the 1976 Waterfront Acquisition Plan.	6.3.1 Ambleside Waterfront Park fully realized completing a 47+ year endeavour. <i>Additional resources required.</i>	✓	✓
6.4 Expand recreational opportunities for residents and visitors of all ages.	6.4.1 Collaborate with West Vancouver Schools (WVS) to complete a Place for Sport.	✓	✓
	6.4.2 Collaborate with partners to pursue a tennis and pickleball centre. <i>Additional resources required.</i>	✓	✓
	6.4.3 Collaborate with stakeholders to complete an outdoor fitness gym.	✓	
	6.4.4 Rehabilitate the Capilano Pacific Trail. <i>Additional resources required.</i>	✓	✓
6.5 Work with senior levels of government, non-profits, and private sector providers to enable supports for aging in place.	6.5.1 Conduct outreach and facilitate supports for senior residents to remain in their homes as they age. <i>Additional resources required.</i>	✓	✓
	6.5.2 Council to advocate at provincial level for funding and supports. <i>Additional resources required.</i>	✓	✓
	6.5.3 Work with Provincial health authorities to provide adult day care facility supports.	✓	✓
6.6 Foster knowledge about gardening and growing food/food security.	6.6.1 Increased education and awareness of how to grow own food.	✓	✓
6.7 Select a permanent home for the Youth Hub.	6.7.1 Report to Council on feasibility, costing estimates and options for a permanent Youth Hub facility.	✓	
6.8 Develop a District vision, framework, and costing for the collection of historical objects and designation of historical sites.	6.8.1 Engage the community and complete the vision, framework, and costing for the potential collection of historical objects and designation of sites. <i>Additional resources required.</i>	✓	✓
6.9 Address the health impacts of noise and/or air pollution on livability for residents.	6.9.1 Develop a plan on a phased approach to banning District of West Vancouver gas-powered leaf blowers that considers both the financial costs and environmental benefits. <i>Additional resources required.</i>	✓	✓
	6.9.2 Explore measures to limit gas powered gardening equipment for community members. <i>Additional resources required.</i>	✓	
6.10 Pursue the restoration of the Navy Jack House and redevelopment of the Klee Wyck property for community use.	6.10.1 Navy Jack House restored.	✓	✓
	6.10.2 Klee Wyck redeveloped. <i>Additional resources required.</i>	✓	✓
6.11 Explore the feasibility of an urgent care centre (UCC) in West Vancouver.	6.11.1 Report received for potential development of UCC.	✓	



READER'S GUIDE

This budget document encompasses information from the annual budget process and the five-year financial plan. The document incorporates best practices recommended by the GFOA of the United States and Canada. The document aims to act as:

- a policy document that sets out financial priorities and issues, and outlines the financial policies that will guide the development of the plan
- a financial plan that identifies historical and projected revenues (and their sources) and expenditures for both operating and capital, as well as the rate-setting mechanisms for all funds
- an operations guide that helps staff manage the day-to-day operations of the District by documenting the policies, organizational framework, goals, milestones, and resources that are available to provide services to the community
- a communications device that provides contextual and statistical data, along with other summary information, to enable an understanding of the budget process and the basis for the priorities and choices contained in the final five-year financial plan

THE MATERIAL IS ORGANIZED INTO THE FOLLOWING BROAD SECTIONS:

- 1. Completed Five-Year Financial Plan, Fund & Reserve Balances**
The highlights of the budget and the detailed impact to residents by way of tax and other rate increases/decreases along with a consolidated financial plan and fund/reserve projections.
- 2. West Vancouver Overview**
An overview of the District of West Vancouver and its history, along with its governing structure.
- 3. Planning Environment**
The planning processes within which the District's priorities, objectives and policies are formed.
- 4. Financial Planning Framework**
The process, timing, principles and underlying assumptions of the current-year budget cycle.
- 5. General Fund Financial Plan Overview**
Summaries of the general fund revenues and expenditures where property tax rates are established, as well as the net taxation requirement of each operating division. A high-level summary of approved staffing levels is also included in this section.
- 6. Divisional Operations**
Additional budget details for each general fund operating division and an accounting of the increase or decrease in net expenditures from year to year. This section also provides details of past year's accomplishments to support Council's Strategic Plan, notable operational accomplishments and plans for the upcoming year's initiatives to support Council's Strategic Plan and operational goals.
- 7. Capital Program**
This section presents the Five-Year Capital Plans for all funds. It discusses the general approach to capital planning, principles that guide planning and the detailed projects proposed within each fund.
- 8. Utility & Other Funds**
This section presents an overview of the Five-Year Financial Plan and budget highlights for each of the other funds maintained by the District.
- 9. Glossary of Terminology**
The glossary defines terms that are either technical in nature or have a unique meaning for the District of West Vancouver.



1 COMPLETED FIVE-YEAR FINANCIAL PLAN, FUND & RESERVE BALANCES

2025 Budget Highlights: General Fund Budget
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2025 BUDGET HIGHLIGHTS:

General Fund Budget

THE 2025 BUDGET INCORPORATES A 3% INCREASE IN PROPERTY TAXES. THE PROPERTY TAX RATE INCREASE IS ALLOCATED IN THE BUDGET AS FOLLOWS:

	%	(\$M's)
Operating Levy	2%	\$1.9
Asset Levy	1%	\$1.0
Total property tax increase	3%	\$2.9

HIGHLIGHTS OF THE 2025 BUDGET INCLUDE THE FOLLOWING:

- The Operating Levy increase of 2% plus a one-time funding from operating reserves (Innovation Fund and Wage Contingency Reserve Fund) and surplus from 2024 year-end results is the minimum required to maintain existing services. The increase is driven by inflationary factors, uncontrollable contractual obligations, downloading from senior levels of government, and items essential for achieving expected service levels.
- The Asset Levy increase of 1% is to catch up with maintenance that has been deferred mainly due to lack of funding and resources and to continue building up funds to support the optimal capital investment amount required for infrastructure needs, as determined by asset management plans.

TAX LEVY CHANGE ANALYSIS

OPERATING BUDGET ITEM	DOLLAR CHANGE (\$M's)	TAX IMPACT (%)
COLLECTIVE AGREEMENTS	\$4.82M	5.06%
IMPOSED EXTERNAL AGENCY COSTS	\$0.67M	0.70%
CONTRACTUAL OBLIGATIONS & INFLATION	\$0.21M	0.22%
ENHANCING SERVICE LEVELS:		
hazard tree management	\$0.08M	0.09%
operating cost of capital request	\$0.03M	0.04%
PROVIDING NEW SERVICES:		
cybersecurity services	\$0.17M	0.18%
self-insurance to mitigate cyber security risks	\$0.10M	0.10%
operating cost of capital request	\$0.03M	0.03%
PERSONAL SAFETY & EMERGENCY PREPAREDNESS	\$0.02M	0.02%
TRANSLATION SERVICES		
COST SAVINGS	\$(0.90)M	-0.94%
REVENUE ADJUSTMENT	\$(0.76)M	-0.79%
TOTAL OPERATING LEVY INCREASE	\$4.48M	4.70%
ONE-TIME OPERATING LEVY SUBSIDY:		
Innovation Fund	\$(0.95)M	-1.00%
Wage Contingency Fund	\$(1.00)M	-1.05%
2024 Year-end operating surplus	\$(0.63)M	-0.65%
TOTAL OPERATING LEVY SUBSIDY	\$(2.58)M	-2.70%
REDUCED OPERATING LEVY INCREASE	\$1.90M	2.00%
ASSET LEVY INCREASE	\$0.95M	1.00%
TOTAL INCREASE	\$2.85M	3.00%



IMPACTS TO RESIDENTS

PROPERTY TAXES

Property taxes in British Columbia are calculated by multiplying the established mill rate by the property's assessed value.

TAXES = MILL RATE X ASSESSED VALUE

The tax rate and the mill rate are not the same. The tax rate, or tax rate increase, is the percentage increase in the total value of property taxes to be collected that is supported by Council. Essentially, it is the amount required to meet the statutory requirement that the approved budget be balanced.

Assessed values for properties in BC are not determined by the municipality. Instead, they are determined annually by the BC Assessment Authority based on fair market values as of the previous July 1. This means that 2025 property assessed values are based on fair market values as of July 1, 2024.

The mill rate is the factor required to levy the amount of taxes authorized. When Council sets mill rates, the changes in the overall property assessed values are taken into consideration. If the overall assessed values in the community have increased, the mill rates are adjusted downward to factor out that average increase. What this means is that taxes are not affected by changes in assessed values, because any change, on average, is factored out.

However, there are two other factors affecting taxes. First, Council may decide to collect more taxes. The mill rate will then be adjusted upwards to reflect this increase. Secondly, a particular property's assessed value may increase by either more, or less, than the average increase. Mill rates are adjusted to factor out the average increase; but properties where values increase more than the average will see taxes shift onto them from properties where the increase was less than the average.

Tax shifts can happen in different ways and are affected by real estate market conditions. There can be shifts between neighbourhoods or between single-family homes and strata properties. In 2022, the overall residential average assessment increased quite significantly by 19% and this was driven mainly by the single-family homes therefore shifting taxes from strata properties. With the rise in interest rates cooling down the housing market, the 2023 average assessment increased by 5.2% with single-family homes at 5% and strata at 5.6%. This resulted in taxes shifting back to strata properties slightly. In 2024, the overall residential average assessment decreased by 1.9% with single-family homes, at a decrease of 2.1%, being adversely impacted slightly more than strata properties, at a decrease of 0.7%. Initial 2025 residential average assessment shows an insignificant decrease by 0.8% with single-family homes decrease at 1.1% and strata increase at 0.5%.

The 2025 increase in property taxes is 3% with 2% allocated to the Operating Levy and 1% to the Asset Levy. For the average single-family detached home assessed at \$3.7M, the total increase is \$183 (Operating Levy increase of \$122 and Asset Levy increase of \$61).

UTILITY USER FEES

Utility user fees were adopted by Council in December 2024 and are included in the Five-Year Financial Plan.



Water Utility

Since 2007, the District of West Vancouver has been billing all consumers for water consumption under a user-pay, universally metered system. Water user rates are based on cubic meters of consumption, with quarterly billings based on monthly meter readings. The rate structure is established to incentivize water conservation through pricing differentials to influence consumer behaviour.

The financial model established for this utility is based on a pay-as-you-go approach except for a portion of the rates contributing to reserves for future infrastructure investments, rate stabilization and dealing with emergencies. To meet and sustain long-term funding requirements for the District’s water distribution and treatment systems, an increase of annual capital investment program funding of \$500,000 per annum was incorporated into the rate setting for the Utility over the next 10 years. This came into effect at the beginning of 2022. For 2025, the 4.5% revenue increase will meet both operational and capital renewal programming funding needs. The proposed revenue increases will maintain the Operating Reserve at a balance equivalent to 120 days of expenses and maintain the Capital Reserve at a balance equivalent to 0.5% of total capital assets, which is consistent with industry best practices. The 2025 increase for a median single-family household annual bill is \$34.

Sewer and Drainage Utility

Water consumption serves as a proxy to annual sewer usage, due to the challenges associated with accurately metering sewer flows. Currently, single-family homes are billed based on their annualized winter water consumption, whereas multi-family and commercial buildings are billed for sewer and drainage based on the amount of water consumed each quarter. The cost to individual users depends on the extent to which conservation practices are followed.

Like the Water Utility, the financial model established for this utility is based on a pay-as-you-go approach apart from a portion of the rates contributing to reserves for future infrastructure investments, rate stabilization, and dealing with emergencies. For 2025, the 9.6% revenue increase will result in an increase of \$166 for a median single-family household annual bill. The escalation is due to the following factors: 1) annual increase of the Greater Vancouver Sewerage and Drainage District Regional Levy; 2) contributing to a provision to smooth out future rate increases from the Greater Vancouver Sewerage and Drainage District Regional Levy to fund for the construction of the new North Shore Wastewater Treatment Plant; 3) increase of annual capital program funding for sustainable maintenance and replacement of sewer and drainage system assets; 4) increase in operational expenses due to the overall rising costs associated with labour, materials, and equipment.

Solid Waste Utility

Solid waste and public realm refuse fees are set at a flat rate with additional costs for garbage pickup. Previously, residential recycling collection was a part of the Solid Waste Utility, however changes to provincial recycling regulations have allowed for some local governments to move the responsibility for residential recycling collection to make producers responsible for the recovery of their products after use by the consumer. This model of extended producer responsibility shifts 100% of the costs of collection, processing, and recycling from the taxpayer to the consumer. The District of West Vancouver adopted this model starting July 1, 2020.

For 2025, the annual curbside residential service fee and public realm refuse fee (net of discount) for a single-family household is \$358. Cost drivers for 2025 include inflation and increased fuel costs, an increase to CPI which directly affects costs associated with residential collection service, maintaining the reserve at its target level, expanding the park recycling collection, and a new civic buildings garbage, recycling and a new residential garbage and organics collection contracts that take effect July 1, 2025.



FIVE-YEAR FINANCIAL PLAN: CONSOLIDATED

Schedule A to Bylaw #5381, 2025

	Five-Year Financial Plan (\$000s)				
	2025	2026	2027	2028	2029
REVENUE					
General Taxation	99,763	107,883	113,604	119,532	125,641
Fees and Charges	76,305	80,718	85,521	91,600	93,506
Licences and Permits	8,314	8,521	8,735	8,953	9,177
Other Revenue	20,488	20,948	21,253	21,576	21,907
Government Grants	1,417	1,447	1,486	1,518	1,551
External Contributions & Partnerships	1,619	285	285	185	185
Land Sales	8,500	-	-	-	-
Amenity Contributions	37	37	37	37	37
Transit Reimbursement	24,596	25,229	25,883	26,560	27,261
Business Improvement Area Levy	500	500	500	500	500
Levies from Other Governments	114,450	120,000	126,000	132,000	139,000
	355,990	365,569	383,304	402,462	418,766
Transfers from Reserves					
Asset Reserves	18,719	24,933	22,008	23,031	23,705
Community Amenity Contributions	175	175	-	-	500
Endowment Fund	1,324	1,324	1,324	1,324	1,324
Surplus Transfer	631	-	-	-	-
Budget Stabilization Transfer	1,953	-	-	-	-
Other Reserves	8,654	7,247	6,321	6,439	6,557
Development Cost Charges	215	875	150	150	805
Water Reserves	21,969	7,416	11,778	12,427	10,107
Sewer Reserves	46,840	39,666	44,231	46,607	51,414
Solid Waste Reserve	1,807	1,829	1,829	1,805	1,728
Cemetery Development Reserve	342	380	50	50	185
Golf Development Fund	1,617	201	355	-	65
Prior Year Committed Funds	41,304	-	-	-	-
Provisional Reserve Transfers	83,242	79,482	80,898	83,336	85,984
	228,792	163,527	168,944	175,169	182,374
	584,782	529,096	552,248	577,631	601,140



FIVE-YEAR FINANCIAL PLAN: CONSOLIDATED

Schedule A to Bylaw #5381, 2025 ...continued

	Five-Year Financial Plan (\$000s)				
	2025	2026	2027	2028	2029
EXPENDITURE					
General Government	34,100	34,398	34,450	35,426	36,423
Public Safety	46,661	49,058	51,591	54,268	57,097
Engineering & Transportation Services	8,017	8,198	8,382	8,573	8,771
Planning, Development & Environment Services	9,536	9,799	10,072	10,355	10,647
Recreation & Library	30,825	31,656	32,515	33,411	34,324
General Fund Capital	21,592	26,421	22,443	23,366	25,195
General Fund Capital Work in Progress	41,304	-	-	-	-
General Fund Provision for Reserve Expenditures	78,561	74,348	75,000	76,253	77,849
Cemetery	4,872	5,074	5,270	5,811	6,367
Golf	4,181	3,080	3,489	3,853	4,628
Transit	24,596	25,229	25,883	26,560	27,261
Water	43,535	30,428	34,051	37,155	34,672
Sewer	75,708	71,256	78,691	84,255	90,479
Solid Waste	7,027	7,179	7,317	7,402	7,437
Business Improvement Area Levy	500	500	500	500	500
Levies from Other Governments	114,450	120,000	126,000	132,000	139,000
	545,467	496,623	515,654	539,188	560,649
Debt Service					
Debt Principal	737	643	643	643	643
Debt Interest	919	810	810	810	810
	1,656	1,453	1,453	1,453	1,453
Transfers to Reserves					
Asset Reserves	19,033	21,033	22,033	23,033	24,033
Endowment Fund	472	482	491	501	512
Land Reserve	8,500	-	-	-	-
Water Reserves	709	364	2,036	1,514	1,978
Sewer Reserves	768	872	1,220	1,510	1,010
Solid Waste Reserve	-	30	-	-	-
Cemetery Development Reserve	324	517	548	563	577
Golf Development Fund	427	517	620	672	726
Other Transfers	7,427	7,205	8,191	9,196	10,201
	37,659	31,020	35,141	36,990	39,038
	584,782	529,096	552,248	577,631	601,140
SURPLUS/SHORTFALL	-	-	-	-	-



REVENUE/TAX DISTRIBUTION: Objectives & Policies

FIVE-YEAR FINANCIAL PLAN BYLAW NO. 5381, 2025: SCHEDULE B

The *Community Charter* requires, as part of the consideration and adoption of the five-year financial plan, the disclosure of municipal objectives and policies regarding each of the following:

- the proportion of total revenue proposed to come from property taxes, parcel taxes, fees, other sources and proceeds of debt;
- the distribution of property taxes among the property classes; and
- the use of permissive tax exemptions.

The District of West Vancouver's financial planning objectives and policies can be summarized as:

- user-pay is a focus within the District and is maximized where appropriate;
- erosion of the assessment base through permissive exemptions is minimized wherever possible;
- although property taxation is by far the largest proportion of ongoing revenues, annual rate increases are a revenue of last resort in order to balance budgets; and
- in order to encourage small business, business property tax class multiples in West Vancouver shall remain among the lowest in Metro Vancouver.



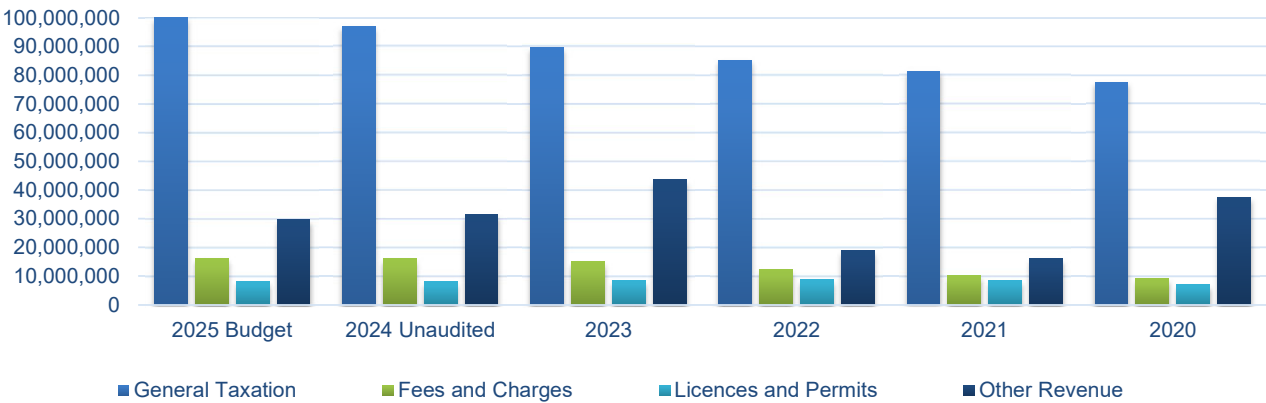
REVENUE & PROPERTY TAXATION POLICIES

Five-Year Financial Plan Bylaw No. 5381, 2025: Schedule B

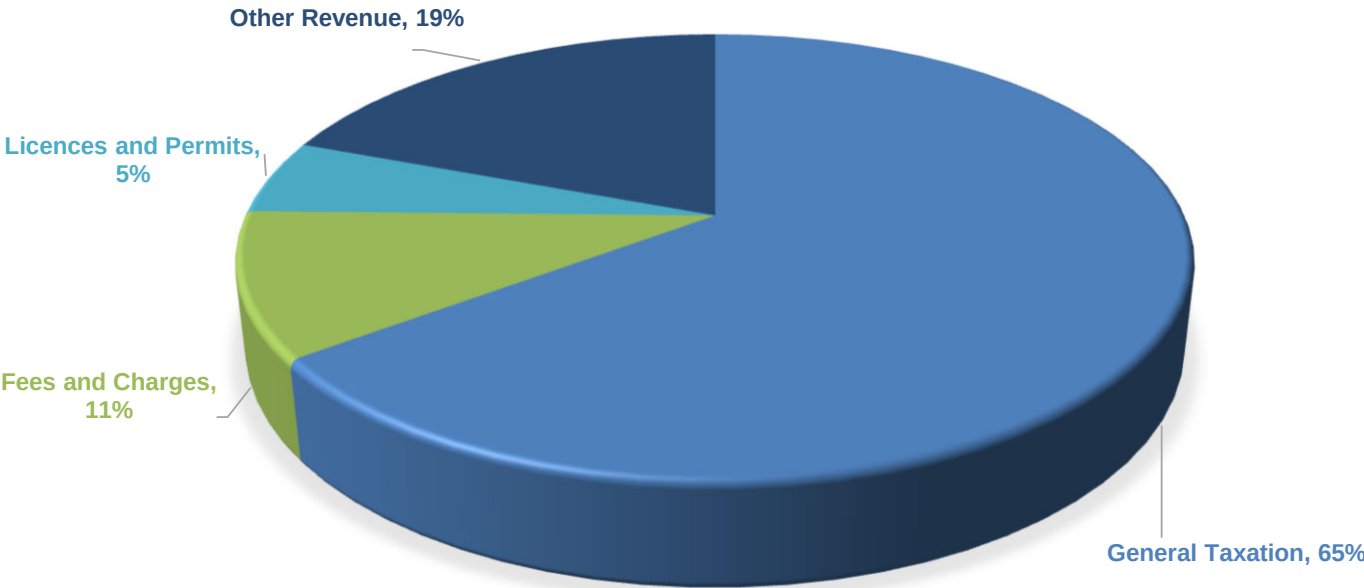
REVENUE SOURCES

The following charts indicate the trend and relative distribution of each of the District’s major ongoing general revenue sources for the General Fund (excluding transfers-in from operating reserves). Funding sources for the annual capital program are not presented here. The significance of property taxation to the District’s operations as well as the relative stability of the proportions year after year is illustrated below.

SCHEDULE B TO BYLAW GENERAL FUND: REVENUE



2025 BUDGET GENERAL FUND REVENUE





All revenue sources are reviewed annually for potential rate adjustments. In the case of sewer, water and solid waste utilities, annual user rates are established to cover all operating, capital and debt service costs.

PROPERTY TAXATION

Property taxation is the District’s most significant revenue source. Residential properties make up 97% of the assessed values and contribute 94% of the property taxes.

Business properties contribute approximately 6% of property taxes with other property types contributing less than 1%.

The increase in general taxation since 2015 has been primarily due to the implementation of an Asset Levy for maintenance of the District’s capital assets. The current budget incorporates a 2% increase to the operating budget, a 1% increase to the Asset Levy, and a 0% increase to the Environmental Levy.

PERMISSIVE TAX EXEMPTIONS

The *Community Charter* makes provisions for exempting, at Council’s discretion, certain categories of property from taxation. In West Vancouver, such exemptions have been tightly controlled to avoid shifting an additional tax burden onto residential taxpayers.

Current policy allows for exemptions only for:

- property owned by certain non-profit organizations; and
- land and other necessary ancillary structures surrounding buildings for public worship.

Permissive tax exemptions for 2025 were approved by Council in October 2024. The amount of taxation shifted due to 2025 permissive exemptions is estimated to be \$283,000.



RESIDENTIAL & BUSINESS CLASS PROPERTY TAXATION SURVEY

Metro Vancouver municipalities

	RESIDENTIAL			BUSINESS			TAX MULTIPLE
	Assessment	Tax Rate	Tax Dollars	Assessment	Tax Rate	Tax Dollars	
Bowen Island	3,554,253,927 98%	2.23796	7,954,278 96%	75,193,200 2%	2.23796	168,279 2%	1.00
Burnaby	120,464,359,054 78%	1.49010	179,503,941 51%	27,497,567,808 18%	4.84140	133,126,725 38%	3.25
Coquitlam	71,186,626,411 87%	1.95740	139,340,703 68%	8,561,649,226 11%	6.65160	56,948,666 28%	3.40
Delta	45,367,773,769 70%	2.11710	96,048,114 51%	10,839,580,338 17%	4.04800	43,878,621 23%	1.91
Langley (City)	9,841,098,403 72%	2.18430	21,495,911 51%	3,037,948,101 22%	5.55460	16,874,587 40%	2.54
Langley (District)	67,329,941,104 81%	1.78750	120,352,270 63%	9,187,518,892 11%	5.15180	47,332,260 25%	2.88
Maple Ridge	36,446,726,076 91%	2.45950	89,640,723 78%	2,633,727,862 7%	6.30120	16,595,646 14%	2.56
New Westminster	27,744,654,847 85%	2.62767	72,903,797 65%	4,126,161,106 13%	8.00132	33,014,735 29%	3.05
North Vancouver (City)	28,384,816,731 85%	1.76931	50,221,540 57%	4,646,373,000 14%	5.67404	26,363,706 30%	3.21
North Vancouver (District)	56,821,517,632 91%	1.63906	93,133,877 72%	4,565,205,101 7%	4.54929	20,768,442 16%	2.78
Pitt Meadows	7,182,043,952 76%	2.46810	17,726,003 53%	1,855,660,680 20%	6.19820	11,501,756 34%	2.51
Port Coquitlam	23,465,024,883 77%	2.00520	47,052,068 56%	5,477,478,201 18%	5.07990	27,825,042 33%	2.53
Port Moody	17,136,119,418 88%	2.38938	40,944,701 67%	1,916,734,904 10%	4.47685	8,580,935 14%	1.87
Richmond	105,674,507,185 74%	1.67556	177,063,977 57%	27,808,605,903 20%	3.58403	99,666,878 32%	2.14
Surrey	219,291,681,680 82%	1.58733	348,088,265 66%	37,210,726,890 14%	3.74382	139,310,264 26%	2.36
Vancouver	381,556,853,361 82%	1.73578	662,298,755 57%	80,079,569,948 17%	5.87266	470,280,087 40%	3.38
West Vancouver	53,760,998,954 97%	1.65986	89,201,962 93%	1,557,306,200 3%	3.53787	5,509,547 6%	2.13
White Rock	12,717,113,814 95%	2.31273	29,411,251 91%	666,488,602 5%	3.68402	2,455,357 8%	1.59

High 3.40
Median 2.54
Average 2.51
Low 1.00

WHERE DO YOUR TAX DOLLARS GO?

46% OF YOUR TAXES FUND SERVICES PROVIDED BY THE DISTRICT

The 2025 budget incorporates an Operating Tax Levy increase of 2% to support the delivery of core municipal services such as police, fire and rescue, parks, community centres, the library, and more. An Asset Levy increase of 1% is allocated to build up dedicated capital funding for infrastructure maintenance and replacement. Combined, the total property tax levy increase is 3%.

54% OF ALL TAXES ARE COLLECTED ON BEHALF OF OTHER AUTHORITIES

The total amount of your tax bill also includes amounts collected on behalf of other taxing authorities. In accordance with provincial legislation, municipalities must collect tax on behalf of the provincial government for school taxes, TransLink, Metro Vancouver, BC Assessment Authority, and Municipal Finance Authority. The District has no ability to influence the rates charged by other authorities nor discretion on how the funds will be allocated.

Additional incremental costs of the new budget projections for the NSWWTP project will be met by a separate property value tax levy as part of the Metro Vancouver requisition. For more information visit westvancouver.ca/NSWWTP.

TransLink: translink.ca • Metro Vancouver: metrovancover.org

Provincial School Tax: gov.bc.ca/schooltax

BC Assessment Authority: bcassessment.ca • Municipal Finance Authority: mfa.bc.ca

Additional
Provincial
School Tax
19%

TransLink
9%

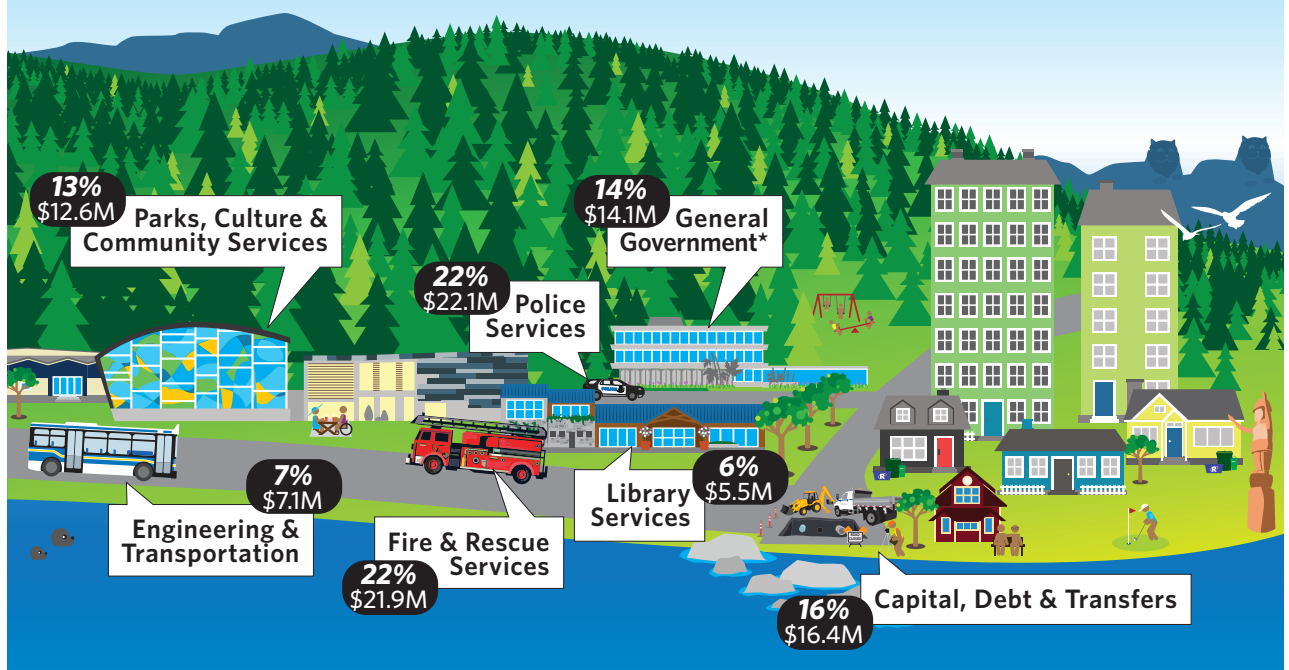
Metro Vancouver
3%

BC Assessment
Authority
1%

Municipal
Finance
Authority
.01%

Regular
Provincial
School Tax
22%

**General Government includes: Administration; Communications, Indigenous & Community Relationships; Finance & Corporate Services; Human Resources & Payroll Services; Legislative Services; Planning, Development & Environment Services; and non-divisional revenues and expenses.*





FUND STRUCTURE

West Vancouver's financial framework is organized around several high-level functional units, called funds. Each fund is a stand-alone business entity that engages in specific service activities and has its own revenues, expenditures, reserves, and capital program. Each fund also has its own approach to budgeting and rate setting.

GENERAL FUND



THE GENERAL FUND encompasses all activities not assigned to a specific stand-alone fund.



This fund has a diverse range of service activities: administration and support to Council, public safety, recreation, culture, community planning, business regulation, traffic, roads, parks, and environment.



It is within this fund that property tax rates are determined, as the most significant revenue source to provide these services.

UTILITY FUNDS



THE WATER UTILITY FUND supplies all residents with potable water on a metered-pay basis. User rates are established in a separate rate-setting exercise in the late fall.



THE SEWER & DRAINAGE UTILITY FUND deals with collection and treatment of liquid waste on a user-pay basis. User rates are established in a separate rate-setting exercise in late fall.



THE SOLID WASTE FUND administers the garbage and public realm waste collection on user-pay basis. User rates are established in a separate rate-setting exercise in late fall.

OTHER STAND-ALONE FUNDS



THE CEMETERY FUND: Capilano View Cemetery operates on a stand-alone basis, with a user rate structure sufficient to fund all expansions and improvements.



THE GOLF FUND: Ambleside Par 3 and Gleneagles Golf Course are self-contained businesses where user fees cover operating expenditures.



THE WEST VANCOUVER TRANSIT FUND: West Vancouver Transit is operated on a contract basis for TransLink, which sets service levels, establishes budget, and reimburses all costs.



THE TABLE BELOW INDICATES THE NUMBER OF PERMANENT FULL-TIME EQUIVALENT (FTE) POSITIONS IN EACH FUND.

FUND	DIVISION	FTE
GENERAL FUND	Administration	31.60
	Engineering & Transportation Services	54.95
	Finance & Corporate Services	76.00
	Fire & Rescue Services	112.00
	Human Resources & Payroll Services	13.00
	Parks, Culture & Community Services	119.60
	Planning, Development & Environment Services	51.00
	West Vancouver Memorial Library	42.60
	West Vancouver Police	108.71
	Capital Maintenance	16.10
General Fund Subtotal		625.56
CEMETERY FUND	Parks, Culture & Community Services	4.60
GOLF FUND	Parks, Culture & Community Services	3.67
SEWER & DRAINAGE UTILITY FUND	Engineering & Transportation Services	14.85
SOLID WASTE UTILITY FUND	Engineering & Transportation Services	5.00
WATER UTILITY FUND	Engineering & Transportation Services	15.10
WEST VANCOUVER TRANSIT FUND	Engineering & Transportation Services	154.00
TOTAL FTE		822.78



SUPPLEMENTAL SCHEDULE:

General Fund Capital

	Five-Year Financial Plan (\$000s)				
	2025	2026	2027	2028	2029
REVENUE					
Grants and Partnerships	1,619	285	285	185	185
	1,619	285	285	185	185
TRANSFERS FROM RESERVES					
Asset Maintenance Reserves	18,719	24,933	22,008	23,031	23,705
Capital Facilities Reserve	4,138	8,017	8,914	10,502	9,831
Capital Infrastructure Reserve	7,725	9,199	8,045	7,030	9,051
Capital Equipment Reserve	4,266	5,340	3,391	3,857	3,382
Operational Reserve	2,590	2,378	1,657	1,642	1,440
Community Amenity Contributions	175	175	-	-	500
Other Reserves	864	153	-	-	-
Development Cost Charges	215	875	150	150	805
Prior Year Committed Funds	41,304	-	-	-	-
Provisional Reserve Transfers	78,561	74,348	75,000	76,253	77,849
	139,839	100,484	97,158	99,435	102,858
	141,458	100,769	97,443	99,620	103,043
CAPITAL EXPENDITURES					
Information Technology	2,970	1,435	1,385	1,285	785
Equipment	4,318	3,322	1,936	1,967	1,753
Vehicle Fleet	8,919	3,115	1,763	2,293	2,253
Facilities	17,205	8,283	8,914	10,502	9,831
Grounds and Parks	12,672	4,070	2,100	1,030	4,128
Transportation Infrastructure	16,813	6,196	6,345	6,290	6,444
Provisional Reserve Expenditures	78,561	74,348	75,000	76,253	77,849
	141,458	100,769	97,443	99,620	103,043
SURPLUS/SHORTFALL					
	-	-	-	-	-



SUPPLEMENTAL SCHEDULE:

Utilities

Five-Year Financial Plan (\$000s)				
2025	2026	2027	2028	2029

WATER UTILITY

Revenue

User Fees	22,338	23,230	24,157	26,082	26,374
Equipment Recovery	228	235	242	249	257
Other Revenue	40	40	40	40	40
Prior Year Committed Funds	15,190	-	-	-	-
Transfer from Asset Maintenance Reserve	2,564	2,837	5,163	4,298	-
Provisional Reserve Transfers	4,215	4,579	6,615	8,129	10,107
	44,576	30,921	36,217	38,798	36,779

Expenditure

¹ GVWD Water Purchases	5,833	6,372	5,745	5,917	6,000
System Operating	5,787	5,787	5,787	5,787	5,787
System Replacements	11,200	12,100	15,500	16,400	11,856
Equipment Replacement	293	573	405	95	95
Prior Year Approved Work in Progress	15,190	-	-	-	-
Debt Service	1,350	1,147	129	956	956
Transfer to Operating Reserve	709	364	2,036	1,514	1,978
Provisional Reserve Expenditures	4,215	4,579	6,615	8,129	10,107
	44,576	30,921	36,217	38,798	36,779

SEWER AND DRAINAGE UTILITY

Revenue

User Fees	29,408	32,234	35,452	38,930	39,847
Equipment Recovery	228	228	228	228	228
Prior Year Committed Funds	14,167	-	-	-	-
Transfer from Asset Maintenance Reserve	3,047	4,963	4,828	2,213	2,530
³ Transfer from General Taxation for NSWWTP revenues	2,755	6,960	10,440	13,920	17,400
Provisional Reserve Transfers	26,871	27,743	28,964	30,474	31,484
	76,476	72,128	79,911	85,765	91,489

Expenditure

² GVSDD Levy	16,020	19,940	22,160	22,480	23,154
³ NSWWTP Additional Costs	2,755	6,960	10,440	13,920	17,400
Administration Charge	370	370	370	370	370
Sanitary Operating	2,154	2,218	2,285	2,354	2,424
Storm Operating	1,365	1,406	1,448	1,491	1,536
Capital Program	11,609	12,074	12,557	13,059	13,581
Equipment Replacement	398	545	468	107	530
Prior Year Approved Work in Progress	14,167	-	-	-	-
Transfer to Operating Reserve	768	872	1,220	1,510	1,010
Provisional Reserve Expenditures	26,871	27,743	28,964	30,474	31,484
	76,476	72,128	79,911	85,765	91,489

SOLID WASTE UTILITY

Revenue

User Fees Solid Waste	5,205	5,366	5,473	5,583	5,694
Sales	15	15	15	15	15
Transfer from Solid Waste Reserve	8	-	24	77	130
Provisional Reserve Transfers	1,799	1,829	1,805	1,728	1,598
	7,027	7,209	7,317	7,402	7,437

Expenditure

Waste (Garbage & Organics)	3,493	3,583	3,699	3,814	3,930
Public Realm Waste	1,736	1,768	1,813	1,860	1,909
Transfer to Solid Waste Reserve	-	30	-	-	-
Provisional Reserve Expenditures	1,799	1,829	1,805	1,728	1,598
	7,027	7,209	7,317	7,402	7,437

¹ Greater Vancouver Water District

² Greater Vancouver Sewerage and Drainage District Levy, includes projected costs for North Shore Wastewater Treatment Plant

³ North Shore Wastewater Treatment Plant



SUPPLEMENTAL SCHEDULE:

Other Funds

Five-Year Financial Plan (\$000s)					
	2025	2026	2027	2028	2029
GOLF					
Revenue					
Golf Fees	1,730	1,816	1,907	2,002	2,102
Clubhouse Rentals	51	53	56	59	62
Prior Year Approved Work in Progress	1,617	-	-	-	-
Transfers In	-	201	355	-	65
Provisional Reserve Transfers	1,211	1,527	1,792	2,464	3,125
	4,608	3,597	4,110	4,525	5,354
Expenditure					
Pro Shop and Management	296	311	326	343	360
Operations and Maintenance	957	986	1,016	1,046	1,078
Capital Program	-	201	355	-	65
Debt Service	100	55	-	-	-
Prior Year Approved Work in Progress	1,617	-	-	-	-
Transfer to	427	517	620	672	726
Provisional Reserve Expenditures	1,211	1,527	1,792	2,464	3,125
	4,608	3,597	4,110	4,525	5,354
CEMETERY					
Revenue					
User Fees	1,304	1,343	1,384	1,425	1,468
Interest Revenue	80	261	279	280	281
Transfer from Cemetery Development Reserve	97	380	50	50	185
Provisional Reserve Transfers	3,470	3,607	4,106	4,618	5,011
Prior Year Committed Funds	245	-	-	-	-
	5,196	5,591	5,818	6,374	6,944
Expenditure					
Operations	624	643	662	682	702
Sales and Use Costs	258	266	274	282	290
Administration Charge	179	179	179	179	179
Capital Program	97	380	50	50	185
Transfer to Cemetery Development Reserve	324	517	548	563	577
Provisional Reserve Expenditures	3,470	3,607	4,106	4,618	5,011
Prior Year Approved Work in Progress	245	-	-	-	-
	5,196	5,591	5,818	6,374	6,944
TRANSIT					
Revenue					
Transit Reimbursement	24,596	25,229	25,883	26,560	27,261
Expenditure					
Operations	13,904	14,329	14,768	15,223	15,694
Maintenance	2,989	3,061	3,136	3,213	3,292
Administration	7,703	7,839	7,979	8,124	8,275
	24,596	25,229	25,883	26,560	27,261



CHANGE IN FUND BALANCES

	2025 Opening Balance	2025 Budgeted Contributions	2025 Budgeted Expenditures	2025 Closing Balance	2025 % Change
General Fund	118,293,582	164,385,107	(196,306,881)	86,371,808	-27%
Decrease in fund balance due to large-scale capital investment (e.g. multi-year capital renewal facility projects, grounds and parks projects including sport courts and trail structure replacement, and streetscape work, roads and pavement infrastructure rehabilitation projects).					
Water Utility Fund	16,754,876	25,606,974	(39,652,315)	2,709,535	-84%
Decrease in fund balance related to the water systems capital rehabilitation program for infrastructure replacement based on asset management plans (including 11th Street Pump Station condition upgrades).					
Sewer & Drainage Utility Fund	40,269,980	36,713,786	(48,836,924)	28,146,841	-30%
Decrease in fund balance related to the sanitary and storm drainage capital rehabilitation program for infrastructure replacement based on asset management plans (e.g. sanitary lift station replacement, creek enhancement, and culvert rehabilitation).					
Solid Waste Utility Fund	1,806,859	5,220,400	(5,228,700)	1,798,559	0%
Golf Fund	1,638,686	1,846,950	(2,970,182)	515,454	-69%
Decrease in fund balance related to ongoing program to replace the irrigation and drainage systems and renewal of tees and greens at Gleneagles Golf Course and Ambleside Par 3.					
Cemetery Fund	3,085,871	1,492,670	(1,402,590)	3,175,952	3%
CONSOLIDATED	181,849,853	235,265,887	(294,397,592)	122,718,149	-33%



RESERVE PROJECTIONS

	2025	2026	2027	2028	2029
Capital Facilities Reserve					
Opening Balance	11,659,961	1,617,980	379,784	381,082	371,076
Asset Levy Allocation	4,195,957	6,747,257	8,904,520	10,479,799	9,946,720
Interest Earned	247,577	31,945	11,244	11,845	15,010
Project Expenditures	(14,485,516)	(8,017,398)	(8,914,467)	(10,501,650)	(9,831,160)
Closing Balance	1,617,980	379,784	381,082	371,076	501,646
Capital Infrastructure Reserve					
Opening Balance	8,237,208	1,357,807	32,768	24,640	10,567
Asset Levy Allocation	7,834,057	7,851,350	8,035,916	7,015,572	9,157,696
Interest Earned	178,906	22,236	848	554	2,232
Project Expenditures	(14,892,364)	(9,198,625)	(8,044,892)	(7,030,200)	(9,051,303)
Closing Balance	1,357,807	32,768	24,640	10,567	119,192
Capital Equipment Reserve					
Opening Balance	9,094,040	1,494,860	480,530	491,105	498,667
Asset Levy Allocation	4,326,428	4,293,686	3,387,416	3,849,174	3,421,795
Interest Earned	197,438	31,587	14,359	15,587	18,149
Project Expenditures	(12,123,046)	(5,339,602)	(3,391,200)	(3,857,200)	(3,382,041)
Closing Balance	1,494,860	480,530	491,105	498,667	556,570
Operational Reserve					
Opening Balance	944,982	293,400	11,592	10,063	6,914
Asset Levy Allocation	2,626,880	2,091,029	1,655,471	1,638,777	1,457,111
Interest Earned	23,091	4,877	320	267	538
Project Expenditures	(3,301,553)	(2,377,714)	(1,657,320)	(1,642,194)	(1,440,182)
Closing Balance	293,400	11,592	10,063	6,914	24,380
Environmental Reserve					
Opening Balance	3,585,018	3,165,642	4,160,732	6,356,382	9,760,186
Environmental Levy	1,200,000	1,200,000	2,200,000	3,200,000	4,200,000
Interest Earned	125,871	117,150	155,425	253,804	414,232
Project Expenditures	(1,745,247)	(322,060)	(159,775)	(50,000)	(50,000)
Closing Balance	3,165,642	4,160,732	6,356,382	9,760,186	14,324,418
Endowment Fund					
Opening Balance	21,188,585	22,955,576	22,845,795	22,686,375	22,576,987
Net Rentals/Leases	471,945	481,526	491,368	501,481	511,872
Interest Earned	823,100	732,371	672,889	712,809	775,988
Expenditures	471,945	(1,323,678)	(1,323,678)	(1,323,678)	(1,323,678)
Closing Balance	22,955,576	22,845,795	22,686,375	22,576,987	22,541,169
Land Reserve					
Opening Balance	4,366,718	13,194,153	13,622,963	14,031,652	14,480,665
Net Proceeds from Land Sales	8,500,000	-	-	-	-
Interest Earned	327,435	428,810	408,689	449,013	506,823
Closing Balance	13,194,153	13,622,963	14,031,652	14,480,665	14,987,488
Amenity Contributions Fund					
Opening Balance	29,524,282	23,563,690	24,189,719	24,953,417	25,789,971
Interest Earned	989,864	763,585	726,253	799,108	903,304
Project Expenditures	(6,987,901)	(175,000)	-	-	-
Closing Balance	23,563,690	24,189,719	24,953,417	25,789,971	26,730,720
Operating Reserves various					
Opening Balance	25,289,723	17,104,120	16,903,100	17,674,093	18,503,824
Contributions and Revenues	460,000	6,160,000	6,160,000	6,160,000	6,160,000
Interest Earned	790,464	543,781	510,993	569,731	652,184
Project Expenditures	(9,436,068)	(6,904,800)	(5,900,000)	(5,900,000)	(5,900,000)
Closing Balance	17,104,120	16,903,100	17,674,093	18,503,824	19,416,008
Other Reserves various					
Opening Balance	5,545,971	3,678,677	4,130,913	4,692,639	5,285,938
Contributions and Revenues	413,737	418,360	431,328	436,157	441,092
Interest Earned	172,000	124,877	130,397	157,143	183,977
Project Expenditures	(2,453,031)	(91,000)	-	-	(500,000)
Closing Balance	3,678,677	4,130,913	4,692,639	5,285,938	5,411,007
TOTAL GENERAL FUND	88,425,904	86,757,897	91,301,449	97,284,794	104,612,599



RESERVE PROJECTIONS *...continued*

	2025	2026	2027	2028	2029
Water Utility Reserve Fund					
Opening Balance	18,716,327	4,670,985	5,192,809	7,415,438	9,191,057
Contributions and Revenues	25,170,900	26,342,200	29,601,500	30,668,900	26,671,200
Interest Earned	436,074	157,724	186,329	261,520	356,304
Project Expenditures	(39,652,315)	(25,978,100)	(27,565,200)	(29,154,800)	(24,693,100)
Closing Balance	4,670,985	5,192,809	7,415,438	9,191,057	11,525,461
Sewer and Drainage Utility Reserve Fund					
Opening Balance	40,269,980	28,146,841	29,947,938	32,084,938	34,646,177
Contributions and Revenues	35,438,104	44,384,849	50,947,682	55,291,256	60,005,548
Interest Earned	1,275,682	928,945	916,742	1,050,884	1,230,289
Project Expenditures	(48,836,924)	(43,512,698)	(49,727,423)	(53,780,902)	(58,995,649)
Closing Balance	28,146,841	29,947,938	32,084,938	34,646,177	36,886,366
Solid Waste Utility Reserve Fund					
Opening Balance	1,806,859	1,798,559	1,828,738	1,804,614	1,727,844
Contributions and Revenues	5,220,400	5,380,700	5,488,000	5,597,600	5,709,200
Expenditures	(5,228,700)	(5,350,520)	(5,512,125)	(5,674,370)	(5,839,160)
Closing Balance	1,798,559	1,828,738	1,804,614	1,727,844	1,597,884
TOTAL UTILITIES	34,616,385	36,969,485	41,304,990	45,565,078	50,009,711
Golf Development Reserve					
Opening Balance	2,354,254	1,231,023	1,591,920	1,909,007	2,652,523
Contributions and Revenues	1,780,100	1,869,105	1,962,560	2,060,688	2,163,723
Interest Earned	66,850	45,139	51,738	71,835	104,409
Project Expenditures	(2,970,182)	(1,553,347)	(1,697,212)	(1,389,007)	(1,502,533)
Closing Balance	1,231,023	1,591,920	1,909,007	2,652,523	3,418,122
Cemetery Development Reserve					
Opening Balance	2,866,362	2,956,443	3,192,067	3,793,717	4,436,228
Contributions and Revenues	1,384,100	1,604,209	1,662,612	1,705,206	1,748,464
Interest Earned	108,570	98,316	103,238	129,605	162,131
Project Expenditures	(1,402,590)	(1,466,900)	(1,164,200)	(1,192,300)	(1,356,300)
Closing Balance	2,956,443	3,192,067	3,793,717	4,436,228	4,990,523
TOTAL OTHER FUNDS	4,187,465	4,783,988	5,702,724	7,088,751	8,408,645



LONG-TERM DEBT PROJECTIONS

DEBT PRINCIPAL BALANCES

General Fund

Issued and Outstanding:

Police Services & Municipal Hall - 2016
Police Services & Municipal Hall - 2017

Water Utility Fund

Eagle Lake Development Plan - 2009

Total Debt Principal Balances

	2025	2026	2027	2028	2029
18,398,296	17,790,479	17,161,389	16,510,280	15,836,383	¹
4,629,833	4,478,218	4,322,054	4,161,206	3,995,532	²
23,028,129	22,268,697	21,483,443	20,671,486	19,831,915	
614,316	469,651	319,199	162,729	-	⁴
614,316	469,651	319,199	162,729	-	
23,642,445	22,738,348	21,802,642	20,834,215	19,831,915	

DEBT SERVICE REQUIREMENTS

General Fund

Police Services & Municipal Hall - 2016 - principal payment
Police Services & Municipal Hall - 2016 - interest payments

Police Services & Municipal Hall - 2017 - principal payment
Police Services & Municipal Hall - 2017 - interest payments

Total General Fund

Water Utility Fund

Infrastructure - 2005 - principal payment
Infrastructure - 2005 - interest payments

Eagle Lake Development Plan - 2009 - principal payment
Eagle Lake Development Plan - 2009 - interest payments

Total Water Utility Fund

Total Debt Service Requirements

445,974	445,974	445,974	445,974	445,974	¹
598,582	598,582	598,582	598,582	598,582	¹
1,044,556	1,044,556	1,044,556	1,044,556	1,044,556	
119,686	119,686	119,686	119,686	119,686	²
159,435	159,435	159,435	159,435	159,435	²
279,122	279,122	279,122	279,122	279,122	
1,323,678	1,323,678	1,323,678	1,323,678	1,323,678	
93,722	-	-	-	-	³
109,710	-	-	-	-	³
203,432	-	-	-	-	
77,238	77,238	77,238	77,238	77,238	⁴
94,300	94,300	94,300	94,300	47,150	⁴
171,538	171,538	171,538	171,538	124,388	
374,970	171,538	171,538	171,538	124,388	
1,698,647	1,495,216	1,495,216	1,495,216	1,448,066	

DEBT DETAILS

Fund	Issuer	Issue #	Bylaw #	Principal	Interest	Term (Years)	First Payment	Payment Frequency	Maturity
GENERAL FUND									
¹ General	Municipal Finance Authority	137	4845	\$ 23,022,377	\$ 17,957,454	30	2016/10/19	annual principal, biannual interest	2046/04/19
² General	Municipal Finance Authority	141	4845	\$ 5,694,123	\$ 4,783,063	30	2017/10/07	annual principal, biannual interest	2047/04/07
TOTAL GENERAL FUND				\$ 28,716,500	\$ 22,740,517				
WATER UTILITY FUND									
³ Water Utility	Municipal Finance Authority	95	4053	\$ 2,300,000	\$ 2,194,200	20	2006/04/13	annual principal, biannual interest	2025/10/13
⁴ Water Utility	Municipal Finance Authority	105	4053	\$ 2,300,000	\$ 1,870,527	20	2009/12/03	annual principal, biannual interest	2029/06/03
TOTAL WATER UTILITY FUND				\$ 4,600,000	\$ 4,064,727				

DEBT BORROWING CAPACITY

Borrowing capacity is defined in legislation as a function of liability servicing costs, which are determined with reference to prescribed annual revenues. In very general terms, the ceiling on debt servicing costs equals 25% of the prior year's prescribed revenues. In turn, 20% of that amount may be incurred without the assent of electors. The limits on future principal borrowings are then calculated with reference to projected future interest rates and anticipated amortization periods.

Based on 2024 actual and 2025 budget revenues, the District's approximate borrowing capacity is as follows:

	2025		2026	
	Assent Free	Total Capacity	Assent Free	Total Capacity
Liability Servicing Limit	9,759,349	48,796,747	10,317,634	51,588,168
Actual Debt Servicing Costs	1,698,647	1,698,647	1,495,216	1,495,216
Liability Servicing Capacity Available	<u>8,060,702</u>	<u>47,098,100</u>	<u>8,822,418</u>	<u>50,092,952</u>
Estimated Borrowing Capacity, in Millions	<u>89.6</u>	<u>523.3</u>	<u>98.0</u>	<u>556.6</u>



2

WEST VANCOUVER OVERVIEW

Community Profile
West Vancouver: Yesterday & Today
Municipal Government Overview
Community Involvement
Organizational Chart

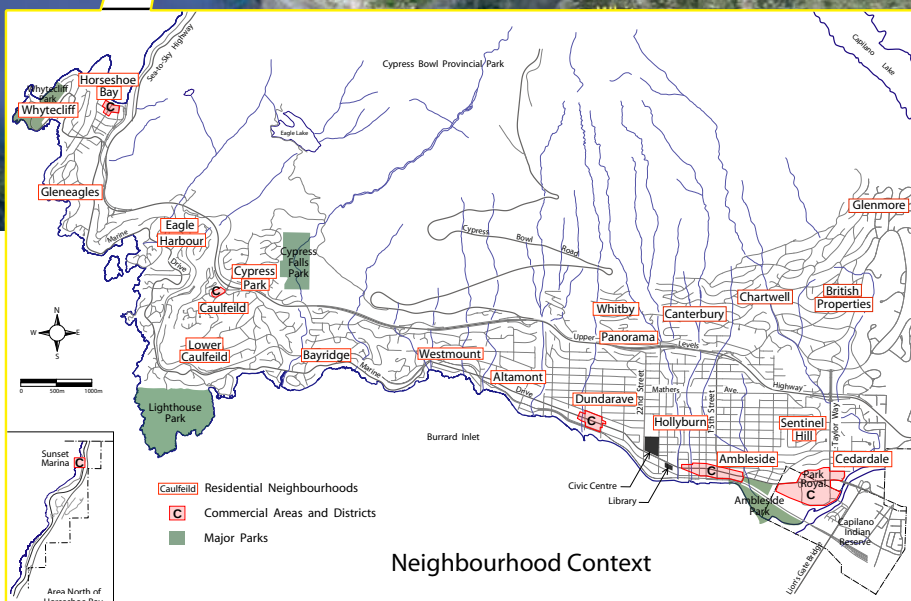
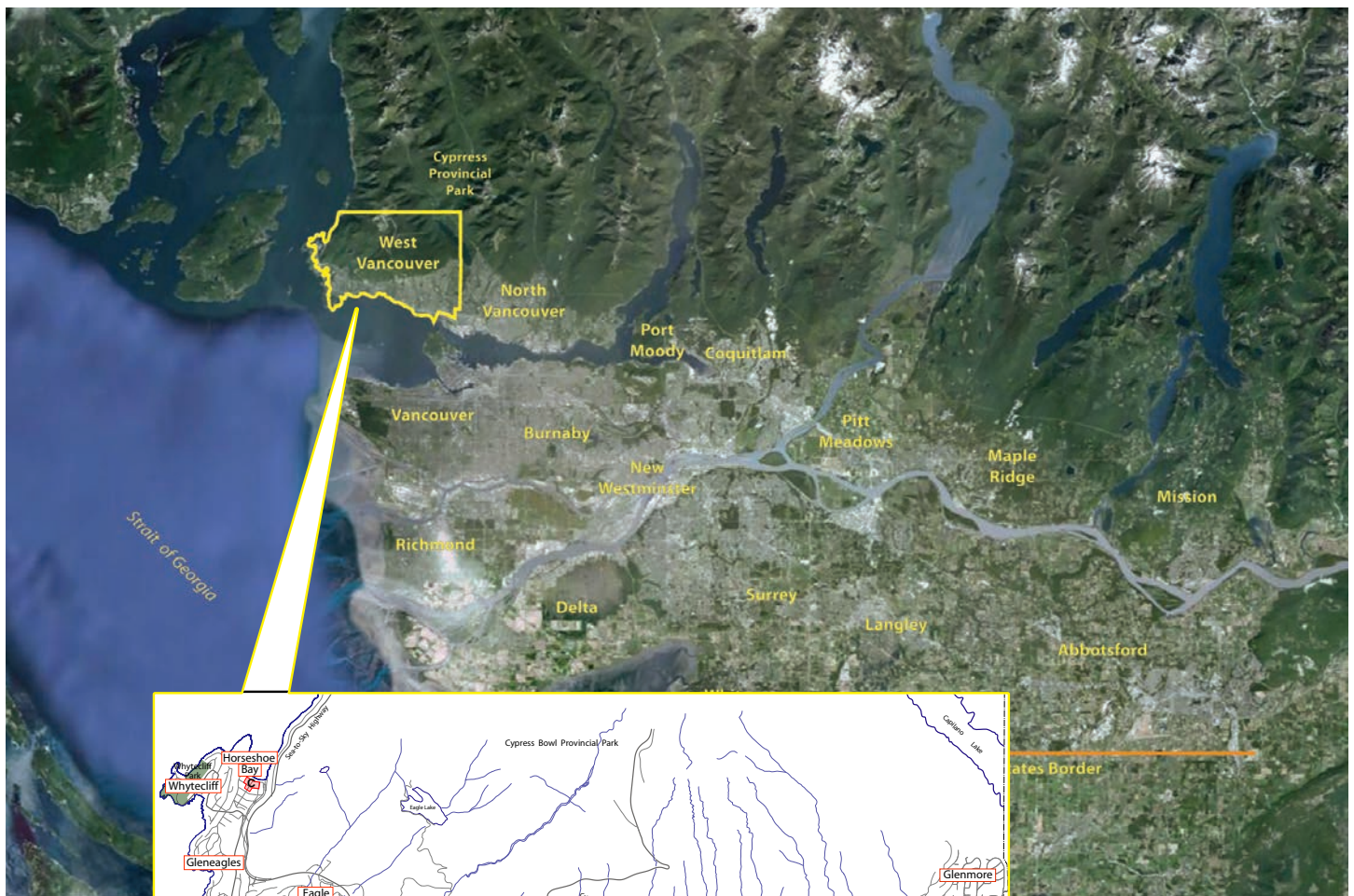
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COMMUNITY PROFILE

West Vancouver is a waterfront community surrounded by the mountains to the north, Burrard Inlet and Howe Sound to the south and west, and the Capilano River corridor to the east.

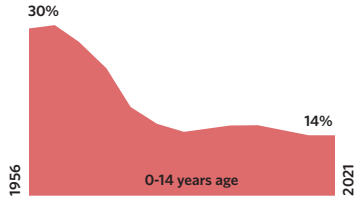
Connections to downtown Vancouver and points east and south from West Vancouver are via the Lions Gate Bridge and through North Vancouver via Highway 1 to the Ironworkers Memorial Bridge. The Upper Levels Highway serves as the major east/west connection to the Horseshoe Bay ferry terminal, Sea to Sky Highway (Highway 99 North) and Whistler to the north, and to the other North Shore municipalities. Marine Drive is the scenic route connecting local neighbourhoods along West Vancouver's waterfront and provides a lower connection to North Vancouver and the Lions Gate Bridge.



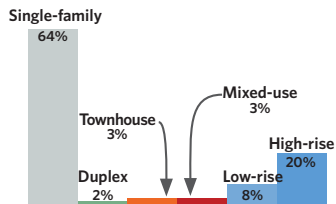


HOUSING & NEIGHBOURHOODS

We have fewer families with young children and aim to attract them



We have limited housing choices



Our residents hope to, but are unable to age in place

33% will move in five years
60% pessimistic about staying in West Van

(Vital Signs 2017, West Vancouver Foundation)

Our residents want to live close to amenities

73% parks & trails
57% transit
55% shops
43% schools

(Vital Signs 2017, West Vancouver Foundation)

Our multi-family building stock is aging and needs to be regenerated

98% of purpose-built rental units were built before **1980**

0.7% rental vacancy rate (October 2023)
healthy vacancy rate = 3-5%

LOCAL ECONOMY

We have very limited commercial land and tax base

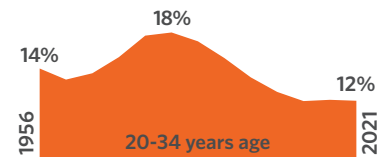
<1% of land is commercial or mixed-use
7% of tax base is commercial

Our jobs base is shrinking



number of jobs per year between 2006-2016

We have a low proportion of young adults in the community to support our local work force

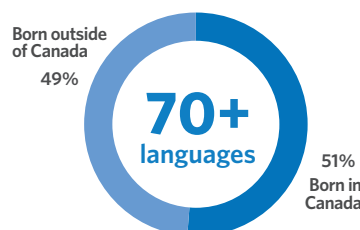


SOCIAL WELL-BEING

Our population is aging

28% over 65+ versus 17% in metro
72% estimated increase by 2041

We are culturally and ethnically diverse



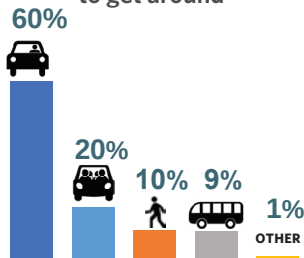
Our local population is increasing at a slower pace than the rest of the region

3.9% West Vancouver
7.3% Regional average



TRANSPORTATION & INFRASTRUCTURE (Graphics represent current data)

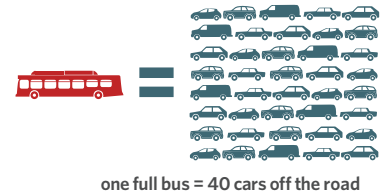
Our residents typically drive to get around



Many of our workers and students commute here

70% of our workforce
30% of our students

Significant transit investments are occurring

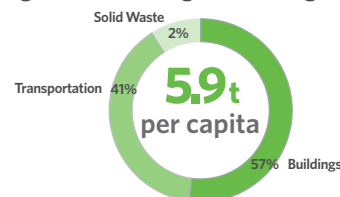


ENVIRONMENT

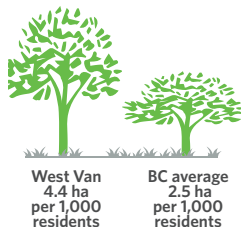
We value our legacy of stewardship



Our per capita GHG emissions are higher than the regional average



Natural assets define our community



We have an abundance of trails and easy access to nature

135 KM of trails
and more expected to come

Our community enjoys a remarkable supply of parkland

220+ hectares of parkland

How these environment actions support overall community objectives:

The environment can be protected through environmentally-sensitive and energy-efficient building design and practices. Opportunities to protect, restore, and enhance the natural environment can be created through more sustainable land use.

Ongoing protection of environmental systems supports the community's enjoyment of nature and ecosystem services, such as clean water and air. Resiliency to climate change can help mitigate impacts to more vulnerable populations in our community.



Climate change can create costly impacts to the economy. Low-carbon economic activities and considerations for our natural assets can foster community resiliency and sustainable business innovations, investments, and collaborations.

GHG emissions and other environmental impacts (e.g., air quality and noise) can be reduced by encouraging low carbon alternatives to driving, reducing cars on the road, and supporting shorter commutes.



WEST VANCOUVER: YESTERDAY & TODAY

West Vancouver is located on the traditional and unceded territory of Coast Salish peoples, including the Skwxwú7mesh Úxwumixw (Squamish Nation), səliwətał (Tsleil-Waututh Nation), and xʷməθkʷəy̓əm (Musqueam Nation). Since the incorporation of our municipality in 1912, the District of West Vancouver has grown to become a collection of distinct neighbourhoods set within nature. Together, these neighbourhoods form a waterfront community extending along Burrard Inlet from Howe Sound to the Capilano River.

The North Shore mountains define much of our terrain and serve as the backdrop to our community. We share our borders with the District of North Vancouver, Skwxwú7mesh Úxwumixw, and the unincorporated area of Metro Vancouver.

The Skwxwú7mesh Úxwumixw (Squamish people, villages, and community) occupied and governed this territory since time immemorial. The Indigenous village at the mouth of the Capilano River became the Capilano Indian Reserve (Xwemelch'stn) in 1923, a separate legal entity from the District of West Vancouver.

As Vancouver was established in the late 19th century and grew during the 20th century, its residents crossed Burrard Inlet by ferry from the city to picnic or camp in West Vancouver. They eventually settled in a string of small self-contained communities which were oriented to the shoreline and, over time, crept up the mountainside. The natural topography separated the early settlements and eventually came to define West Vancouver's neighbourhoods.

The District of West Vancouver incorporated on March 15, 1912, taking jurisdiction over what had previously been a part of the District of North Vancouver. Apart from logging, the municipality didn't attract much commerce. Determined to turn that into an asset, the first Official Community Plan under the *Town Planning Act* of 1926 banned any new industry and called for building lots that were larger than elsewhere in the Lower Mainland.

That decision attracted a group of British investors led by the Guinness family, which purchased most of the Upper Lands and began to build the British Properties in 1932. The family built the Lions Gate Bridge in the late 1930s to provide the first fixed crossing to Vancouver, and later built the Capilano Golf Course and the north part of Park Royal, one of the first shopping centres in Canada, in the 1950s.

As car ownership became more common after 1945, new neighbourhoods spread across the upper elevations. Altamont is one such neighbourhood, with large lots, mature trees, attractive landscaping, and narrow public roads that give its homes the feel of country estates. In 1959, 20 hectares of land were rezoned to permit dozens of high-density apartment buildings in Ambleside and Hollyburn. The Crescent Apartment, built in 1961, was West Vancouver's first high-rise.

From 1945 to 1975, West Vancouver was a centre of innovative residential design that became known as West Coast Style, which was inspired, to a large extent, by the dramatic landscape and the availability of wood as a building material. Hundreds of West Coast Modern houses were designed by talented architects such as Arthur Erikson, Ron Thom, Charles Edward (Ned) Pratt, Fred Hollingsworth, and Barry Downs.

West Vancouver is home to approximately 44,122 people. Within two generations, West Vancouver's demographic has shifted from a population of younger families with children to the community today that is primarily older residents. While our community growth rate has fluctuated over time, it has remained relatively low in comparison to the region. This slower growth is related to our aging population, as the community has fewer births and our housing stock has limited options for seniors to downsize or for young families to move here.



Average income levels are higher than in the past, land values have risen dramatically, and the population is significantly more diverse. Our community is made up of individuals of diverse background, culture, age, ability, language, socio-economic status, education, and religion.

The District continues to have no industry and offers the same attractions that originally drew the first tourists. Residents enjoy, and are stewards of, many natural features and amenities. There are significant park and conservation areas ranging from shoreline beaches and marinas to hiking trails, cycling, and ski areas on Mount Strachan, Black Mountain, and Hollyburn Ridge. Extensive Upper Lands wilderness, protected old-growth forests, and an array of watercourses contribute to one of the region's highest provisions of parkland per resident.

Ambleside Town Centre is the heart of civic, social, economic, and cultural activities in the community. Other notable commercial areas include Park Royal Shopping Centre, and Dundarave and Horseshoe Bay villages. Along with town and village centres, West Vancouver's many neighbourhoods provide distinct places to live, go to school, and enjoy parks or other valued amenities.

These important physical and social characteristics support the community's enjoyment of a high quality of life. The natural setting has shaped how the District has developed and grown over a century and will also inform opportunities and responsibilities in the future.



MUNICIPAL GOVERNMENT OVERVIEW



The District of West Vancouver is responsible for governing the municipality under the authority of the *Local Government Act* and the *Community Charter*. The District operates under a Council/Municipal Manager system; an elected Council provides policy direction to a professional staff, who then implement Council policy and manage the day-to-day operations of the District. The Mayor is the Chief Executive Officer, chairing regular Council meetings and acts as the key spokesperson between Council and the public.

Here are the members of Council who were elected in 2022 and will hold office until October 2026.

From left to right: Councillor Linda Watt, Councillor Christine Cassidy, Councillor Peter Lambur, Mayor Mark Sager, Councillor Sharon Thompson, Councillor Nora Gambioli, and Councillor Scott Snider.



COMMUNITY INVOLVEMENT

West Vancouver is committed to seeking the advice and tapping into the expertise of residents wishing to contribute to District governance and strategies by serving on boards and committees.

2025 COMMITTEES

Standing committees of Council are appointed and disbanded by the Mayor. At least half the members of standing committees must be Council members. Select committees of Council and advisory committees are appointed and disbanded by Council. At least one member of a select committee must be a Council member. The committees listed below are the ones that remained active as of December 31, 2024.

Arts & Culture Advisory Committee

The purpose of the Arts & Culture Advisory Committee is to advise Council on the implementation of the West Vancouver Arts & Culture Strategy (2018–2023) and provide general oversight on arts and culture in the District.

Awards Committee

The Awards Committee oversees an annual, ongoing District program. Consistent with our Vision, the District recognizes personal civic commitment in several aspects of community life.

Environment Committee

The purpose of the Environment Committee is to advise Council on the development and implementation of initiatives to meet the District's greenhouse gas (GHG) emission reduction targets, adapt to climate change, and protect the community's natural assets.

Finance and Audit Committee

The purpose of the Finance and Audit Committee is to provide financial, risk management, and audit oversight of District financial operations and to provide a forum for discussion of District financial issues.

Finance and Revenue Advisory Committee

The purpose of the Finance and Revenue Advisory Committee is to provide advice and recommendations to Council on measures which may enhance the revenue opportunities of the District and the District's finances, including future budgets and financial plans, consistent with prudent fiscal management.

North Shore Accessibility Advisory Committee

In alignment with the *Accessible BC Act*, the North Shore Accessibility Advisory Committee (formerly the North Shore Advisory Committee on Disability Issues) supports the North Shore municipal partner organizations by identifying barriers for people with disabilities who interact with our government organizations, seek services, and participate in the community. The committee provides advice on how to remove and prevent barriers and provides an accessibility lens on municipal plans and projects.

North Shore Standing Committee on Substance Use

The North Shore Standing Committee on Substance Use acts as a catalyst to bring together those in the community who are working to reduce the impact and incidence of substance use. It is a forum for exchanging ideas, coordinating efforts, and supporting community-based initiatives. The leaders that make up the North Shore Standing Committee on Substance Abuse recognize the opportunity and responsibility they have to advocate for solutions, and to raise community awareness, and include community partners.

Parcel Tax Roll Review Panel

The Parcel Tax Roll Review Panel is established pursuant to the *Community Charter*, section 204, and consists of three members appointed by Council.



Planning Committee

The purpose of the Planning Committee is to provide impartial and professional recommendations to staff and Council regarding major planning policies and the physical and aesthetic design of development.

2025 BOARDS

Boards are created by an enabling statute and operate in an arms-length capacity on behalf of, or in cooperation with, the municipality. Seniors' Activity Centre board members and Enhance West Van members are not appointed by Council. Council appoints one of their members to sit on the West Vancouver Police Board. The Chair of the board is then elected by the board.

Board of Variance

The Board of Variance considers applications where compliance with applicable bylaws or legislation would cause hardship. The board may order that a minor variance be permitted from those requirements.

Enhance West Van

Enhance West Van is a charitable society, governed by a board of directors who live in the community and provide oversight and management to the West Vancouver Ice Arena and West Vancouver Community Centre & Aquatic Centre.

Seniors' Activity Centre Advisory Board

The Seniors' Activity Centre Board (SAC Board) and staff partner together for effective program and service delivery at the Seniors' Activity Centre.

West Vancouver Memorial Library Board

Operating under the authority of the *Library Act*, the Memorial Library Board is an autonomous body appointed by Municipal Council to manage the provision of a public library service in West Vancouver.

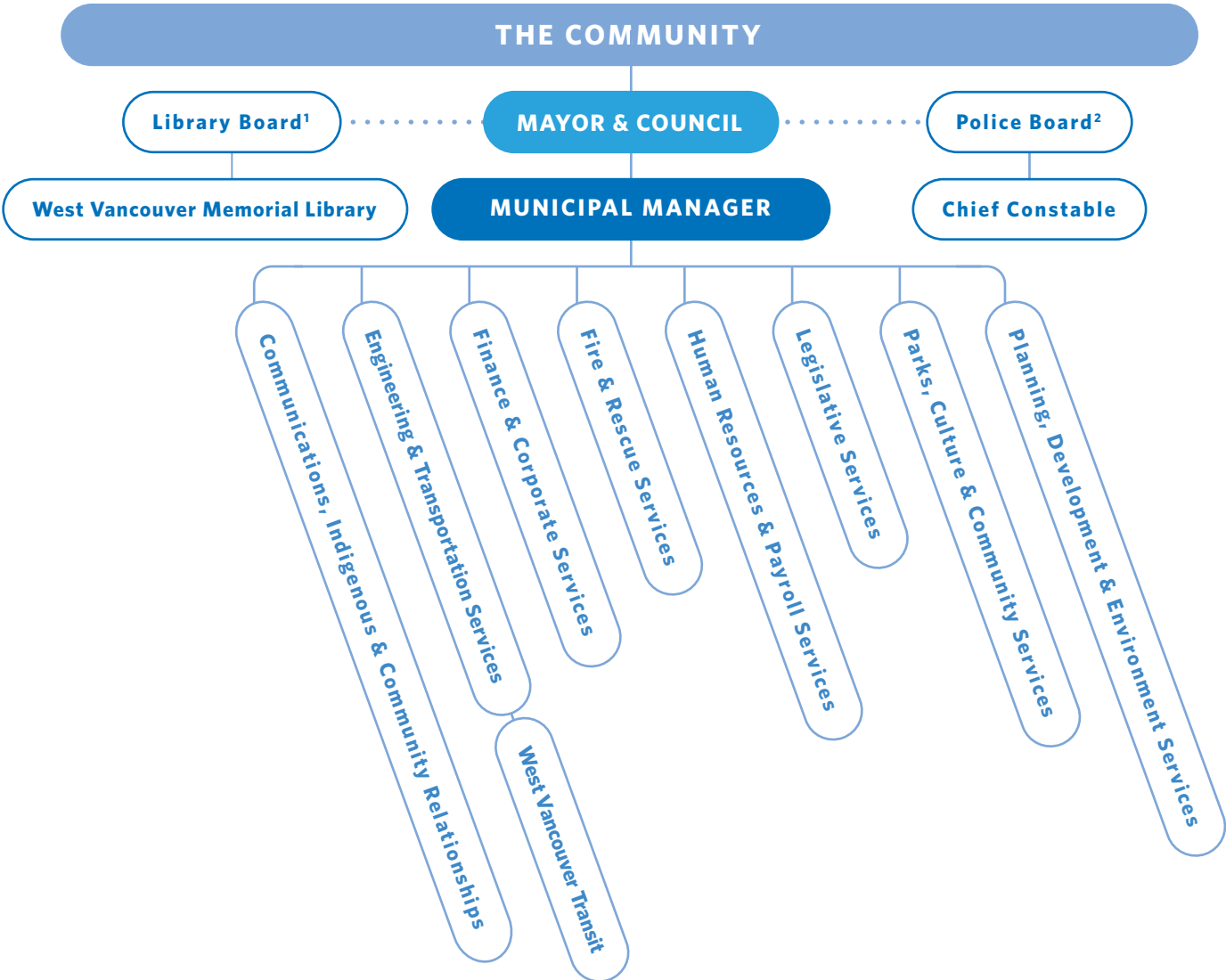
West Vancouver Police Board

A Municipal Police Board provides governance to the Police Department in accordance with the *Police Act*.

For more information, visit westvancouver.ca/committeesandgroups.



ORGANIZATIONAL CHART



EXECUTIVE TEAM	Scott Findlay	Municipal Manager
	Carrie Gadsby	Director of Communications, Indigenous & Community Relationships
	Jenn Moller	Director of Engineering & Transportation Services
	Isabel Gordon	Director of Finance & Corporate Services
	Gord Howard	Chief of Fire & Rescue Services
	Eva Glickman	Director of Human Resources & Payroll Services
	Hope Dallas	Senior Manager of Legislative Services
	Sue Ketler	Director of Parks, Culture & Community Services
	Jim Bailey	Director of Planning, Development & Environment Services
	Stephanie Hall	Director of the West Vancouver Memorial Library
	John Lo	Police Chief Constable

¹The West Vancouver Memorial Library is governed by the *BC Library Act*, and managed by the West Vancouver Memorial Library Board which is appointed by Council.

²Police Services are provided by the West Vancouver Police Department, an independent municipal police department, which operates under the governance of the Police Board appointed by the Province of BC, as per the *BC Police Act* (RSBC1996, chapter 367).



3 PLANNING ENVIRONMENT

Official Community Plan: Policies & Strategies
Vision & Mission

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OFFICIAL COMMUNITY PLAN: Policies & Strategies



Meeting long-term, community-wide plan objectives requires the collective efforts of many individuals and organizations. In addition to residents, businesses, and workers in our community, stakeholders include senior levels of government, community groups, boards, and agencies. Official Community Plan (OCP) policies are implemented through a range of strategies, regulations, and plans that are approved through decisions of West Vancouver Council, including local area plans, housing strategies, transportation plans, and park management plans. Section 478 of the *Local Government Act* clarifies that an OCP does not commit or authorize a municipality to proceed with any project specified in the plan. However, all bylaws and works must be consistent with the OCP upon its adoption. As the District moves forward with this OCP, Council decisions and community input opportunities can ensure key OCP implementation strategies and plans continue to meet the community's needs over the coming years.



The relationship between the OCP and other District policies is illustrated below:



Overarching vision

The OCP includes community-wide policies, which provide a framework of overarching objectives and policies to guide decisions on planning and land use management. The OCP also houses area-specific policies, built-form guidelines, and environmental permit requirements, which would be updated to provide more detailed guidance to support the implementation of the OCP. Updates to these guidelines would require subsequent OCP amendments.



Sector-specific implementation

Policies, plans, and regulatory documents to address sector-specific issues in more detail would be implemented/updated/developed in a manner consistent with the framework set out by the OCP.

Financial planning process

Section 477 of the *Local Government Act* states that adoption procedures for the OCP requires that when a proposed OCP is prepared it must be considered in conjunction with the municipality's financial plan. Following adoption, the District's annual planning and budget process would then be conducted in alignment with this plan.

Financing public amenities

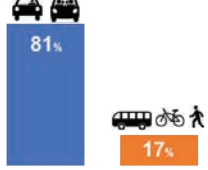
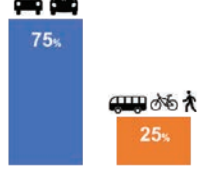
To manage growth and the associated demand in public amenities and servicing, the *Local Government Act* enables municipalities to collect development cost charges from developers to contribute to off-site infrastructure (e.g., utilities like sewage, water, and drainage) to maintain and enhance our municipal services. Growth and development can also lead to additional demand and provide opportunities for other forms of amenities (e.g., community facilities and new or improved public space). The District has an adopted Public Amenity Contribution Policy, which establishes the framework to guide securing amenities as public benefits. Examples of such public amenities include public realm enhancements, arts and cultural facilities, public art, parks and environment, heritage conservation, non-market housing, adaptable design features, child care, and similar features or facilities. The District expects to review and update its amenity contribution policy periodically. In addition to District-wide policy, area-specific public benefit strategies will be prepared through local area planning processes to reflect the specific nature of growth, the need for amenities, and the planning objectives of these centres and corridors. Operational and asset management costs of public amenities secured by the District will be incorporated into future financial plans.



Plan Monitoring

The OCP is a long-range planning document with a 2041 planning horizon. In order to monitor our progress toward achieving the District's objectives over the coming decades, a measurable target for each theme is identified on the following 2041 OCP targets table. The District is committed to monitoring these indicators to track the performance of its OCP policies and actions regularly. Although this plan is based on our best understanding of issues today, these considerations will change over time. The ongoing monitoring process will help evaluate current realities against past trends and future directions in order to aid decision-making and help determine whether adjustments are needed in the future.

As a long-term plan, the OCP is not expected to be revised on a frequent basis. However, the OCP is not static. It is a living document to serve the community of West Vancouver, and it is expected that the plan will evolve to address emerging issues and changes in legislative requirements or to better reflect changing community needs and values from time to time. OCPs are typically reviewed every ten or so years to ensure the ongoing validity of the policies and to track progress towards long-term community objectives.

	Our baselines are ...	We aim to ...	Which means by 2041...
 HOUSING & NEIGHBOURHOODS	 ~2/3 detached single-family remaining one-third are multi-family homes (2016)	 30% more diverse housing	 ~50-50 split between single-family and multi-family homes
 LOCAL ECONOMY	 34 jobs per 100 residents (2011)	 5% increase in our jobs-to-residents ratio	 38 jobs per 100 residents
 TRANSPORTATION & INFRASTRUCTURE	 26% of trips by walking, cycling or transit (2011)	 8% increase in walking, cycling and transit trips	 34% of trips by walking, cycling or transit
 PARKS & ENVIRONMENT	Community GHG emissions (2010) =269,600 t co2e	 75% GHG emissions from 2010 levels	Community GHG emissions =64,500 t co2e
 SOCIAL WELL-BEING	Participation in District services and programs (2017) =1.8 million	 20% greater participation in services and programs	Participation in District services and programs =2.15 million



VISION & MISSION

In 2009, the District launched a comprehensive public engagement process for residents to envision the strongest and most appealing community imaginable 20 to 30 years into the future, and to identify their most important values, key concerns, and priorities. The Strategic Planning Working Group was formed to distill the results and directives from the public engagement process into high-level vision and mission statements. These statements provide the context for achieving the public's goals in the present and for the future.

Our goal is to make West Vancouver a complete community; and one that is liveable, vibrant and inclusive. To accomplish this, we need to attract and inspire a full spectrum of people to live, play, and work here. A vibrant economy, diverse housing choices, and exciting amenities consistent with the Official Community Plan are also part of Council's vision.

MISSION

We champion the opportunities that demonstrate our deep commitment to:

- foster a sense of shared and individual responsibility for community well-being, inclusion, social unity, and respect for our full heritage
- protect, restore, and defend our natural environment; legislate efforts to effect positive change
- encourage diversity in housing, land use, and innovative infrastructure within our distinct neighbourhoods to meet changing needs
- enrich community vitality, health, and understanding through integrating arts, learning, inter-cultural experiences, and physical activity into our daily lives
- maximize the potential of our economic base and services, balancing the effective long-term use of resources for current and future generations



4

FINANCIAL PLANNING FRAMEWORK

Budget Process Timing Overview
Budget Principles
Financial Policies
Key Budget Assumptions
Cost Drivers & Service Level Choices
Divisional Expenditure Trends

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BUDGET PROCESS TIMING OVERVIEW

Although the specifics of a particular year's budget process may vary from year to year, the following notes describe the components and timing that has been followed in past years.

SUMMER-FALL 2024

GENERAL FUND

High-level discussions occur at the senior management level for an outlook of the following year and confirmation of approach to the budget to guide the submission of budget requests.

As tax rates can be set, and taxes collected, only once in each calendar year, it is incumbent on the municipality to be both cautious and conservative when creating the financial plan. There may be unpredictable situations that can affect the budget, and it is best practice to review the District's financial performance on an ongoing basis.

The mid-year financial plan review is a comprehensive review of operating results to June 30 and includes a forecast through to year end and details of progress on work programs and projects. From the forecast that is developed from the mid-year review, a budget amendment will be processed to adjust both revenues and expenses from the current year's budget. The budget amendment is presented to the Finance and Audit Committee for endorsement and to Council for approval.

The mid-year financial plan review is a key component of the District's budgeting process, supporting financial sustainability, as well as the achievement of Council's priorities. Also, this review may draw attention to any matters that will need to be addressed in the development of the following year's budget. This post-adoption amendment process was followed to develop the 2025 budget.

Divisional meetings are held to review operating and capital budgets and all requests are ranked in order of priority. Requests may include FTE applications or proposals for service level adjustments and require work program details and explanation of how they support Council's priorities.

GENERAL FUND: OPERATING BUDGET

Revenues: Fees and Charges

The performance to date of the General Fund fees and charges is reviewed and a comprehensive assessment of the fees and charges is completed to revise rates for general increases and inflation adjustments for the coming year. In addition, revenue projections are developed for the budget based on the new rates and a new fees and charges bylaw is submitted to Council for approval.

Revenues: Other

All other sources of revenue (ex. grants, service contracts, lease revenue and investment income) are reviewed and updated accordingly.

Expenditures: Labour

Labour costs are a significant portion of the District's expenditure budget. A District-wide labour model is created each year to budget by position of the authorized staffing levels, and incorporate both known and estimated collective agreement settlements. Projections of fringe (extended medical/dental, life insurance, etc.) rates and employer paid costs (employment insurance, WorkSafeBC premiums, pension plans, etc.) by union group are incorporated into the labour model.

Expenditures: Non-Labour

The 2025 budget follows the same approach as 2024 with a minimum spending budget. The operating increases have been kept at a minimum and cover increases primarily driven by inflationary factors, uncontrollable contractual obligations, cost pressures from policy changes or increased mandates from other levels of government, and essential items needed for achieving expected service levels.



GENERAL FUND: CAPITAL BUDGET

Asset management occurs throughout the year and supports the capital planning process. At the start of the budget process, a review of all assets is completed to assess the state and condition which will help identify the critical needs and prioritize the capital requests. All relevant divisions work to build the infrastructure maintenance and replacement budgets for the five-year capital plan.

The capital budget reflects the long-term District's priorities on the maintenance and development of capital assets. The volume of work and the broad range of projects included in the annual capital plan requires careful consideration of project timing—to ensure that urgent objectives are addressed first and to avoid overloading the District's capacity in terms of the work that can be delivered on a timely basis.

Based on these considerations, the capital budget utilizes a just-in-time funding methodology and is divided into two phases—Phase 1 includes projects proposed for immediate implementation, while Phase 2 includes projects that can be postponed until the capacity and funding constraints are further understood. Depending on the progress of Phase 1 projects and incremental funding available for capital initiatives, some of the Phase 2 projects may be launched later in the year, while others may need to be postponed to a future year.

OTHER FUNDS

The Golf Fund, Cemetery Fund, and West Vancouver Transit Fund are stand-alone business units that are self-funded or fully-funded from external sources (Transit). The budgets for these areas are established concurrently with the General Fund budget.

UTILITY FUNDS

Finance & Corporate Services and Engineering & Transportation Services staff collaborate on establishing water, sewer and drainage, and solid waste five-year financial plans, and proposed user rate structures for the following year. In most years, utility rate setting bylaws (reviewed by the Finance and Audit Committee) are considered by Council and adopted by the end of December.

LATE FALL 2024-EARLY 2025

The budget model draft went through a series of reviews and refinements within the senior management group and a consolidated five-year financial plan was created combining the operating and capital budgets of all funds. The Finance and Audit Committee and Finance and Revenue Advisory Committee were involved and informed throughout the budget process.

A preliminary context update on the draft five-year financial plan was presented to the Finance and Audit Committee and Council. This update recapped the financial policies used to develop the budget and emphasized issues and factors driving the changes in the budget from the previous year.

Finance & Corporate Services and Communications, Indigenous Relations & Community Relationships teams developed a public engagement strategy to inform the public of the budget options. Public engagement was conducted through a combination of in-person budget open houses, online public consultation period and information posted on the District's website. In addition, there was an online budget survey as well as an online forum that was open for public feedback and questions.

MARCH-APRIL 2025

The Five-Year Financial Plan Bylaw was given three readings by Council on March 31 and adopted by Council on April 14. The capital funding report was presented to Council for their approval on the appropriation of funds for Phase 1 of the capital plan. If any adjustments to the budget are required after adoption by Council, it will follow the mid-year financial plan review process outlined earlier leading to a budget amendment.



BUDGET PRINCIPLES

The following principles guide the development of District operating and capital budgets:

PRINCIPLES-BASED

Guidelines and priorities change from year to year, but the broader principles remain consistent over time. Principles, on which there is wide-spread agreement, are more fundamental building blocks than guidelines. The budget process must be guided by a specific set of fundamental principles.

CORPORATE APPROACH

The budget should result in a financial plan that furthers the interests of West Vancouver as a whole. Departmental interests and goals are formulated only within the context of promoting the wider corporate interest, in coordination with all departments. The vision, mission and OCP, adopted by Council in 2018, as well as Council's priorities, provide the overall framework for future budgets.

BROAD INVOLVEMENT AND SUPPORT

Staff at all levels should be aware of the nature and significance of the budget process, and those with budget responsibilities should participate in discussions and revisions throughout. Communication throughout the process is vital with wide-spread involvement and participation ensuring overall support for final decisions.

ROLE AT POLICY LEVEL

Council's role is to set policy and priorities, and to approve overall targets and final tax and utility rates.

EMPOWERMENT OF STAFF

Within an overall resource allocation, and according to approved plans and priorities, departments manage budget line-item detail and work programs. Staff initiative, decision-making and problem-solving within administrative guidelines is encouraged.

COMMITMENT TO PLANNING

Planning is central to achieving results and to avoiding unexpected situations. It is a commitment to being strategic, to thinking about context before acting and to being in control. Planning is ongoing and requires appropriate documentation and continuous review.

LONG-TERM OUTLOOK

A long-term outlook ensures that annual work plans and capital investments support the vision and values of the organization and acknowledges that short-term actions are cumulative in their effect. A long-term outlook is reflected in formal long-term plans: five-year capital plans, five-year operating plans, three-year and longer-term business plans, and 20-year asset management plans. These plans identify investment requirements to support service delivery, along with opportunities to better manage costs.



RESULTS-ORIENTED

The focus of operational budgets should be on anticipated outputs and desired outcomes, as opposed to the traditional focus of inputs, such as line-item detail and specific expenditures. This focus involves comparing West Vancouver's effectiveness with other jurisdictions and developing appropriate performance measures. The budget ensures that departmental work programs, describing projects and activities beyond normal day-to-day operations, are aligned with Council's goals and priorities to achieve strategic objectives.

RESPONSIBILITY AND ACCOUNTABILITY

Throughout the budget process, the onus is on senior staff to accept responsibility for the financial health of the District as a whole, and to be accountable for those resources allocated directly to their departments. Responsibility and accountability assume that adequate financial systems and interim reporting procedures are in place to facilitate ongoing analysis and timely responses to variances.

ROLE OF RESIDENTS

The budget process must provide for informed comment by the public, which assumes that appropriate information is made publicly available, that issues and options for solutions are identified and publicly discussed, and that the appropriate forums are scheduled to receive this input.



FINANCIAL POLICIES

The development of the District’s Five-Year Financial Plan requires that staff adhere to the following financial policies:

COMPLIANCE WITH RELEVANT LEGISLATION AND ACCOUNTING PRINCIPLES

The District complies with all legislative requirements contained in the *Local Government Act* and in the *Community Charter*. Significant legislative requirements include:

- the inclusion of a public consultation process;
- financial plans that cover a five-year period;
- financial plans that are authorized by bylaw within a specific time frame (prior to adoption of tax rate bylaws, which must be adopted no later than May 15);
- financial plans that are subsequently amended only by bylaw; and
- accounting and financial statement preparation in accordance with Public Sector Accounting Board (PSAB) requirements, also known as Generally Accepted Accounting Principles (GAAP), for the public sector).

GAAP require the accrual method of accounting whereby revenues and expenditures are recognized for the period when they are incurred, not when they are received. The District’s budgets and annual financial statements are both prepared according to this method.

PSAB standards for the public sector require that expenditures related to new capital assets be recorded as an increase to tangible capital assets on the Statement of Financial Position, while the Statement of Operations reflect a charge for the orderly amortization of District infrastructure over its estimated useful life.

For budget purposes, the District continues to reflect capital expenditures as funded either on a current basis or through long-term borrowing. Principal repayments of long-term borrowing are reflected as a current expenditure. Direct funding of amortization charges is not included in the budget.

BALANCED BUDGETS

Local governments are required to balance the five-year financial plan. For the annual budget, West Vancouver ensures that operating expenditures and infrastructure maintenance programs are funded from current revenues. This funding means that artificial deferral of expenditures to future periods is avoided, and inappropriate use of reserve funds in order to balance budgets is not used to mask funding issues. One-time expenditures may be funded by one-time use of selected reserves. Capital expenditures are funded from long-term sources as required.

BASIS OF BUDGETING

The District uses a combined budget development approach, including a line-item, performance-base, and program-based budgeting techniques. Under the line-item budget technique, the prior-year budget is rolled over to the next year by department, using the same objects of expenditures. This step is followed by the performance-base budgeting technique in attempt to tie the input of the resources used to the output in services (activities and projects). The performance-based budgeting approach enables departments to find areas for improvement, encourages better costs estimates, and can help to identify unnecessary expenses which are not contributing to the desired result. Additionally, a program-based budgeting approach is performed to present all revenues and expenses by program or functional area. The program approach will show a full costing of the program, including allocated internal costs, and the relevant revenue, generated by the program, which enables the District to make data-driven budget decisions.



FIVE-YEAR PLANNING HORIZON

Operationally, a five-year planning horizon, with an informed outlook on future growth, labour contracts, infrastructure lifecycle costs and the general economic climate, allows for the phasing of expenditures in alignment with resources. In particular, proposed service level adjustments are evaluated based on the likely availability of future resources.

In addition, operating costs associated with capital expenditures are evaluated, and every effort is made to reduce operational and capital maintenance impacts by choosing low maintenance, energy-efficient alternatives. Energy-efficient choices not only reduce costs but also are key in helping the District meet its GHGs reduction targets. Low maintenance choices also reduce costs, especially when considered on a lifecycle basis, helping the District to make the best use of scarce resources.

ASSET MANAGEMENT FRAMEWORK

A five-step asset management framework has been developed to facilitate all aspects of capital planning, including timing and resource requirements for infrastructure maintenance and replacement cycles. The framework captures not only capital investment costs 'up-front', but also lifecycle costs, and operational impacts. Business cases are developed for all capital investment requests, and all financial and operational impacts are quantified, including GHGs reduction impacts.

The District completed an inventory of its natural assets, to see if by preserving and enhancing these assets, costs (such as for storm water management) can be better controlled. As we move forward to meet the challenges posed by climate change, understanding and working with natural assets will be a key strategy to enhance sustainability.

INVESTMENT STRATEGY

Cash resources (reserves, surplus and current funds) are essential to maintain the District's operations. As a local government, the District balances investment risk against investment returns within the legislative requirements of the *Community Charter*, while still meeting the daily cash flow demands. A new investment policy based on best practice was developed for the District in 2019. The investment policy clearly identifies the primary investment objectives are safety and preservation of capital, liquidity, return on investments, benchmarks and no speculation. Since then, substantial changes to the investment strategy have been implemented. Excess cash is invested directly by staff in a manner that complies with legislative restrictions, ensures cash flow is available as required, capitalizes on investment returns and achieves benchmark targets. Investments are pooled, and interest earnings are allocated to appropriate reserve and other funds based on average balances.

DEBT MANAGEMENT

Current practice is to consider tax supported debt on a case-by-case basis, using it only for significant initiatives with a sound business case and a designated source of repayment. Debt statistics, borrowing capacity calculations and annual servicing requirements are reported annually.

Projects supported by external borrowing include:

- development of the Eagle Lake Water Treatment Plant, repaid through water user rates
- West Vancouver Community Centre partnership, repaid from a long-term lease agreement
- Police Services and Municipal Hall building to be repaid through the Endowment Fund



The District uses the Municipal Finance Authority of British Columbia's (MFA) long-term borrowing program for external borrowing. The MFA's 2024 credit ratings from Moody's Investors Service, Fitch Ratings, and Standard & Poor's are Aaa/AAA, exceed those of chartered banks. By using their program, the District has access to low borrowing costs, and the savings in debt repayments can be used to help fund daily operations.

Internal borrowing has also been used when appropriate.

REVENUES

All revenue sources are reviewed annually for potential rate adjustments. In the case of sewer, water and solid waste utilities, annual user rates are established to cover all costs (operating, capital, debt service) of these stand-alone utilities.

Fees and charges are reviewed annually within the context of:

- costs involved in providing the service
- program participation objectives
- special consideration for youth and seniors
- competitive rates compared to surrounding municipalities
- target recovery rates with regard to recreation facilities

In the case of other stand-alone business funds, such as golf and cemetery, user rate structures are established to cover all current costs and to provide development reserves for future planned capital replacements/expansions.

FINANCIAL REPORTING CYCLE

Real-time monitoring of financial progress through the enquiry and reporting capabilities of our JD Edwards ERP system is ongoing within all District departments. High-level financial reports are prepared for the second and third quarters and include year-end projections within budget targets and comment on significant issues as they emerge. The second quarter report reviews comments on work program progress along with looking at potential budget issues for the subsequent year.

ACCOUNTABILITY

Department managers are expected to determine budgets that are reflective of the activity within their areas of responsibility. Reallocation of resources between specific line items to adapt to changing conditions and circumstances is supported with the proviso of no significant changes to program or project scope without specific authority. Divisional accountability extends to the accomplishment of the District's corporate objectives.

RESERVES

Reserves are used for setting aside funds for specific purposes and dealing with contingencies. The District has both statutory and non-statutory reserves. A statutory reserve is either mandated under the *Community Charter* or allowed under the *Charter* to be created by a Council bylaw. Spending from a statutory reserve must be for mandated purposes only and supported by a Council resolution or bylaw. Non-statutory reserves are created to manage contingent expenses, such as snow removal, which vary from year to year. The annual budgeting process takes into consideration reserves as a source of funding if required for applicable expenditures.



KEY BUDGET ASSUMPTIONS

ECONOMY

The 2025 economic assumptions do not incorporate any potential impacts from US tariffs as it is an ever-evolving situation, along with the high degree of uncertainty around whether wide-ranging tariffs will be imposed and the specifics of those tariffs and any possible retaliation.

Growth in the economy was slower than expected in the third quarter of 2024, though past interest rate cuts contributed to an increase in household spending and housing activity. A downside to lower interest rates is reduction in interest revenue from investments for the District.

In addition, continued demand for raw materials, intermediate goods coupled with inflationary cost increases and shortage of tradespeople are putting pressure on the District's capital plan as well as limited funds for asset investment.

OPERATING COSTS

Assumptions factored into the 2025 budget:

- an estimate based on comparable municipalities for contract escalations related to elapsed collective agreements for the labour budget
- anticipate an increase to building permit revenues from development projects in the pipeline, fees and charges, and destination parks pay parking revenue

Years 2026 to 2029 of the Five-Year Financial Plan incorporate estimated increases to labour costs driven by collective agreements, as well as inflationary impacts on select non-labour costs. These costs are largely beyond the District's control, as they are imposed by external agencies (such as E-Comm) or stipulated in contractual multi-year agreements. To offset these incremental costs, the plan anticipates additional revenue from various sources, including building permit fees, fees and charges, and destination parks pay parking revenue.

Also, the opportunity for a subsidy from reserves or surplus to reduce the Operating Levy in the 2025 budget may not be available in future years therefore have not been included in the projections for 2026 to 2029. To mitigate the impact of tax increases, the District will continue to:

- monitor costs and identify areas for reduction or efficiency gains
- implement process improvements and streamline services where possible
- pursue alternative funding sources, such as grants and partnerships
- review and adjust budget allocations to ensure alignment with strategic priorities

The plan also projects strategic increases to the Asset Levy and Environmental Levy for the years 2026 to 2029.



CAPITAL PROGRAM

Typically costs in the capital budget are determined by the useful life, state and condition, and maintenance schedules of assets required to support the delivery of services. In the past, maintenance and investment to ensure that assets perform at an optimal level has been insufficient.

In 2016, an asset levy was established to address the funding gap of maintaining the District's assets at an optimal level. Each year, an average optimal investment amount is calculated based on the 20-year asset maintenance/replacement schedule. For 2025, with a 1% Asset Levy increase, the available capital investment amount is \$19.0 million compared to the average optimal investment amount of \$20.7 million. There is still a shortfall of \$1.7 million which will need to be addressed in future years.

Asset management plans indicate that future years will require additional funding to address deferred maintenance. Years 2026 to 2029 of the Five-Year Financial Plan assumes a 2% increase in the Asset Levy for 2026, followed by 1% annual increases from 2027 to 2029. This gradual increase will ensure sustainable long-term capital funding and help mitigate inflationary cost escalations.

ENVIRONMENTAL LEVY

Existing Environmental Levy with potential grant funding opportunities is sufficient to continue implementing the Environment & Climate Change objectives of Council's Strategic Plan within the next couple of years. Therefore, no increase to the Environmental Levy is proposed for 2025. An increase to the Environmental Levy is planned in 2027 for sea level rise adaptation management and continued implementation of the District's new Climate Action Strategy to enhance and accelerate initiatives to reduce GHG emissions.



COST DRIVERS & SERVICE LEVEL CHOICES

The Five-Year Financial Plan adopted by the District is based on the forecast of the District’s revenues, including property tax, utilities and other non-taxation revenue. In the District, General Fund revenues come primarily from general taxation, which accounts for 65% of the overall budgeted 2025 revenue. The remaining 35% includes Fees and Charges, Licences and Permits, and other revenues, as shown on the chart in Section 1. Because utilities are required to be self-balancing, utility rates form the primary source of utility revenues.

The District’s expenditures are determined by service level choices, and operational and capital cost drivers. Cost drivers are considered as a part of the budget planning process—both with respect to the 2025 financial plan and the long-term projection (2026–2029).

SIGNIFICANT COST DRIVERS

Cost drivers can be summarized under two main headings:

- circumstances and features unique to West Vancouver that impact the way services are provided
- cost elements common to most local governments

COST DRIVERS SPECIFIC TO WEST VANCOUVER

In West Vancouver, the question is sometimes asked, “Why are costs so high, when the population is not increasing, and may even be decreasing?” The answer is that costs to maintain municipal services relate only marginally to the size of our population.

Streets, parks, water and sewer pipes, public swimming pools, tennis courts, trails, and facilities cost the same to provide and maintain whether few or many people use them. Fire & Rescue Services costs are driven by the number of fire halls, which in turn relate to geography and coverage, not to the number of residents per house. Police costs actually rise if there are empty houses because they attract vandalism and burglary. West Vancouver is a well-established community with a fully developed utility and street system, a very high number of parks and trails, two community centres, and many sports fields. The maintenance costs continue to rise with inflation, and as fewer people can afford to live in West Vancouver, the cost per capita for maintaining facilities and services continues to increase.

West Vancouver’s population has been gradually decreasing and for years the solution to lowering the taxes per capita was to cut costs. The inevitable result was that assets were left to deteriorate, which is why West Vancouver’s deferred maintenance problem is so large. The solution would be to increase West Vancouver’s population by providing affordable housing options which in turn would provide a larger tax base to pay for community services, create a vibrant community and decrease per capita costs. Instead, compared to the rest of the Lower Mainland, West Vancouver has been very slow to welcome any form of densification or development. This is a major factor contributing to higher taxes and costs. A closer look at what really drives municipal costs in this municipality is needed to break this down further. Most municipal costs are driven by a few important factors, all of which have a strong effect on costs in the District of West Vancouver:

Density

It is much less expensive to provide municipal services to denser forms of development (strata and apartments) than to less dense forms (single-detached dwellings). This is because most municipal costs are linear: pipes and roads, obviously, and less obvious things like parks, police, fire & rescue, and even planning. Density makes for efficiency in service delivery. Conversely, the more spread out everything is, the more it costs to provide services. West Vancouver has some of the most eccentric and spread-out development in the Lower Mainland, with numerous cul-de-sacs, large lot sizes, and



large houses driving high service demands. The same population living in compact housing forms could be provided with municipal services at far less expense.

Geography

Building and maintaining a road, a trail, or a water pipe, up the side of a mountain or down onto a beachfront, is quite a bit more costly per metre than building the same infrastructure on level terrain. West Vancouver has probably the most challenging geography in the Lower Mainland—it is costly to provide and maintain services here. The District's long, narrow shape, steep terrain, waterfront subject to flooding, and houses built on cliffs and other challenging places make it very difficult and expensive to keep a functioning water, sewer, and road system intact.

Age of infrastructure

Municipalities like Surrey and Burnaby, where ongoing development is common, get many of their older infrastructure replaced and made new by developers. Older municipalities like the City of Vancouver, New Westminster, and West Vancouver must bear all of the maintenance and replacement costs for aging infrastructure in-house, and our budgets and tax rates reflect that. All municipalities are playing catch up on asset management, but some of us have a lot more to catch up on than others.

Level of services

Everyone realizes that different communities provide different levels of service, but most don't really acknowledge what this means for costs. West Vancouver provides a very high level of service for things like community centres and sports programs, the library, the Seawalk, and over 140 parks. Many of these are regional draws, comparable to, or better than, what much larger communities such as Richmond, Burnaby, and even the City of Vancouver provide. In addition to the obvious costs, there are hidden costs to provide enhanced services, such as providing a local police force and a local bus service. To support these local services, the District faces human resources, legal, communications, and administrative costs. These costs are absorbed by TransLink (buses) and the RCMP (police) in most other Lower Mainland communities.

The North Shore premium

In the Lower Mainland, it is quite common for contractors to charge up to 30% extra to provide services on the North Shore. Anything the District buys on a contract that involves transporting materials or moving workers to sites on the North Shore will cost more than in other parts of the Lower Mainland, because of the traffic delays created by the North Shore transportation system. Contractors, whose operations generally are not located on the North Shore, insist on being compensated for the extra cost of getting here, and (particularly) for the extra cost for their workers to get home at the end of the day. Indeed, District staff have been told that jobs on the North Shore are routinely refused for exactly this reason.

Lack of industry

On top of these factors, which drive up costs for West Vancouver, there is an additional factor that affects residential taxes. That is the proportionate share of the overall taxes that the residential properties in West Vancouver must pay. Almost all the other Lower Mainland municipalities with waterfront have port industry on that waterfront. These major industrial properties pay a very high proportion of the total municipal tax bill, often as much as 20%. Tax on light industrial (warehouse) properties and commercial (retail and office) properties generally contribute at least another 20–30%. So, outside of West Vancouver, 40–50% of municipal taxes are not paid by homeowners. West Vancouver has no major or light industrial properties, and a very small commercial tax base, leaving the tax burden to be carried by the homeowner.



Community character

While the factors mentioned above (unique geography, spread-out development, high levels of service, lack of port industry) cause costs in West Vancouver to be higher, it should be noted that these same factors contribute to the very high property values enjoyed by this community. It is highly doubtful that the community wants to encourage industrial development on the waterfront or increase density in areas currently occupied by single-detached dwellings. However, without an increased population base, costs for services per capita will inevitably continue to be significantly higher here than in other communities.

COST DRIVERS COMMON TO METRO VANCOUVER LOCAL GOVERNMENTS

Our most fundamental cost driver is the regional trend in annual labour settlements. These settlements, which historically have been in the range of 2 to 5%, impact over 80% of general departmental operating expenditures, and over 60% of consolidated operating expenditures.

Utility operations include levies and allocations from Metro Vancouver for the costly regional infrastructure required because of both regional growth and significantly increasing health and treatment standards. In anticipation of capital costs associated with the North Shore Wastewater Treatment Plant (NSWWTP), the District has been incrementally increasing Sewer and Drainage Utility fees over the past six years and setting aside this funding in a Rate Smoothing Reserve. This approach was intended to smooth future utility rate increases associated with the regional levy as costs to construct the treatment plant are realized.

The amount the District has been setting aside in the reserve was based on best available information about cost impacts at the time. Due to the large increase in capital construction costs of the new wastewater treatment plant announced in 2024, the District faces a significant shortfall despite advanced planning to build a funding reserve that would disperse cost impacts to ratepayers.

There is growing recognition of the need to determine the future costs and timing to replace aging infrastructure. Of particular focus is the local underground infrastructure in the water and sewer utilities, which has resulted in an acceleration of those capital programs in most Lower Mainland municipalities.

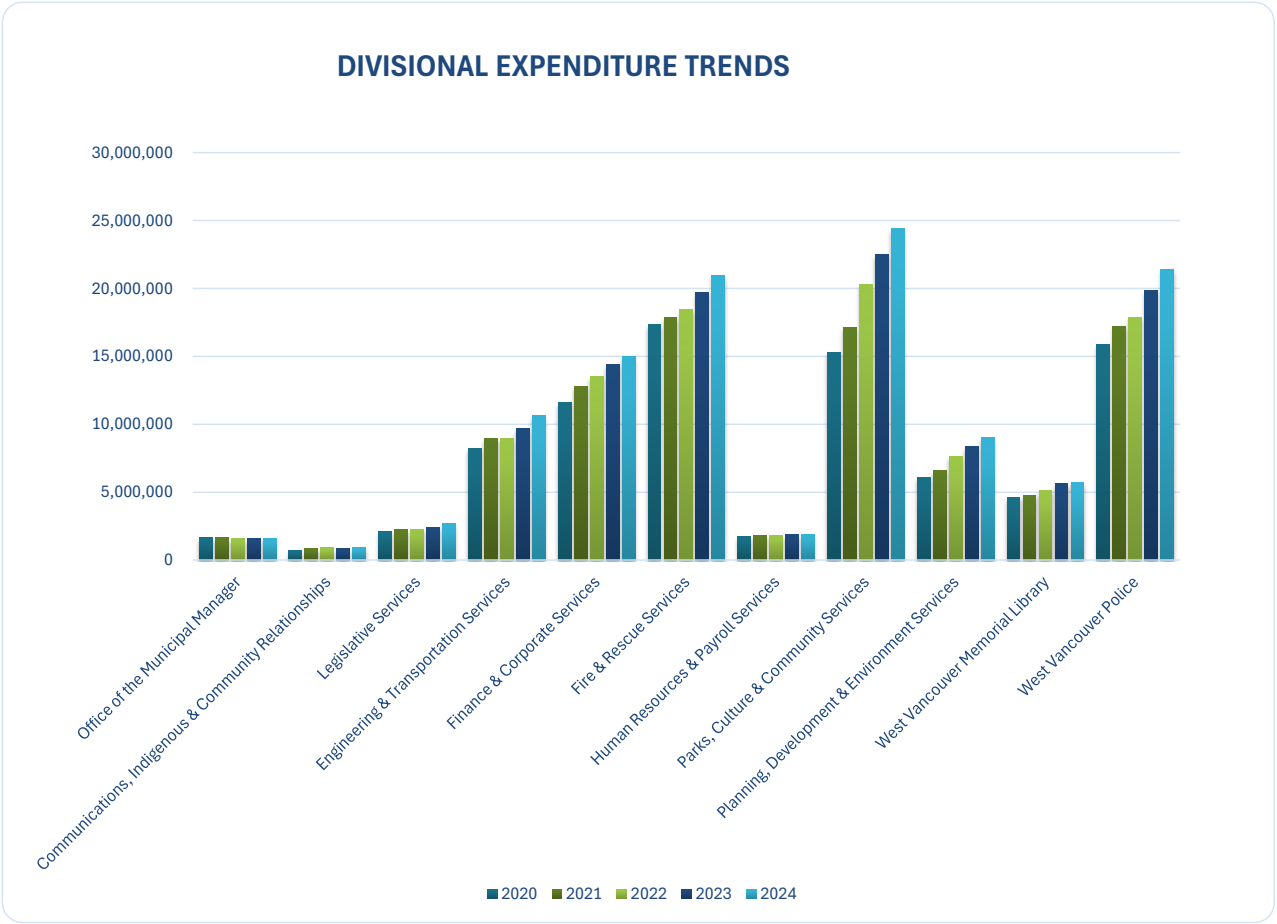
Provincial downloading is also affecting municipal costs and budgets, particularly in affordable housing and daycare for young children. Although housing, and education (of which daycare is a part), are senior government responsibilities, the problems caused by inadequate housing and lack of daycare spaces are local. Therefore, many municipalities, West Vancouver included, are expending considerable resources on trying to provide housing and daycare spaces for underserved groups.

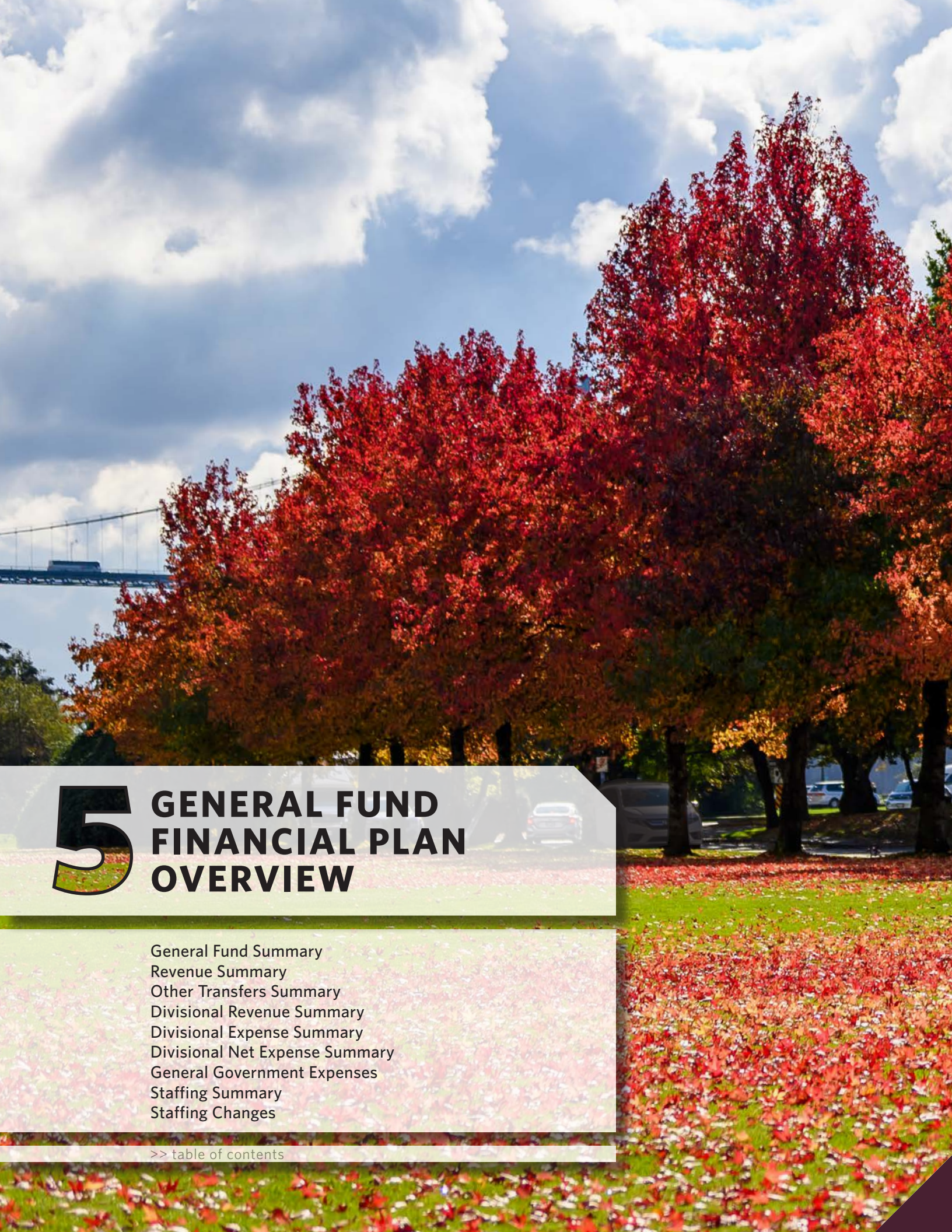
Finally, in 2019, the Province downloaded costs onto the municipal level, this time through direct property and payroll taxation. With the establishment of the provincial Employer Health Tax, Additional School Tax, and Speculation and Vacancy tax, West Vancouver taxpayers will be impacted by increased taxation.



DIVISIONAL EXPENDITURE TRENDS

The following charts indicate a five-year trend in our General Fund divisional operations, and the proportionate share for each in 2024.





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GENERAL FUND FINANCIAL PLAN OVERVIEW

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Revenue Summary
Other Transfers Summary
Divisional Revenue Summary
Divisional Expense Summary
Divisional Net Expense Summary
General Government Expenses
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GENERAL FUND SUMMARY

2025	2024	2023
Annual Budget	Year End Actual	Year End Actual

REVENUE

¹ General Taxation	100,262,956	96,849,991	89,680,023
² Fees & Charges	16,269,620	16,193,505	15,080,748
³ Permits & Licences	8,313,635	8,086,140	8,617,115
⁴ Other Revenue	19,897,059	28,906,675	27,600,725
⁵ Government Grants	1,416,756	1,815,975	9,764,765
⁶ Other Transfers	11,697,032	2,987,673	6,348,153
⁷ Extraordinary Items	8,537,445	673,969	6,500,000
	166,394,504	155,513,928	163,591,528

EXPENSES

⁸ Office of the Municipal Manager; Communications, Indigenous & Community Relationships; Legislative Services	6,372,060	5,223,586	4,791,211
⁹ Engineering & Transportation Services	10,943,859	10,664,773	9,697,311
¹⁰ Finance & Corporate Services	15,197,053	14,974,709	14,393,156
¹¹ Fire & Rescue Services	22,054,742	20,926,830	19,709,128
¹² Human Resources & Payroll Services	2,405,782	1,867,991	1,873,150
¹³ Parks, Culture & Community Services	25,456,673	24,425,636	22,481,529
¹⁴ Planning, Development & Environment Services	9,535,715	9,000,736	8,343,653
¹⁵ West Vancouver Memorial Library	6,029,601	5,734,978	5,603,032
¹⁶ West Vancouver Police	23,173,977	21,414,022	19,827,238
¹⁷ General Government	16,454,275	19,855,364	30,421,108
	137,623,735	134,088,624	137,140,514
Transfer to Asset Reserves	19,033,323	18,080,323	15,979,464
Environmental Levy Transfer to Reserve	1,200,000	1,200,000	1,200,000
Extraordinary Items			
Amenity Contribution	37,445	673,969	6,500,000
Net Land Sales Transfer to Land Reserve	8,500,000	-	-
	166,394,504	154,042,916	160,819,978

YEAR END (DEFICIT)/SURPLUS	-	1,471,012	2,771,550
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Proposed Operating Tax Levy Increase	<u>2%</u>
Proposed Asset Levy Increase	<u>1%</u>
Proposed Environmental Levy Increase	<u>0%</u>



- ¹ Includes the proposed Operating Tax Levy, Asset Levy, and Environmental Levy, an estimate for new taxation dollars from 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 2025 are mainly due to an estimate for new taxation dollars from development.
- ² The increases in Fees & Charges are mainly from Parks, Culture & Community Services programming revenues with offset of higher program expenses, and revenue from destination parks pay parking.
- ³ The increases in Licences & Permits is due to projected building permit revenue increase with offset of reduction in licences due to Squamish Nation taking over the collection and administration of business licences in Park Royal.
- ⁴ Mostly due to decrease in interest revenue earned on investments because of declining interest rates.
- ⁵ Mostly due to the Age Well at Home federal grant with offsetting program expenses in Parks, Culture & Community Services.
- ⁶ Includes transfers from various operating and grant reserves to fund for one-time items, emergencies, and cyclical events. This amount fluctuates each year depending on needs and available funds.
- ⁷ The 2025 budget includes \$6.5 million for the sale of 3000 Park Lane and \$2 million for Park Royal Gateway supportive housing units. 2023 actuals include amenity contributions of \$4 million for Clyde Avenue Apartments and \$2.5 million for Rodgers Creek.
- ⁸ Minimal increase as collective agreement escalations offset by reduction of discretionary expenses.
- ⁹ Increase mainly due to collective agreement escalations. Includes third party works expenditures previously reported under General Government.
- ¹⁰ Reorganization in 2024 resulted in savings to offset increase due to collective agreement escalations, new cybersecurity service, software maintenance contract and utility rate increases.
- ¹¹ Increase due to collective agreement escalations, external agency costs for radio and dispatch services.
- ¹² Increase mainly due to collective agreement escalations.
- ¹³ Increase mainly due to collective agreement escalations and recovery of programs post-pandemic. The programs have associated revenues to offset the costs. Includes costs for Grants-In-Aid previously reported under General Government.
- ¹⁴ The significant decrease in expenses is in Climate Action & Environment Services. The programs in Climate Action & Environment Services are funded from grants or the Environmental Reserve and undergo an approval process with Council. The 2025 budget contains only the items already approved by Council in previous years and no new items therefore the program expenses are lower.
- ¹⁵ Increase mainly due to collective agreement escalations and inflationary cost increases to materials.
- ¹⁶ Increase due to collective agreement escalations, external agency costs for radio and dispatch services, provincial integrated team costs, new cybersecurity service, and operating costs of new technological advancements (i.e. body worn cameras, in-car cameras, and automated licence plate readers).
- ¹⁷ 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. Expenditures for Grants-In-Aid are now included in Parks, Culture & Community Services and third party works are now included in Engineering & Transportation Services.



REVENUE SUMMARY

	2025 Annual Budget	2024 Year End Actual	2023 Year End Actual
GENERAL TAXATION			
¹ Municipal Taxes	98,781,561	95,291,266	88,163,362
Specified Area	500,000	500,000	503,151
Grants in Lieu	981,395	1,058,725	1,013,510
	100,262,956	96,849,991	89,680,023
FEES & CHARGES			
West Vancouver Police	265,000	248,894	216,775
Engineering & Transportation Services	614,000	784,567	1,143,650
Parks, Culture & Community Services	11,331,610	11,176,023	10,337,732
West Vancouver Memorial Library	36,200	37,892	40,471
First Nations Band	2,720,000	2,721,198	2,722,923
Fire & Rescue Services	198,350	241,807	312,786
Other Miscellaneous Fees - Bylaws & General Administration	348,500	344,117	306,412
Parks Pay Parking	755,960	639,006	-
	16,269,620	16,193,505	15,080,748
PERMITS & LICENCES			
Business Licences	1,402,388	1,662,198	1,534,116
Inspection Permits	5,689,150	4,964,980	5,709,019
Other Permits & Licences	1,222,097	1,458,962	1,373,979
	8,313,635	8,086,140	8,617,114
OTHER REVENUE			
Administration Fees (Transit/Utilities)	1,260,932	1,260,879	1,260,879
Interest on Investments	8,426,087	16,065,031	13,694,490
Tax Penalties & Interest	1,153,316	1,623,001	1,468,747
West Vancouver Memorial Library Contributions	260,740	222,094	192,077
Taylor Way Lease	303,172	333,259	321,579
Leases & Rentals	2,840,750	2,749,153	3,560,899
Miscellaneous	1,431,510	2,853,938	2,545,873
Third Party Contributions	4,220,552	3,799,318	4,556,179
	19,897,059	28,906,675	27,600,725
GOVERNMENT GRANTS			
Provincial Traffic Fine Revenue Sharing	652,210	652,119	669,645
West Vancouver Memorial Library	153,250	141,965	514,922
² Other	611,296	1,021,890	8,580,198
	1,416,756	1,815,975	9,764,765
OTHER TRANSFERS			
Operating	11,697,032	2,987,673	6,348,153
	11,697,032	2,987,673	6,348,153
EXTRAORDINARY ITEMS			
³ Amenity Contribution	37,445	673,969	6,500,000
⁴ Land Sales	8,500,000	-	-
	8,537,445	673,969	6,500,000
TOTAL REVENUE	166,394,504	155,513,928	163,591,528

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

² 2023 actuals include an one-time \$8 million Growing Communities Fund Grant from the Province of British Columbia.

³ 2023 actuals include amenity contributions of \$4 million for Clyde Avenue Apartments and \$2.5 million for Rodgers Creek.

⁴ The 2025 budget includes \$6.5 million for the sale of 3000 Park Lane and \$2 million for Park Royal Gateway Supportive Housing Disposition.



OTHER TRANSFERS SUMMARY

	2025 Annual Budget	2024 Year End Actual	2023 Year End Actual
Statutory Reserves - Established by Bylaw			
Affordable Housing Reserve Fund	-	(68,721)	(92,882)
Community Amenity Reserve Fund	-	-	(174,524)
Endowment Fund	(1,323,678)	(1,323,678)	(1,323,678)
Environmental Reserve Fund	(96,955)	(74,310)	(382,350)
	<u>(1,420,633)</u>	<u>(1,466,708)</u>	<u>(1,973,433)</u>
Non-Statutory Reserves - Operating Reserves			
Election Provision	(780,000)	-	-
Fringe Benefit Allocation Provision	(1,400,000)	-	(1,000,000)
District COVID-19 Contingency Fund	-	-	(58,299)
Innovation Fund - Committed (completion of previously approved projects)	(574,017)	(396,610)	(891,624)
Legal Reserve Provision	(1,000,000)	-	-
Wage Contingency Reserve Provision	(2,000,000)	-	(1,725,161)
Weather-Related Incidents Reserve Provision	(1,497,796)	-	-
Surplus Transfer - to balance 2025 budget	(630,606)	-	-
Budget Stabilization - transfer from Wage Contingency Reserve and elimination of Innovation Fund	(1,953,000)	-	-
	<u>(9,835,419)</u>	<u>(396,610)</u>	<u>(3,675,084)</u>
Restricted Reserves - Grant Funding			
COVID-19 Safe Restart Reserve	-	(177,777)	(303,227)
Local Government Climate Action Program (LGCAP)	(199,325)	(207,794)	(107,040)
West Vancouver Memorial Library (WVML) COVID-19 Relief	-	-	(34,232)
West Vancouver Memorial Library (WVML) Operating Reserve	-	(279,500)	(144,674)
Capacity Funding for Local Government Housing Initiatives	-	(167,576)	-
	<u>(199,325)</u>	<u>(832,647)</u>	<u>(589,173)</u>
Restricted Reserves - Other Conditions			
Corporate Training Initiatives	(39,655)	-	(36,136)
Lighthouse Park Pay Parking Reserve	(200,000)	(243,603)	-
	<u>(239,655)</u>	<u>(243,603)</u>	<u>(36,136)</u>
Specified Donations			
Parks Donation Reserve	-	(24,867)	-
Parks, Culture & Community Services (PCCS) Reserve	(2,000)	(23,238)	-
Seniors' Activity Centre (SAC)	-	-	(74,327)
	<u>(2,000)</u>	<u>(48,105)</u>	<u>(74,327)</u>
TOTAL OTHER TRANSFERS	<u>(11,697,032)</u>	<u>(2,987,673)</u>	<u>(6,348,153)</u>



DIVISIONAL REVENUE SUMMARY

	2025 Annual Budget	2024 Year End Actual	2023 Year End Actual
OFFICE OF THE MUNICIPAL MANAGER; COMMUNICATIONS, INDIGENOUS & COMMUNITY RELATIONSHIPS; LEGISLATIVE SERVICES			
Office of the Municipal Manager	-	-	19,370
Records & Privacy	18,500	21,883	21,866
Bylaw & Licensing Services	1,778,845	2,228,413	1,921,658
Election	780,000	-	-
	<u>2,577,345</u>	<u>2,250,295</u>	<u>1,962,894</u>
ENGINEERING & TRANSPORTATION SERVICES			
Engineering Services	704,000	956,342	1,220,313
Roads & Transportation	98,000	67,857	72,738
Third Party Works	3,002,452	3,217,114	3,852,886
	<u>3,804,452</u>	<u>4,241,313</u>	<u>5,145,937</u>
FINANCE & CORPORATE SERVICES			
Facilities & Assets	2,411,702	2,081,042	2,396,252
Financial Services	5,000	8,335	7,770
Procurement & Risk Advisory	15,000	43,605	30,060
Taxes & Utilities	70,000	77,360	64,890
	<u>2,501,702</u>	<u>2,210,341</u>	<u>2,498,972</u>
FIRE & RESCUE SERVICES			
Fire Prevention	198,350	231,162	217,093
Emergency Services	-	10,646	95,693
	<u>198,350</u>	<u>241,807</u>	<u>312,786</u>
HUMAN RESOURCES & PAYROLL SERVICES			
Human Resources	39,655	-	36,136
	<u>39,655</u>	<u>-</u>	<u>36,136</u>
PARKS, CULTURE & COMMUNITY SERVICES			
Community Services	10,105,674	10,395,546	9,352,808
Parks	1,254,760	1,316,129	1,270,820
Cultural Services	1,463,450	1,392,364	1,320,367
	<u>12,823,884</u>	<u>13,104,038</u>	<u>11,943,995</u>
PLANNING, DEVELOPMENT & ENVIRONMENT SERVICES			
Planning	694,000	832,018	895,496
Permits & Inspections, Land Development	5,769,650	5,120,533	5,815,548
Planning Recoverable Projects	1,288,800	637,933	761,968
Climate Action & Environment Services	517,320	1,045,059	874,302
	<u>8,269,770</u>	<u>7,635,543</u>	<u>8,347,313</u>
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	220,700	233,935	236,009
External Funding	262,990	210,859	554,139
	<u>483,690</u>	<u>444,794</u>	<u>790,148</u>
WEST VANCOUVER POLICE			
Administration Branch	214,000	213,813	162,827
Operations Branch	811,068	807,036	842,426
	<u>1,025,068</u>	<u>1,020,849</u>	<u>1,005,253</u>
DIVISIONAL REVENUE SUBTOTAL	31,723,916	31,148,981	32,043,434
General Taxation	100,262,956	96,849,991	89,680,023
Fees & Charges	3,555,960	3,482,021	2,831,750
Other Revenue	11,727,056	20,285,616	18,356,187
Government Grants	206,074	623,402	8,359,987
Other Transfers	10,381,097	2,449,948	5,820,148
Amenity Contribution	37,445	673,969	6,500,000
Land Sales	8,500,000	-	-
NON-DIVISIONAL REVENUE	134,670,588	124,364,947	131,548,094
TOTAL REVENUE	166,394,504	155,513,928	163,591,528



DIVISIONAL EXPENSE SUMMARY

	2025 Annual Budget	2024 Year End Actual	2023 Year End Actual
OFFICE OF THE MUNICIPAL MANAGER; COMMUNICATIONS, INDIGENOUS & COMMUNITY RELATIONSHIPS; LEGISLATIVE SERVICES			
Mayor & Council	771,823	653,241	618,194
Office of the Municipal Manager	483,112	557,909	641,568
Emergency Program	374,227	394,933	326,474
Communications, Indigenous & Community Relationships	1,050,034	916,518	818,859
Records & Privacy	1,370,791	1,169,776	1,264,912
Bylaw & Licensing Services	1,432,073	1,421,209	1,120,896
Election	890,000	110,000	309
	6,372,060	5,223,586	4,791,211
ENGINEERING & TRANSPORTATION SERVICES			
Engineering Services	3,436,441	2,960,317	1,870,971
Roads & Transportation	4,504,966	4,480,992	3,973,454
Third Party Works	3,002,452	3,223,464	3,852,886
	10,943,859	10,664,773	9,697,311
FINANCE & CORPORATE SERVICES			
Facilities & Assets	5,410,617	6,076,222	6,093,118
Financial Services	2,479,890	2,386,851	2,303,534
Information Technology Services	5,377,387	4,829,048	4,323,552
Land Strategy	303,093	57,254	249,305
Procurement & Risk Advisory	1,028,617	1,115,177	958,219
Taxes & Utilities	597,448	510,157	465,428
	15,197,053	14,974,709	14,393,156
FIRE & RESCUE SERVICES			
Administrative Support	1,042,178	946,514	894,465
Fire Prevention	1,008,486	1,017,687	908,843
Emergency Services	20,004,078	18,962,629	17,905,819
	22,054,742	20,926,830	19,709,128
HUMAN RESOURCES & PAYROLL SERVICES			
Human Resources	1,835,853	1,332,730	1,359,188
Payroll Services	569,929	535,261	513,961
	2,405,782	1,867,991	1,873,150
PARKS, CULTURE & COMMUNITY SERVICES			
Central Administration	1,414,303	1,376,465	1,243,356
Community Services	14,037,801	13,321,800	12,032,973
Parks	7,091,396	6,822,162	6,477,119
Cultural Services	2,913,174	2,905,209	2,728,081
	25,456,673	24,425,636	22,481,529
PLANNING, DEVELOPMENT & ENVIRONMENT SERVICES			
Planning	2,709,312	2,500,631	2,377,681
Permits & Inspections, Land Development	4,068,849	3,882,992	3,690,453
Planning Recoverable Projects	1,301,000	650,273	711,168
Climate Action & Environment Services	1,456,555	1,966,841	1,564,351
	9,535,715	9,000,736	8,343,653
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	404,321	371,042	375,818
Service Delivery	4,630,672	4,365,448	4,254,081
Operations Support	731,618	713,461	664,262
Third Party	262,990	285,027	308,871
	6,029,601	5,734,978	5,603,032
WEST VANCOUVER POLICE			
Chief Constable's Office	1,181,011	1,140,725	1,075,586
Administration Branch	7,577,212	7,600,510	6,964,435
Operations Branch	14,415,753	12,672,787	11,787,217
	23,173,977	21,414,022	19,827,238
DIVISIONAL EXPENSE SUBTOTAL	121,169,461	114,233,260	106,719,406
GENERAL GOVERNMENT	16,454,275	19,855,364	30,421,108
TOTAL EXPENSE	137,623,735	134,088,624	137,140,514



DIVISIONAL NET EXPENSE SUMMARY

	2025 Annual Budget			2024 Net Actual	2023 Net Actual
	Expenses	Revenues	Net		
Office of the Municipal Manager; Communications, Indigenous & Community Relationships; Legislative Services	6,372,060	2,577,345	3,794,715	2,973,291	2,828,316
Engineering & Transportation Services	10,943,859	3,804,452	7,139,407	6,423,461	4,551,374
Finance & Corporate Services	15,197,053	2,501,702	12,695,351	12,764,368	11,894,184
Fire & Rescue Services	22,054,742	198,350	21,856,392	20,685,023	19,396,342
Human Resources & Payroll Services	2,405,782	39,655	2,366,126	1,867,991	1,837,014
Parks, Culture & Community Services	25,456,673	12,823,884	12,632,789	11,321,597	10,537,533
Planning, Development & Environment Services	9,535,715	8,269,770	1,265,945	1,365,193	(3,660)
West Vancouver Memorial Library	6,029,601	483,690	5,545,911	5,290,184	4,812,884
West Vancouver Police	23,173,977	1,025,068	22,148,909	20,393,173	18,821,985
Net Divisional Subtotal	121,169,461	31,723,916	89,445,546	83,084,279	74,675,972
General Government	16,454,275	114,437,265	(97,982,990)	(104,509,583)	(101,126,986)
Net Expense Subtotal	137,623,735	146,161,181	(8,537,444)	(21,425,304)	(26,451,014)
Asset Levy Transfer to Asset Reserves	19,033,323	19,033,323	-	18,080,323	15,979,464
Environmental Levy Transfer to Reserve	1,200,000	1,200,000	-	1,200,000	1,200,000
Transfer to Amenity Contributions Fund	37,445	-	37,445	673,969	6,500,000
Net Land Sales Transfer to Land Reserve	8,500,000	-	8,500,000	-	-
Net Total	166,394,504	166,394,504	-	(1,471,012)	(2,771,550)



GENERAL GOVERNMENT EXPENSES

	2025 Annual Budget	2024 Year End Actual	2023 Year End Actual
Contingencies/Provisions			
¹ Severance & Collective Bargaining	2,000,000	39,224	1,712,395
² Provisional Fringe Benefit Expenditures	1,400,000	(276,935)	(214,429)
Legal Contingency	1,000,000	-	-
	4,400,000	(237,711)	1,497,966
Corporate Expenses			
Ambleside Dunderave Business Improvement Area Grant	500,000	500,000	500,000
Consulting Expenses	150,000	482,000	482,000
Fiscal Services	2,130,678	2,417,342	2,364,265
Legal Expenses	400,000	786,438	1,189,848
³ Parks Pay Parking	265,000	101,857	-
Property & Liability Insurance	1,388,000	1,268,659	1,108,618
	4,833,678	5,556,296	5,644,731
One-time Expenses			
Capacity Funding for Local Government Housing Initiatives	-	167,576	-
Employee Engagement	15,000	3,023	412
District COVID-19 Contingency Fund	-	-	58,299
Provincial COVID-19 Safe Restart Reserve	-	201,883	274,195
⁴ One-time Initiatives	574,017	385,249	956,949
	589,017	757,731	1,289,855
Transfer to Reserves			
Endowment Fund - Taylor Way Lease	303,172	333,259	321,579
Endowment Fund - Wetmore Revenue	116,000	116,000	116,000
Endowment Fund - Physiotherapy Clinic Rent	52,773	50,690	49,046
Debt Retirement Reserve - Community Centre Rentals	865,235	868,613	1,069,587
Intrafund Debt Retirement	53,316	87,376	105,174
Interest on Reserves	4,634,348	9,333,291	7,077,154
Union of British Columbia Municipalities Community Works Funding	206,074	612,633	8,199,509
Capital Reserves - Artificial Turf	200,663	176,612	177,159
Library to Operating Reserve	-	205,332	279,500
Long-term lease of 2195 Gordon Ave to Darwin Properties	-	224,192	448,384
Lighthouse Park Pay Parking Transfer	200,000	247,398	-
Environmental Reserve - Electric Vehicle Charging Station Network Revenue	-	23,653	-
Debt Repayment Reserve	-	1,500,000	-
Archive Reserve	-	-	7,200
Weather Incidents Reserve	-	-	500,000
Fringe Benefit Allocation Reserve	-	-	1,500,000
Wage Contingency Reserve	-	-	2,138,264
	6,631,581	13,779,049	21,988,555
TOTAL GENERAL GOVERNMENT EXPENSES	16,454,276	19,855,365	30,421,107

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 Parks Pay Parking was a new program for 2024. These are the operating costs associated with administering the 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

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
Engineering & Transportation Services	General Tax Levy									
▪ Engineering Services & Roads	General Tax Levy	9.00	19.95	28.95	-	-	-	9.00	19.95	28.95
▪ Shared Services	General Tax Levy	2.00	14.00	16.00	-	-	-	2.00	14.00	16.00
Finance & Corporate Services	General Tax Levy	22.00	54.00	76.00	-	-	-	22.00	54.00	76.00
Fire & Rescue Services	General Tax Levy	10.00	102.00	112.00	-	-	-	10.00	102.00	112.00
Human Resources & Payroll Services	General Tax Levy	13.00	-	13.00	-	-	-	13.00	-	13.00
Parks, Culture & Community Services	General Tax Levy	17.00	72.00	89.00	2.60	25.00	27.60	19.60	97.00	116.60
▪ Permanent Program Staff	Fee-for-service	-	1.00	1.00	-	2.00	2.00	-	3.00	3.00
Planning, Development & 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	General Tax Levy	16.71	83.00	99.71	-	-	-	16.71	83.00	99.71
	General Tax Levy	129.71	415.55	545.26	3.40	41.80	45.20	133.11	457.35	590.46
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	External Recovery									
▪ Secondments	External Recovery	-	4.00	4.00	-	-	-	-	4.00	4.00
▪ Assignments	External Recovery	-	5.00	5.00	-	-	-	-	5.00	5.00
	External Recovery	-	19.00	19.00	-	-	-	-	19.00	19.00
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	9.55	14.85	-	-	-	5.30	9.55	14.85
Solid Waste Utility	Fee-for-service	1.50	3.50	5.00	-	-	-	1.50	3.50	5.00
Water Utility	Fee-for-service	3.20	11.90	15.10	-	-	-	3.20	11.90	15.10
	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	481.60	621.31	3.40	44.07	47.47	143.11	525.67	668.77

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 & 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 & Transportation Services 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	2023 Total	2024 Total	2024 Changes		2024 Revised	2025 Changes			2025 Total
						Transfers	Other		Transfers	Other	Total	
GENERAL FUND												
Administration	General Tax Levy	21.00		22.00	11.60	a	(2.00)	31.60	-	-	-	31.60
Corporate Services	General Tax Levy	57.40		57.40	(56.40)	a	(1.00)	-	-	-	-	-
Engineering & Transportation Services	General Tax Levy											
▪ Engineering Services & Roads	General Tax Levy	29.95		29.95	(1.00)	b	-	28.95	-	-	-	28.95
▪ Shared Services	General Tax Levy	15.00		15.00	1.00	b	-	16.00	-	-	-	16.00
Finance & Corporate Services	General Tax Levy	30.20		30.20	43.80	a	2.00	76.00	-	-	-	76.00
Fire & Rescue Services	General Tax Levy	112.00		112.00	-	-	-	112.00	-	-	-	112.00
Human Resources & Payroll Services	General Tax Levy	13.00		13.00	-	-	-	13.00	-	-	-	13.00
Parks, Culture & Community Services	General Tax Levy	115.40		116.60	-	-	-	116.60	-	-	-	116.60
▪ Permanent Program Staff	Fee-for-service	3.00		3.00	-	-	-	3.00	-	-	-	3.00
Planning, Development & Environment Services	General Tax Levy	49.00		50.00	-	a	1.00	51.00	-	-	-	51.00
West Vancouver Memorial Library	General Tax Levy	42.60		42.60	-	-	-	42.60	-	-	-	42.60
West Vancouver Police	General Tax Levy	98.40		99.40	0.31	c	-	99.71	-	-	-	99.71
	General Tax Levy	586.95		591.15	(0.69)		-	590.46	-	-	-	590.46
Capital Maintenance	Capital Funding	17.10		15.10	1.00	b	-	16.10	-	-	-	16.10
Third Party Works	External Recovery	8.00		9.00	1.00	b	-	10.00	-	-	-	10.00
West Vancouver Police	External Recovery											
▪ Secondments	External Recovery	5.50		4.00	-	-	-	4.00	-	-	-	4.00
▪ Assignments	External Recovery	4.50		5.00	-	-	-	5.00	-	-	-	5.00
	External Recovery	18.00		18.00	1.00		-	19.00	-	-	-	19.00
OTHER FUNDS												
Cemetery	Fee-for-service	4.60		4.60	-	-	-	4.60	-	-	-	4.60
Golf	Fee-for-service	3.67		3.67	-	-	-	3.67	-	-	-	3.67
Sewer and Drainage Utility	Fee-for-service	15.20		15.85	(1.00)	b	-	14.85	-	-	-	14.85
Solid Waste Utility	Fee-for-service	5.00		5.00	-	-	-	5.00	-	-	-	5.00
Water Utility	Fee-for-service	13.75		16.10	(1.00)	b	-	15.10	-	-	-	15.10
	Fee-for-service	42.21		45.21	(2.00)		-	43.22	-	-	-	43.21
DISTRICT PERMANENT EMPLOYEES			664.26	669.46	(0.69)	-	668.77	-	-	-	668.77	

2024 Changes:

Transfers

^a Staff reallocation due to District's organizational changes

^b Staff reallocation between funds (no additional cost)

^c Police reorganization



DIVISIONAL OPERATIONS

Office Of The Municipal Manager
North Shore Emergency Management
Communications, Indigenous & Community Relationships
Legislative Services
Engineering & Transportation Services
Finance & Corporate Services
Fire & Rescue Services
Human Resources & Payroll Services
Parks, Culture & Community Services
Planning, Development & Environment Services
West Vancouver Memorial Library
West Vancouver Police

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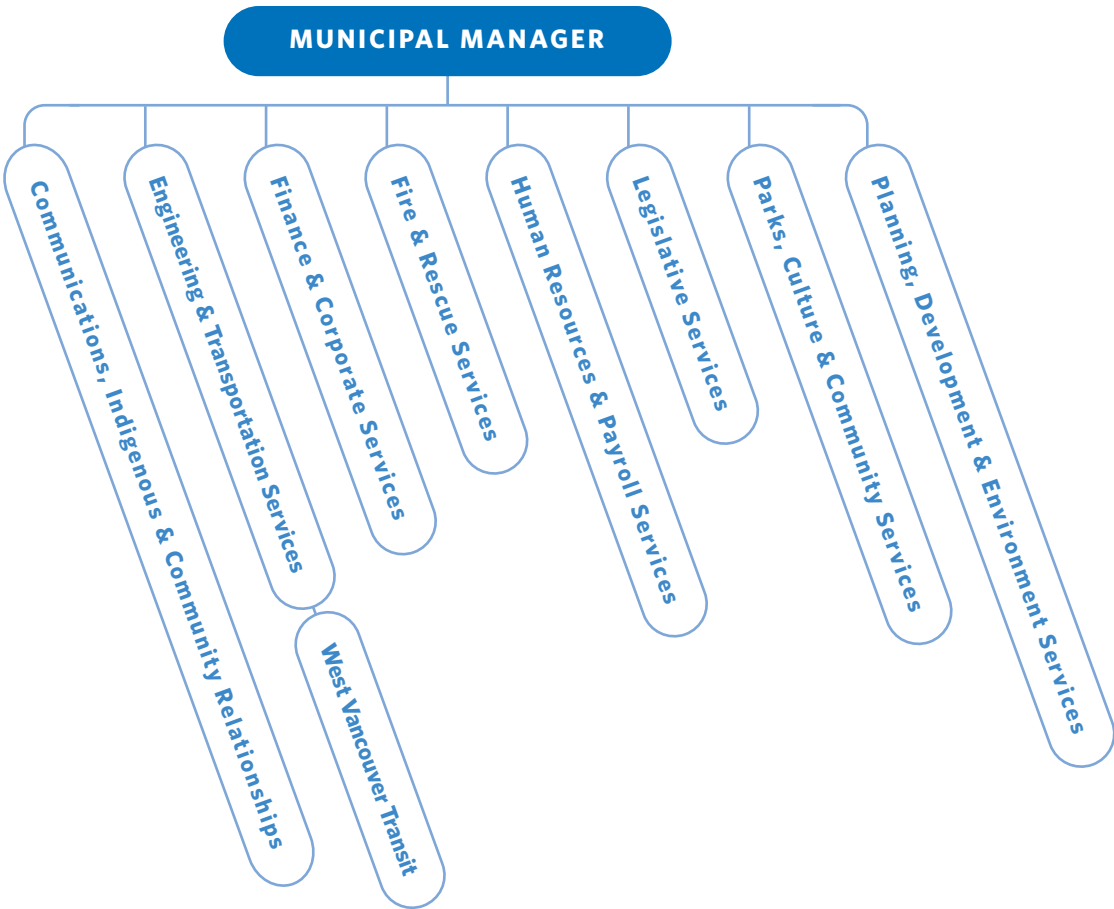


OFFICE OF THE MUNICIPAL MANAGER

The Office of the Municipal Manager leads, coordinates, and provides oversight for all District divisions to ensure the District is accomplishing Council’s priorities, the goals of the community, and the District’s vision and mission. The Municipal Manager also manages the District’s interests on intergovernmental issues.

The Municipal Manager takes direction from Mayor and Council in their roles as governors of the District of West Vancouver. The Municipal Manager serves as a link between Council, which sets priorities, and the executive committee, which implements them. The Municipal Manager keeps Mayor and Council informed of corporate policies, plans, and financial information, and provides them with analysis, options, and recommendations. As administrative head of the District, the Municipal Manager ensures that the organization is operating at optimal levels and provides leadership and direction to executive committee members on development and execution of divisional work plans, while creating the working environment to allow the executive committee to successfully fulfill their roles.

Emergency Planning works with the tri-municipal North Shore Emergency Management to oversee District plan development, capital improvements, and training to move our community toward greater disaster resilience.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- provide oversight for the development of opportunities to increase the number of units of purpose-built rental housing, including accessible units
- continue providing oversight for Cypress Village area development plan as its implementation commences
- provide oversight for the development of opportunities for new seniors housing units/beds

Local Economy

- oversee the update to the economic development plan and take measures to support commercial areas
- strengthen relationships with the business community

Mobility

- oversee the update of the Strategic Transportation Plan to create a Mobility Plan
- collaborate with the North Shore municipalities, First Nations, regional, provincial, and federal agencies to reduce traffic congestion and improve transit options on the North Shore
- oversee the review and implementation of alternative forms of transportation, including active transportation and micro-mobility

Municipal Services

- continue to review current services and staffing levels and optimize District processes to ensure services are appropriate and delivered in an effective and efficient manner
- oversee the development of policy and appropriate metrics to address systemic racism and improve organizational equity, diversity, and inclusion

Social Well-Being

- oversee initiatives that support the social well-being of our community by enhancing cultural, health, recreational, and socially-supportive programs including virtual programming, meals for families in need, and shower program for unhoused individuals

2025 OPERATIONAL INITIATIVES

- oversee operational response to increasingly frequent extreme weather events
- ensure continued safe delivery of essential services while transitioning to a post-pandemic environment
- continued service assessment to effectively deliver municipal services and programs
- oversee continued implementation of technology solutions to deliver services, track progress of initiatives, and improve transparency
- prioritize services and assess project deliverables, while working within an ever-changing fiscal landscape of inflation, construction/material costs, and increasing demand for services



Office of the Municipal Manager

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
¹ Office of the Municipal Manager	0.00%	-	0.00%	-	100.00%	19,370
	0.00%	-	0.00%	-	100.00%	19,370
Expenses						
Mayor & Council						
Salaries & Benefits	89.70%	692,320	89.42%	584,123	91.66%	566,607
Supplies & Other Expenses	8.36%	64,503	8.15%	53,255	6.85%	42,334
Professional & Consulting	1.94%	15,000	2.43%	15,863	1.50%	9,254
	100.00%	771,823	100.00%	653,241	100.00%	618,194
Office of the Municipal Manager						
Salaries & Benefits	84.36%	407,562	94.09%	524,945	83.87%	538,114
Supplies & Other Expenses	12.33%	59,550	4.92%	27,474	13.31%	85,414
Professional & Consulting	3.31%	16,000	0.98%	5,490	2.81%	18,040
	100.00%	483,112	100.00%	557,909	100.00%	641,568
Emergency Program						
² Supplies & Other Expenses	100.00%	374,227	100.00%	394,933	100.00%	326,474
	100.00%	374,227	100.00%	394,933	100.00%	326,474
Net Divisional Expenses						
Mayor & Council	47.38%	(771,823)	40.67%	(653,241)	39.45%	(618,194)
Office of the Municipal Manager	29.65%	(483,112)	34.74%	(557,909)	39.71%	(622,197)
Emergency Planning	22.97%	(374,227)	24.59%	(394,933)	20.84%	(326,474)
	100.00%	(1,629,162)	100.00%	(1,606,083)	100.00%	(1,566,865)

¹ 2023 revenue was from other North Shore municipalities to recover costs for a transportation planning program.

² Includes the District's portion of the costs of operating North Shore Emergency Management (NSEM) program.



NORTH SHORE EMERGENCY MANAGEMENT

North Shore Emergency Management (NSEM) is the emergency management department for the City of North Vancouver, the District of North Vancouver, and the District of West Vancouver. This tri-municipal program is responsible for emergency planning and preparedness, response and recovery activities, partner engagement, volunteer management, and other activities based on the *Emergency and Disaster Management Act* and reinforced by law.

NSEM also supports North Shore residents and businesses in preparing for, responding to and recovering from emergencies and disasters. In the case of a large-scale emergency or disaster on the North Shore, NSEM provides an operationally-ready Emergency Operations Centre (EOC) at its office in the City of North Vancouver.

During an emergency, trained staff from West Vancouver are supported by staff from the District and City of North Vancouver as well as NSEM staff, all of whom work out of the activated EOC.

By facilitating and delivering routine emergency exercise and training for staff, NSEM helps to promote collaboration and sharing of municipal resources for the benefit of all North Shore residents.

NSEM also offers free training workshops and events in emergency preparedness for residents and businesses.



North Shore Emergency Management BUDGET

	Budget 2025		DWV 23.2%	Budget 2024		DWV 23.4%
	%	\$	\$	%	\$	\$
¹ Expenses						
Core Operations	18.33%	273,741	63,508	19.43%	267,657	62,632
Emergency Radio Communication	0.23%	3,374	783	0.24%	3,302	773
Emergency Support Services	0.50%	7,533	1,748	0.54%	7,500	1,755
Emergency Management Team	0.21%	3,157	732	0.23%	3,220	753
Salaries & Benefits	75.98%	1,134,898	263,296	74.40%	1,025,137	239,882
² Special Projects	4.75%	71,000	23,667	5.15%	71,000	23,667
	100.00%	1,493,703	353,734	100.00%	1,377,816	329,462

¹ The District's portion of the cost of operating North Shore Emergency Management (NSEM) is incorporated into the Emergency Planning department within the Office of the Municipal Manager.

² The special projects budget is split evenly (33.33%) amongst the three North Shore municipalities: City of North Vancouver (CNV), District of North Vancouver (DNV), and District of West Vancouver (DWV).



COMMUNICATIONS, INDIGENOUS & COMMUNITY RELATIONSHIPS

The Communications, Indigenous & Community Relationships Division creates and delivers integrated communications programs to keep residents, businesses, and collaborative partners informed and engaged with District projects, policies, services, and events.

Community Relations is a liaison and point of contact between residents, businesses and organizations, and District staff. Working with other District divisions, Community Relations proactively identifies and responds to residents' questions and concerns and provides them with current information about municipal projects and services. This department also advocates for residents who are impacted by projects undertaken by external agencies, such as Metro Vancouver and BC Hydro.

Communications and Indigenous Relationships provides information to residents, partners, internal and external stakeholders, and responds to all media requests for information and interviews. Working closely with other District divisions, this department plans and oversees execution of coordinated communications projects, responds to emergent issues and associated communication needs across the District, reaches out to local Nations for conversation, consultation, and collaboration, and is also responsible for District core communications functions. The objective is to ensure information is communicated and disseminated to the public in a timely, relevant, and accessible manner. The department also provides graphic design and digital services in support of District publications, community engagement, marketing, events, advertising, online tools, and sign plans for all departments and projects.

Community Engagement administers a suite of District websites, social media channels, digital communications, and engagement platforms. Working with other divisions, this department plans and oversees execution of community engagement on District projects and initiatives. This team works to ensure citizens are engaged in municipal matters and seek to create online and in-person learning opportunities to hear community feedback that will help inform council decisions.

This division is also responsible for communications during emergencies and for the majority of internal staff communications, such as writing and distributing the employee e-newsletter, working closely with emergency response teams (West Vancouver Fire & Rescue and West Vancouver Police) and partner, North Shore Emergency Management, to share public awareness and seasonal safety campaigns. This is a necessary and important communications function that supports fire prevention and community safety.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- provide communications and engagement support for the Local Area Plan for Ambleside Town Centre
- continue to provide communications and engagement support for the Upper Lands/Cypress Village development

Local Economy

- continue support for Ambleside & Dundarave Business Improvement Association's initiatives

The Environment & Climate Change

- continue to provide communications and engagement support for all associated objectives and deliverables, including the Community Wildfire Protection Plan, the Urban Forest Management Plan, and expansion of recycling programs
- continue to use communications best practices, recommendations, and digital strategies where possible to limit printed items, reduce waste, and minimize carbon production across all departments and divisions

Mobility

- continue to provide communications support for transit-related projects and issues as they arise, including sharing of information related to sidewalks, roads, and bike lanes

Municipal Services

- continue to support and enhance initiatives, projects, and rollouts through strategic communications tactics and campaigns
- continue to provide excellence in community relations and community engagement
- continue to establish and maintain District channels as the source of truth for District-related information
- continue to provide excellent service and support to all departments of the District
- develop and grow relationships with Squamish and Tsleil-Waututh
- maintain excellent collaborative relationship with NSEM; obtain Information Officer (IO) training to ensure seamless communications leadership in emergency events at the EOC with NSEM

Social Well-Being

- develop and grow relationships with Squamish and Tsleil-Waututh; initiate educational and training opportunities; identify opportunities for the Truth and Reconciliation Commission's calls to action to be incorporated into District activities
- continue to provide communications and engagement support for Arts & Culture Facility planning
- continue to provide communications support for Seniors' Activity Centre facility planning and forecasting
- continue to initiate and support District-related information dissemination to all audiences and across all platforms



2025 OPERATIONAL INITIATIVES

- support budget engagement and communications
- support operational work plans for all divisions through the creation and maintenance of a project calendar
- continue to implement email notification processes in neighbourhoods to keep business operators and residents informed of local capital works and District initiatives
- continue to advocate for and provide information to residents impacted by major development or infrastructure work
- continue to enhance community engagement programs and reporting for all divisions
- continue to work with NSEM to lead and develop communications protocols and strategies in the event of an emergency and activation of an EOC
- support the development of diversity, equity, and inclusion opportunities and initiatives within the District
- continue to grow and strengthen relationships and collaborations with Squamish and Tsleil-Waututh
- continued commitment to work with the calls to action of the Truth and Reconciliation Commission and the United Nations Declaration on the Rights of Indigenous People and the journey of reconciliation
- participate on Metro's Municipal Technical Advisory Committee on Indigenous Relations
- facilitate accessibility within the District using Communications best practices and with the guidance of the District's Accessibility Committee and the *Accessible British Columbia Act*
- support graphic design requests across all divisions
- manage and support website content updates for the corporate website while overseeing updates across all District websites
- support social media content creation for corporate platforms and oversee posts across all District social media accounts



Communications, Indigenous & Community Relationships

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
	0.00%	-	0.00%	-	0.00%	-
Expenses						
Communications, Indigenous & Community Relationships						
Salaries & Benefits	92.40%	970,189	96.55%	884,860	96.35%	788,974
Supplies & Other Expenses	4.18%	43,850	3.04%	27,818	3.48%	28,505
Professional & Consulting	3.43%	35,995	0.42%	3,840	0.16%	1,295
Recoveries & Allocations	0.00%	-	0.00%	-	0.01%	85
	100.00%	1,050,034	100.00%	916,518	100.00%	818,859
Net Divisional Expenses						
Communications, Indigenous & Community Relationships	100.00%	(1,050,034)	100.00%	(916,518)	100.00%	(818,859)
	100.00%	(1,050,034)	100.00%	(916,518)	100.00%	(818,859)



Communications, Indigenous & Community Relationships

KEY PERFORMANCE INDICATORS

KEEPING RESIDENTS INFORMED AND ENGAGED WITH DISTRICT PROJECTS, POLICIES, SERVICES & EVENTS								
SUPPORTING SERVICE PRIORITIES								
▪ Community Relations ▪ Communications ▪ Engagement ▪								
GOALS STRATEGIES RESULTS	DIVISIONAL GOALS							
	1. Provide guidance, support, and leadership for inclusive and strategic community engagement using communications best practices							
	2. With a focus on diversity, equity, and inclusion, and overall accessibility, ensure residents receive accurate, timely, and relevant information in meaningful ways							
	3. With a commitment to truth and reconciliation and cultural safety, provide communications support for implementation of District plans and policies							
	4. Support crisis communications and emergency preparedness efforts by ensuring timely, coordinated, and effective public messaging							
	DIVISIONAL STRATEGIES							
	A. Develop and explore additional strategies and tools for engagement across the organization, and with partners and rightsholders							
	B. Keep area residents informed as municipal projects progress							
	C. Enhance and streamline communications planning, project management, brand management capacity, and support							
	D. Enhance online information and engagement through web and social media platforms and strategies. Implement new features, grow subscribers, and fully leverage online engagement tools							
PERFORMANCE MEASURES	BENCH-MARK TARGET	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 TARGET	2026 TARGET	GOAL ALIGNMENT
# of project information communications with residents (<i>email from Envoke system</i>)	n/a	n/a	91 emails reached 18,947 people	54 emails reached 14,233 people	38 emails reached 11,541 people	43 emails reaching 13,000	50 emails reaching 15,000	1, 2, 3
# of website visitor sessions	1,000,000	983,043	1,013,268	1,239,466	1,340,038	1,400,000	1,475,000	1, 2, 3, 4
# of Twitter/X impressions	700,000	461,521	216,566	130,700	88,860	100,000	120,000	1, 2, 3, 4
# of Facebook impressions	150,000	150,031	132,387	113,000	294,467	400,000	500,000	1, 2, 3, 4
# of Instagram impressions	100,000	152,743	145,436	198,000	350,182	450,000	550,000	1, 2, 3, 4
# of engagement website visitors	50,000	26,900	24,500	24,113	24,300	30,000	35,000	1, 2, 4
# of engagement website members (<i>account holders</i>)	n/a	4,292	4,899	5,057	5,099	6,500	7,000	1, 2, 4
# of project emails sent to westvancouverITE members (<i>account holders</i>)	n/a	n/a	16 emails reached 53,996 people	11 emails reached 27,289 people	21 emails	25 emails	30 emails	1, 2
# of graphic tickets fulfilled (<i>internal requests via graphics portal</i>)	n/a	n/a	n/a	629	627	630	650	1, 2, 3, 4
# of web tickets fulfilled (<i>internal requests via web portal</i>)	n/a	n/a	n/a	406	1,100	1,000	1,200	1, 2, 3, 4

"n/a" represents new performance measures; the benchmarks had not yet been set and data was not yet captured.



LEGISLATIVE SERVICES

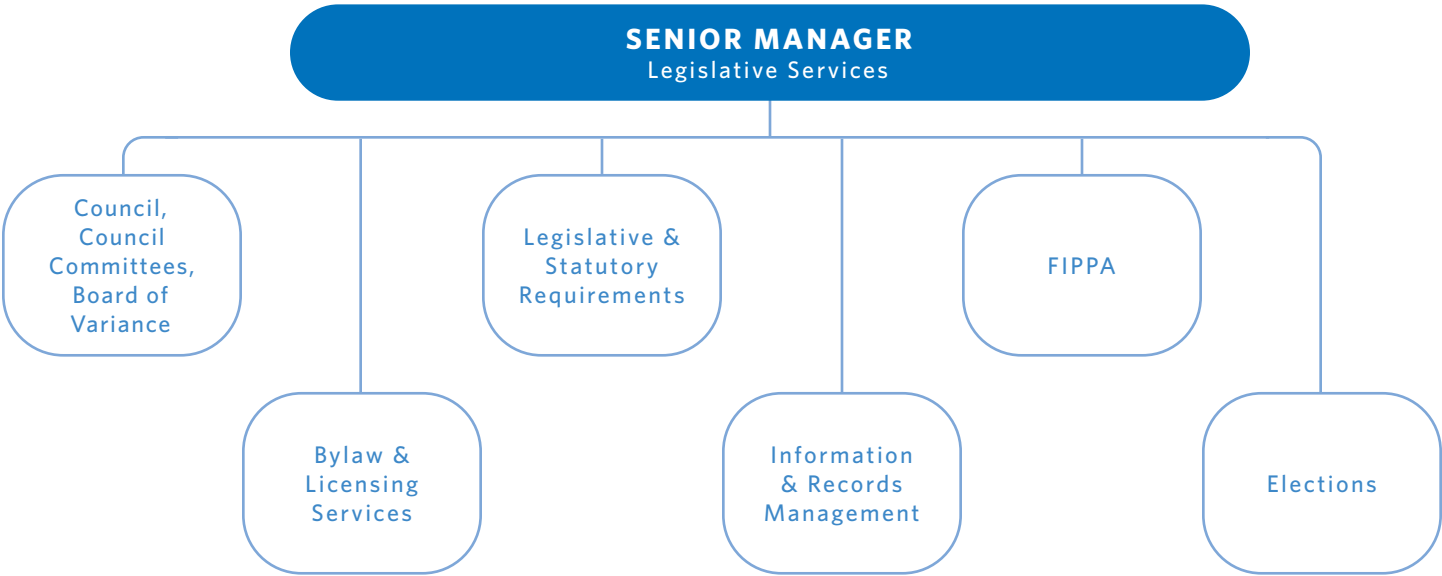
Legislative Services is comprised of Legislative Operations, Records & Privacy, and Bylaw & Licensing Services.

Legislative Operations provides support for legislative matters, including statutory processes and procedures; Council meetings and related decisions; public notifications; Council committees; bylaw and policy processes; document certification; and the execution of legal documents on the District’s behalf. Legislative Operations also provides a communications link between Council, divisions, and the public through the provision of the correspondence process.

Records & Privacy manages compliance with the *Freedom of Information and Protection of Privacy Act* (FIPPA), including administering Freedom of Information (FOI) requests and the corporate privacy management program. Records & Privacy is responsible for the ongoing development and maintenance of the corporate records and information management program, including archival records, to ensure appropriate access to, and protection of, records and information maintained by the District.

The division also conducts all legislated elector approval processes, by-elections, and general local and school elections.

Bylaw & Licensing Services provides education and enforcement for municipal bylaws, rules, and regulations intended to keep the public safe.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

- provide legislative and other support for Council priorities wherever required
- continue to provide, and assist with the ongoing transition to, virtual service delivery
- provide enhanced support for Council committees
- provide enhanced privacy and records management support for District staff and initiatives
- continue to explore alternatives to current electronic document records management system
- continue to review, assist, and enforce matters related to pay parking
- facilitate a smooth transition for Squamish Nation in their implementation of their newly confirmed Business Licence Bylaw
- develop a licensing and enforcement framework related to new District short-term rental regulations

2025 OPERATIONAL INITIATIVES

- perform statutory and other requirements for Council meetings, public hearings, board of variance hearings, and statutory notifications
- administer FIPPA including processing FOI requests
- implement corporate privacy management program
- manage corporate agreement and bylaw processing
- enhance corporate policy processing, including a review of active corporate policies
- process non-FIPPA information requests from internal and external sources
- conduct recruitment for board, committee, and working group volunteers
- destroy offsite corporate records that are past retention
- increase community engagement efforts through targeted educational programs, officer visibility, and department accessibility
- implement additional school and traffic patrols
- review and update operational standards manual to align with current practices
- create a policy to better outline and describe the District's general approach to bylaw enforcement



Legislative Services

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Records & Privacy	0.72%	18,500	0.97%	21,883	1.13%	21,866
Bylaw & Licensing Services	69.02%	1,778,845	99.03%	2,228,413	98.87%	1,921,658
Election	30.26%	780,000	0.00%	-	0.00%	-
	100.00%	2,577,345	100.00%	2,250,295	100.00%	1,943,524
Expenses						
Records & Privacy						
Salaries & Benefits	97.75%	1,339,906	98.56%	1,152,987	98.36%	1,244,172
Supplies & Other Expenses	0.85%	11,600	0.52%	6,055	0.70%	8,821
Professional & Consulting	1.41%	19,285	0.89%	10,364	0.94%	11,919
Recoveries & Allocations	0.00%	-	0.03%	370	0.00%	-
	100.00%	1,370,791	100.00%	1,169,776	100.00%	1,264,912
Bylaw & Licensing Services						
Salaries & Benefits	84.33%	1,207,601	76.97%	1,093,950	81.98%	918,890
Supplies & Other Expenses	10.57%	151,372	17.87%	253,944	12.01%	134,596
Professional & Consulting	0.99%	14,200	0.72%	10,198	0.36%	4,008
Recoveries & Allocations	4.11%	58,900	4.44%	63,118	5.66%	63,401
	100.00%	1,432,073	100.00%	1,421,209	100.00%	1,120,896
Election						
Supplies & Other Expenses	0.00%	-	0.00%	-	100.00%	309
Professional & Consulting	87.64%	780,000	0.00%	-	0.00%	-
Transfers	12.36%	110,000	100.00%	110,000	0.00%	-
	100.00%	890,000	100.00%	110,000	100.00%	309
Net Divisional Expenses						
Records & Privacy	121.23%	(1,352,291)	254.70%	(1,147,893)	280.86%	(1,243,046)
Bylaw & Licensing Services	-31.09%	346,772	-179.10%	807,204	-180.93%	800,762
Election	9.86%	(110,000)	24.41%	(110,000)	0.07%	(309)
	100.00%	(1,115,519)	100.00%	(450,690)	100.00%	(442,592)



Legislative Services

KEY PERFORMANCE INDICATORS

SUPPORTING COUNCIL AND COUNCIL COMMITTEES AND ENSURING THAT ALL LEGISLATIVE AND STATUTORY REQUIREMENTS ARE MET								
SUPPORTING SERVICE PRIORITIES								
Legislative & Statutory Requirements • Correspondence • Elections • Records & Information Management Freedom of Information • Protection of Privacy • Licensing & Bylaw Enforcement								
GOALS STRATEGIES RESULTS	DIVISIONAL GOALS							
	1. Ensure that statutory and other requirements for all Council and Council Committee meetings are met							
	2. Ensure corporate compliance with, and coordinate access requests made pursuant to FIPPA							
	3. Improve Electronic Document and Records Management System, including exploration of future state and revision of corporate file plan							
	4. Ensure integrity of corporate records							
	5. Implement Privacy Management Program							
	6. Provide balanced education and enforcement of municipal bylaws							
	DIVISIONAL STRATEGIES							
	A. Deliver ongoing FIPPA training and administer compliance program							
	B. Coordinate review of Council Committee agendas, minutes, and processes							
	C. Provide guidance on records management and retention							
	D. Review and streamline annual volunteer recruitment process							
PERFORMANCE MEASURES	BENCH-MARK TARGET	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 TARGET	2026 TARGET	GOAL ALIGNMENT
% Council agenda publication timelines met	100%	100%	100%	100%	100%	100%	100%	1
% Council reports and bylaws digitized for online access	100%	100%	100%	100%	100%	100%	100%	1, 4
% FIPPA requests processed within legislated timelines	100%	100%	100%	100%	100%	100%	100%	2
% of Corporate File Plan re-written	150,000	150,031	132,387	113,000	294,467	400,000	500,000	1, 2, 3, 4
% of Privacy Management Program criteria met	100%	n/a	60%	80%	85%	100%	100%	5
annual bylaw calls for service	3,993	4,023	3,746	4,085	4,285	4,500	4,500	6



ENGINEERING & TRANSPORTATION SERVICES

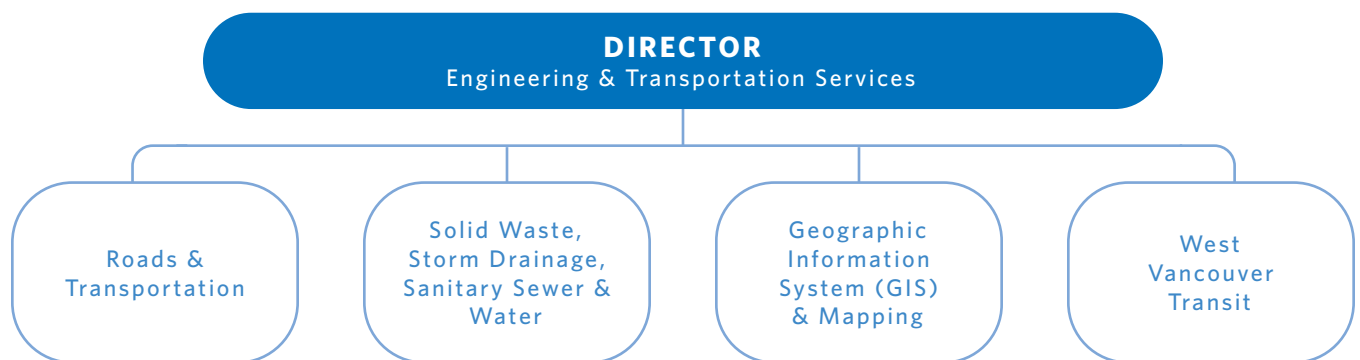
Engineering & Transportation Services consists of Utilities; Roads & Transportation; Engineering Services; and West Vancouver Transit. The Water, Sewer and Drainage and Solid Waste Utilities are funded through rates specific to the utility servicing, while the other services are funded by the General Fund. West Vancouver Transit funding is based on a cost recovery model from TransLink, the regional transportation authority.

Roads & Transportation ensures the safe and efficient movement of people, goods, and services within West Vancouver. Functions include providing technical expertise for developments, municipal infrastructure projects, asset planning and renewal, road maintenance, traffic operations, and signage.

Engineering Services provides support to the Engineering & Transportation Services Division, including Geographical Information Systems (GIS) and mapping services for the District and public, maintenance of District fleet and equipment, and Operations Centre support such as Dispatch and the Asset Maintenance Management System. Engineering Services also oversees the District's Solid Waste Utility.

Utilities Services provides for a safe and continuous supply of drinking water to residents by constructing and maintaining water supply and distribution systems, including the operation of the District filtration treatment facilities. It also provides sanitary sewer and storm drainage services by constructing and maintaining the storm conveyance systems, sewer collection networks, and sewage lift stations, and by operating the District's Citrus Wynd Wastewater Treatment Plant.

West Vancouver Transit is part of a regional system. As an operator for TransLink, West Vancouver Transit service levels are set by TransLink. West Vancouver Transit serves to provide safe, convenient, reliable, and efficient travel throughout the North Shore and connection to the rest of the region.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

The Environment & Climate Change

- support Senior Manager of Climate Action & Environment with provincial Local Government Climate Action Program (LGCAP) reporting for the 2024 period
- contribute to the implementation of the District's Climate Action Strategy adopted in 2024
- continue to plan for and support the transition to fleet electrification, prioritizing purchase of electric models where available and operationally feasible
- coordinate with ongoing climate action initiatives and update the District's Strategic Transportation Plan to provide equitable, safe, and accessible transportation options for all West Vancouver residents

Mobility

- through the North Shore Connects partnership, support TransLink, government agencies, and stakeholders to commence the planning and delivery of a traffic-separated Burrard Inlet Rapid Transit connection between Metrotown and Park Royal
- update the School Safety and Mobility Assessment Report list of immediate, medium, and long-term improvement projects
- develop a five-year list of prioritized sidewalk projects and complete the detail design for three highest ranked locations for construction starting in early 2026
- in partnership with the other North Shore municipalities, complete the work necessary to bring forward for council approval a contract to provide long-term e-bike sharing services
- subject to approval from the Ministry of Transportation and Transit, the Hadden to Westcot multi-use pathway should be substantially completed in 2025
- completion of the Lions Gate Bridge to Capilano Road multi-use pathway

Municipal Services

- work with Information Technology Services and Engineering Services to develop enhanced transportation information web pages for the District's new website
- provide ongoing leadership and support for divisional asset management planning
- continue to support other divisions in asset data collection, data integration, and development of dashboard tools for asset management and capital planning
- transition WestMap products from Geocortex to VertiGIS servers



2025 OPERATIONAL INITIATIVES

- review and update departmental annual programming initiatives to inform more efficient service delivery and adequate funding to align with desired service level targets
- if Council approved, complete the detailed design for the recommended option to have a shovel ready project to be ready for funding opportunities
- complete the Keith Road Bridge detailed structural and seismic assessment, and develop rehabilitation options
- continue to support efficient field operations through custom mapping applications and data collection tools
- continue to advance progress on electrification of the District's fleet vehicles with the planned capital replacement programming as vehicles are available
- develop a five-year capital plan to implement safety improvements identified in the safety screening study
- complete the traffic signal assessment and develop a five-year capital plan to replace equipment that has reached the end of its life, first two signals to be upgraded are Marine Drive at 16th Street and Marine Drive at 17th Street
- update the pavement condition assessment and rehabilitation financial forecast



Engineering & Transportation Services

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Engineering Services	18.50%	704,000	22.55%	956,342	23.71%	1,220,313
Roads & Transportation	2.58%	98,000	1.60%	67,857	1.41%	72,738
Third Party Works	78.92%	3,002,452	75.85%	3,217,114	74.87%	3,852,886
	100.00%	3,804,452	100.00%	4,241,313	100.00%	5,145,937
Expenses						
Engineering Services						
Salaries & Benefits	42.26%	1,452,235	62.38%	1,846,600	80.52%	1,506,535
Supplies & Other Expenses	44.13%	1,516,561	21.34%	631,601	2.52%	47,213
Professional & Consulting	1.02%	35,090	1.33%	39,494	0.31%	5,826
Recoveries & Allocations	12.59%	432,555	14.95%	442,622	16.64%	311,397
	100.00%	3,436,441	100.00%	2,960,317	100.00%	1,870,971
Roads & Transportation						
Salaries & Benefits	56.06%	2,525,525	51.98%	2,329,039	53.56%	2,128,334
Supplies & Other Expenses	36.62%	1,649,540	33.70%	1,510,316	38.56%	1,531,971
Professional & Consulting	0.42%	18,700	0.62%	27,994	0.38%	15,087
Recoveries & Allocations	6.91%	311,200	13.69%	613,642	7.50%	298,061
	100.00%	4,504,966	100.00%	4,480,992	100.00%	3,973,454
Third Party Works						
Salaries & Benefits	39.78%	1,194,352	37.11%	1,196,383	31.41%	1,210,359
Supplies & Other Expenses	54.94%	1,649,400	42.11%	1,357,306	48.06%	1,851,652
Recoveries & Allocations	1.46%	43,700	20.25%	652,777	18.76%	722,717
Transfers	3.83%	115,000	0.53%	16,999	1.77%	68,157
	100.00%	3,002,452	100.00%	3,223,464	100.00%	3,852,886
Net Divisional Expenses						
Engineering Services	38.27%	(2,732,441)	31.20%	(2,003,976)	14.30%	(650,658)
Roads & Transportation	61.73%	(4,406,966)	68.70%	(4,413,135)	85.70%	(3,900,716)
Third Party Works	0.00%	-	0.10%	(6,350)	0.00%	-
	100.00%	(7,139,407)	100.00%	(6,423,461)	100.00%	(4,551,374)



Engineering & Transportation Services

KEY PERFORMANCE INDICATORS

PROVIDING AND MANAGING SAFE AND EFFICIENT MUNICIPAL INFRASTRUCTURE SERVICES AND ASSETS FOR A STRONGER COMMUNITY								
SUPPORTING SERVICE PRIORITIES								
Roads & Transportation ▪ Water, Sewage, Storm Drainage & Solid Waste ▪ GIS								
GOALS	DIVISIONAL GOALS							
	1. Provide safe and efficient movement of people, goods, and services							
	2. Ensure a supply of clean, potable water							
	3. Provide efficient management of sewage and storm runoff							
STRATEGIES	4. Manage solid waste in an efficient and effective manner							
	DIVISIONAL STRATEGIES							
	A. Address mobility issues as a Council objective							
	B. The District will continue to use the metered rate structure to encourage water conservation							
RESULTS	C. Reduce inflow and infiltration, reduce stormwater runoff, and maintain high stormwater quality through strategic planning and implementation of stormwater management measures							
	D. Maximize compliance to regional solid waste diversion targets							
PERFORMANCE MEASURES	BENCH-MARK TARGET	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 TARGET	2026 TARGET	GOAL ALIGNMENT
public requests for pothole repair	<50	48	51	53	46	<50	<50	1
water consumption (litres per capita per day)	550	486	491	547	532	450	450	2
sanitary sewer overflows	<15	6	4	6	11	<15	<15	3
single-family garbage disposed (kg per household per year)	200	219	207	207	208	200	200	4

¹ The increase in household garbage volumes during 2021 is attributed to impacts of the COVID-19 pandemic.



FINANCE & CORPORATE SERVICES

The Finance & Corporate Services Division plays a critical role in supporting the District’s operations and delivering services to the community. The Division comprises several key areas:

Financial Services is responsible for financial planning, accounting, and reporting, ensuring the District’s fiscal health and sustainability. Key functions include:

- preparing and managing budgets, forecasts, and financial reports;
- providing financial analysis and advice to support strategic decision-making; and
- managing revenue collection, cash management, and investments.

The Taxes & Utilities section is responsible for:

- setting property tax rates, conducting the annual property tax sale and administering the permissive tax exemptions process;
- managing billings and collections for property taxes and utility fees for water, sewer and garbage; and
- operating the Municipal Services Centre, which serves as a single point of access for the public to interact with the District.

Procurement & Risk Advisory provides:

- procurement and contracting services for District projects and services;
- administration of a central stores operation for inventory items; and
- risk management and insurance services to protect District assets.

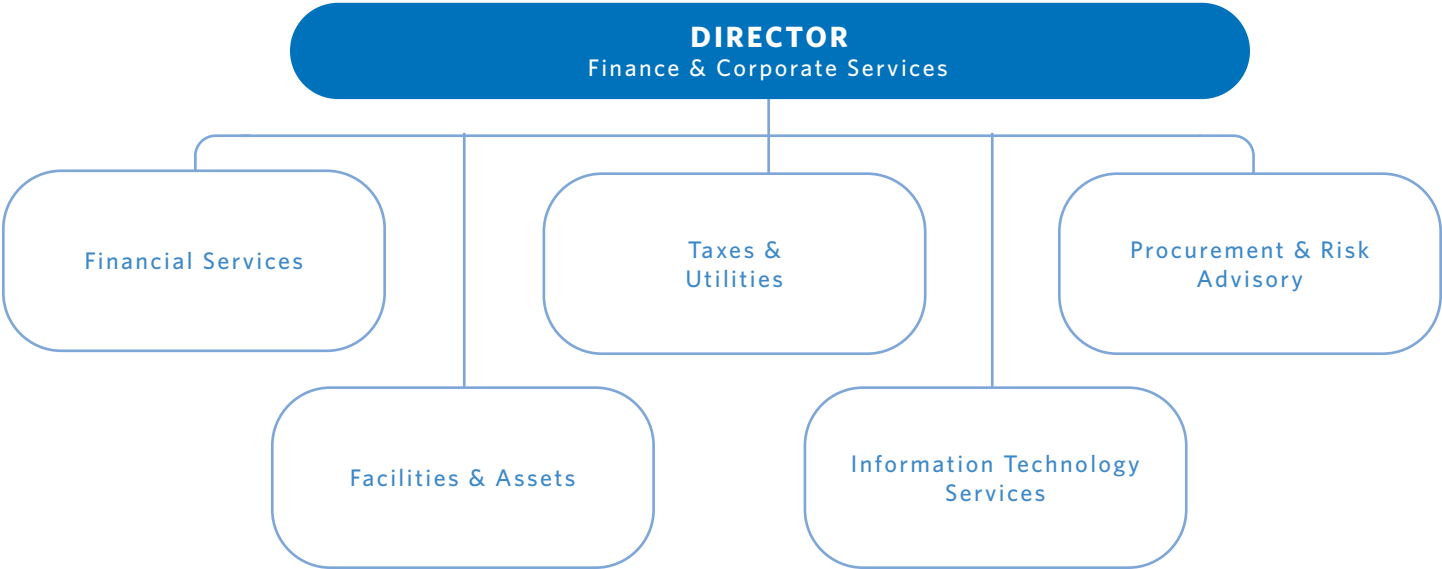
Facilities & Assets is responsible for:

- maintaining, replacing, and renewing municipal facilities and assets;
- managing municipally-owned lands and handling property transactions; and
- administering leases and licence agreements for municipal facilities and properties.

Information Technology Services oversees:

- management of computer systems including cloud solutions, technology infrastructure, telephone systems and wide area network that links municipal facilities;
- developing and implementing cybersecurity policies and systems and responding to security incidents; and
- technology support and services for enterprise and business applications.

By providing these essential support services, the Finance & Corporate Services Division enables the District to deliver effective and efficient services to the community.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- provide financial analysis for impacts of provincial housing legislation
- participate in planning for District obligations in the Cypress Village development and provide financial support
- finalize agreements for the 11 condominium supportive housing units at the Park Royal Gateway Building

Local Economy

- continue support for Ambleside Dundarave Business Improvement Association initiatives and renewal process for the business improvement association

The Environment & Climate Change

- support District Climate Action strategy and incorporate green strategy into financial policies and procedures
- continue to monitor and report on use of the Environmental Levy and reserve fund
- monitor implementation of recommended Urban Forest and Coastal Marine Management plans
- review opportunities to incorporate natural asset management into the Asset Management Policy
- review Purchasing Policy to align with strategic goals for carbon reduction and maintenance of natural capital
- continue to integrate sustainable initiatives in facilities management and development to increase energy efficiency and reduce the District's GHG emissions

Mobility

- continue supporting electrification of District fleet and implementation of charging station infrastructure

Municipal Services

- continue reviewing potential new revenue options, including enhanced fees and charges, parking revenue and charging station revenue
- continue procurement support for large-scale capital projects (e.g. pump stations)
- current state assessment, GAP analysis, and remediation action plan to prepare for District's Enterprise Resource Planning (ERP) software replacement beyond 2025
- develop an AI policy to ensure usage is responsible, ethical and secure
- finish migration of the District's electronic records and document management system (eDOCS) from the on-premise, high operational risk state to Microsoft's SharePoint Online cloud platform ensuring efficient functionality, automation, and business continuity assurance
- District operated fibre optics expansion with Rogers for service enhancement and cost reduction

Social Well-Being

- support strategic acquisition of properties for community enjoyment by providing accessible spaces for recreation, social activities and essential services
- continue to pursue the acquisition of the last Argyle Avenue waterfront lot to enable a continuous foreshore path from Ambleside Park to Dundarave Park



2025 OPERATIONAL INITIATIVES

- implement new Public Sector Accounting Board (PSAB) revenue recognition standard for building permits revenue for financial reporting
- implement new personnel module in Questica budgeting software to calculate salary and benefits costs
- continue alignment project between Maintenance Connection (enterprise asset management software) and JD Edwards (enterprise resource planning software) for recording the District's assets
- continue to standardize asset management practices to enable optimization of resource allocation among District's assets and manage risks and cost savings
- continue to improve cash management and investment strategy
- ongoing records management review
- enhancements to operational cybersecurity systems and processes aimed to safeguard District digital services and assets



Finance & Corporate Services

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Facilities & Assets	96.40%	2,411,702	94.15%	2,081,042	95.89%	2,396,252
Financial Services	0.20%	5,000	0.38%	8,335	0.31%	7,770
Procurement & Risk Advisory	0.60%	15,000	1.97%	43,605	1.20%	30,060
Taxes & Utilities	2.80%	70,000	3.50%	77,360	2.60%	64,890
	100.00%	2,501,702	100.00%	2,210,341	100.00%	2,498,972
Expenses						
Facilities & Assets						
Salaries & Benefits	51.53%	2,788,287	52.51%	3,190,477	45.96%	2,800,431
Supplies & Other Expenses	49.45%	2,675,417	47.95%	2,913,272	52.72%	3,212,368
Professional & Consulting	0.64%	34,450	0.19%	11,394	0.18%	10,736
Recoveries & Allocations	-1.62%	(87,537)	-1.47%	(89,321)	-1.43%	(87,402)
Transfers	0.00%	-	0.83%	50,400	2.58%	156,986
	100.00%	5,410,617	100.00%	6,076,222	100.00%	6,093,118
Financial Services						
Salaries & Benefits	96.90%	2,402,990	95.62%	2,282,266	97.24%	2,240,016
Supplies & Other Expenses	0.71%	17,650	0.91%	21,688	0.80%	18,505
Professional & Consulting	2.59%	64,250	3.68%	87,896	2.17%	50,013
Recoveries & Allocations	-0.20%	(5,000)	-0.21%	(5,000)	-0.22%	(5,000)
	100.00%	2,479,890	100.00%	2,386,851	100.00%	2,303,534
Information Technology Services						
Salaries & Benefits	45.14%	2,427,202	48.10%	2,322,654	49.67%	2,147,602
Supplies & Other Expenses	52.23%	2,808,526	49.96%	2,412,631	48.80%	2,109,785
Professional & Consulting	2.79%	150,000	2.12%	102,518	1.71%	74,005
Recoveries & Allocations	-0.16%	(8,341)	-0.18%	(8,755)	-0.18%	(7,841)
	100.00%	5,377,387	100.00%	4,829,048	100.00%	4,323,552
Land Strategy						
Salaries & Benefits	97.21%	294,642	0.23%	133	97.58%	243,275
Supplies & Other Expenses	0.73%	2,206	30.59%	17,513	0.94%	2,349
Professional & Consulting	0.29%	870	68.87%	39,431	1.48%	3,681
Recoveries & Allocations	1.77%	5,375	0.31%	178	0.00%	-
	100.00%	303,093	100.00%	57,254	100.00%	249,305
Procurement & Risk Advisory						
Salaries & Benefits	104.03%	1,070,087	103.43%	1,153,478	104.05%	996,993
Supplies & Other Expenses	1.07%	11,000	0.85%	9,460	1.33%	12,781
Professional & Consulting	0.87%	9,000	0.61%	6,768	0.25%	2,363
Recoveries & Allocations	-5.98%	(61,470)	-4.89%	(54,529)	-5.63%	(53,918)
	100.00%	1,028,617	100.00%	1,115,177	100.00%	958,219
Taxes & Utilities						
Salaries & Benefits	92.22%	550,958	94.08%	479,964	93.52%	435,272
Supplies & Other Expenses	6.11%	36,490	4.32%	22,054	5.14%	23,908
Professional & Consulting	1.67%	10,000	1.60%	8,140	1.34%	6,248
	100.00%	597,448	100.00%	510,157	100.00%	465,428
Net Divisional Expenses						
Facilities & Assets	23.62%	(2,998,916)	31.30%	(3,995,180)	31.08%	(3,696,867)
Financial Services	19.49%	(2,474,890)	18.63%	(2,378,516)	19.30%	(2,295,764)
Information Technology Services	42.36%	(5,377,387)	37.83%	(4,829,048)	36.35%	(4,323,552)
Land Strategy	2.39%	(303,093)	0.45%	(57,254)	2.10%	(249,305)
Procurement & Risk Advisory	7.98%	(1,013,617)	8.40%	(1,071,573)	7.80%	(928,159)
Taxes & Utilities	4.15%	(527,448)	3.39%	(432,797)	3.37%	(400,538)
	100.00%	(12,695,350)	100.00%	(12,764,368)	100.00%	(11,894,184)



Finance & Corporate Services

KEY PERFORMANCE INDICATORS

PROVIDING ORGANIZATIONAL SERVICES AND SUPPORTING BUSINESS OPERATIONS WITH STRONG FISCAL MANAGEMENT TO ENSURE FINANCIAL INTEGRITY AND SUSTAINABILITY								
SUPPORTING SERVICE PRIORITIES								
Revenue Management • Financial Planning & Financial Reporting Information Technology • Lands & Facilities Management • Purchasing & Risk Management								
GOALS STRATEGIES RESULTS	DIVISIONAL GOALS							
	1. Develop and incorporate strategies to improve the financial position of the District							
	2. Appropriately manage assets and debt							
	3. Manage District facilities to optimize efficiency and value							
	4. Deliver value-driven technology solutions that align with business objectives							
	DIVISIONAL STRATEGIES							
	A. Use technology, where appropriate, to reduce transaction processing costs							
	B. Securely, efficiently, and effectively manage cash receipts and receivables							
	C. Monitor debt to keep it within defined parameters							
	D. Optimize the use of District-owned lands to achieve District policy objectives							
	E. Continue cloud computing adoption to further enhance District business continuity, resilience, business automation and efficiency							
PERFORMANCE MEASURES	BENCH-MARK TARGET	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 TARGET	2026 TARGET	GOAL ALIGNMENT
average days to collect accounts receivable	<30.0	29.1	29.1	27.0	27.7	<30.0	<30.0	1
average return on investment (%)	> MFA Average Return ¹	+0.55% (1.17–0.62%)	+0.08% (2.5–2.42%)	+0.31% (5.42–5.11%)	+0.81% (5.73 ² –4.92% ¹)	> MFA Average Return	> MFA Average Return	1, 2
outstanding general obligation debt per capita	\$749	\$659	\$627	\$594	\$555	\$555	\$555	2
total Facilities operating expenses per sq. ft. of District facilities	\$6.50	\$5.97	\$6.00	\$6.34	\$7.07	\$7.42	\$7.80	3
total Information Technology operating expenses per FTE	\$7,075	\$5,561	\$6,098	\$6,525	\$7,203	\$6,355	\$6,355	4

¹ Municipal Finance Authority of BC (MFA) High Interest Saving Account 2024 Average Rate

² District of West Vancouver average rate of return



FIRE & RESCUE SERVICES

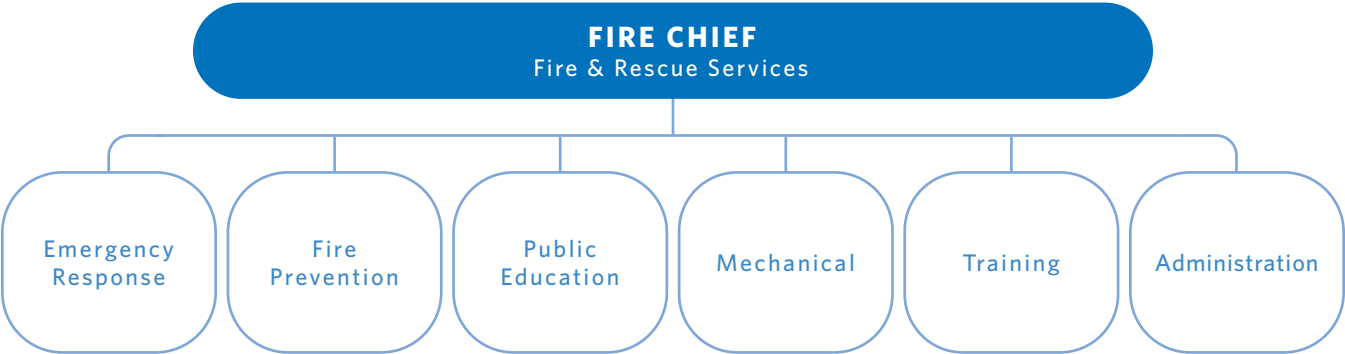
West Vancouver Fire & Rescue (WVFR) has as its primary focus ensuring the safety and resiliency of our community by providing prompt, compassionate, and effective fire, rescue, and medical services to residents and visitors.

Fire & Rescue Services includes six functions: Emergency Response, Fire Prevention, Public Education, Mechanical, Training, and Administration. These functions work together to achieve our goals of protecting:

- lives
- critical infrastructure
- property
- the environment

Fire & Rescue Services works in collaboration with both the City of North Vancouver and District of North Vancouver fire departments to provide shared services across the North Shore with the common goals of improving:

- service levels to residents, businesses, and industry
- the safety of first responders at incidents
- resource utilization between the three departments





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

The Environment & Climate Change

- obtain grant funding to implement the recommendations in the Community Wildfire Protection Plan and FireSmart initiatives
- provide FireSmart Home assessments for District residents
- assess equipment for green alternatives

Municipal Services

- provided financial reporting and analysis of departmental expenditures and Key Performance Indicators
- deliver fire prevention and education services to the public
- enforce regulations including the BC Fire Code, the BC Building Code, and municipal bylaws
- collaborate with other West Vancouver divisions, NSEM and North Shore fire departments to coordinate efficient and effective emergency response

2025 OPERATIONAL INITIATIVES

- develop Fire Department five-year strategic plan
- complete wildfire type 5 engine vehicle procurements and operationalization
- continue the replacement procurement process for the heavy rescue truck
- undertake a Fire Underwriters Survey report and begin to implement its recommendations
- enhance public outreach program targeting vulnerable demographic groups in the community
- continue to deliver Emergency Medical Responder program for additional first responders
- participate in Tri-municipal Critical Incident Support Family Night
- operationalize Urban Search & Rescue kits for first responders
- complete Station 1 dorm and apparatus bay upgrades
- transition existing software systems to First Due modules
- continue with structure protection training for firefighters to bolster wildfire response
- begin negotiations on new collective agreement with the International Association of Fire Fighters (IAFF) 1525
- implement standardized inventory and inventory layout on all frontline apparatus
- continue to assess and replace auto extrication equipment with battery powered alternatives
- assess implementation of First Responder and Emergency Medical Responder scope of practice expansion and ensure adoption of changes
- host a municipal-wide event at Station 1
- participate in joint wildfire exercise with District of North Vancouver Fire & Rescue Services
- continue with cultural sensitivity training program for WVFR
- optimize training prop to allow for additional functionality



Fire & Rescue Services NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Fire Prevention	100.00%	198,350	95.60%	231,162	69.41%	217,093
Emergency Services	0.00%	-	4.40%	10,646	30.59%	95,693
	100.00%	198,350	100.00%	241,807	100.00%	312,786
Expenses						
Administrative Support Fire						
Salaries & Benefits	91.57%	954,358	91.00%	861,326	93.37%	835,203
Supplies & Other Expenses	4.95%	51,620	5.96%	56,442	5.27%	47,126
Professional & Consulting	3.47%	36,200	2.85%	26,989	1.24%	11,094
Recoveries & Allocations	0.00%	-	0.19%	1,758	0.12%	1,042
	100.00%	1,042,178	100.00%	946,514	100.00%	894,465
Fire Prevention						
Salaries & Benefits	97.61%	984,336	94.83%	965,031	98.63%	896,415
Supplies & Other Expenses	1.60%	16,150	4.65%	47,311	0.87%	7,947
Professional & Consulting	0.79%	8,000	0.53%	5,345	0.46%	4,155
Recoveries & Allocations	0.00%	-	0.00%	-	0.04%	325
	100.00%	1,008,486	100.00%	1,017,687	100.00%	908,843
Emergency Services						
Salaries & Benefits	93.84%	18,771,028	94.00%	17,825,029	94.11%	16,851,051
Supplies & Other Expenses	6.03%	1,206,050	5.94%	1,126,826	6.07%	1,087,673
Professional & Consulting	0.18%	37,000	0.11%	21,745	0.05%	9,476
Recoveries & Allocations	-0.05%	(10,000)	-0.06%	(10,971)	-0.24%	(42,381)
	100.00%	20,004,078	100.00%	18,962,629	100.00%	17,905,819
Net Divisional Expenses						
Administrative Support Fire	4.77%	(1,042,178)	4.58%	(946,514)	4.61%	(894,465)
Fire Prevention	3.71%	(810,136)	3.80%	(786,525)	3.57%	(691,750)
Emergency Services	91.53%	(20,004,078)	91.62%	(18,951,984)	91.82%	(17,810,126)
	100.00%	(21,856,392)	100.00%	(20,685,023)	100.00%	(19,396,342)



Fire & Rescue Services

KEY PERFORMANCE INDICATORS

PREVENTING EMERGENCY INCIDENTS WHERE POSSIBLE AND MINIMIZING THE IMPACTS OF INCIDENTS THAT DO OCCUR								
SUPPORTING SERVICE PRIORITIES								
Fire Suppression • Emergency Response Services • Fire Training and Records Management								
GOALS STRATEGIES RESULTS	DIVISIONAL GOALS							
	1. Mitigate risk to life and property due to fires and other incidents in the community and along the urban forest interface							
	2. Serve the community by providing effective and efficient emergency and public service responses							
	3. Prevent fires and mitigate hazardous conditions wherever possible by delivering fire prevention and education services to the public and enforcing Fire and Building Codes							
	4. Ensure Fire & Rescue staff training is fully compliant with provincial standards							
	DIVISIONAL STRATEGIES							
	A. Provide comprehensive life safety, property conservation and environmental protection to and in the community							
	B. Continue to seek opportunities for shared service alignment between the three North Shore Fire departments							
	C. Review, develop and deliver innovative fire and life safety public education programs							
	D. Maintain all legally and legislatively required records of a full-service fire department							
PERFORMANCE MEASURES	BENCH-MARK TARGET	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 TARGET	2026 TARGET	GOAL ALIGNMENT
property loss \$	<\$3M	\$8,271K	\$3,007K	\$4,514K	\$719K	\$2,500K	\$2,750K	1
emergency incident response time ¹	<10 min	9:50 min	9:39 min	9:43 min	9:43 min	9:35 min	9:30 min	2
fire inspections ²	>1,400	1,197	1,002	1,795	1,440	1,440	1,450	3
Fire and Life Safety Program clients served	>3,000	130	4,150	2,839	3,534	3,500	3,600	3
training hours completed	>14,000	15,375	14,090	15,606	18,887	17,000	17,500	4

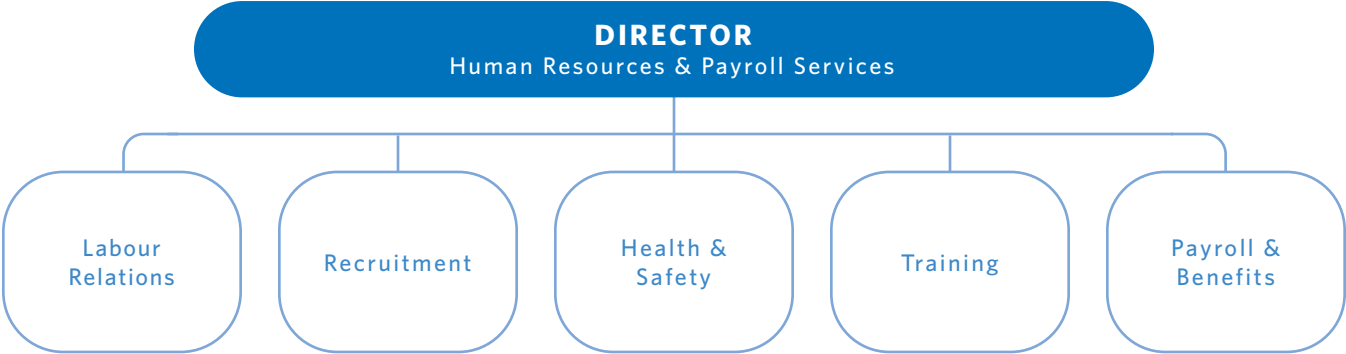
¹90th percentile emergency response times for first responding West Vancouver Fire & Rescue apparatus only

² Completed inspections of required occupancies



HUMAN RESOURCES & PAYROLL SERVICES

Human Resources & Payroll Services provides direct, operational, and strategic support to District divisions for all human resource activities and all employees. The division is responsible for employee and labour relations activities, including bargaining of six collective agreements, training, professional development and succession planning, recruitment and selection, payroll and benefits administration, disability, health and safety and wellness programs, and employee recognition and engagement programs. Human Resources & Payroll Services both leads and is part of many organization-wide initiatives that build organizational culture, find efficiencies, and recognize and support employees.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- continue to implement best practices consistent with being an Employer of Choice
- support the District in improving employee access, belonging, equity, and inclusion throughout the organization

2025 OPERATIONAL INITIATIVES

- commence collective bargaining with the union representing Inside/Outside, Library, and Police Civilian employees
- success in the annual Certificate of Recognition (COR) audit and incorporate recommended safety improvements from the 2023 audit process
- provide education and training to employees on a range of appropriate topics relevant to their positions and to help them have pathways to grow their careers with the District
- support policies and strategic direction related to access, inclusion, equity, and diversity at the District
- continue to support divisions across the District in recruitment and retention, and HR best practices
- provide Respectful Workplace training to staff across the District to support a psychologically safe workplace



Human Resources & Payroll Services

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Human Resources	100.00%	39,655	0.00%	-	100.00%	36,136
	100.00%	39,655	0.00%	-	100.00%	36,136
Expenses						
Human Resources						
Salaries & Benefits	85.95%	1,577,937	84.52%	1,126,451	83.36%	1,132,959
Supplies & Other Expenses	1.55%	28,500	1.75%	23,284	1.42%	19,238
Professional & Consulting	12.50%	229,415	13.73%	182,995	15.23%	206,992
	100.00%	1,835,853	100.00%	1,332,730	100.00%	1,359,188
Payroll Services						
Salaries & Benefits	100.00%	569,929	100.00%	535,261	100.00%	513,961
	100.00%	569,929	100.00%	535,261	100.00%	513,961
Net Divisional Expenses						
Human Resources	75.91%	(1,796,197)	71.35%	(1,332,730)	72.02%	(1,323,052)
Payroll Services	24.09%	(569,929)	28.65%	(535,261)	27.98%	(513,961)
	100.00%	(2,366,126)	100.00%	(1,867,991)	100.00%	(1,837,014)



Human Resources & Payroll Services

KEY PERFORMANCE INDICATORS

SUPPORTING DISTRICT DIVISIONS AND ALL EMPLOYEES IN HUMAN RESOURCES ACTIVITIES								
SUPPORTING SERVICE PRIORITIES								
Labour Relations ▪ Recruitment ▪ Health & Safety ▪ Professional Development								
GOALS STRATEGIES RESULTS	DIVISIONAL GOALS							
	1. To maintain the WorkSafeBC Certificate of Recognition (COR)							
	2. To recruit the best possible employees for the District							
	3. To incorporate Human Resources best practices into all we do							
	4. To support diversity, equity inclusion and reconciliation and enhance employee health, welfare, and engagement							
	DIVISIONAL STRATEGIES							
	A. Ensure safety training and materials are prepared and updated to complete the 2024 Certificate of Recognition Audit Action Plan							
	B. Conduct leadership, anti-racism, and unconscious bias training across the District							
	C. Support the District’s Diversity, Equity, Inclusion and Reconciliation Program							
PERFORMANCE MEASURES	BENCH-MARK TARGET	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 TARGET	2026 TARGET	GOAL ALIGNMENT
% of successful recruitments on first round	98%	85%	80%	80%	83%	92%	92%	2
Employee turnover rate	10.0%	9.7%	10.61%	8.2%	7.1%	8.5%	8.5%	3
Workers’ Compensation Board of British Columbia (WCB) time loss incidents	25	37	52	45	36	40	40	4
WCB medical aid incidents	25	16	21	10	15	20	20	4



PARKS, CULTURE & COMMUNITY SERVICES

Parks, Culture & Community Services provides a broad continuum of services and programs.

Parks manages over 140 parks, natural areas, sports amenities, playgrounds, sports courts, beaches, Centennial Seawalk, over 135 kilometres of trails, Ambleside Par 3 Golf Course, Gleneagles Golf Course, and Capilano View Cemetery, and is also responsible for environmental management of parks.

Cultural Services oversees the Ferry Building Gallery, West Vancouver Art Museum, and cultural and art education programs at various District locations and West Vancouver schools. This department also oversees public art and collections, and presents arts programming, festivals, events, and filming.

Community Services offers health, fitness, and leisure programs at the West Vancouver Community Centre & Aquatic Centre, Gleneagles Community Centre, Ice Arena, Seniors' Activity Centre, and the Youth Hub at Park Royal. This department also oversees Access & Inclusion, the West Vancouver Child & Family Hub, specialized leisure services, the Community Grants Program, Child Care Services, and Seniors' and Youth Outreach Services.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Local Economy

- create new revenue opportunities through standalone onsite donation devices at events and in cultural facilities
- provide arts and culture programs in parks located in Horseshoe Bay to enliven the business area
- create a new marketing plan to showcase West Vancouver business areas, facilities, and parks to attract filming productions
- continue to work with the Ambleside & Dundarave Business Improvement Association and the Horseshoe Bay Business Association to animate the areas with seasonal lighting, banners, and integrate local businesses into District events
- work with Ambleside & Dundarave Business Improvement Association to implement a pilot program for temporary food and beverage services at Ambleside Landing to bring vitality to the waterfront

The Environment & Climate Change

- monitor the expansion of the recycling program in parks
- continue to implement the Coastal Marine Management Plan recommendations in a phased approach
- in collaboration with the Fire & Rescue Services and Climate Action & Environment, support the implementation and review of the Community Wildfire Protection Plan
- support implementation of the Urban Forestry Management Plan
- incorporate a bike valet at West Vancouver Community Cultural Fest and Harmony Arts Festival
- plant new trees in business district funded through the Government of Canada's Natural Infrastructure Fund

Municipal Services

- support pay parking in key parks
- continue to apply for grants to support divisional program and services
- support the work of the North Shore Poverty Reduction & Homelessness Task Force to action the mandates of the North Shore Homelessness Task Force Strategic Plan (2022-2032)

Social Well-Being

- explore the redevelopment of the Klee Wyck property for community use
- work with the Arts & Culture Advisory Committee and Art Museum Advisory Panel to determine the requirements for the interior of the new arts facility in Horseshoe Bay
- upon Council direction, secure private funding for the outfitting of the new arts facility in Horseshoe Bay, and move the project forward
- complete construction of track and washrooms at West Vancouver Place for Sport project located on the West Vancouver Secondary School site
- upon Council direction, implement the next phase of planning for a new Arts & Culture Centre in the Ambleside area
- continue to strengthen relationships with local First Nations Governments
- support local community groups and businesses for annual events in parks
- deliver outreach and facilitate supports to assist seniors and their families navigating the aging process



- implement Age Well at Home Grant to deliver services to support seniors to age well in their homes
- report to Council on feasibility, costing estimates, and options for a permanent Youth Hub facility
- implement new temporary public art and art murals through the District's programs to enliven parks and public spaces

2025 OPERATIONAL INITIATIVES

- provide public access to the newly acquired dedicated parkland on the Eagleridge Lands
- consider operating models to support the dedicated parkland in the Upper Lands and Eagleridge
- continue to look at opportunities to build additional pickleball courts
- continue to work with North Shore Mountain Bike Association on the construction of sanctioned mountain bike/hiking trails
- work with the Arts & Culture Advisory Committee, Awards Committee, arts and culture related advisory panels, and community cultural groups to implement the *Arts & Culture Strategy Update 2025-2029*
- continue to work with the Arts & Culture Advisory Committee, Awards Committee, Community Grants Advisory Panel, Art Museum Advisory Panel, Public Art Advisory Panel, Gleneagles Community Centre Advisory Panel, Enhance West Van Board, and Seniors' Activity Centre Advisory Board to complete their workplans
- continue to work with the Childcare Advisory Roundtable to implement the short and mid-term objectives of the 10-year Childcare Action Plan
- work with West Vancouver Schools to engage youth and increase attendance at the Ferry Building Gallery and the West Vancouver Art Museum
- work with the Ferry Building Gallery Advisory Panel to create a new fundraiser to support programs and special projects
- continue to work with the divisional committee to collaborate on staff recruitment, retention, and development initiatives
- create agreements with organizations receiving funding through the Grants-in-Aid budget
- work with municipal and community partners on new poverty reduction and housing initiatives
- work with the Seniors' Advisory Roundtable to explore a seniors hub model for the SAC; and develop a plan for the future ensuring current and future needs of seniors in West Vancouver are met
- work with the Pickleball Advisory Roundtable to support the sport of pickleball
- develop and implement natural area parks signage and trailhead communication
- develop long-term strategies to address dogs and geese in parks
- continue to host Ambleside Artisan Farmers' Market to provide locally grown food products
- deliver annual District festivals, events, and celebrations promoting volunteer engagement including National Indigenous Peoples Day, Canada Day, West Vancouver Community Cultural Fest, and Harmony Arts Festival
- deliver National Volunteer Week and Youth Week
- work with Squamish Nation to install new signage at two locations along the Ambleside waterfront
- identify 2025 priorities within the Healthy Communities Memorandum of Understanding between the District and Vancouver Coastal Health that address the current needs of West Vancouver residents



Parks, Culture & Community Services

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Community Services	78.80%	10,105,674	79.33%	10,395,546	78.31%	9,352,808
Parks	9.78%	1,254,760	10.04%	1,316,129	10.64%	1,270,820
Cultural Services	11.41%	1,463,450	10.63%	1,392,364	11.05%	1,320,367
	100.00%	12,823,884	100.00%	13,104,038	100.00%	11,943,995
Expenses						
Central Administration						
Grants-in-Aid	46.74%	661,026	45.54%	626,841	44.93%	558,602
Salaries & Benefits	52.24%	738,877	53.56%	737,198	53.62%	666,633
Supplies & Other Expenses	0.66%	9,400	0.59%	8,090	0.81%	10,115
Professional & Consulting	0.35%	5,000	0.31%	4,335	0.64%	8,005
	100.00%	1,414,303	100.00%	1,376,465	100.00%	1,243,356
Community Services						
Salaries & Benefits	80.60%	11,314,359	78.51%	10,459,093	78.25%	9,415,566
Supplies & Other Expenses	17.85%	2,505,977	17.96%	2,392,393	19.08%	2,296,185
Professional & Consulting	0.36%	50,050	0.22%	28,920	0.73%	88,250
Recoveries & Allocations	1.19%	166,415	1.23%	163,305	1.37%	164,665
Transfers	0.01%	1,000	2.09%	278,089	0.57%	68,307
	100.00%	14,037,801	100.00%	13,321,800	100.00%	12,032,973
Parks						
Salaries & Benefits	73.33%	5,200,428	69.95%	4,771,767	68.17%	4,415,757
Supplies & Other Expenses	31.26%	2,216,811	30.41%	2,074,431	31.34%	2,030,128
Professional & Consulting	0.44%	31,342	0.27%	18,652	0.37%	23,655
Recoveries & Allocations	-5.04%	(357,186)	-1.01%	(68,689)	-2.58%	(167,107)
Transfers	0.00%	-	0.38%	26,001	2.70%	174,686
	100.00%	7,091,396	100.00%	6,822,162	100.00%	6,477,119
Cultural Services						
Salaries & Benefits	51.19%	1,491,284	48.38%	1,405,608	49.50%	1,350,377
Supplies & Other Expenses	45.08%	1,313,380	44.79%	1,301,174	47.91%	1,306,998
Professional & Consulting	1.43%	41,660	0.70%	20,245	0.55%	15,037
Recoveries & Allocations	2.09%	60,950	0.91%	26,406	1.50%	40,891
Transfers	0.20%	5,900	5.22%	151,776	0.54%	14,778
	100.00%	2,913,174	100.00%	2,905,209	100.00%	2,728,081
Net Divisional Expenses						
Central Administration	11.20%	(1,414,303)	12.16%	(1,376,465)	11.80%	(1,243,356)
Community Services	31.13%	(3,932,127)	25.85%	(2,926,254)	25.43%	(2,680,164)
Parks	46.20%	(5,836,636)	48.63%	(5,506,033)	49.41%	(5,206,299)
Cultural Services	11.48%	(1,449,724)	13.36%	(1,512,846)	13.36%	(1,407,714)
	100.00%	(12,632,789)	100.00%	(11,321,597)	100.00%	(10,537,533)



Parks, Culture & Community Services

KEY PERFORMANCE INDICATORS

SUPPORTING HEALTH, FITNESS, LEISURE, AND CULTURE, FOR A VIBRANT COMMUNITY								
SUPPORTING SERVICE PRIORITIES								
Parks • Community Services • Arts & Culture • Special Events								
GOALS STRATEGIES RESULTS	DIVISIONAL GOALS							
	1. Develop and maintain high-quality programs, events, parks, trails, and facilities that promote recreation, well-being, and environmental sustainability							
	2. Foster social connection and healthy lifestyles by integrating arts, culture, recreation, and lifelong learning into everyday life							
	3. Deliver a diverse array of high-quality services that reflect community priorities, ensuring inclusivity, accessibility, and equity for all District residents							
	4. Continue to advance Truth and Reconciliation by building respectful relationships with Indigenous communities, incorporating Indigenous perspectives into programs and spaces, and honouring the history and culture of local First Nations							
	DIVISIONAL STRATEGIES							
	A. Update and Implement the Arts & Culture Strategy Update 2025-2029							
	B. Implement the Trails Plan							
	C. Implement the Parks Master Plan							
	D. Implement the Child Care Action Plan							
PERFORMANCE MEASURES	BENCH-MARK TARGET	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 TARGET	2026 TARGET	GOAL ALIGNMENT
# of visits to six key trails	1,522,500	1,327,900	1,420,600	1,407,900	1,522,500	1,576,650	1,638,100	1, 2, 3, 4, 5
# of volunteer hours	79,600	39,000	45,330	52,600	54,400	56,300	58,200	1, 2, 3, 4, 5
# of visits to community facilities and events	2,339,900	941,100	1,550,000	1,926,900	1,970,000	2,014,100	2,059,200	1, 2, 3, 4, 5
% recovery of divisional expenses	59.2%	44.5%	51.8%	55.6%	56.1%	57%	58%	1, 3



PLANNING, DEVELOPMENT & ENVIRONMENT SERVICES

The Planning, Development & Environment Services Division works with residents, stakeholders, and Council to guide change and help shape a sustainable future for our community.

Community Planning & Sustainability develops long-range plans and policies to meet housing needs, protect the environment, support the local economy, address climate action, and fulfill other community land use objectives.

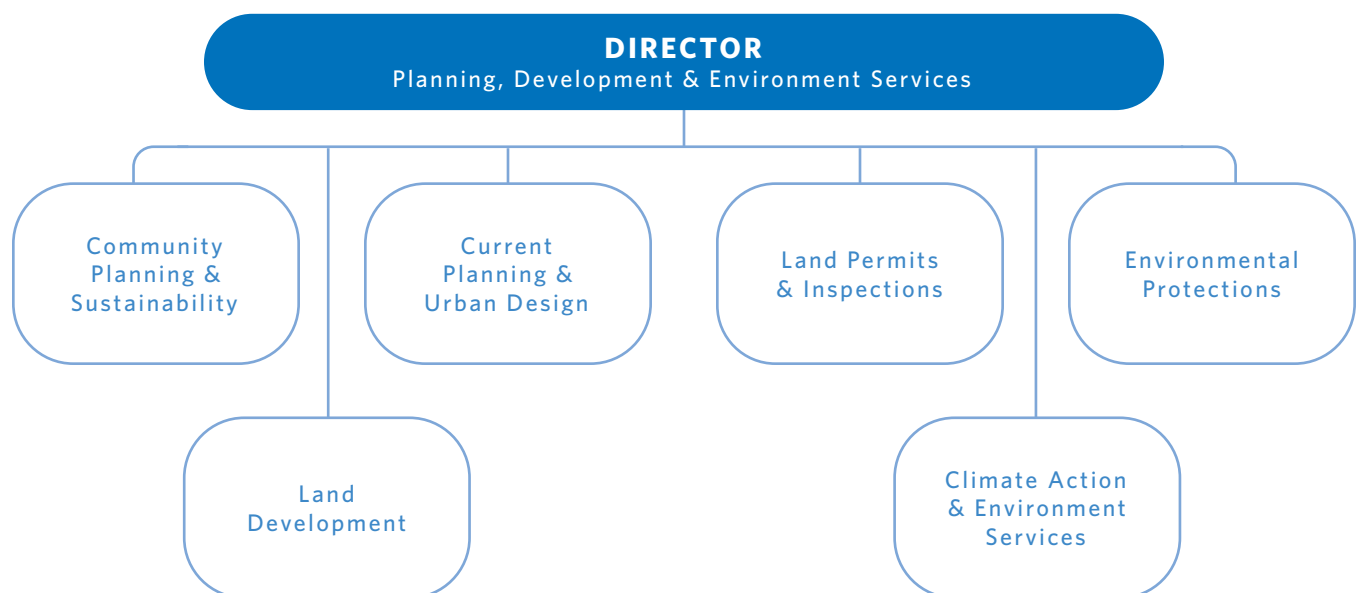
Current Planning & Urban Design processes rezoning applications, development permits, and Official Community Plan amendments and prepares guidelines and policies that shape the look and feel of our built environment and public realm.

Permits & Inspections reviews and issues building, electrical, plumbing, and signage permits and provides inspection services to ensure compliance and safety.

Land Development reviews and approves engineering and infrastructure servicing requirements related to development.

Environmental Protection ensures that tree, wildfire, watercourse, and foreshore protection measures for development are implemented.

In 2024, the Climate Action & Environment Services portfolio was moved to the Planning, Development & Environment Services Division, under the leadership of the Climate Action & Environment Senior Manager. This role directs climate action initiatives and priorities across the organization to meet the District’s GHG emission reduction targets, adapt to climate change, and protect the natural assets of the community. The restructuring also provides an opportunity to align climate action initiatives and priorities with the District’s Environmental Protection services.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- commence implementation of the Cypress Village plan
- integrate housing options into the commercial areas stream of the Ambleside LAP
- respond to any further requirements to update the zoning bylaw to ensure compliance with Provincial small-scale multi-unit housing legislation
- provide the “Year Two” progress report regarding the District’s housing supply targets as established by the Province
- engage the community and update housing policies within the Official Community Plan in response to the District’s Interim 20-year Housing Needs report to meet compliance with new Provincial legislation
- bring forward for Council consideration development proposals that would contribute to expanded and targeted housing options (e.g., missing middle, infill options, rental)

Local Economy

- prepare a proposed LAP for Ambleside’s commercial areas for Council’s consideration of adoption into the OCP
- work with Engineering & Transportation Services to propose a longer-term approach for road space reallocation in Dundarave
- commence preparation for the Taylor Way LAP, including Park Royal North, as feasible, in response to ongoing regional initiatives regarding Burrard Inlet Rapid Transit (from Metrotown to Park Royal) and in response to provincial consideration of designating Park Royal a transit-oriented development area
- work with the Ambleside & Dundarave Business Improvement Association to update and renew the Ambleside & Dundarave Business Improvement Area Service Bylaw for a second term
- update Zoning Bylaw regulations to encourage retail diversity as directed by Council
- collaborate with and support local business associations through ongoing initiatives

The Environment & Climate Change

- integrate local area planning with the District’s Climate Action Strategy objectives
- oversee the development of an Electric Vehicle (EV) Charging Strategy to guide the expansion of EV charging stations in the community to support residents in transitioning to EVs
- continue the implementation of an Urban Forest Management Plan, including tree planting initiatives and maintenance of existing public trees
- oversee the implementation of the District’s Climate Action Strategy and determine priority actions and projects in the short, medium, and long-term to meet the District’s GHG emission reduction targets and adaptation planning for climate change impacts
- oversee the completion of a reporting framework to track annual progress on reaching the District’s GHG emission reduction targets by 2030 and 2050
- oversee the expansion of services provided through the North Shore Jump on a Heat Pump Program
- continue to support regional climate action initiatives across various stakeholders (Metro Vancouver, BC Hydro, Province, local governments)
- continue with the District’s wildfire risk mitigation activities through the implementation of the Community Wildfire Protection Plan



- oversee the updating of the Community Wildfire Protection Plan to the new Community Wildfire Resiliency Plan
- continue to support the Environment Committee
- continue to seek external funding to support climate action initiatives
- continue to act as liaison in regional coordination initiatives, including Metro Vancouver Regional Engineers Advisory Committee – Climate Protection Subcommittee, Howe Sound Community Forum, the Port’s North Shore Waterfront Liaison Committee, North Shore Climate and Emergency Management Resilience Forum

Mobility

- ongoing support of the Engineering & Transportation Services Division in the preparation of an updated strategic mobility plan
- incorporate mobility planning into local area plans

Municipal Services

- facilitate Planning Committee meetings and agendas
- continue to assess Metro Vancouver’s Regional Growth Strategy for alignment with the District’s OCP, and advise Council on any legislatively required District response
- continue to engage with the community on planning projects
- provide sources of funds, other than property taxes, through the development and permitting processes

Social Well-Being

- ongoing support for District initiatives requiring planning support to enhance our community’s social well-being
- seek West Vancouver and Indigenous representation on the North Shore Accessibility Advisory Committee and advance implementation of the Accessibility Plan

2025 OPERATIONAL INITIATIVES

- continue to process development applications, including rezonings, development permits, Temporary Use Permits, and Heritage Revitalization Agreements
- continue to process permit applications and inspections for Building & Land Development and Environmental Protection
- continue process improvements related to development planning, permits & inspections, and land development functions
- continue to streamline overall permitting and enforcement processes
- work with Information Technology Services to evaluate, test, and implement process enhancements that improve the efficiency of the existing permit system
- refer items, seek input, and respond to Council’s Planning Committee’s recommendations
- continue to act as liaison in regional coordination initiatives, including North Shore Accessibility Advisory Committee, Metro Vancouver Regional Planning Advisory Committee and Housing Subcommittee, Regional Permits and Licences Committee, North Shore Community Resources, and BC Hydro
- respond to the Ministry of Housing’s appointment of provincial advisors and any subsequent provincial action as required and as appropriate



Planning, Development & Environment Services

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Planning	8.39%	694,000	10.90%	832,018	10.73%	895,496
Permits & Inspections, Land Development	69.77%	5,769,650	67.06%	5,120,533	69.67%	5,815,548
Planning Recoverable Projects	15.58%	1,288,800	8.35%	637,933	9.13%	761,968
¹ Climate Action & Environment Services	6.26%	517,320	13.69%	1,045,059	10.47%	874,302
	100.00%	8,269,770	100.00%	7,635,543	100.00%	8,347,313
Expenses						
Planning						
Salaries & Benefits	96.41%	2,612,137	97.04%	2,426,496	97.85%	2,326,473
Supplies & Other Expenses	2.88%	78,025	2.46%	61,619	1.83%	43,457
Professional & Consulting	0.71%	19,150	0.50%	12,395	0.33%	7,752
Recoveries & Allocations	0.00%	-	0.00%	120	0.00%	-
	100.00%	2,709,312	100.00%	2,500,631	100.00%	2,377,681
Permits & Inspections, Land Development						
Salaries & Benefits	97.25%	3,957,089	97.62%	3,790,483	97.64%	3,603,325
Supplies & Other Expenses	2.10%	85,260	1.94%	75,218	1.88%	69,510
Professional & Consulting	0.65%	26,500	0.44%	17,271	0.47%	17,493
Recoveries & Allocations	0.00%	-	0.00%	20	0.00%	125
	100.00%	4,068,849	100.00%	3,882,992	100.00%	3,690,453
Planning Recoverable Projects						
Salaries & Benefits	16.22%	210,982	32.45%	210,985	27.82%	197,859
Supplies & Other Expenses	38.82%	505,000	84.73%	550,964	82.93%	589,765
Professional & Consulting	60.42%	786,000	14.18%	92,194	16.34%	116,193
Recoveries & Allocations	-15.45%	(200,982)	-31.35%	(203,870)	-27.09%	(192,649)
	100.00%	1,301,000	100.00%	650,273	100.00%	711,168
Climate Action & Environment Services						
Salaries & Benefits	65.32%	951,475	44.29%	871,177	44.61%	697,839
Supplies & Other Expenses	17.79%	259,080	15.45%	303,883	18.81%	294,299
² Professional & Consulting	13.73%	200,000	9.39%	184,657	23.14%	361,925
Recoveries & Allocations	0.82%	12,000	0.47%	9,150	0.40%	6,206
³ Transfers	2.33%	34,000	30.40%	597,974	13.05%	204,082
	100.00%	1,456,555	100.00%	1,966,841	100.00%	1,564,351
Net Divisional Expenses						
Planning	159.19%	(2,015,312)	122.23%	(1,668,613)	-40494.43%	(1,482,185)
Permits & Inspections, Land Development	-134.35%	1,700,801	-90.65%	1,237,541	58059.21%	2,125,095
Planning Recoverable Projects	0.96%	(12,200)	0.90%	(12,340)	1387.89%	50,800
Climate Action & Environment Services	74.19%	(939,235)	67.52%	(921,782)	-18852.67%	(690,049)
	100.00%	(1,265,945)	100.00%	(1,365,193)	100.00%	3,660

¹ Local Government Climate Action Program (LGCAP) funding for 2023, 2024-2026

² Climate action programs supported from LGCAP funding

³ Transfer of unused grant funding to reserve for future years



Planning, Development & Environment Services

KEY PERFORMANCE INDICATORS

PROVIDING PLANNING AND DEVELOPMENT EXPERTISE TO RESIDENTS, STAKEHOLDERS, AND COUNCIL TO CREATE A SUSTAINABLE FUTURE FOR OUR COMMUNITY								
SUPPORTING SERVICE PRIORITIES								
Community Planning & Sustainability ▪ Land Development ▪ Environmental Protection Current Planning & Urban Design ▪ Permits & Inspections								
GOALS	DIVISIONAL GOALS							
	1. Incorporate sustainability into planning work							
	2. Provide community with timely and efficient planning services							
	3. Deliver permits and inspections on a timely basis							
STRATEGIES	4. Plan for increased housing affordability and diversity							
	DIVISIONAL STRATEGIES							
	A. Continue to address the Community's varied housing needs							
	B. Initiate implementation of the Cypress Village Plan							
RESULTS	C. Advance engagement and preparation of the Ambleside LAP							
	D. Protect the environment through tree, slope, foreshore, wildfire, and watercourse permits							
PERFORMANCE MEASURES	BENCH-MARK TARGET	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 TARGET	2026 TARGET	GOAL ALIGNMENT
% of planning reports incorporating sustainability	100%	100%	100%	100%	100%	100%	100%	1
average # of months from rezoning application to first Council report	12	12	12	12	12	12	12	2, 3
average # of weeks from permit application to permit review	10	13-15	16-42	6-8	6-8	4-6	4-6	2, 3



WEST VANCOUVER MEMORIAL LIBRARY

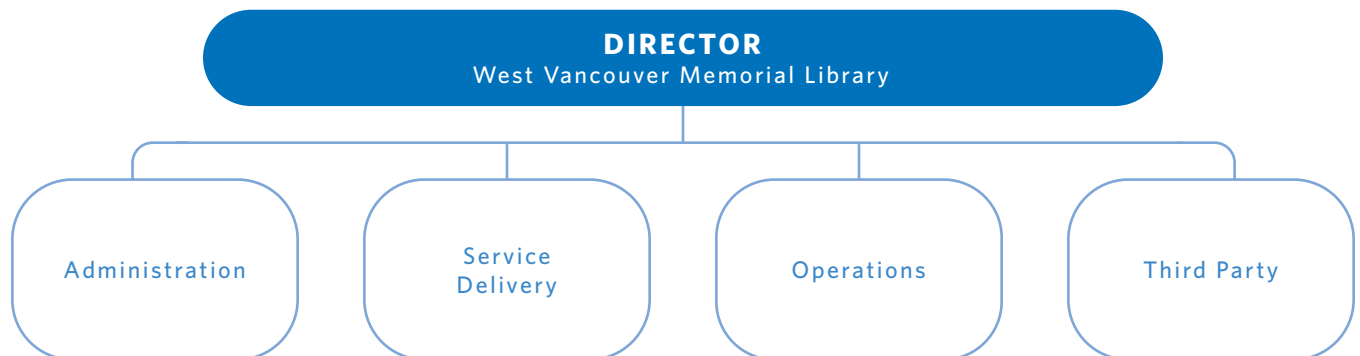
The West Vancouver Memorial Library (WVML) is governed by the *BC Library Act* and managed by the Council-appointed West Vancouver Memorial Library Board.

Our Mission: Our Library connects people with ideas, the world of imagination, and each other.

Our Vision: Where wonder sparks, possibilities emerge, and minds thrive. Our Library inspires people to grow in a dynamic world.

Our values prioritize our work:

- **Integrity:** We maintain a high standard of integrity and quality in our practices and services
- **Community:** Community needs are at the centre of all we do. We tailor our services and spaces to those needs
- **Inclusion:** Our Library's mandate is to support everyone in our community through our services
- **A Learning Culture:** We foster the joy of learning and growth, both in our community and within our staff





2025 STRATEGIC INITIATIVES

The overview highlights the strategic initiatives that have the most significant public impact and resource needs:

Integrity

- long-term infrastructure plan
- facility renewal—south block: abatement, seismic upgrade, and renewal of Mezzanine; creation of group and individual seating areas
- planning for the future of our Youth Department Space
- noise zoning and acoustic improvements
- 2024 User Survey: report findings and action items
- create an organizational Artificial Intelligence (AI) policy and ethical implementation strategy
- climate futures: perimeter heating—convert natural gas to electric
- honouring reconciliation: support language revitalization; review progress on calls to action

Community

- 75th anniversary celebration
- community outreach and partnerships
- support community safety-related programs and services (FireSmart, support EOC actions, acting as a cooling centre, etc.)

Inclusion

- implement recommendations of the WVML Accessibility Plan, including:
 - Social Planning and Research Council of BC (SPARC BC) accessibility assessments on built environment and technology
 - SPARC BC joint assessment through Public Library InterLINK on programs, services, and attitudes
 - installation of a vertical lift to the rooftop garden
 - participate in and support District of West Vancouver corporate Diversity, Equity, Inclusion (DEI), and Accessibility initiatives
- launch of Advance Care Planning Kit

A Learning Culture

- Youth Digital Learning Framework—a strategy for choosing, designing, and delivering library technology programs for youth
- programs/partnerships to support economic development and workforce skills, including launch of library card for businesses
- continue to foster creativity and the love of art and music through innovative programming, exhibits, and:
 - hosting a creative residency: sound artist
 - developing a music appreciation nook on the computing floor
- major partnership events: West Coast Modern Week, North Shore Writers Festival, North Shore Reads, North Shore Authors Collection
- partner with West Vancouver Schools (WVS) on Successful Early Years to Kindergarten Transitions (SE2YK), School Library Card Project, and more



West Vancouver Memorial Library

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Administration	45.63%	220,700	52.59%	233,935	29.87%	236,009
Third Party	54.37%	262,990	47.41%	210,859	70.13%	554,139
	100.00%	483,690	100.00%	444,794	100.00%	790,148
Expenses						
Administration						
Salaries & Benefits	84.05%	339,821	84.49%	313,506	84.88%	319,005
Supplies & Other Expenses	9.03%	36,500	8.33%	30,905	7.95%	29,866
Professional & Consulting	6.18%	25,000	6.71%	24,914	6.74%	25,336
Recoveries & Allocations	0.74%	3,000	0.46%	1,717	0.43%	1,612
	100.00%	404,321	100.00%	371,042	100.00%	375,818
Service Delivery						
Salaries & Benefits	90.39%	4,185,464	90.26%	3,940,161	90.97%	3,869,902
Supplies & Other Expenses	9.52%	440,908	9.56%	417,478	8.90%	378,719
Professional & Consulting	0.09%	4,300	0.13%	5,632	0.11%	4,631
Recoveries & Allocations	0.00%	-	0.05%	2,177	0.02%	829
	100.00%	4,630,672	100.00%	4,365,448	100.00%	4,254,081
Operations Support						
Salaries & Benefits	71.23%	521,124	70.91%	505,880	72.00%	478,250
Supplies & Other Expenses	27.79%	203,307	28.17%	200,962	27.02%	179,478
Recoveries & Allocations	0.98%	7,187	0.93%	6,619	0.98%	6,534
	100.00%	731,618	100.00%	713,461	100.00%	664,262
Third Party						
Salaries & Benefits	32.11%	84,450	12.94%	36,896	6.58%	20,330
Supplies & Other Expenses	67.89%	178,540	96.36%	274,639	86.46%	267,064
Professional & Consulting	0.00%	-	4.89%	13,941	6.95%	21,477
Recoveries & Allocations	0.00%	-	-14.19%	(40,449)	0.00%	-
	100.00%	262,990	100.00%	285,027	100.00%	308,871
Net Divisional Expenses						
Administration	3.31%	(183,621)	2.59%	(137,108)	2.90%	(139,809)
Service Delivery	83.50%	(4,630,672)	82.52%	(4,365,448)	88.39%	(4,254,081)
Operations Support	13.19%	(731,618)	13.49%	(713,461)	13.80%	(664,262)
Third Party	0.00%	-	1.40%	(74,167)	-5.10%	245,268
	100.00%	(5,545,910)	100.00%	(5,290,184)	100.00%	(4,812,884)



WEST VANCOUVER POLICE

The West Vancouver Police Department (WVPD) is governed by, and reports to, the West Vancouver Police Board. Council appoints one of their members to sit on the West Vancouver Police Board. The Chair of the board is then elected by the board. The WVPD’s jurisdiction includes the District of West Vancouver and Xwemèlch’stn Úxwumixw (Capilano IR5, Squamish Nation).

The mission of the WVPD is *Excellence in Response and Investigation for a Safe West Vancouver*. Our 2022 to 2026 Strategic Plan guides us in this mission. The purpose of the Strategic Plan is to provide clarity to all staff on the future direction of our police department. Our focus is in contributing to our community and uniting our staff while providing an unsurpassed service delivery for West Vancouver and Xwemèlch’stn Úxwumixw.

The four goals that we have adopted to guide our decisions and actions as we work to achieve our mission and live our values are:

- 1. REACH OUT to diverse ethnic groups in West Vancouver and Xwemelch’stn to address community safety priorities.
- 2. EMPOWER our frontline to lead innovative, targeted crime reduction and traffic safety initiatives.
- 3. UNITE all of our people.
- 4. CONTRIBUTE to our community’s social well-being.

The overarching vision of the new Strategic Plan is that *residents of all cultures reach out, with confidence, to the West Vancouver Police for protection and partnership.*





2025 INITIATIVES TO SUPPORT STRATEGIC GOALS

REACH OUT

Community Outreach Programs

- establish regular community meetings and forums in various neighborhoods, including those predominantly inhabited by diverse groups
- hold community contact events for Patrol members to positively interact with diverse community members
- enhance online services and communication channels to reach a broader audience and provide information in multiple languages

Increase cultural and language diversity

- continue to recruit members from diverse cultural backgrounds
- develop Cultural Competency Training to include lived experiences from diverse community members
- continue to develop innovative translation and interpretation services to minimize language barriers

Implement unbiased policing principles

- conduct training sessions on implicit bias and its impact on policing to help officers recognize and mitigate their own biases
- establish the Community Consultative Group, consisting of citizens representing various diverse communities in West Vancouver, to help build trust and develop unbiased policing practices
- review policies and practices to identify and mitigate potential biases

EMPOWER

Improved Response Time

- strategically use business intelligence to improve allocation of staffing resources
- process Priority 3 calls more efficiently through streamlining handling and dispatching
- increase mobile patrols and visibility throughout the District in cars, on foot, and on e-bike while employing tracking technologies

Enhanced Traffic Safety Enforcement

- deliver integrated projects with Traffic Team, Speed Watch, Patrol, and Community Services Team as well as community partners (ICBC, West Vancouver Schools, Commercial Vehicle Safety and Enforcement)
- strategically use speed boards throughout the District to deter speeding
- increase Patrol violator contacts and enforcement where appropriate

Decrease Property Crime

- use innovative technology such as tracking devices and public safety trailer to target high crime areas
- use real-time crime data analysis to identify and promote front-line policing initiatives



UNITE

- develop and deliver opportunities for cooperation among staff, utilizing focus groups to address results from our internal survey
- improve staff interaction by hosting regular team-building activities for all employees, such as the Wellness Wagon, Lunch and Learn, cultural/ethnic days of significance, and sporting events
- decrease annual voluntary turnover by investing in employee wellness initiatives and providing promotional opportunities under revamped performance development process

CONTRIBUTE

- develop and deliver a crime prevention program for multi-family dwellings based on Crime Prevention Through Environmental Design principles
- partner with Park Royal Shopping Centre and North Shore Restorative Justice to reduce youth crime and divert youth crime from the criminal justice system
- enhance emergency preparedness by partnering with the District of West Vancouver to update and exercise an Active Threat Plan



West Vancouver Police

NET DIVISIONAL EXPENSES

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Administration Branch	20.88%	214,000	20.94%	213,813	16.20%	162,827
Operations Branch	79.12%	811,068	79.06%	807,036	83.80%	842,426
	100.00%	1,025,068	100.00%	1,020,849	100.00%	1,005,253
Expenses						
Chief Constable's Office						
Salaries & Benefits	88.73%	1,047,911	91.26%	1,041,032	91.77%	987,041
Supplies & Other Expenses	3.86%	45,600	3.23%	36,830	2.91%	31,295
Professional & Consulting	7.41%	87,500	5.49%	62,672	5.32%	57,250
Recoveries & Allocations	0.00%	-	0.02%	191	0.00%	-
	100.00%	1,181,011	100.00%	1,140,725	100.00%	1,075,586
Administration Branch						
Salaries & Benefits	45.38%	3,438,245	47.58%	3,616,413	46.28%	3,222,822
Supplies & Other Expenses	48.47%	3,673,034	43.10%	3,276,064	43.86%	3,054,754
Professional & Consulting	6.15%	465,934	9.32%	708,033	9.86%	686,858
	100.00%	7,577,212	100.00%	7,600,510	100.00%	6,964,435
Operations Branch						
Salaries & Benefits	87.71%	12,643,452	88.93%	11,270,107	88.19%	10,394,867
Supplies & Other Expenses	9.12%	1,314,042	9.13%	1,157,378	9.32%	1,098,213
Professional & Consulting	0.02%	2,660	0.01%	806	0.00%	(22)
Recoveries & Allocations	3.16%	455,600	1.93%	244,496	2.50%	294,158
	100.00%	14,415,753	100.00%	12,672,787	100.00%	11,787,217
Net Divisional Expenses						
Chief Constable's Office	5.33%	(1,181,011)	5.59%	(1,140,725)	5.71%	(1,075,586)
Administration Branch	33.24%	(7,363,212)	36.22%	(7,386,697)	36.14%	(6,801,608)
Operations Branch	61.42%	(13,604,685)	58.18%	(11,865,751)	58.15%	(10,944,791)
	100.00%	(22,148,909)	100.00%	(20,393,173)	100.00%	(18,821,985)

West Vancouver Police

KEY PERFORMANCE INDICATORS

EXCELLENCE IN RESPONSE & INVESTIGATION FOR A SAFE WEST VANCOUVER								
SUPPORTING SERVICE PRIORITIES								
Openness • Service • People • Integrity								
	DIVISIONAL GOALS							
	1. Reach out to diverse ethnic groups to address community safety priorities							
	2. Empower frontline to lead innovative, targeted crime reduction & traffic safety initiatives							
	3. Unite all of our people							
	DIVISIONAL STRATEGIES							
	A. Improving communication and building stronger relationships with all groups in the community							
	B. Developing new approaches to crime reduction and traffic safety							
	C. Improving our workplace culture and supporting employee wellness							
	D. Strengthening community social well-being and reducing our impact on the environment							
PERFORMANCE MEASURES	BENCH-MARK TARGET ¹	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 TARGET	2026 TARGET	GOAL ALIGNMENT
Number of initiatives focused on culturally diverse citizens	4	1	2	4	5	4	4	1
Number of culturally safe policing protocols	4	0	1	2	1	2	2	1
Crime Severity Index-All ^{2,3}	<BC Av.	47.6 (BC=96.8)	57.8 (BC=100.3)	60.6 (BC=104.1)	n/a	<BC Avg.	<BC Avg.	2
Injury/Fatal Collisions ^{2,3}	-3% from prior year	46 -17%	55 +20%	47 -15%	49 +4%	-3% from prior year	-3% from prior year	2
Employee Participation in Health Assessments ⁴	70%	69%	60%	78%	70%	>70%	>70%	3
Employee Turnover Rate ⁵	<10%	6%	15%	6%	5%	<10%	<10%	3
Referrals to North Shore Restorative Justice	+5% from prior year	48 +45%	59 +22%	57 -3%	22 -61%	+5% from prior year	+5% from prior year	4
Fuel Consumed by WVPD (L/100 km) ⁶	-5% from prior year	19.74 -12.8%	18.85 -4.5%	18.02 -4.4%	17.30 -4%	-5% from prior year	-5% from prior year	4

¹ The Benchmarks were updated in 2024.

² Crime is represented in total annual incidents and compared year over year.

³ Statistics are collected and tabulated by the WVPD Crime Analyst from police databases, the Canadian Centre for Justice Statistics, PRIME BC, and STATSCAN; however, due to regular audits and new data received by ongoing police work, events may be re-scored for accuracy and totals may change. Data may also be unavailable because official reporting is not yet complete.

⁴ Excludes employees away on long-term absences and mandatory medical assessments for recruits.

⁵ Figure captures voluntary departures only. Retirements and terminations are not included.

⁶ Revised to L/100 km metric to more appropriately measure fuel efficiency compared to previous Total Fuel Consumed (L) metric.



7

CAPITAL PROGRAM

Introduction to Capital Programs
Capital Program Principles
Capital Budgeting Process
Five-Year Capital Plan
2025 Capital Program
Capital Project Descriptions
Operating Impact of Capital Projects

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INTRODUCTION TO CAPITAL PROGRAMS

INTRODUCTION TO CAPITAL PROGRAMS

Capital planning and budgeting are conducted within relevant Funds—the General Fund, Sewer Utility Fund, Water Utility Fund, Cemetery Fund, and Golf Fund. As each Fund is a self-contained entity, each capital plan is subject to the available resources and rate structures within that particular fund.

Capital planning is further broken down within each fund between maintenance of existing infrastructure and new infrastructure/major replacements:

- maintenance of existing infrastructure is best viewed as ongoing and operational in nature. Such expenditures are appropriately embedded within the relevant annual rate structure (property tax, utility user fees, etc.)
- new infrastructure/major replacements are longer-term in nature, and are appropriately funded from longer term resources such as reserve funds, grants, developer contributions, long-term borrowing, etc.

DIRECTION OF CAPITAL PLANNING

Capital planning continues to be guided by the asset management framework and linked to Council's Strategic Plan.

Consideration of a much longer planning horizon has been introduced through the asset management program and condition assessments of District owned facilities are updated annually. This work has allowed the District to move to planning horizons that encompass five-, 10-, and 20-year cycles.

The asset management program includes the following:

- maintaining current inventories of all categories of District assets
- estimating condition and remaining life of those assets
- defining appropriate levels of services and maintenance standards for all categories of assets
- determining the ongoing costs of those maintenance standards
- forming appropriate replacement cycles and replacement costs
- establishing a system of asset reserves to address required investment to maintain assets performance at optimal levels
- evaluating efficiency and effectiveness of assets

Comprehensive documentation of infrastructure across all District operations was updated in 2015 in the Fiscal Sustainability Review. This documentation has brought together all preceding information to demonstrate the requirements for short-term maintenance programs and for long-term replacement cycles. The review also highlights how decisions made now may have significant infrastructure obligations. As well, projections of timing, costs and funding sources for new facilities and infrastructure required by future growth capital planning will be linked with business planning, visualizing long-term outcomes, performance measurement, and operational improvements within the principles of sustainability.



CAPITAL PROGRAM PRINCIPLES

The following principles guide the development of District capital programs:

PLANNING IS PARAMOUNT

Our approach to capital expenditure programming for any given period is predicated on appropriate planning. Planning presumes agreement on assumptions, the availability of relevant data and follow-through to clear and comprehensive documentation.

CORPORATE STEWARDSHIP

Acquisition, maintenance, renewal and eventual replacement of all categories of infrastructure are subject to corporate policies, standards and best practice guides, irrespective of which department has use and/or custody.

LONG-TERM OUTLOOK

A long-term outlook is necessary to demonstrate long-term affordability. This principle presumes active management of growth and identification of the timing of future significant replacement/acquisition requirements.

ASSETS ARE LIABILITIES

Future obligations accompany asset acquisition decisions. Those decisions must be accompanied by formal provisions for ongoing maintenance and eventual renewal/replacement.

COMMITMENT TO ONGOING MAINTENANCE

Management of infrastructure requires an understanding of life-cycle events and a commitment to ongoing standards of maintenance that maximizes the useful life of the infrastructure, and thereby minimizes the average annual cost.

COMMITMENT TO MANAGING ONGOING COSTS

This principle assumes that the maintenance requirements of a life-cycle cost approach are integrated into annual budgets, and that charge-out rate structure design is appropriate. This principle also assumes that infrastructure acquisition decisions are made within a context of overall ongoing maintenance-affordability targets.

INTEGRATION OF CAPITAL AND OPERATING COSTS

This principle recognizes that operating and capital costs are at opposite ends of a continuum of costs, and that planning practices must integrate the two distinct budgets.

COMMITMENT TO PAY-AS-YOU-GO WHERE POSSIBLE

The management and planning of future infrastructure costs ensure no artificial deferral of necessary maintenance/replacements, and further ensure that funds are available when required, to avoid debt or spikes in annual rate setting.



SPECIALIZED EXPERTISE

This principle recognizes the need to apply specialized expertise such as fleet management techniques, facility component analysis, condition assessments and approaches to risk management.

FUNDING SOURCES

The funding requirements of capital plans can be substantial and careful planning and exploration of a range of strategies is therefore essential. This principle includes an appropriate financial framework overall, formal surplus and reserve policies, openness to realistic business-case scenarios and development of partnership opportunities wherever possible. The availability of government grants and stimulus programs may influence the timing of specific capital projects.

CAPITALIZATION POLICY

The capital program includes the infrastructure maintenance program and capitalization of individual expenditures follows the guidelines for Tangible Capital Assets as prescribed in Public Sector Accounting Board (PSAB) 3150:

- dollar thresholds are established by category of asset/improvement
- replacements/improvements must, in addition, meet a test of increasing service capacity, extending asset life or improving the quality of the asset's output.



CAPITAL BUDGETING PROCESS

All divisions submit their capital requests to the Finance & Corporate Services Division. The divisions must prepare a one-page executive summary for each capital request, as well as a business case for all significant projects. The executive summary and business case include a description of the project, situational analysis, benefits analysis, a risk assessment, a financial summary and a communications plan. The financial summary identifies the preferred funding sources, includes the details of any on-going operating and maintenance costs necessary to service the project and quantifies any expected operational savings.

The capital requests are consolidated to determine the total value of the projects. All members of the executive committee (made up of the District's directors and the Municipal Manager) receive a package that includes all of the capital requests, executive summaries and business cases. Projects are reviewed to determine which will be included in the proposed capital budget that will be presented to Council.

As part of this review, the projects are grouped by the following project categories:

Asset preservation: maintenance/replacement of assets that would be critically impaired or completely unusable without replacement or repair.

Strategic investment: acquisition/maintenance of assets that have strategic value for the District—critical programs and/or services would be directly impaired without these assets.

Health & safety: Acquisition/maintenance of assets directly related to public and staff health and safety—both with respect to COVID-19 and other immediate risks.

Innovation: Acquisition/maintenance of assets directly improving the effectiveness, efficiency and quality of programs and/or services provided by the District.

Regular asset maintenance: Ongoing maintenance work/replacement that may not be driven by a critical risk to the asset (unlike asset preservation), but is still needed as per the 20-year asset maintenance plan.

The District's capital plan in the Five-Year Financial Plan indicates funding sources for all projects. However starting 2021, the District implemented the just-in-time strategy which incorporates a multi-stage process of capital funding at the District. The volume of work and the broad range of projects included in the Capital Plan requires careful consideration of project timing—to ensure that urgent objectives are addressed first and to avoid overloading the District's capacity in terms of the work that can be delivered on a timely basis.

Based on these considerations, the Capital Plan is divided into two phases for Council approval—Phase 1 includes projects proposed for immediate implementation, while Phase 2 includes projects that can be postponed until the capacity and funding constraints are further understood. Depending on the progress of Phase 1 projects and incremental funding available for capital initiatives, some of the Phase 2 projects may be launched later in the year, while others may need to be postponed.

Capital budgets include all of the costs required to complete a capital project. Some of these costs may not fall within the Public Sector Accounting Board's (PSAB) definition of a tangible capital asset. They are, however, included in the capital budget to facilitate tracking and analysis of total project costs. At year end, those expenditures that do not meet the PSAB definition of a tangible capital asset are reported as an operating expenditure in the financial statements.



FIVE-YEAR CAPITAL PLAN

Consolidated Summary

PROJECT COSTS

Current Year

General Fund	21,592,209	26,421,339	22,442,879	23,366,244	25,194,686
Water Fund	11,492,500	12,672,500	15,905,000	16,495,000	11,951,000
Sewer & Drainage Fund	12,006,500	12,618,500	13,024,500	13,166,000	14,111,000
Cemetery Fund	97,000	380,000	50,000	50,000	185,000
Golf Fund	-	201,000	355,000	-	65,000
	45,188,209	52,293,339	51,777,379	53,077,244	51,506,686

Prior Year Approved Work In Progress (WIP)

General Fund	41,304,386	-	-	-	-
Water Fund	15,189,915	-	-	-	-
Sewer & Drainage Fund	14,166,786	-	-	-	-
Cemetery Fund	245,135	-	-	-	-
Golf Fund	1,616,865	-	-	-	-
	72,523,087	-	-	-	-

Provisional Reserve Expenditures

General Fund	78,561,390	74,347,702	74,999,834	76,253,317	77,848,685
Water Fund	4,214,810	4,578,910	6,615,210	8,129,310	10,107,410
Sewer & Drainage Fund	26,871,160	27,743,311	28,963,570	30,473,925	31,483,824
Solid Waste Fund	1,798,559	1,828,738	1,804,614	1,727,844	1,597,884
Cemetery Fund	3,469,815	3,607,125	4,105,536	4,618,442	5,010,606
Golf Fund	1,211,099	1,526,857	1,792,206	2,463,887	3,125,077
	116,126,834	113,632,644	118,280,970	123,666,725	129,173,486

Total Project Costs

233,838,130	165,925,983	170,058,349	176,743,969	180,680,172
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FUNDING SOURCES

Current Year

General Fund					
Asset Maintenance Reserves	18,719,058	24,933,339	22,007,879	23,031,244	23,704,686
Community Amenity Contributions	175,000	175,000	-	-	500,000
Development Cost Charges	215,000	875,000	150,000	150,000	805,000
External Funding	1,618,893	285,000	285,000	185,000	185,000
Other Reserves	864,258	153,000	-	-	-
	21,592,209	26,421,339	22,442,879	23,366,244	25,194,686
Water Fund					
Asset Maintenance Reserve	11,264,300	12,437,454	15,662,903	16,400,000	11,856,000
Internal Equipment Recoveries	228,200	235,046	242,097	95,000	95,000
	11,492,500	12,672,500	15,905,000	16,495,000	11,951,000
Sewer & Drainage Fund					
Asset Maintenance Reserve	11,778,300	12,390,300	12,796,300	12,937,800	13,882,800
Internal Equipment Recoveries	228,200	228,200	228,200	228,200	228,200
	12,006,500	12,618,500	13,024,500	13,166,000	14,111,000
Cemetery Fund					
Operations	97,000	380,000	50,000	50,000	185,000
Golf Fund					
Operations	-	201,000	355,000	-	65,000
	45,188,209	52,293,339	51,777,379	53,077,244	51,506,686

Committed Funds for Prior Year Approved WIP

General Fund					
Asset Maintenance Reserves	26,083,421	-	-	-	-
Community Amenity Contributions	6,812,901	-	-	-	-
Development Cost Charges	801,905	-	-	-	-
External Funding	3,928,496	-	-	-	-
Other Reserves	3,677,663	-	-	-	-
	41,304,386	-	-	-	-
Water Fund - Asset Maintenance Reserve	15,189,915	-	-	-	-
Sewer & Drainage Fund - Asset Maintenance Reserve	14,166,786	-	-	-	-
Cemetery Fund - Cemetery Development Reserve	245,135	-	-	-	-
Golf Fund - Golf Development Reserve	1,616,865	-	-	-	-
	72,523,087	-	-	-	-

Provisional Reserve Transfers

116,126,834	113,632,644	118,280,970	123,666,725	129,173,486
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Total Funding Sources

233,838,130	165,925,983	170,058,349	176,743,969	180,680,172
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SURPLUS/SHORTFALL

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FIVE-YEAR CAPITAL PLAN

General Fund Projects

	2025	2026	2027	2028	2029
Equipment					
Multiple Projects	3,046,672	3,321,872	1,936,020	1,966,894	1,753,140
Prior Year Approved Work In Progress	1,271,409	-	-	-	-
	4,318,081	3,321,872	1,936,020	1,966,894	1,753,140
Facilities					
Major Projects					
Multi-Year Facilities Capital Renewal	2,138,487	5,714,398	7,594,467	10,236,650	9,831,160
Fire Hall Renovations & Upgrade	1,400,000	979,000	395,000	265,000	-
Materials Transfer Facility Relocation	999,500	925,000	925,000	-	-
Municipal Hall Basement Art & Record Storage	170,000	490,000	-	-	-
Minor Renovations for District Facilities	40,000	-	-	-	-
Other Projects	275,000	175,000	-	-	-
Prior Year Approved Work In Progress	12,181,656	-	-	-	-
	17,204,643	8,283,398	8,914,467	10,501,650	9,831,160
Grounds and Parks					
Major Projects					
Urban Forest Management Plan Implementation	443,250	-	-	-	-
Sports Court Replacement	425,000	455,000	525,000	100,000	335,000
Playground Renewal & Replacement	300,000	1,200,000	120,000	120,000	870,000
Failing Trails & Trail Structures Replacement	215,000	375,000	150,000	150,000	300,000
Implementation of Shoreline Protection Projects	150,000	150,000	150,000	150,000	150,000
Walkways, Plazas & Lighting Replacement	150,000	400,000	-	-	-
Jump on a New Heat Pump Program Implementation	130,000	-	-	-	-
Kiosks & Interpretive Signage Replacement	125,000	25,000	25,000	30,000	15,000
Other Projects	430,000	1,465,000	1,130,000	480,000	2,458,200
Prior Year Approved Work In Progress	10,304,072	-	-	-	-
	12,672,322	4,070,000	2,100,000	1,030,000	4,128,200
Information Technology					
Major Projects					
Oracle JD Edwards Replacement	400,000	500,000	500,000	500,000	-
Application Software Upkeep & Enhancements	300,000	300,000	300,000	300,000	300,000
Information Technology Infrastructure Replacement & Additions	300,000	400,000	400,000	300,000	300,000
End-User Hardware & Software Replacement	150,000	150,000	100,000	100,000	100,000
Other Projects	245,800	85,000	85,000	85,000	85,000
Prior Year Approved Work In Progress	1,574,105	-	-	-	-
	2,969,905	1,435,000	1,385,000	1,285,000	785,000
Transportation Infrastructure					
Major Projects					
Road, Pavement, Cycling/Pedestrian, Transportation Support Infrastructure	4,870,000	4,925,125	5,048,253	5,174,459	5,303,821
Bridge & Structural Infrastructure	795,000	814,875	835,247	856,128	877,531
Other Projects	1,599,500	455,625	461,392	259,613	262,951
Prior Year Approved Work In Progress	9,548,108	-	-	-	-
	16,812,608	6,195,625	6,344,892	6,290,200	6,444,303
Vehicle Fleet					
Multiple Projects	2,494,000	3,115,444	1,762,500	2,292,500	2,252,883
Prior Year Approved Work In Progress	6,425,037	-	-	-	-
	8,919,037	3,115,444	1,762,500	2,292,500	2,252,883
Provisional Reserve Expenditures	78,561,390	74,347,702	74,999,834	76,253,317	77,848,685
	141,457,985	100,769,041	97,442,713	99,619,561	103,043,371
FUNDING SOURCES					
Asset Maintenance Reserves	18,719,058	24,933,339	22,007,879	23,031,244	23,704,686
Community Amenity Contributions	175,000	175,000	-	-	500,000
Development Cost Charges	215,000	875,000	150,000	150,000	805,000
External Funding	1,618,893	285,000	285,000	185,000	185,000
Other Reserves	864,258	153,000	-	-	-
Prior Year Committed Funds	41,304,386	-	-	-	-
Provisional Reserve Transfers	78,561,390	74,347,702	74,999,834	76,253,317	77,848,685
	141,457,985	100,769,041	97,442,713	99,619,561	103,043,371
SURPLUS/SHORTFALL	-	-	-	-	-



FIVE-YEAR CAPITAL PLAN

Water, Sewer, Solid Waste, Cemetery & Golf

	2025	2026	2027	2028	2029
WATER UTILITY FUND					
Project Costs					
Annual Replacements Program	11,200,000	12,100,000	15,500,000	16,400,000	11,856,000
Equipment Renewals	292,500	572,500	405,000	95,000	95,000
Prior Year Approved Work in Progress	15,189,915	-	-	-	-
Provisional Reserve Expenditures	4,214,810	4,578,910	6,615,210	8,129,310	10,107,410
	30,897,225	17,251,410	22,520,210	24,624,310	22,058,410
Funding Sources					
Asset Maintenance Reserve	11,264,300	12,437,454	15,662,903	16,400,000	11,856,000
Internal Equipment Recoveries	228,200	235,046	242,097	95,000	95,000
Prior Year Committed Funds	15,189,915	-	-	-	-
Provisional Reserve Transfers	4,214,810	4,578,910	6,615,210	8,129,310	10,107,410
	30,897,225	17,251,410	22,520,210	24,624,310	22,058,410
SEWER & DRAINAGE UTILITY FUND					
Project Costs					
Storm Improvements	5,670,000	5,897,000	6,133,000	6,378,000	6,633,000
Sanitary Replacements	5,939,000	6,177,000	6,424,000	6,681,000	6,948,000
Equipment Replacement	397,500	544,500	467,500	107,000	530,000
Prior Year Approved Work in Progress	14,166,786	-	-	-	-
Provisional Reserve Expenditures	26,871,160	27,743,311	28,963,570	30,473,925	31,483,824
	53,044,446	40,361,811	41,988,070	43,639,925	45,594,824
Funding Sources					
Asset Maintenance Reserve	11,778,300	12,390,300	12,796,300	12,937,800	13,882,800
Internal Equipment Recoveries	228,200	228,200	228,200	228,200	228,200
Prior Year Committed Funds	14,166,786	-	-	-	-
Provisional Reserve Transfers	26,871,160	27,743,311	28,963,570	30,473,925	31,483,824
	53,044,446	40,361,811	41,988,070	43,639,925	45,594,824
SOLID WASTE UTILITY FUND					
Project Costs					
Provisional Reserve Expenditures	1,798,559	1,828,738	1,804,614	1,727,844	1,597,884
	1,798,559	1,828,738	1,804,614	1,727,844	1,597,884
Funding Sources					
Provisional Reserve Transfers	1,798,559	1,828,738	1,804,614	1,727,844	1,597,884
	1,798,559	1,828,738	1,804,614	1,727,844	1,597,884
CEMETERY FUND					
Project Costs					
Capital Improvements	97,000	50,000	50,000	50,000	110,000
Vehicles & Equipment	-	330,000	-	-	75,000
Prior Year Committed Funds	245,135	-	-	-	-
Provisional Reserve Expenditures	3,469,815	3,607,125	4,105,536	4,618,442	5,010,606
	3,811,950	3,987,125	4,155,536	4,668,442	5,195,606
Funding Sources					
Operations	97,000	380,000	50,000	50,000	185,000
Prior Year Committed Funds	245,135	-	-	-	-
Provisional Reserve Transfers	3,469,815	3,607,125	4,105,536	4,618,442	5,010,606
	3,811,950	3,987,125	4,155,536	4,668,442	5,195,606
GOLF FUND					
Project Costs					
Course Capital Improvement	-	201,000	355,000	-	65,000
Prior Year Committed Funds	1,616,865	-	-	-	-
Provisional Reserve Expenditures	1,211,099	1,526,857	1,792,206	2,463,887	3,125,077
	2,827,964	1,727,857	2,147,206	2,463,887	3,190,077
Funding Sources					
Operations	-	201,000	355,000	-	65,000
Prior Year Committed Funds	1,616,865	-	-	-	-
Provisional Reserve Transfers	1,211,099	1,526,857	1,792,206	2,463,887	3,125,077
	2,827,964	1,727,857	2,147,206	2,463,887	3,190,077



2025 CAPITAL PROGRAM

Program Summary

	Budget 2025	Funding Source								
		Asset Maintenance Reserves	Other Reserves	Community Amenity Contribution	Public Art Reserve	External Funding	Development Cost Charges	UBCM Community Works Fund	Environmental Reserve	Cypress Village Planning Reserve
Equipment	4,318,081	3,958,478	2,020	-	5,568	171,621	-	-	180,394	-
Current Year Projects	3,046,672	2,965,212	-	-	-	81,460	-	-	-	-
Prior Year Approved Work in Progress	1,271,409	993,266	2,020	-	5,568	90,161	-	-	180,394	-
Facilities	17,204,643	14,485,516	-	929,177	-	729,510	-	460,086	-	600,355
Current Year Projects	5,022,987	4,137,546	-	175,000	-	-	-	110,086	-	600,355
Prior Year Approved Work in Progress	12,181,656	10,347,970	-	754,177	-	729,510	-	350,000	-	-
Grounds and Parks	12,672,322	3,827,643	1,890,925	2,630,431	-	2,324,345	1,016,905	100,000	882,073	-
Current Year Projects	2,368,250	1,580,000	-	-	-	434,933	215,000	-	138,317	-
Prior Year Approved Work in Progress	10,304,072	2,247,643	1,890,925	2,630,431	-	1,889,412	801,905	100,000	743,756	-
Information Technology	2,969,905	2,946,905	-	-	-	23,000	-	-	-	-
Current Year Projects	1,395,800	1,372,800	-	-	-	23,000	-	-	-	-
Prior Year Approved Work in Progress	1,574,105	1,574,105	-	-	-	-	-	-	-	-
Transportation Infrastructure	16,812,608	11,232,396	-	3,428,293	-	2,151,919	-	-	-	-
Current Year Projects	7,264,500	6,185,000	-	-	-	1,079,500	-	-	-	-
Prior Year Approved Work in Progress	9,548,108	5,047,396	-	3,428,293	-	1,072,419	-	-	-	-
Vehicle Fleet	8,919,037	8,351,542	-	-	-	146,995	-	-	420,500	-
Current Year Projects	2,494,000	2,478,500	-	-	-	-	-	-	15,500	-
Prior Year Approved Work in Progress	6,425,037	5,873,042	-	-	-	146,995	-	-	405,000	-
Total										
Current Year Projects	21,592,209	18,719,058	-	175,000	-	1,618,893	215,000	110,086	153,817	600,355
Prior Year Approved Work in Progress	41,304,386	26,083,421	1,892,945	6,812,901	5,568	3,928,496	801,905	450,000	1,329,150	-
	62,896,595	44,802,479	1,892,945	6,987,901	5,568	5,547,389	1,016,905	560,086	1,482,967	600,355
Provisional Reserve Expenditures	78,561,390	4,117,036	48,557,622	22,573,825	875,775	-	-	245,570	2,191,561	-
Total	141,457,985	48,919,514	50,450,567	29,561,727	881,343	5,547,389	1,016,905	805,656	3,674,528	600,355



2025 CAPITAL PROGRAM

Equipment

	Budget 2025	Funding Source				
		Asset Maintenance Reserve	Other Reserves	Environmental Reserve	Public Art Reserve	External Funding
PHASE 1 Current Year Projects						
Asset Preservation						
Fire & Rescue Services						
Community Wildfire Plan Implementation - FireSmart	64,900	64,900	-	-	-	-
	64,900	64,900	-	-	-	-
West Vancouver Memorial Library						
Library Collections - Core - Books & Materials	328,162	328,162	-	-	-	-
Radio Frequency Identification Self Checkouts Replacement	25,000	25,000	-	-	-	-
Chromebooks Replacement	15,000	15,000	-	-	-	-
Automated Material Handling System Bin Replacement	10,000	10,000	-	-	-	-
	378,162	378,162	-	-	-	-
Asset Preservation Total	443,062	443,062	-	-	-	-
Health & Safety						
Fire & Rescue Services						
Fire Safety Act Compliance	35,100	35,100	-	-	-	-
Training Ground Structure Improvement	11,700	11,700	-	-	-	-
	46,800	46,800	-	-	-	-
Parks, Culture & Community Services						
Access, Beach Safety & First Aid Equipment Replacement	25,000	25,000	-	-	-	-
	25,000	25,000	-	-	-	-
Health & Safety Total	71,800	71,800	-	-	-	-
Innovation						
Finance & Corporate Services						
Seniors' Activity Centre Event Chairs	45,000	24,650	-	-	-	20,350 ¹
	45,000	24,650	-	-	-	20,350
West Vancouver Memorial Library						
Library Collections - Enhanced	58,110	-	-	-	-	58,110 ²
	58,110	-	-	-	-	58,110
Innovation Total	103,110	24,650	-	-	-	78,460
Regular Asset Maintenance						
Engineering & Transportation Services						
Replace Asphalt Roller (Unit M063)	115,000	113,000	-	-	-	2,000 ³
Replace 2011 Trailerman Roller Trailer (Unit M064)	40,000	39,000	-	-	-	1,000 ³
	155,000	152,000	-	-	-	3,000
Finance & Corporate Services						
Multi-Year Capital Renewal Plan - Furniture & Equipment Renewal	100,000	100,000	-	-	-	-
	100,000	100,000	-	-	-	-
Fire & Rescue Services						
Self-Contained Breathing Apparatus (SCBA) Equipment	1,072,700	1,072,700	-	-	-	-
Personal Protective Equipment (PPE)	266,500	266,500	-	-	-	-
Auto Extrication Equipment	125,700	125,700	-	-	-	-
Technical Rescue Equipment	41,000	41,000	-	-	-	-
Communication & Radio Equipment	29,300	29,300	-	-	-	-
Medical Equipment	14,700	14,700	-	-	-	-
	1,549,900	1,549,900	-	-	-	-
Parks, Culture & Community Services						
Recreation Program Equipment Replacement	34,000	34,000	-	-	-	-
Fitness Centre Equipment Replacement	30,500	30,500	-	-	-	-
	64,500	64,500	-	-	-	-
West Vancouver Police						
Police Kit & Clothing - Regular Replacement	105,000	105,000	-	-	-	-
Police Firearm & Ballistic Equipment - Regular Replacement	95,000	95,000	-	-	-	-
	200,000	200,000	-	-	-	-
Regular Asset Maintenance Total	2,069,400	2,066,400	-	-	-	3,000



2025 CAPITAL PROGRAM

Equipment ...continued

	Budget 2025	Funding Source				
		Asset Maintenance Reserve	Other Reserves	Environmental Reserve	Public Art Reserve	External Funding
Strategic Investment						
Engineering & Transportation Services						
Acquisition of Shop Tool (Torque Multiplier)	20,000	20,000	-	-	-	-
	20,000	20,000	-	-	-	-
Parks, Culture & Community Services						
Major Appliance & Kitchen Equipment Replacement	13,500	13,500	-	-	-	-
	13,500	13,500	-	-	-	-
West Vancouver Police						
Body Worn Cameras	183,000	183,000	-	-	-	-
In-Car Cameras & Automated Licence Plate Readers (ALPRs) Systems for Operational Police Vehicles	85,000	85,000	-	-	-	-
	268,000	268,000	-	-	-	-
	301,500	301,500	-	-	-	-
Strategic Investment Total						
	2,988,872	2,907,412	-	-	-	81,460
PHASE 1 Current Year Projects Sub-Total						
	2,988,872	2,907,412	-	-	-	81,460
Prior Year Approved Work in Progress						
Engineering & Transportation Services						
Electric Vehicle (EV) Charging Stations for Fleet (Financial Plan 2023)	60,000	-	-	60,000	-	-
Electric Vehicle (EV) Charging Stations for Fleet	60,000	-	-	60,000	-	-
Acquisition of Brine Tank System for Single Axle Dump Trucks	50,000	50,000	-	-	-	-
Data Acquisition - Orthophotos & Bare Earth Light Detection & Ranging (LiDAR)	10,000	10,000	-	-	-	-
Geographic Information System (GIS) Plotter	4,223	4,223	-	-	-	-
	184,223	64,223	-	120,000	-	-
Finance & Corporate Services						
Furniture & Equipment Renewal	92,414	92,414	-	-	-	-
West Vancouver Memorial Library Mezzanine Shelving & Furniture	65,061	65,061	-	-	-	-
Seniors' Activity Centre Cafe Tables & Chairs	56,700	28,350	-	-	-	28,350 ¹
Police Station & Municipal Hall E-Comm System Enhancement	55,000	55,000	-	-	-	-
Fire Hall Furniture Replacement	27,041	27,041	-	-	-	-
	296,215	267,865	-	-	-	28,350
Fire & Rescue Services						
Personal Protective Equipment (PPE)	66,694	66,694	-	-	-	-
Communication & Radio Equipment	61,722	61,722	-	-	-	-
Self-Contained Breathing Apparatus (SCBA) Equipment	49,792	49,792	-	-	-	-
Fire Department FireSmart Projects	46,054	10,000	-	-	-	36,054 ⁴
Auto Extrication Equipment	43,828	43,828	-	-	-	-
Technical Rescue Equipment	39,963	39,963	-	-	-	-
Medical Equipment	34,597	34,597	-	-	-	-
Training Equipment	30,000	30,000	-	-	-	-
Hose & Nozzles Equipment	24,470	24,470	-	-	-	-
Wildland Equipment	18,296	18,296	-	-	-	-
Exhaust Extractor Equipment	16,150	16,150	-	-	-	-
Truck Computer Equipment	3,422	3,422	-	-	-	-
	434,988	398,934	-	-	-	36,054
Legislative Services						
Clerk's Correspondence Project	2,020	-	2,020	-	-	-
	2,020	-	2,020	-	-	-
West Vancouver Memorial Library						
Core Library Collections – Books & Materials – Adult	10,876	10,876	-	-	-	-
Library Radio Frequency Identification Inventory Wand	7,300	7,300	-	-	-	-
	18,176	18,176	-	-	-	-



2025 CAPITAL PROGRAM

Equipment ...continued

	Budget 2025	Funding Source				
		Asset Maintenance Reserve	Other Reserves	Environmental Reserve	Public Art Reserve	External Funding
Parks, Culture & Community Services						
Fitness Centre Equipment Replacement	87,900	87,900	-	-	-	-
Horseshoe Bay Park & Whytecliff Park Recycling	60,394	-	-	60,394	-	-
Retrofitting of Collections Space in the basement of Gertrude Lawson House	40,000	40,000	-	-	-	-
Accessibility Roll-a-Ramp	20,000	10,000	-	-	-	10,000 ⁵
Kitchen Walk-in Cooler	6,892	6,892	-	-	-	-
Access and Beach Safety & First Aid Equipment Replacement	6,731	6,731	-	-	-	-
Fitness Centre Equipment Replacement	5,619	5,619	-	-	-	-
Restoration of the Ambleside Welcome Figure Totem Pole	5,568	-	-	-	5,568	-
Major Appliance and Kitchen Equipment Replacement	4,757	-	-	-	-	4,757 ¹
Recreation Program Equipment Replacement	3,328	3,328	-	-	-	-
	<u>241,189</u>	<u>160,470</u>	<u>-</u>	<u>60,394</u>	<u>5,568</u>	<u>14,757</u>
West Vancouver Police						
Police Firearm & Ballistic Equipment - Regular Replacement	48,532	48,532	-	-	-	-
In-Car Cameras & Automated Licence Plate Readers (ALPRs) Systems for Operational Police Vehicles	35,065	35,065	-	-	-	-
Training Trailer	11,000	-	-	-	-	11,000 ⁶
	<u>94,597</u>	<u>83,597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,000</u>
Prior Year Approved Work in Progress Sub-Total	<u>1,271,409</u>	<u>993,266</u>	<u>2,020</u>	<u>180,394</u>	<u>5,568</u>	<u>90,161</u>
PHASE 2 Current Year Projects						
Regular Asset Maintenance						
Fire & Rescue Services						
Hose, Nozzle & Fire Equipment	21,400	21,400	-	-	-	-
Training Equipment	14,100	14,100	-	-	-	-
Computer & Device Equipment	14,100	14,100	-	-	-	-
Wildland Equipment	8,200	8,200	-	-	-	-
	<u>57,800</u>	<u>57,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Regular Asset Maintenance Total	<u>57,800</u>	<u>57,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PHASE 2 Current Year Projects Sub-Total	<u>57,800</u>	<u>57,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current Year Projects Grand Total	<u>4,318,081</u>	<u>3,958,478</u>	<u>2,020</u>	<u>180,394</u>	<u>5,568</u>	<u>171,621</u>

¹ Seniors' Activity Centre Advisory Board

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

³ Estimated disposal proceeds

⁴ Community Resiliency Investment (CRI), FireSmart Community Funding & Supports, the Government of British Columbia administered through the Union of British Columbia Municipalities (UBCM)

⁵ Accessibility Roll-a-Ramp, Community Grants Fund, West Vancouver Foundation

⁶ Organized Crime Agency of British Columbia

Note: The 2025 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 2025 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.



2025 CAPITAL PROGRAM

Information Technology

	Budget 2025	Funding Source	
		Asset Maintenance Reserve	External Funding
PHASE 1 Current Year Projects			
Innovation			
Finance & Corporate Services			
JD Edwards (JDE) - Maintenance Connection Asset Management	55,000	55,000	-
	55,000	55,000	-
Innovation Total	55,000	55,000	-
Regular Asset Maintenance			
West Vancouver Police			
Police Information Technology Equipment - Regular Replacement	85,000	85,000	-
	85,000	85,000	-
Regular Asset Maintenance Total	85,000	85,000	-
Strategic Investment			
Finance & Corporate Services			
Oracle JD Edwards (ERP) Replacement	400,000	400,000	-
Application Software Upkeep & Enhancements	300,000	300,000	-
Information Technology Infrastructure Replacement & Additions	300,000	300,000	-
End-User Hardware & Software	150,000	150,000	-
Audio Visual Upgrades for Seniors' Activity Centre	53,000	30,000	23,000 ¹
	1,203,000	1,180,000	23,000
West Vancouver Police			
Phone System Migration to Cloud	52,800	52,800	-
	52,800	52,800	-
Strategic Investment Total	1,255,800	1,232,800	23,000
PHASE 1 Current Year Projects Sub-Total	1,395,800	1,372,800	23,000
Prior Year Approved Work in Progress			
Finance & Corporate Services			
District Personal Computer (PC) Replacement	300,000	300,000	-
Oracle JD Edwards Replacement	300,000	300,000	-
Application Software Upkeep & Enhancements (Financial Plan 2023)	244,094	244,094	-
eDOCS migration to SharePoint Online (SPO)	236,213	236,213	-
Information Technology Infrastructure Replacement & Additions	200,000	200,000	-
Application Software Upkeep & Enhancements	150,000	150,000	-
End-User Hardware & Software	50,000	50,000	-
Electronic Plan Review System	42,142	42,142	-
JD Edwards (JDE) - Maintenance Connection Asset Management (Financial Plan 2022)	11,613	11,613	-
eDOCS migration to SharePoint Online (SPO)	6,420	6,420	-
Information Technology Infrastructure Replacement & Additions (Financial Plan 2023)	3,562	3,562	-
	1,544,044	1,544,044	-
West Vancouver Police			
Royal Canadian Mounted Police Net Connection Authorization Change Request Compliance	20,000	20,000	-
Police Storage Area Network (SAN) Replacement	9,747	9,747	-
Police Information Technology Equipment - Regular Replacement	314	314	-
	30,061	30,061	-
Prior Year Approved Work in Progress Sub-Total	1,574,105	1,574,105	-
PHASE 2 Current Year Projects			
PHASE 2 Current Year Projects Sub-Total	-	-	-
Current Year Projects Grand Total	2,969,905	2,946,905	23,000

¹ Seniors' Activity Centre Advisory Board.

Note: The 2025 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 2025 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.



2025 CAPITAL PROGRAM

Vehicle Fleet

	Budget 2025	Funding Source		
		Asset Maintenance Reserve	External Funding	Environmental Reserve
PHASE 1 Current Year Projects				
Regular Asset Maintenance				
Engineering & Transportation Services				
Replace 2017 Single Axle Dump Truck (Unit M018)	265,000	265,000 ¹	-	-
Replace 2017 Single Axle Dump Truck (Unit M022)	265,000	265,000 ¹	-	-
Replace Skid Steer (Unit M068)	210,000	210,000 ¹	-	-
Replace 2011 F-350 Service Body Truck (Unit M032)	145,000	145,000 ¹	-	-
	885,000	885,000	-	-
Parks, Culture & Community Services				
Replace 2013 Isuzu NU4 Haul All Packer (Unit P015)	250,000	250,000 ¹	-	-
Replace 2008 Kubota Tractor (Unit P035)	250,000	250,000 ¹	-	-
Replace 2013 Ford F-250 (Unit P028)	150,000	150,000 ¹	-	-
Replace 2013 Ford F-350 Dump Truck (Unit P025)	150,000	150,000 ¹	-	-
Replace 2013 Verti-groom Field Cleaner (Unit P049)	35,000	35,000	-	-
Replace 2013 Landpride Tri-deck Mower (Unit P067)	35,000	35,000 ¹	-	-
Replace Utility Vehicle (Unit A006)	33,000	33,000 ¹	-	-
Replace 2013 Redexim Walk Behind Field Cleaner (Unit P030)	30,000	30,000	-	-
	933,000	933,000	-	-
West Vancouver Police				
Replace 2016 Chevrolet Tahoe K9 (Unit V015)	145,000	145,000 ¹	-	-
Replace 2020 Ford Explorer Interceptor (Unit V004)	145,000	145,000 ¹	-	-
Replace 2020 Ford Explorer Interceptor (Unit V009)	145,000	145,000 ¹	-	-
	435,000	435,000	-	-
Regular Asset Maintenance Total	2,253,000	2,253,000	-	-
Strategic Investment				
Parks, Culture & Community Services				
Acquisition of Single Axle Dump Truck for Parks, Culture & Community Services	150,000	150,000	-	-
	150,000	150,000	-	-
Planning, Development & Environment Services				
Acquisition of Arborist Electric Vehicle	60,000	44,500	-	15,500
	60,000	44,500	-	15,500
West Vancouver Police				
Lease Buyout 2023 Mazda CX-5 (Unit V057)	31,000	31,000	-	-
	31,000	31,000	-	-
Strategic Investment Total	241,000	225,500	-	15,500
PHASE 1 Current Year Projects Sub-Total	2,494,000	2,478,500	-	15,500
Prior Year Approved Work in Progress				
Engineering & Transportation Services				
Replace 2012 Street Sweeper (Unit M065)	550,000	546,000	4,000 ²	-
Replace 2016 Single Axle Dump Truck (Unit M016)	164,910	159,910	5,000 ²	-
Replace 2016 Single Axle Dump Truck (Unit M040)	164,910	159,910	5,000 ²	-
Acquisition of Electric Vehicle (EV) Truck	95,000	68,000	-	27,000
	974,819	933,819	14,000	27,000
Fire & Rescue Services				
F043 Renewal - Replace Pumper Engine	1,440,391	1,371,391	40,000 ²	29,000
F044 Renewal - Replace 2005 Pumper Engine	1,402,374	1,367,374	35,000 ²	-
Replace Rescue Truck (Unit F040)	1,230,480	1,230,480	-	-
Replace Rehabilitation Trailer (Unit F054)	601,000	322,000	2,000 ²	277,000
Replace Wildland Trailer (Unit F053)	40,018	40,018	-	-
Tower Truck Gearing Replacement	27,890	27,890	-	-
	4,742,153	4,359,153	77,000	306,000



2025 CAPITAL PROGRAM

Vehicle Fleet ...continued

	Budget 2025	Funding Source		
		Asset Maintenance Reserve	External Funding	Environmental Reserve
Parks, Culture & Community Services				
Replace 2008 Toro Greensmaster (Unit GL32)	135,000	128,000	4,000 ²	3,000
Park Recycling - Cube Truck (Unit P012)	130,000	115,000	-	15,000
Replace 2009 GMC Sierra (Unit P013)	95,000	66,000	2,000 ²	27,000
Replace 2010 GMC Canyon (Unit P022)	95,000	66,000	2,000 ²	27,000
Replace 2013 Toro 3500 Mower (Unit GL44)	75,000	73,000	2,000 ²	-
Replace 2010 Toro 3500D Mower (Unit P054)	75,000	73,000	2,000 ²	-
Replace 2004 Ford Van (Unit R011)	35,995	-	35,995 ³	-
Replace 2008 Ford F-250 (Unit P020)	11,457	9,457	2,000 ²	-
Replace 2009 John Deere TE Gator (Unit R040)	8,693	7,693	1,000 ²	-
	661,145	538,151	50,995	72,000
West Vancouver Police				
Replace 2019 Dodge Charger (Unit V018)	20,760	18,260	2,500 ²	-
Acquisition of Plug-In Hybrid Electric Vehicle (PHEV)	14,762	14,762	-	-
Lease buyout 2019 Ford Edge (Unit V081)	6,276	6,276	-	-
Replace 2018 Ford F-150 Interceptor (Unit V010)	5,121	2,621	2,500 ²	-
	46,919	41,919	5,000	-
Prior Year Approved Work in Progress Sub-Total	6,425,037	5,873,042	146,995	405,000
PHASE 2 Current Year Projects				
PHASE 2 Current Year Projects Sub-Total	-	-	-	-
Current Year Projects Grand Total	8,919,037	8,351,542	146,995	420,500

¹ Starting 2025 estimated disposal proceeds are included in the Capital Equipment Reserve

² Estimated disposal proceeds

³ Age Well at Home Funds (AWAH) Initiative Fund, Employment and Social Development Canada (ESDC)

Note: The 2025 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 2025 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.



2025 CAPITAL PROGRAM

Facilities Maintenance

	Budget 2025	Funding Source				
		Asset Maintenance Reserve	Community Amenity Contribution	UBCM Community Works Fund	External Funding	Cypress Village Planning Reserve
PHASE 1 Current Year Projects						
Asset Preservation						
Finance & Corporate Services						
Fire Hall # 1 Bay Door Enlargement	350,000	350,000	-	-	-	-
Asset Preservation Total	350,000	350,000	-	-	-	-
Innovation						
Finance & Corporate Services						
Fire Hall Renovations	1,050,000	939,914	-	110,086	-	-
Municipal Hall Basement Art Storage	170,000	170,000	-	-	-	-
West Vancouver Ice Arena Office Renovation	25,000	25,000	-	-	-	-
Seniors' Activity Centre Pool Room Lights	15,000	15,000	-	-	-	-
Innovation Total	1,260,000	1,149,914	-	110,086	-	-
Regular Asset Maintenance						
Finance & Corporate Services						
Multi-Year Capital Renewal Plan - Parkade & Central Plant - 22nd Street	535,743	535,743	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Memorial Library	291,391	291,391	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 1	216,666	216,666	-	-	-	-
2025 Youth Centre Park Royal Rental Expense	175,000	-	175,000	-	-	-
Multi-Year Capital Renewal Plan - Gleneagles Golf Clubhouse	160,285	160,285	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 2 - Gleneagles Public Safety Building	147,106	147,106	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Ice Arena	141,232	141,232	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre	119,108	119,108	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Main Building	110,532	110,532	-	-	-	-
BC Ambulance Service Stn 255 - 1542 Fulton Ave Demolition Cost	100,000	100,000	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 3 - Caulfeild	99,809	99,809	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Community Centre	83,814	83,814	-	-	-	-
Multi-Year Capital Renewal Plan - Sandy Cove Beach Washroom	53,638	53,638	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Concession/Washroom/Caretaker	30,077	30,077	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Small Motor Repair Shop	25,050	25,050	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Paint Shop	21,903	21,903	-	-	-	-
Multi-Year Capital Renewal Plan - West Bay Beach Washroom	17,860	17,860	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Par 3	14,591	14,591	-	-	-	-
Multi-Year Capital Renewal Plan - Gleneagles Community Centre	12,708	12,708	-	-	-	-
Multi-Year Capital Renewal Plan - Seniors' Activity Centre	11,695	11,695	-	-	-	-
Multi-Year Capital Renewal Plan - Glenmore Park Washroom	8,482	8,482	-	-	-	-
Multi-Year Capital Renewal Plan - Eagle Harbour Beach Washroom	7,945	7,945	-	-	-	-
Multi-Year Capital Renewal Plan - Whytecliff Park Washroom - Upper	7,945	7,945	-	-	-	-
Multi-Year Capital Renewal Plan - Gordon House Daycare	7,432	7,432	-	-	-	-
Multi-Year Capital Renewal Plan - The Silk Purse Arts Centre	6,009	6,009	-	-	-	-
Multi-Year Capital Renewal Plan - Whytecliff Park Concession	3,875	3,875	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Childcare	2,176	2,176	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Park Equipment Storage/Pump House	1,415	1,415	-	-	-	-
Regular Asset Maintenance Total	2,413,487	2,238,487	175,000	-	-	-
Strategic Investment						
Planning, Development & Environment Services						
Materials Transfer Facility Relocation	999,500	399,145	-	-	-	600,355
Strategic Investment Total	999,500	399,145	-	-	-	600,355
PHASE 1 Current Year Projects Sub-Total	5,022,987	4,137,546	175,000	110,086	-	600,355
Prior Year Approved Work in Progress						
Finance & Corporate Services						
Multi-Year Capital Renewal Plan - West Vancouver Community Centre	1,067,200	1,067,200	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre	950,500	950,500	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Memorial Library (Financial Plan 2022)	873,210	200,432	-	-	672,778	1
Multi-Year Capital Renewal Plan - Operation Centre - Main Building	792,100	792,100	-	-	-	-
Navvy Jack House Ground Lease	750,000	-	750,000	-	-	-
Multi-Year Capital Renewal Plan - Parkade & Central Plant (Financial Plan 2023)	513,335	513,335	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Main Building (Financial Plan 2023)	482,254	482,254	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 3 - Caulfeild	467,181	467,181	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall #1 (Financial Plan 2023)	465,184	465,184	-	-	-	-
Multi-Year Capital Renewal Plan - Gleneagles Community Centre	445,726	445,726	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre (Financial Plan 2022)	401,141	401,141	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 1	350,000	-	-	350,000	-	-
Multi-Year Capital Renewal Plan - West Vancouver Memorial Library	342,278	342,278	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 4 - British Properties	331,500	331,500	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Ice Arena (Financial Plan 2023)	286,176	286,176	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Memorial Library (Financial Plan 2023)	204,842	204,842	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Fieldhouse & Washroom (Financial Plan 2023)	185,149	185,149	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 4 - British Properties	182,914	182,914	-	-	-	-
Multi-Year Capital Renewal Plan - Parkade and Central Plant - 22nd Street	181,600	181,600	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 1	168,300	168,300	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Ice Arena	158,800	158,800	-	-	-	-
Multi-Year Capital Renewal Plan - Gleneagles Community Centre	151,900	151,900	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Small Motor Repair Shop	146,144	146,144	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 2 - Gleneagles Public Safety Building	141,800	141,800	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Par 3	133,674	133,674	-	-	-	-



2025 CAPITAL PROGRAM

Facilities Maintenance ...continued

	Budget 2025	Funding Source				
		Asset Maintenance Reserve	Community Amenity Contribution	UBCM Community Works Fund	External Funding	Cypress Village Planning Reserve
Elevator to West Vancouver Memorial Library Rooftop Parking	131,732	75,000	-	-	56,732 ²	-
Multi-Year Capital Renewal Plan - Seniors' Activity Centre (Financial Plan 2023)	118,276	118,276	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre (Financial Plan 2023)	116,842	116,842	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 4 - British Properties	112,636	112,636	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall #2	105,824	105,824	-	-	-	-
Multi-Year Capital Renewal Plan - Dundarave By the Sea Preschool	103,915	103,915	-	-	-	-
Multi-Year Capital Renewal Plan - Gleneagles Golf Clubhouse (Financial Plan 2023)	101,964	101,964	-	-	-	-
Coffee Kiosk - Municipal Hall Lower Atrium	100,000	100,000	-	-	-	-
Police Station Change Room Renovation	88,065	88,065	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Concession/Washroom/Caretaker	78,558	78,558	-	-	-	-
Multi-Year Capital Renewal Plan - Gertrude Lawson Museum and Archives	77,148	77,148	-	-	-	-
Multi-Year Capital Renewal Plan - Gordon House Daycare	65,916	65,916	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Paint Shop	60,700	60,700	-	-	-	-
Multi-Year Capital Renewal Plan - Gleneagles Golf Clubhouse	56,600	56,600	-	-	-	-
Due Diligence For Arts Centre Planning - Financial Assessment	50,000	50,000	-	-	-	-
Ambleside Police Satellite Office	50,000	50,000	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 2 - Gleneagles Public Safety Building	47,969	47,969	-	-	-	-
Multi-Year Capital Renewal Plan - Dundarave Park Concession & Washroom (Financial Plan 2023)	47,728	47,728	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Par 3	47,500	47,500	-	-	-	-
Municipal Hall Seismic Upgrade & Renewal (Financial Plan 2022)	43,509	43,509	-	-	-	-
West Vancouver Aquatic Centre - Exterior South Wall Repairment	42,049	42,049	-	-	-	-
Multi-Year Capital Renewal Plan - Hugo Ray Park Caretaker Residence & Washroom	39,582	39,582	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Salt Storage Shed	34,856	34,856	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Forestry Building	34,339	34,339	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre- Park Mower Shed	25,827	25,827	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Community Centre (Financial Plan 2023)	19,777	19,777	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre (Financial Plan 2022)	19,164	19,164	-	-	-	-
Multi-Year Capital Renewal Plan - Seniors' Activity Centre	17,700	17,700	-	-	-	-
Multi-Year Capital Renewal Plan - Hugo Ray Park Caretaker Residence & Washroom	14,617	14,617	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Child Development	13,939	13,939	-	-	-	-
Multi-Year Capital Renewal Plan - Caulfeild Park - Male Washroom	13,200	13,200	-	-	-	-
Multi-Year Capital Renewal Plan - Caulfeild Park - Female Washroom	13,200	13,200	-	-	-	-
Multi-Year Capital Renewal Plan - Music Box	12,708	12,708	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Childcare	11,037	11,037	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Memorial Library (Financial Plan 2021)	10,307	10,307	-	-	-	-
Youth Hub Planning	10,000	10,000	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre (Financial Plan 2021)	9,373	9,373	-	-	-	-
Land Strategy Appraisal	8,000	8,000	-	-	-	-
Multi-Year Capital Renewal Plan - Whytecliff Park Concession	7,996	7,996	-	-	-	-
Multi-Year Capital Renewal Plan - Eagle Harbour Beach Washroom	7,700	7,700	-	-	-	-
Gleneagles Storage Container	7,075	7,075	-	-	-	-
Multi-Year Capital Renewal Plan - John Lawson Park Washroom	6,662	6,662	-	-	-	-
Multi-Year Capital Renewal Plan - Whytecliff Park Washroom - Upper	6,559	6,559	-	-	-	-
1448 Argyle Avenue Pattison House Site Demolition & Clean Up	5,235	5,235	-	-	-	-
Interim Youth Centre at Park Royal	4,177	-	4,177	-	-	-
Impounded Car Storage Compound	2,552	2,552	-	-	-	-
Police Station Parkade Crack Repair	1,815	1,815	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Park Equipment Storage/Pump House	1,600	1,600	-	-	-	-
Purchasing Office Renovation at the Operations Centre	1,292	1,292	-	-	-	-
Municipal Hall Human Resources Office Renovation	834	834	-	-	-	-
Dundarave Patios	694	694	-	-	-	-
	<u>12,181,656</u>	<u>10,347,970</u>	<u>754,177</u>	<u>350,000</u>	<u>729,510</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	12,181,656	10,347,970	754,177	350,000	729,510	-
PHASE 2 Current Year Projects						
PHASE 2 Current Year Projects Sub-Total	-	-	-	-	-	-
Current Year Projects Grand Total	17,204,643	14,485,516	929,177	460,086	729,510	600,355

¹ CleanBC Grant, the Government of British Columbia

² Enabling Accessibility Funds (EAF), Employment and Social Development Canada (ESDC)

Note: The 2025 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 2025 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.



2025 CAPITAL PROGRAM

Grounds & Parks

	Budget 2025	Funding Source						
		Asset Maintenance Reserve	Community Amenity Contribution	Other Reserves	Environmental Reserve	UBCM Community Works Fund	External Funding	Development Cost Charges
PHASE 1 Current Year Projects								
Asset Preservation								
Parks, Culture & Community Services								
Sports Court Replacement	425,000	425,000	-	-	-	-	-	-
Failing Trails & Trail Structures Replacement	215,000	-	-	-	-	-	-	215,000
Failing Park Infrastructure Replacement	70,000	70,000	-	-	-	-	-	-
Park Fencing Replacement	65,000	65,000	-	-	-	-	-	-
Park Furniture Replacement	40,000	40,000	-	-	-	-	-	-
Waterfront Park Pier Repairs & Replacements	30,000	30,000	-	-	-	-	-	-
Golf Course Irrigation & Drainage, Tees & Greens Replacement	30,000	30,000	-	-	-	-	-	-
Trail Signage Replacement	25,000	25,000	-	-	-	-	-	-
Park Drainage & Irrigation Replacement	25,000	25,000	-	-	-	-	-	-
	925,000	710,000	-	-	-	-	-	215,000
Asset Preservation Total	925,000	710,000	-	-	-	-	-	215,000
Health & Safety								
Parks, Culture & Community Services								
Golf Course Safety Netting, Fencing & Pathway Replacement	85,000	85,000	-	-	-	-	-	-
Health & Safety Total	85,000	85,000	-	-	-	-	-	-
Regular Asset Maintenance								
Parks, Culture & Community Services								
Playground Renewal & Replacement	300,000	300,000	-	-	-	-	-	-
Walkways & Plazas in Parks, including Lighting Replacement	150,000	150,000	-	-	-	-	-	-
Kiosks & Interpretive Signage Replacement	125,000	125,000	-	-	-	-	-	-
Regular Asset Maintenance Total	575,000	575,000	-	-	-	-	-	-
Strategic Investment								
Parks, Culture & Community Services								
Implementation of Shoreline Protection Projects	150,000	150,000	-	-	-	-	-	-
Klee Wyck Park Masterplan Development	20,000	20,000	-	-	-	-	-	-
	170,000	170,000	-	-	-	-	-	-
Planning, Development & Environment Services								
Urban Forest Management Plan Implementation	443,250	-	-	-	116,650	-	326,600 ¹	-
Jump on a New Heat Pump Program Implementation	130,000	-	-	-	21,667	-	108,333 ²	-
	573,250	-	-	-	138,317	-	434,933	-
Strategic Investment Total	743,250	170,000	-	-	138,317	-	434,933	-
PHASE 1 Current Year Projects Sub-Total								
	2,328,250	1,540,000	-	-	138,317	-	434,933	215,000
Prior Year Approved Work in Progress								
Planning, Development & Environment Services								
Community Wildfire Plan Implementation - Fuel Treatment	579,008	-	-	-	513,008	-	66,000 ³	-
	579,008	-	-	-	513,008	-	66,000	-
Parks, Culture & Community Services								
Artificial Sport Field Replacement	2,571,375	580,450	-	1,890,925	-	100,000	-	-
A Place for Sports	2,161,095	-	2,161,095	-	-	-	-	-
Place for Sport - External Funding	1,611,008	-	-	-	-	-	1,611,008 ⁴	-
Waterfront Park Pier Repairs & Replacements	625,000	625,000	-	-	-	-	-	-
Sports Court Replacement - Tennis BC/Pickle Ball Facility at Hugo Ray Park	445,020	-	445,020	-	-	-	-	-
Failing Trails & Trail Structures Replacement	314,835	-	-	-	-	-	-	314,835
Failing Trails & Trail Structures Replacement (Financial Plan 2023)	248,241	-	-	-	-	-	-	248,241
Waterfront Park Pier Repairs & Replacements (Financial Plan 2023)	192,404	-	-	-	-	-	192,404 ⁵	-
Implementation of Shoreline Protection Projects (Financial Plan 2023)	150,000	-	-	-	150,000	-	-	-
Failing Trails & Trail Structures Replacement (Financial Plan 2022)	139,271	-	-	-	-	-	-	139,271
Playground Renewal & Replacement	100,000	100,000	-	-	-	-	-	-
Failing Trails & Trail Structures Replacement (Financial Plan 2021)	99,559	-	-	-	-	-	-	99,559
Horseshoe Bay Park Revitalization (Financial Plan 2023)	98,915	98,915	-	-	-	-	-	-
Trail Signage Replacement	75,000	75,000	-	-	-	-	-	-
Golf Course Safety Netting, Fencing & Pathway Replacement	72,529	72,529	-	-	-	-	-	-
Natural Park Areas Signage	65,000	65,000	-	-	-	-	-	-
Sports Court Replacement (Financial Plan 2022)	57,202	57,202	-	-	-	-	-	-
Urban Forest Management Plan (UFMP) - Phase 2 Natural Asset Management Program	54,860	-	-	-	54,860	-	-	-
Playground Renewal & Replacement	51,467	51,467	-	-	-	-	-	-
Waterfront Park Pier Repairs & Replacements (Financial Plan 2022)	51,459	51,459	-	-	-	-	-	-
Water Features Replacement	50,000	50,000	-	-	-	-	-	-
Park Drainage & Irrigation Replacement (Financial Plan 2023)	48,200	48,200	-	-	-	-	-	-
Water Features Replacement	45,000	45,000	-	-	-	-	-	-
Sports Court Replacement	42,352	42,352	-	-	-	-	-	-
Municipal Hall North Landscaping	41,806	41,806	-	-	-	-	-	-
Trail Partnership with Recreational Trail Groups (Financial Plan 2022)	40,968	40,968	-	-	-	-	-	-
Park Fencing Replacement	35,964	35,964	-	-	-	-	-	-
Trail Partnership with Recreational Trail Groups (Financial Plan 2021)	34,550	34,550	-	-	-	-	-	-
Indigenous Signage	30,000	10,000	-	-	-	-	20,000 ⁶	-
Failing Park Infrastructure Replacement (Financial Plan 2023)	28,153	28,153	-	-	-	-	-	-
Urban Forest Management Plan (UFMP) - Tree Planting Program Expansion	25,889	-	-	-	25,889	-	-	-



2025 CAPITAL PROGRAM

Grounds & Parks ...continued

	Budget 2025	Funding Source						
		Asset Maintenance Reserve	Community Amenity Contribution	Other Reserves	Environmental Reserve	UBCM Community Works Fund	External Funding	Development Cost Charges
Golf Course Safety Netting, Fencing & Pathway Replacement (Financial Plan 2023)	24,827	24,827	-	-	-	-	-	-
Sports Court Replacement - Pickle Ball Court at Ambleside	24,316	-	24,316	-	-	-	-	-
Trail Signage Replacement (Financial Plan 2023)	17,848	17,848	-	-	-	-	-	-
Park Drainage & Irrigation Replacement	17,601	17,601	-	-	-	-	-	-
Failing Park Infrastructure Replacement	12,226	12,226	-	-	-	-	-	-
Indigenous Signage	10,000	10,000	-	-	-	-	-	-
Parking Area & Road Replacement	5,989	5,989	-	-	-	-	-	-
Continued Initial Funding for West Vancouver Secondary School Artificial Turf Field & Track	5,136	5,136	-	-	-	-	-	-
Prior Year Approved Work in Progress Sub-Total	10,304,072	2,247,643	2,630,431	1,890,925	743,756	100,000	1,889,412	801,905
PHASE 2 Current Year Projects								
Strategic Investment								
Parks, Culture & Community Services								
Establish New Fenced Off-leash Dog Areas	40,000	40,000	-	-	-	-	-	-
Strategic Investment Total	40,000	40,000	-	-	-	-	-	-
PHASE 2 Current Year Projects Sub-Total	40,000	40,000	-	-	-	-	-	-
Current Year Projects Grand Total	12,672,322	3,827,643	2,630,431	1,890,925	882,073	100,000	2,324,345	1,016,905

¹ Urban Forest Management Plan Program, Government of Canada

² Jump on the Heat Pump Program Grant, BC Hydro, District of Vancouver, and the City of North Vancouver.

³ Community Resiliency Investment (CRI) Program, the Government of British Columbia administered through the Union of British Columbia Municipalities (UBCM)

⁴ Multiple Funding Sources (West Vancouver Foundation, District of West Vancouver, West Vancouver Schools, and other contributions)

⁵ Insurance claim for reimbursement of Dundarave and Ambleside piers repairs from storm damage, Municipal Insurance Association of British Columbia.

⁶ West Vancouver Foundation

Note: The 2025 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 2025 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.



2025 CAPITAL PROGRAM

Transportation Infrastructure

	Budget 2025	Funding Source		
		Asset Maintenance Reserve	Community Amenity Contribution	External Funding
PHASE 1 Current Year Projects				
Health & Safety				
Engineering & Transportation Services				
Spirit Trail Improvement - Ambleside Park	200,000	100,000	-	100,000 ¹
Transit Related Road Improvements Program (TRRIP)	200,000	100,000	-	100,000 ²
Insurance Corporation of British Columbia Co-Funded Projects	50,000	25,000	-	25,000 ³
Health & Safety Total	450,000	225,000	-	225,000
Regular Asset Maintenance				
Engineering & Transportation Services				
Roads & Pavement Infrastructure - Stevens Drive (Onslow Place to Hihurst Place)	850,000	850,000	-	-
Roads & Pavement Infrastructure - Eagleridge Drive (Marine Drive to MoTi Jurisdictional Boundary)	700,000	700,000	-	-
Roads & Pavement Infrastructure - 11th Street (Haywood Avenue to Mathers Avenue)	650,000	650,000	-	-
Roads & Pavement Infrastructure - Eyremount Drive (Vinson Creek Road to Highland Drive Part 1)	630,000	630,000	-	-
Roads & Pavement Infrastructure - Henlow Road & Crestline Road (Henlow Road to 1125 Crestline Road)	420,000	420,000	-	-
Roads & Pavement Infrastructure - Marine Drive (Nelson Avenue roundabout to Keith Road roundabout)	350,000	350,000	-	-
Marine Drive & 17th Street Signal Replacement	350,000	-	-	350,000 ⁴
Bridge & Structural Infrastructure - Rehabilitation & Maintenance of Bridges	315,000	315,000	-	-
Bridge & Structural Infrastructure - Bridge Demolish - 26th Street Pedestrian Bridge	300,000	300,000	-	-
Replace 6400 Block Marine Drive Retaining Wall (between Keith Road & Nelson Avenue)	250,000	250,000	-	-
Roads & Pavement Infrastructure - 2025/2026 Advance Planning & Design	250,000	250,000	-	-
Roads & Pavement Infrastructure - Marine Drive (Buckhill Road to West of Erwin Drive)	150,000	150,000	-	-
Roads & Pavement Infrastructure - 2025 Hot Patch Program	150,000	150,000	-	-
Bridge & Structural Infrastructure - Slope Stability Improvement	100,000	100,000	-	-
Transportation Support Infrastructure - Pole Replacement	75,000	75,000	-	-
Roads & Pavement Infrastructure - 2024 Deficiencies	75,000	75,000	-	-
Transportation Support Infrastructure - Traffic Signals	60,000	60,000	-	-
Bridge & Structural Infrastructure - Bridge Design - 26th Street Pedestrian Bridge	60,000	60,000	-	-
Transportation Support Infrastructure - Traffic Counts & Licence Fee	55,000	55,000	-	-
Transportation Support Infrastructure - School Safety Assessment Program	50,000	50,000	-	-
Roads & Pavement Infrastructure - 2025 Request for Services	50,000	50,000	-	-
Transportation Support Infrastructure - Pole Painting	40,000	40,000	-	-
Bridge & Structural Infrastructure - Annual Routine Inspection	20,000	20,000	-	-
Regular Asset Maintenance Total	5,950,000	5,600,000	-	350,000
Strategic Investment				
Engineering & Transportation Services				
Mathers Avenue Multi-Use Pathway, Hadden Drive to Westcott Road	549,500	110,000	-	439,500 ⁵
Active Transportation Infrastructure - Sidewalk Design & Installation	75,000	75,000	-	-
Active Transportation Infrastructure - Pathway Lights for Capilano Trail	70,000	35,000	-	35,000 ¹
Active Transportation Infrastructure - Curb Bulge South Side of Marine Drive, West of 14th Street	60,000	30,000	-	30,000 ⁶
Active Transportation Infrastructure - Traffic Calming Program	50,000	50,000	-	-
Active Transportation Infrastructure - North Shore Transportation Survey	30,000	30,000	-	-
Active Transportation Infrastructure - Marine Drive Bike Lanes - East of Lions Gate Bridge	20,000	20,000	-	-
Active Transportation Infrastructure - Crosswalk Rectangular Rapid Flashing Beacons	10,000	10,000	-	-
Strategic Investment Total	864,500	360,000	-	504,500
PHASE 1 Current Year Projects Sub-Total				
	7,264,500	6,185,000	-	1,079,500
Prior Year Approved Work in Progress				
Engineering & Transportation Services				
Horseshoe Bay Streetscape Improvements	3,378,293	-	3,378,293	
Roads & Pavement Infrastructure - Eastmont Drive - St. Georges Avenue to End	630,000	630,000	-	
Roads & Pavement Infrastructure - Eagleridge Drive - Marine Drive to Highway 1	606,961	606,961	-	
Transportation Support Infrastructure - Traffic Signals - 31st Street & Marine Drive	505,000	505,000	-	
Slope Hazard Remediation	400,000	400,000	-	
Roads & Pavement Infrastructure - Duchess Avenue - 12th Street to 13th Street	275,000	275,000	-	
Roads & Pavement Infrastructure - Chartwell Drive, Whitby Road to 1308 Chartwell Drive	262,067	262,067	-	
Active Transportation Infrastructure - Sidewalk Construction	258,360	258,360	-	
Active Transportation Infrastructure - Mathers Avenue Multi-Use Pathway	254,719	122,548	-	132,171 ⁷
Bridge & Structural Infrastructure - Slope Stability Improvements (Financial Plan 2023)	230,598	230,598	-	
Roads & Pavement Infrastructure - 2024/2025 Advanced Planning & Design	226,846	226,846	-	
Active Transportation Infrastructure - Marine Drive Bike Lanes - East of Lions Gate Bridge	214,360	26,819	-	187,541 ⁷
Bridge & Structural Infrastructure - Bridge Design - Nelson Canyon Bridge Analysis	204,102	204,102	-	
Active Transportation Infrastructure - Marine Drive Bike Lanes - East of Lions Gate Bridge	185,000	100,000	-	85,000 ⁸
Marine Drive & 31st Street Intersection Upgrades	183,386	-	-	183,386 ⁵
Active Transportation Infrastructure - Sidewalk Design and Installation	178,238	68,238	-	110,000 ⁷
Steep Slope Stabilization on Marine Drive	149,729	-	-	149,729 ⁹
Bridge & Structural Infrastructure - Rehabilitation & Maintenance for Bridges	149,195	149,195	-	
Marine Drive & 31st Street Redesign (Financial Plan 2021)	97,391	57,777	-	39,614 ⁵
Transit Related Road Improvements Program (TRRIP) - TransLink Co-Funded Projects	86,729	36,729	-	50,000 ¹⁰
Active Transportation Infrastructure - Sidewalk Design & Installation	80,000	80,000	-	
Roads & Pavement Infrastructure - 24th Street - Marine Drive to Haywood Avenue	76,842	76,842	-	
Roads & Pavement Infrastructure - 2023 Advance Planning & Design	71,003	71,003	-	



2025 CAPITAL PROGRAM

Transportation Infrastructure ...continued

	Budget 2025	Funding Source		
		Asset Maintenance Reserve	Community Amenity Contribution	External Funding
Transportation Support Infrastructure - Traffic Studies, Counts & Licence Fees	69,108	69,108	-	
Taylor Way Transportation Planning	64,799	64,799	-	
Bus Speed & Reliability Improvement	60,798	-	-	60,798 ⁷
Transportation Support Infrastructure - Traffic Signals (Financial Plan 2024)	60,000	60,000	-	
Active Transportation Infrastructure - Sidewalk Design - Mathers Avenue - 21st Street to 27th Street	60,000	30,000	-	30,000 ⁸
Active Transportation Infrastructure - Pedestrian Safety Upgrades	60,000	55,000	-	5,000 ⁸
Transportation Support Infrastructure - Pilot House Road Park & St. Francis-in-the-Wood Church	50,000	-	50,000	
Transportation Support Infrastructure - School Site Safety Audit Program	50,000	50,000	-	
Active Transportation Infrastructure - Traffic Calming Initiatives	50,000	50,000	-	
Active Transportation Infrastructure - Marine Drive Separated Bike Lanes - 26th to 31st Streets	45,107	45,107	-	
Roads & Pavement Infrastructure - 2022/2023 Advance Planning	42,936	42,936	-	
Active Transportation Infrastructure - Mobility Initiatives (Financial Plan 2023)	33,818	33,818	-	
2022 Roads Design (Financial Plan 2021)	33,758	33,758	-	
Transit Related Road Improvements Program (TRRIP) - TransLink Co-Funded Projects (Financial Plan 2023)	24,180	-	-	24,180 ¹⁰
Roads & Pavement Infrastructure - Meadfield Road Subdivision Phase 4	23,023	23,023	-	
Active Transportation Infrastructure - Sidewalk Design - 20th Street: Gordon Avenue to Marine Drive	18,000	9,000	-	9,000 ⁸
Transportation Support Infrastructure - Traffic Studies & Counts (Financial Plan 2023)	17,768	17,768	-	
Active Transportation Infrastructure - Crosswalk Rectangular Rapid Flashing Beacons	16,878	16,878	-	
Roads & Pavement Infrastructure - 2023 Request for Services	16,811	16,811	-	
Railway Crossing Upgrades	15,860	15,860	-	
Active Transportation Infrastructure - Sidewalk Design - Gordon Avenue - 20th Street to 21st Street	12,000	6,000	-	6,000 ⁸
Transportation Support Infrastructure - Pole Painting	11,130	11,130	-	
Transportation Support Infrastructure - School Site Safety Audit Program	8,316	8,316	-	
Prior Year Approved Work in Progress Sub-Total	9,548,108	5,047,396	3,428,293	1,072,419
Prior Year Approved Work in Progress Sub-Total	9,548,108	5,047,396	3,428,293	1,072,419
PHASE 2 Current Year Projects				
PHASE 2 Current Year Projects Sub-Total	-	-	-	-
Current Year Projects Grand Total	16,812,608	11,232,396	3,428,293	2,151,919

¹ LocalMotion Program Grant, Province of British Columbia

² Coastal Mountain Bus Company (CMBC), Transit Related Road Improvements Program (TRRIP), TransLink

³ Community Grants, Road Improvement Program, Insurance Corporation of British Columbia

⁴ Operation, Maintenance & Rehabilitation (OMR) Program, Major Road Network and Bike (MRNB) Program, TransLink.

⁵ Bicycle Infrastructure Capital Cost Share (BICCS) Program, Major Road Network and Bike (MRNB) Program, TransLink

⁶ Growing Canada's Community Canopies Funding, Federation of Canadian Municipalities in partnership with Tree Canada

⁷ South Coast British Columbia Transportation Authority

⁸ Major Road Network and Bike (MRNB) Program, TransLink

⁹ Legal Settlement.

¹⁰ Transit Related Road Improvements Program (TRRIP), TransLink

Note: The 2025 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 2025 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 & ASSETS

Fire Hall Renovations (\$1,050,000)

In order to update the change rooms and sleeping quarters to meet the current day standards, the District of West Vancouver will be renovating the Fire Hall #1 upper dorm level to provide gender-neutral, better privacy protection, and more efficient use of the existing areas to better support their operations. Following the completion of renovation of Fire Hall #1, Fire Hall #4 will need a significant change to its layout as well which will require additional funding to plan and implement. Fire Hall #3, and Fire Hall #2 require similar renovations, particularly concerning the washrooms and will also require additional funding to complete.

Materials Transfer Facility Reallocation (\$999,500)

To implement Phase 1 and Phase 2 of the Environmental Site Assessment (ESA) for existing Materials Transfer site, remediation of existing Materials Transfer site, and reconfiguration of upper compound at District's works yard site and Materials Transfer Facility relocation.

Multi-Year Capital Renewal Plan: Parkade & Central Plant - 22nd Street (\$535,743)

To implement upgrades and renewal for District building infrastructure which entails the replacement of components. The 2025 request is for the geothermal system repair and replacement.

Fire Hall #1 Bay Door Enlargement (\$350,000)

To upgrade Fire Hall #1 Apparatus Bay front four overhead doors into three wider ones and potentially adding a man door at south side. The purpose of this project is to expand the bay size to accommodate a bigger Rescue Truck and increase the bay sizes for the existing engine 1 and tower trucks.

FIRE & RESCUE SERVICES

Self-Contained Breathing Apparatus Equipment (\$1,072,700)

Replacement and maintenance of self-contained breathing apparatus (SCBA) for emergency and rescue services. Planned replacement is for all SCBA equipment as current equipment has reached functional end-of-life and does not meet current National Fire Protection Association (NFPA) standards. The replacement is being planned across all three North Shore fire departments to ensure interoperability.

PARKS

Sports Court Replacement (\$425,000)

A multi-year program to replace tennis courts and outdoor sport courts. For 2025, funding is requested for the replacement of the tennis court at Burley Park and the replacement of one tennis court and one sport court at Caulfeild Elementary School. This request is also for an impact study to determine possible lighting for Ambleside Tennis Court.

Playground Renewal & Replacement (\$300,000)

A multi-year program to renew playgrounds in parks. The District has 29 playgrounds which require replacement as they reach the end of their service life. Priority is based on a 10-year detailed plan considering usage and condition of the playground. The plan also includes replacement of individual playground components that have reached the end of their life and are required to be removed. The 2025 request includes the replacement of playgrounds at Hillside Park and Cypress Falls Park.



INFORMATION TECHNOLOGY SERVICES

Oracle JD Edwards (ERP) Replacement (SPO) (\$400,000)

Oracle JDE Edwards is an Enterprise Resource Planning (ERP) system which operates all the District's financial, payroll, accounting, accounts payable, accounts receivable, procurement, and asset management systems. This system is a legacy product that is highly inefficient requiring manual and repetitive processes. The system will be supported until the end of the decade which requires advance replacement planning.

Application Software Upkeep & Enhancements (\$300,000)

Strategic and transformation enhancements necessary to accommodate further digitization of work. Basic application software upkeep changes necessary to providing required functionality. Will include enhancements to application portfolio meant to complement improved business processes. Systems affected are Oracle JD Edwards (replacement discovery and assessment); Tempest enhancements; Feature Manipulation Engine (FME) automation enhancements; PowerApps automation, web forms automation and SharePoint Enhancement.

Information Technology Infrastructure Replacement & Additions (\$300,000)

This project will allow for the replacement and ongoing support of end-of-life back-office information technology infrastructure and security software and equipment. Equipment to be replaced includes network switches, corporate data storage system, backup and recovery systems and data center equipment. Cybersecurity protection software and hardware also need to be replaced and maintained. This equipment is critical to maintaining the foundations of the District's technology services.

WEST VANCOUVER MEMORIAL LIBRARY

Library Collections - Core (\$328,162)

Sustained annual funding to maintain core collections (e.g., books and audiovisual) within the West Vancouver Memorial Library to meet community needs.

CLIMATE ACTION & ENVIRONMENT SERVICES

Urban Forest Management Plan Implementation (\$443,250)

This project includes three components to respond to recommendations in the District's Urban Forest Management Plan: (1) development and implementation of a tree planting/replacement program for public lands; (2) development and implementation of a voluntary tree planting program on private lands, which includes the purchase of trees to provide to residents, resource material preparation, and communications on the launch of the new program; and (3) development of new bylaw regulations regarding tree density requirements for redeveloping properties.

The first component is a multi-year project which will be completed by end of December 2028 and includes the design and implementation of a planting program with the following activities: Geographic Information System (GIS) spatial analysis to identify areas where planting could be completed on public lands (parks, boulevards, green spaces); identification of tree species that can be planted in each location to ensure survival, accounting for drought, extreme wind events, steep topography, wildfire risk; and preparation and planting of approximately 500 trees on public lands, including tree purchasing, maintenance equipment, and consultant support. The planting locations will be selected in high density areas where trees are needed to provide cooling/shading, on slopes where trees are needed to prevent erosion in high rain events (creek corridors), and along streets to provide shading and manage rain runoff.



ROADS & TRANSPORTATION

Roads & Pavement Infrastructure (\$4,275,000)

Engineering & Transportation Services is seeking \$4,275,000 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 2025, several individual roads have been identified as high priority for replacement, including 11th Street from Haywood Avenue to Mathers Avenue; Eagleridge Drive from Marine Drive to Ministry of Transportation and Infrastructure Jurisdictional Boundary; Eyremount Drive from Vinson Creek Road to Highland Drive Part 1; Henlow Road and Crestline Road from Henlow Road to 1125 Crestline Road; Marine Drive from Buckhill Road to West of Erwin Drive; Marine Drive from Nelson Avenue roundabout to Keith Road roundabout; and Stevens Drive from Onslow Place to Highbury Place.

Bridge and Structural Infrastructure (\$795,000)

Engineering & Transportation Services is seeking \$795,000 for phase one budget bridge and structural infrastructure. Funding requests related to this program will be allocated to bridges, retaining walls, and the Eagle Island dock. The budget will be allocated to consulting services and priority maintenance work, specifically on design and demolition of the 26th Street pedestrian bridge which crosses the CN Rail network adjacent to Bellevue Avenue; implementation of rehabilitation works for bridge 111, located on Chippendale Road, west of Finch Hill; implementation of rehabilitation works for bridge 107, located on Eagle Lake Road, which crosses Cypress Creek; implementation of rehabilitation works for Eagle Island dock piers; and development of slope stability improvement policy. 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.

Mathers Avenue Multi-Use Pathway, Hadden Drive to Westcott Road (\$549,500)

The Roads & Transportation Department is seeking \$549,500 for installation of a new multi-use pathway along the west-bound Highway 1 Taylor Way on and off ramps. The project will include a separated multi-use pathway between Hadden Drive and Westcott Road. This request consists of \$110,000 of internal funding in addition to the \$439,500 TransLink funding.

Marine Drive & 17th Street Signal Replacement (\$350,000)

Engineering & Transportation Services is seeking \$350,000 for traffic signal replacement. In 2024, the District engaged a consultant to assess all 21 traffic signals in the District. The assessment concluded that the traffic signal at Marine Drive and 17th Street needs to be replaced.

Active Transportation Infrastructure (\$315,000)

Engineering & Transportation Services is seeking \$315,000 towards the phase one budget for active transportation infrastructure safety, planning, design, and project delivery. The projects include sidewalk design for projects to be constructed in 2026; installation of crosswalk Rectangular Rapid Flashing Beacons; implementation of traffic calming initiatives; North Shore Transportation Survey; repair of pathway lights on Capilano Pacific Trail south of Marine Drive; and sidewalk repair and curb bulge installation south side of Marine Drive, west of 14th Street. The funding also supplements funding approved in previous years to allow for the completion of the multi-use pathways between Lions Gate Bridge and Capilano Road, a joint project with District of North Vancouver. 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.



CAPITAL PROJECT DESCRIPTIONS

Utility & other Funds

WATER UTILITY FUND

Annual Replacement Program (\$11,200,000)

Work within the Water Annual Asset Management Program in support of the Water Asset Management Plan. The annual work plan includes the 11th Street Pump Station upgrade; watermain upgrades; water meter replacement; Pressure Reducing Valve (PRV) station upgrades; Supervisory Control and Data Acquisitions (SCADA) system rehabilitation and upgrades to water treatment facilities, as well as continued asset design and condition assessments.

The watermain upgrades include upgrades along: Stevens Drive from Onslow Place to Hidhurst Place; 11th Street from Inglewood Avenue to Mathers Avenue; Eagle Island; Marine Drive from Sherman Street to Rose Crescent; Haywood Drive from 25th Street to 26th Street; and Stone Crescent.

Equipment Replacement (\$292,500)

This represents the Water Utility Fund portion of replacement of fleet vehicles and equipment primarily used in utility construction and operations.

SEWER & DRAINAGE UTILITY FUND

Equipment Replacement (\$397,500)

This represents the Sewer & Drainage Utility Fund portion of replacement of fleet vehicles and equipment primarily used in utility construction and operations.

Sanitary Replacements (\$5,939,000)

Work within the Sewer Annual Asset Management Program in support of the Sewer Asset Management Plan. The annual work plan includes sanitary main upgrade at Hadden Drive between Mathers Avenue and Southborough Drive; mainline rehabilitation; upgrades to sewer treatment facilities and lift station replacements including specialized equipment, SCADA, and parts replacement, as well as continued asset design and condition assessments.

Storm Improvements (\$5,670,000)

Work within the Storm Annual Asset Management Program in support of the Storm Water Asset Management Plan. The annual work plan includes mainline rehabilitation; creek enhancement and culvert upgrades including the McDonald Creek culvert rehabilitation; Integrated Stormwater Management Plan (ISMP) update with creeks diversion review; outfall rehabilitation at 15th Street, 16th Street and 24th Street; trashrack/debris screen upgrades, gap analysis of drainage system and implementation; and continued asset condition assessments.

CEMETERY FUND

Cemetery Building Repairs / Replacement (\$12,000)

An ongoing program for the maintenance and replacement of Cemetery buildings including a customer service building, workshop, and washroom building. For 2025, funding is requested for new lockers and office furnishings to replace the existing ones that have reached end of their life cycle.

Cemetery Roads, Utilities, Irrigation & Drainage Replacement (\$85,000)

This is an ongoing program for maintenance on cemetery roads, utilities, irrigation, and drainage systems. For 2025, the funding is requested to re-pave the main road in front of the Capilano View Cemetery's administration building.



OPERATING IMPACT OF CAPITAL PROJECTS

When reviewing the capital program projects, any impact to the future operating revenues and expenditures are considered. Operating impacts typically relate to the operation and maintenance of assets put into service. In 2025 the following capital projects have an operating impact.

	Operating Cost Type	Operating Budget 2025
PHASE 1 Current Year Projects		
Strategic Investment		
Engineering & Transportation Services		
Acquisition of New Sidewalk & Trail Snow Plow/Sweeper	Insurance Premium	900
Acquisition of New Sidewalk & Trail Snow Plow/Sweeper	Services/Parts	1,800
Acquisition of New Sidewalk & Trail Snow Plow/Sweeper	Fuel	2,300
		<u>5,000</u>
Parks, Culture & Community Services		
Acquisition of Single Axle Dump Truck	Maintenance	9,500
		<u>9,500</u>
Planning, Development & Environment Services		
Acquisition of Arborist Electric Vehicle	Insurance Premium	1,500
		<u>1,500</u>
West Vancouver Police		
Phone System Migration to Cloud	Data Line Fees	17,800
Body Worn Cameras	Data Line Fees	15,000
In-Car Cameras & Automated Licence Plate Readers (ALPRs)		
Systems for Operational Police Vehicles	Consulting Fees	10,000
		<u>42,800</u>
Strategic Investment Total		<u>58,800</u>
Regular Asset Maintenance		
Fire & Rescue Services		
Replace Mechanic Truck (Unit F039)	Insurance Premium	250
		<u>250</u>
Regular Asset Maintenance Total		<u>250</u>
PHASE 1 Current Year Projects Sub-Total		<u>59,050</u>
PHASE 2 Current Year Projects		
PHASE 2 Current Year Projects Sub-Total		<u>-</u>
Current Year Projects Grand Total		<u><u>59,050</u></u>

Note: The 2025 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 2025 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.



UTILITY & OTHER FUNDS

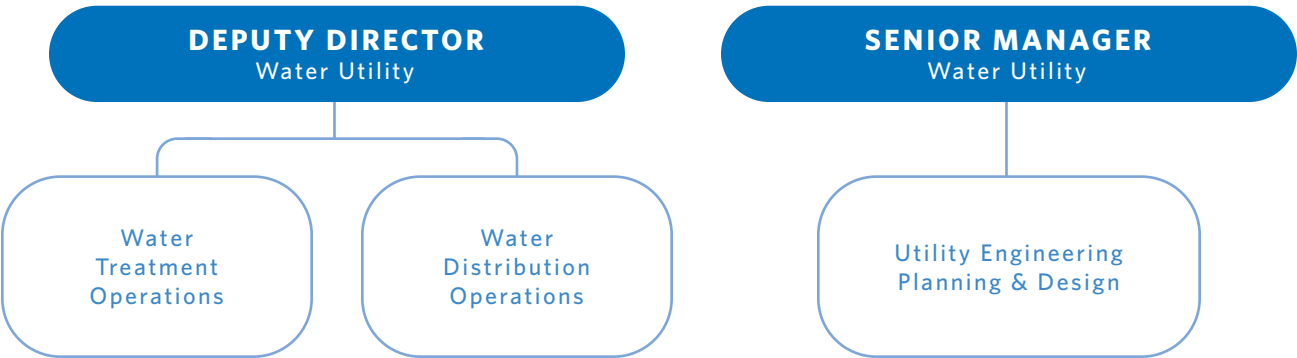
Water Utility
Sewer & Drainage Utility
Solid Waste Utility
Golf
Cemetery
Transit

>> [table of contents](#)



WATER UTILITY

The Water Utility provides for a safe and continuous supply of potable drinking water to residents by constructing, operating, and maintaining nearly 350 km of water mains, 4,700 valves, 19 storage reservoirs, 10 pump stations, and roughly 1,500 fire hydrants. This utility includes the operation of the District’s state-of-the-art Eagle Lake and Montizambert Creek filtration facilities. The District supplements its own water sources by purchasing bulk treated water from Metro Vancouver.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continued support of Planning, Development & Environment Services in implementing and planning for development as it relates to potable water servicing needs

The Environment & Climate Change

- promote water conservation efforts through continued implementation of the metered rate structure and educational outreach

Municipal Services

- establish Water Utility rates for 2026 as informed by the updated Water Utility Asset Management Plan
- continue to support BC Hydro and Metro Vancouver on the District-wide major infrastructure upgrades

Social Well-Being and Local Economy

- continue to provide high quality drinking water and service levels for both residential and business use with minimum service interruptions

2025 OPERATIONAL INITIATIVES

- continue working toward the full replacement of the 11th Street Pump Station, which is currently under construction
- continue planning for the replacement of the Westmount Pump Station with supporting major system upgrades including the addition of a large capacity water storage reservoir
- Supervisory Control and Data Acquisition (SCADA) monitoring and electrical system upgrades
- continue development and implementation planning for the renewal of the universal metering replacement program
- proceed with upgrades to storage reservoirs
- implement treatment facility maintenance and renewal upgrades
- complete annual Water System Capital Replacement/Renewal programs
- complete annual Drinking Water Quality Report for Vancouver Coastal Health Authority approval
- continue long-term replacement/renewal of water assets as identified in the Water Master Servicing Study
- conduct a comprehensive review of the water rate structure
- continue working toward maintaining Dam Safety Regulation compliance requirements for Eagle Lake water source



WATER UTILITY

Statement of Operations

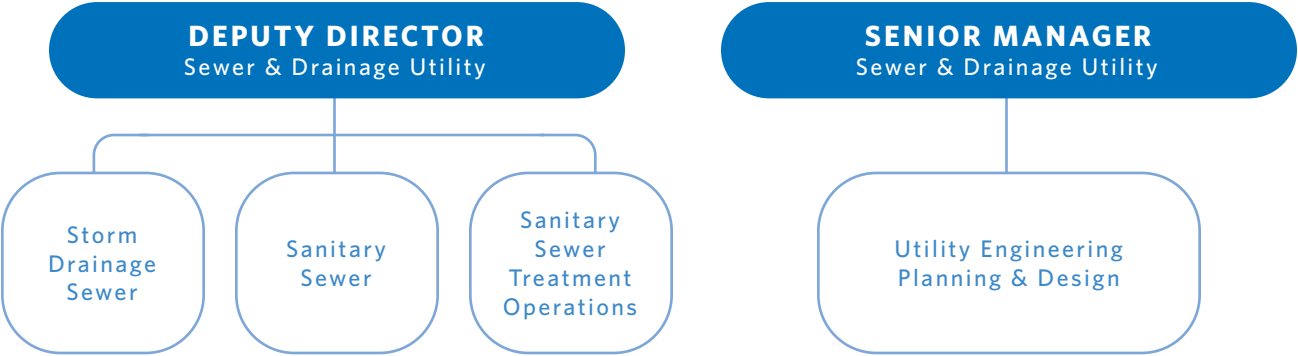
	Budget		Actual		Actual	
	2025		2024		2023	
	%	\$	%	\$	%	\$
Revenue						
User Fees	88.75%	22,338,400	91.54%	20,772,766	92.79%	20,381,620
Meter Rental Charges	0.00%	-	0.00%	-	0.00%	(1)
Micro Power Generation	0.00%	-	0.00%	-	0.01%	1,497
Developer Contributions	0.00%	-	3.77%	856,290	6.31%	1,384,974
Internal Recoveries	0.91%	228,200	0.87%	198,190	0.76%	166,253
Other Revenue	0.16%	40,000	0.23%	52,752	0.14%	30,933
Transfer from Reserves	10.19%	2,564,300	3.58%	813,339	0.00%	-
	100.00%	25,170,900	100.00%	22,693,337	100.00%	21,965,276
Expenses						
Water Purchases	23.17%	5,833,100	23.66%	5,369,590	25.59%	5,621,859
Administration Charge	1.39%	350,000	1.54%	350,000	1.59%	350,000
Operations & Maintenance	21.60%	5,436,550	15.56%	3,532,158	3.29%	722,164
¹ Capital Program	45.66%	11,492,500	32.27%	7,322,956	48.77%	10,712,885
Debt Service	5.36%	1,350,261	7.63%	1,731,590	8.13%	1,784,907
Transfer to Reserves	2.81%	708,489	19.33%	4,387,044	12.63%	2,773,461
	100.00%	25,170,900	100.00%	22,693,337	100.00%	21,965,276
		-		-		-

¹ Capital program budget only includes 2025 projects; however, there are other projects continuing from prior years.
See Supplemental Schedule: Utilities.



SEWER & DRAINAGE UTILITY

The Sewer & Drainage Utility provides sanitary sewer and storm drainage services through operating and maintaining nearly 60 km of ditch system, 220 km of piped storm system, 350 km of sewer system, 8,700 storm and sanitary manholes, 5,600 catch basins, 1,160 culverts, 54 sewage lift stations, and the Citrus Wynd Wastewater Treatment Plant.





2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- support Planning, Development & Environment Services Division in implementing new development as it relates to sanitary sewer and storm drainage servicing needs
- support Planning & Development Services Division and provide input in developing the LAPs (e.g. Ambleside)

Local Economy

- continue to provide sanitary and storm drainage servicing to both businesses and residents with minimal service interruptions

The Environment & Climate Change

- creek enhancement and culvert rehabilitation
- continued implementation of ditch reinstatement program
- integrate climate change, adaptation, and resiliency considerations into the planning and design of sanitary sewer and storm drainage system replacement and expansion

Municipal Services

- continue the implementation of the new Sewerage and Drainage Regulation Bylaw
- establish Sewer Utility rates for 2026

2025 OPERATIONAL INITIATIVES

- complete the planning, design, and tendering phases for the Piccadilly South Sewer Lift Station and initiate construction
- continue with long-term replacement/renewal of sewer assets as identified in the Sanitary Sewer Master Servicing Study
- continue support of various West Vancouver Streamkeeper Society initiatives
- complete Annual Sewer Condition Assessment Program of sanitary and drainage linear assets and assessment of non-linear assets
- complete Annual Sewer Rehabilitation Program
- complete Annual Hydrometric Monitoring Program
- continue planning for the McDonald Creek Culvert Rehabilitation
- conduct a comprehensive review of the sewer rate structure
- continue to represent Municipal interests related to Metro Vancouver's construction of the North Shore Wastewater Treatment Plant
- continue to support Metro Vancouver on the update of the Integrated Liquid Waste and Resource Management Plan
- continue to support Metro Vancouver on the major pump station upgrades
- enhance the storm drainage sewer culvert intakes at various locations



SEWER & DRAINAGE UTILITY

Statement of Operations

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
User Fees	97.43%	33,777,405	95.98%	26,953,617	92.33%	26,329,689
Developer Contributions	0.00%	-	3.32%	931,547	2.70%	771,364
Internal Recoveries	0.66%	228,200	0.71%	198,190	0.58%	166,253
Transfer from Reserves	1.92%	664,533	0.00%	-	4.38%	1,250,126
	100.00%	34,670,138	100.00%	28,083,353	100.00%	28,517,432
Expenses						
¹ GVS&DD Levy	54.15%	18,775,000	39.61%	11,124,436	35.85%	10,222,901
Administration Charge	1.07%	370,000	1.32%	370,000	1.30%	370,000
Sanitary Operations & Maintenance	6.21%	2,153,834	5.33%	1,495,867	6.41%	1,828,432
Storm Drainage Operations & Maintenance	3.94%	1,364,804	2.30%	645,484	3.39%	966,376
² Sanitary System Rehabilitation	18.28%	6,336,500	29.02%	8,148,862	7.22%	2,059,220
² Storm/Drainage Rehabilitation	16.35%	5,670,000	13.65%	3,833,267	8.88%	2,533,188
Transfer to Reserves	0.00%	-	8.78%	2,465,437	36.95%	10,537,315
	100.00%	34,670,138	100.00%	28,083,353	100.00%	28,517,432
		-		-		-

¹ Greater Vancouver Sewerage & Drainage District Levy reflects increased costs due to the North Shore Wastewater Treatment Plant.

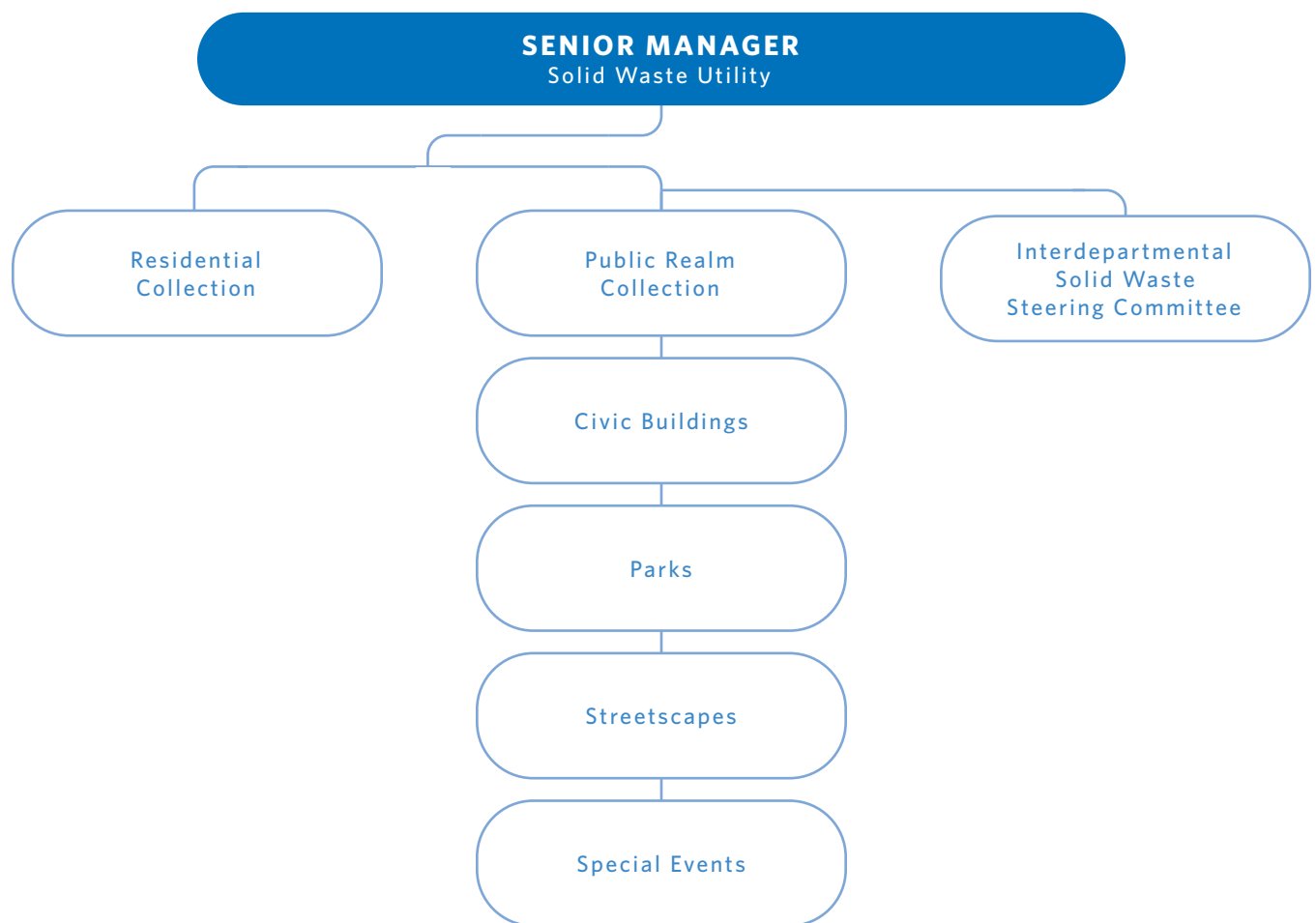
² Capital program budget only includes 2025 projects; however, there are other projects continuing from prior years. See Supplemental Schedule: Utilities.



SOLID WASTE UTILITY

The Solid Waste Utility is responsible for collecting and processing household garbage, yard trimmings, and Green Can materials. Since July 2020, household recycling has been collected by Recycle BC. The utility has also been responsible for funding garbage and recycling services within municipal facilities and parks since 2016.

Although the Solid Waste Utility is overseen by Engineering Services, Planning & Operations take place in collaboration with Facilities and Parks departments.



2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

The Environment & Climate Change

- continue to collaborate with Metro Vancouver and North Shore municipalities on public education to support waste reduction goals, including reducing the use of single-use items
- support the Parks Department in implementing recycling in parks and monitoring the program's waste diversion impacts

Municipal Services

- smoothly transition to a new residential Garbage and Organics Collection Contract when it comes into effect in mid-2025
- implement a new civic building collection contract, which will come into effect in July 2025 when the current contract expires



SOLID WASTE UTILITY

Statement of Operations

	Budget		Actual		Actual	
	2025		2024		2023	
	%	\$	%	\$	%	\$
Revenue						
Waste User Fees	65.65%	3,447,200	70.60%	3,398,451	69.51%	3,170,151
Recycling User Fees	0.00%	-	0.00%	-	0.00%	9
Tag Sales	0.29%	15,000	0.38%	18,126	0.46%	21,186
Public Realm Refuse Fee	33.49%	1,758,200	35.83%	1,724,823	30.11%	1,373,315
Transfer from Reserve	0.58%	30,262	-6.80%	(327,417)	-0.08%	(3,639)
	100.00%	5,250,662	100.00%	4,813,983	100.00%	4,561,022
Expenses						
Management/Outreach	6.66%	349,610	4.93%	237,169	5.01%	228,713
¹ Garbage, Yard Trimmings & FSR						
Garbage Collection Contract	13.21%	693,661	13.93%	670,762	13.61%	620,771
Yard Trimmings & FSR Collection	25.26%	1,326,291	26.64%	1,282,516	26.02%	1,186,941
Metro Vancouver Tipping Fees	18.90%	992,600	20.14%	969,380	20.27%	924,390
Hugo Ray - Landfill Monitoring	1.85%	97,000	2.53%	121,592	2.24%	102,230
Administration Charge	1.71%	90,000	1.87%	90,000	1.97%	90,000
Public Realm Refuse	31.99%	1,679,510	29.97%	1,442,564	30.87%	1,407,977
Transfer to Reserve	0.42%	21,990	0.00%	-	0.00%	-
	100.00%	5,250,662	100.00%	4,813,983	100.00%	4,561,022
		-		-		-

¹ FSR: Food Scraps Recycling.



GOLF



2025 INITIATIVES

- complete installation of new irrigation system at Gleneagles Golf Course
- install groundwater storage to provide an alternative watering source for Gleneagles irrigation
- upgrade safety netting adjacent Gleneagles #3 fairway
- expand and re-level Gleneagles #1 tee
- continue with aeration and topdressing program at Gleneagles and Ambleside Par 3
- extend evening hours at Ambleside Par 3



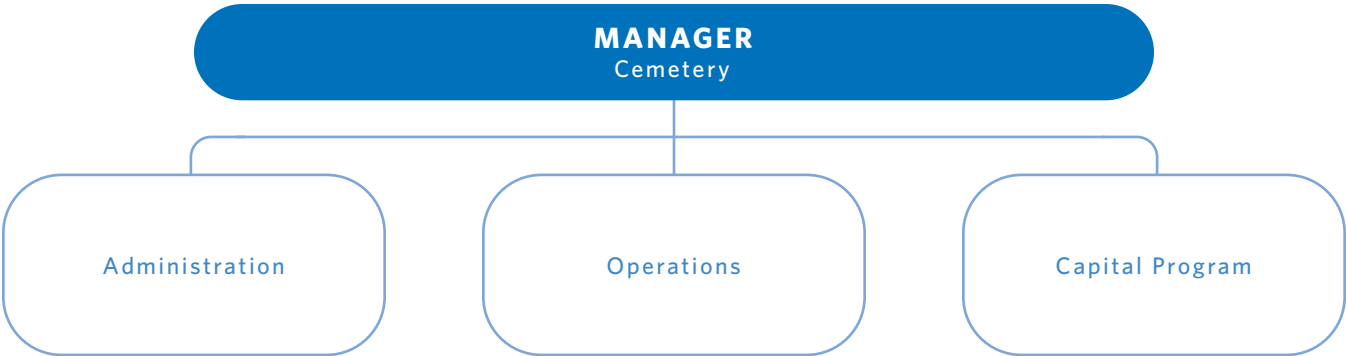
GOLF

Statement of Operations

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
Golf Fees	97.16%	1,729,500	96.24%	1,689,299	96.43%	1,740,043
Rental Revenue - Facility	2.84%	50,600	3.76%	66,050	3.57%	64,475
	100.00%	1,780,100	100.00%	1,755,349	100.00%	1,804,517
Expenses						
Pro Shop and Management	16.63%	296,100	17.51%	307,387	16.18%	291,903
Operations & Maintenance	53.79%	957,453	52.20%	916,265	48.00%	866,169
Debt Service	5.60%	99,765	5.68%	99,765	5.53%	99,765
Transfer to Development Fund	23.98%	426,783	24.61%	431,932	30.30%	546,680
	100.00%	1,780,100	100.00%	1,755,349	100.00%	1,804,517
Surplus/Deficit		-		-		-



CEMETERY



2025 INITIATIVES

- complete installation of new irrigation system
- continue to test and implement GIS-based grave location technology
- install veteran headstones as they arrive
- review and propose updates to the Cemetery Regulation Bylaw to permit more internments in existing graves



CEMETERY

Statement of Operations

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
User Fees	88.05%	1,304,100	58.67%	1,384,864	78.39%	1,393,965
Interest	5.40%	80,000	13.07%	308,623	21.61%	384,297
Transfers from Development Fund	6.55%	97,000	28.26%	666,941	0.00%	-
	100.00%	1,481,100	100.00%	2,360,428	100.00%	1,778,262
Expenses						
Operations & Maintenance	42.13%	623,999	23.71%	559,737	34.02%	604,809
Sales & Use Costs	17.42%	257,956	9.85%	232,388	13.71%	243,665
Administration Charge	12.05%	178,500	7.56%	178,500	10.04%	178,500
Capital Program	6.55%	97,000	28.26%	666,941	0.31%	5,500
Transfer to Development Fund	21.85%	323,645	30.62%	722,862	41.93%	745,426
	100.00%	1,481,100	100.00%	2,360,428	100.00%	1,777,900
Surplus/Deficit		-		-		362



TRANSIT

The District's transportation services include West Vancouver Transit, the oldest continuously operated municipal bus system in North America. All capital and operating expenditures for West Vancouver Transit are recovered from TransLink. West Vancouver Transit strives to provide safe, convenient, reliable, and efficient travel. In addition to providing service to over six million passengers on 12 routes per year, functions also include maintenance of a fleet of conventional and community shuttles, and operator support through dispatch of GPS-equipped buses with Transit Management and Communications systems that provide Real-Time Transit Information (RTTI) to the public.



2025 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Local Economy

- provide consistent and reliable transit service connecting local travel markets across the North Shore and to the rest of the region

The Environment & Climate Change

- planning for fleet renewals that are supportive of lowering West Vancouver Transit operations carbon footprint

Mobility

- working to reinstate and maintain service levels to reach full pre-pandemic levels
- explore the feasibility of a transit on demand model

Social Well-Being

- provide high-quality, safe, reliable transportation services to communities across the North Shore

2025 OPERATIONAL INITIATIVES

- continue to replace the shuttle bus fleet and enhance the safety features for public and staff protection
- update key communication and vehicle technology systems, including new radios, GPS, operator touch screens, and onboard security cameras, to increase reliability for not only operators, dispatch, and maintenance staff, but also for the traveling public



TRANSIT

Statement of Operations

	Budget 2025		Actual 2024		Actual 2023	
	%	\$	%	\$	%	\$
Revenue						
External Recoveries	100.00%	24,596,368	100.00%	25,009,143	100.00%	23,226,218
	100.00%	24,596,368	100.00%	25,009,143	100.00%	23,226,218
Expenses						
Administration Charge						
Salaries & Benefits	68.70%	2,053,692	63.79%	1,945,498	58.91%	1,513,803
Supplies & Other Expenses	8.22%	245,750	6.03%	184,020	8.03%	206,231
Professional & Consulting	7.83%	234,000	15.22%	464,251	15.33%	393,887
Recoveries & Allocations	15.25%	455,932	14.95%	455,879	17.74%	455,879
	100.00%	2,989,374	100.00%	3,049,648	100.00%	2,569,800
Operations						
Salaries & Benefits	87.30%	12,138,130	85.69%	12,693,647	85.77%	11,681,574
Supplies & Other Expenses	12.38%	1,721,200	14.07%	2,084,501	14.17%	1,930,246
Professional & Consulting	0.04%	6,000	0.17%	24,765	0.05%	6,664
Recoveries & Allocations	0.28%	38,500	0.07%	10,508	0.00%	611
	100.00%	13,903,830	100.00%	14,813,422	100.00%	13,619,095
Vehicle Maintenance						
Salaries & Benefits	50.29%	3,873,664	44.25%	3,161,990	41.56%	2,924,776
Supplies & Other Expenses	49.50%	3,813,000	55.70%	3,980,190	58.22%	4,097,223
Professional & Consulting	0.19%	15,000	0.05%	3,356	0.11%	7,898
Recoveries & Allocations	0.02%	1,500	0.01%	537	0.11%	7,426
Total Expenses	100.00%	7,703,164	100.00%	7,146,073	100.00%	7,037,323
Salaries & Benefits	73.45%	18,065,486	71.18%	17,801,136	69.40%	16,120,153
Supplies & Other Expenses	23.50%	5,779,950	24.99%	6,248,711	26.84%	6,233,699
Professional & Consulting	1.04%	255,000	1.97%	492,372	1.76%	408,450
Recoveries & Allocations	2.02%	495,932	1.87%	466,924	2.00%	463,916
	100.00%	24,596,368	100.00%	25,009,143	100.00%	23,226,218
Surplus/Deficit		-		-		-



TRANSIT

Staffing Summary & Changes

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	2023	2024 Changes		2024	2025 Changes			2025
	Total	Transfers	Other	Revised	Transfers	Other	Total	Total
Permanent	144.80	-	2.20	147.00	-	-	-	147.00
Casual	4.80	-	2.20	7.00	-	-	-	7.00
TOTAL TRANSIT EMPLOYEES	149.60	-	2.20	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.



GLOSSARY OF TERMINOLOGY

ACRONYMS

MM: Municipal Manager

DCC: Development Cost Charge

EOC: Emergency Operations Centre

FIPPA: Freedom of Information and Protection of Privacy Act

FOI: Freedom of Information

FSR: Floor Space Ratio

GAAP: Generally Accepted Accounting Principles

GFOA: Government Finance Officers Association of the United States and Canada

GIS: Geographic Information System

GVRD: Greater Vancouver Regional District

GVSD: Greater Vancouver Sewerage & Drainage District

HRIS: Human Resource Information System

IO: Information Officer

IT: Information Technology

NSEM: North Shore Emergency Management

OCP: Official Community Plan

PSAB: Public Sector Accounting Board

SAC: Seniors' Activity Centre

SCADA: Supervisory Control and Data Acquisition

SCBA: Self Contained Breathing Apparatus

TRRIP: Transit Related Road Infrastructure Program

UBCM: Union of BC Municipalities

WVMEA: West Vancouver Municipal Employees' Association

WVML: West Vancouver Memorial Library

WVPD: West Vancouver Police Department

DEFINITIONS

ACCOUNTING PRINCIPLES

A set of generally accepted principles for administering accounting activities and regulating financial reporting.

ACCRUAL BASIS OF ACCOUNTING

Accounting for transactions as they occur, regardless of when cash has been received or expended.

AMORTIZATION

The expensing over a period of years, the cost of fixed assets based on the estimated useful life of the asset.

ANNUAL REPORTING CYCLE

In West Vancouver, this is a formal cycle of quarterly operating financial reports, completed by the annual audited year-end financial statements.

ASSENT-FREE ZONE

Represents the level of debt that a local government may incur without approval of the electors via referendum. Within the assent-free zone, the annual cost of servicing the aggregate liabilities for the year does not exceed 5% of the statutory annual revenue calculation for the previous year.



ASSET MANAGEMENT PROGRAM

A long-term approach to managing infrastructure assets—it includes planning, designing, investing, maintaining, disposing and, ultimately, replacing for the purposes of extending the useful life of assets and demonstrating long-term sustainability and affordability.

BALANCED BUDGET

A budget in which total revenues are equal to or greater than total expenditures therefore no budget deficit exists.

BUDGET

A financial plan for a local government which indicates a community's civic priorities, projected revenue and costs, and plan for future operations.

BUDGET AMENDMENT

Expenditures under the Financial Plan are authorized by a Budget Bylaw. After the Budget Bylaw is adopted, any significant revisions to the current year planned expenditures must be authorized by a new bylaw called a Budget Amendment Bylaw.

CAPITAL ASSETS

Tangible assets of significant value that have a useful life of greater than one year. See also Infrastructure, Tangible Capital Assets and Depreciation.

CAPITAL EXPENDITURE

Funds spent on providing or improving non-current assets, which include land, buildings and equipment, which will be of use or benefit in providing services for more than one financial year.

CAPITAL PLANNING

Comprises the process of establishing, documenting and regularly reviewing and updating the Five-Year Capital Plan (as well as longer life-cycle infrastructure plans). It involves scoping and prioritizing proposed projects and designating specific funding sources—all within a framework of ongoing affordability.

COLLECTIVE BARGAINING

Non-management District staff are organized within specific union groups (WVMEA, fire, library, transit, police and police civilians) for the purpose of negotiating terms and conditions of employment. Collective bargaining agreements regulate such matters as hours, working conditions, rates of pay, fringe benefits and matters affecting the health and safety of employees.

COST DRIVERS

A description of the significant circumstances, events and expenditure categories that influence overall cost structures within the context of a specific local government.

DEBT SERVICE

The annual payment of principal and interest required to retire long-term debt, usually according to a predetermined amortization schedule.

DEFICIT

The excess of expenditures over revenues in a given period.

DEPRECIATION

The orderly charge to operations of the costs of capital assets over their estimated useful lives.

DEVELOPMENT COST CHARGES (DCCs)

Levies charged to new developments to offset the costs of providing new infrastructure to service those developments. The expenditure of these funds is governed by legislation and is restricted to the purpose for which they were originally collected.

EAGLE LAKE DEVELOPMENT PLAN

The long-term strategy to maximize the use of water from Eagle Lake, thereby reducing costs to residents and further lessening the District's dependence on water from Metro Vancouver.

ENDOWMENT RESERVE FUND

In West Vancouver, this special reserve fund was established with an endowment feature—a minimum threshold value set at \$18,000,000 that is to remain unexpended. Amounts in the reserve above the threshold amount are a significant funding source for the capital program.

ENHANCE WEST VAN

An independent society organized to add value to programs and services offered at the West Vancouver Community Centre and Aquatic Centre, and to engage members of the Society and public in new ways.

FINANCIAL PLAN

Incorporates the budget for the current year and high-level projections of revenues and expenditures for the subsequent four years. The Financial Plan is embedded in an annual bylaw that provides statutory approval for the expenditure of funds according to the current year budget.

FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT (FIPPA)

Legislation that grants individuals rights to access certain information held by local governments and protects the privacy of individuals by placing restrictions on the kinds of information that local governments may collect and how it may be disclosed.



FULL-TIME EQUIVALENTS (FTEs)

A conversion measure to express all staffing (temporary, part-time, etc.) in terms of a common full-time denominator.

FUND

Stand-alone high-level business entities that engage in specific service activities. Each Fund has its own particular revenues, expenditures, reserves and capital program. Each Fund also has its own particular approach to budgeting and rate setting. Example Funds are the General Fund that sets annual tax rates and the Water Utility Fund that sets the annual user rates for water.

FUND BALANCE

The total accumulation of operating surpluses and deficits of a fund since its creation.

GENERAL FUND

The primary fund of a government that records all assets, liabilities, receipts and payments that do not belong to another fund.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) OF THE UNITED STATES AND CANADA

Promotes the enhancement and professional management of governments for the public benefit by identifying and developing financial policies and best practices, and promoting them through education, training, leadership and annual awards programs.

INFRASTRUCTURE

A generic term to describe the essential physical assets that enable local governments to provide their services, such as roads and water mains. See also Capital Assets and Tangible Capital Assets.

LABOUR MODEL

In West Vancouver, this is a detailed and comprehensive financial model that tracks all authorized staffing positions and enables the accurate projection of future labour and benefits costs by business unit and by division.

MASTER PLANS

Support plans to the Official Community Plan that cover such matters as parks planning, local and neighbourhood plans, transportation and road networks, climate action planning, among others.

OFFICIAL COMMUNITY PLAN (OCP)

The ultimate local government planning document by which a community defines itself. The OCP lays out high-level policy statements on such matters as land use, zoning, servicing, community amenities and finances.

PAY-AS-YOU-GO

An approach to funding of capital projects that emphasizes the use of current revenues and reserve balances without resorting to debt.

PROGRAMS versus PROJECTS

Programs tend to involve ongoing services and activities, and are embedded in base budgets, whereas projects tend to be shorter-lived, possibly one-time, and change frequently in response to annual requirements.

PROVISIONAL TRANSFERS OF RESERVES

The District makes extensive use of reserve funds to manage contingent expenditures. These are expenditures, such as snow removal costs, which are likely to happen at some point, but where timing and level of expenditure cannot be predicted. Provisional reserve transfers are included in the financial plan so that if these expenditures arise, they can be funded. Funding is approved by Council resolution.

PUBLIC SECTOR ACCOUNTING AND AUDITING BOARD (PSAB) OF THE CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS

The PSAB recommends and prescribes accounting and reporting standards for the public sector.

SERVICE LEVEL

A high-level description of the extent of a particular service offering, usually referencing a blend of quantity, frequency and quality that most often correlates to staffing levels. When service levels are described as high, it usually indicates a higher staffing commitment and hence higher costs per unit of overall service.

SHARED SERVICES

Business units that provide services on a shared basis to other business units. Their costs are charged to other business units based on a per unit of service charge and the amount of service consumed. Fleet Services and the District garage are examples of shared services.

TANGIBLE CAPITAL ASSETS

Formal terminology referring to non-financial assets that have physical substance held for use in the supply of goods and services, have economic useful lives greater than one year and are not held for resale in the ordinary course of operations.

