DISTRICT OF WEST VANCOUVER FIVE-YEAR FINANCIAL PLAN

2026-2030

west vancouver

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

District of West Vancouver
British Columbia

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

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

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

We acknowledge that we are on the traditional, ancestral, and unceded territory of the Sḵwx̱wú7mesh (Squamish), səlilwətaɬ (Tsleil-Waututh), and xʷməθkʷəy̓əm (Musqueam) Nations. We recognize and respect them as nations in this territory, as well as their historic connection to the lands and waters around us since time immemorial.

Message from the Municipal Manager and the Acting Director of Finance and Corporate Services

On behalf of the District of West Vancouver ("District"), we are presenting the 2026–2030 Five-Year Financial Plan, including the 2026 budget. This plan reflects Council's commitment to responsible stewardship of public resources, quality service delivery, and sustained investment in the infrastructure and community amenities that support West Vancouver residents' excellent quality of life and the District's ongoing efforts to protect the natural environment.

Municipal budgeting requires balancing a number of important and sometimes competing priorities. Residents expect reliable core services—public safety, parks and recreation, roads and utilities, community programming, and good governance—delivered in a cost-effective manner. At the same time, the District must plan for the long-term renewal and replacement of infrastructure, manage emerging risks, respond to the evolving needs of the community, and continue advancing climate action, adaptation, and environmental stewardship. The Five-Year Financial Plan is the primary tool that enables Council and the organization to take a longer view: making decisions today that will benefit the community over time.

As with many local governments across British Columbia, the District continues to manage significant and persistent cost pressures. Inflation in construction materials and contract services affects the cost of maintaining and renewing assets. Labour costs continue to rise due to the competitive regional labour market and the specialized skills required in local government service delivery. Insurance and risk-related costs have increased in recent years across the municipal sector. In addition, the District must accommodate costs that are levied, regulated, or otherwise influenced by external bodies. While these factors are not unique to West Vancouver, they are particularly important for a community that is largely built out and geographically complex, with infrastructure that must perform across varied terrain and coastal conditions.

The District also operates with limited revenue tools. Like most municipalities, we rely primarily on property taxation, user fees, and other service-related revenues to fund local services and meet legislative and regulatory obligations. West Vancouver's tax base is predominantly residential, with limited industrial assessment to broaden and diversify municipal revenues. As a result, Council gives careful consideration to tax increases, with attention to affordability, service delivery, and the District's long-term infrastructure responsibilities. In developing the 2026 budget, the tax increase was kept as low as possible through a combination of cost efficiencies, budget reductions, and a one-time contribution from reserves. Staff will continue to pursue operating efficiencies and service reviews, cost containment and procurement improvements, and new or expanded revenue opportunities where appropriate. Even so, managing affordability requires careful planning and steady discipline.

The 2026 budget reflects this balanced approach, with careful consideration of cost drivers, community impact, and affordability, particularly as rising costs remain a real concern for many households. It includes a 2.43% operating levy increase and a 1.00% Asset Levy increase. The operating levy supports the day-to-day delivery of municipal services and the costs required to provide them safely and reliably. The Asset Levy continues to be an essential part of the District's overall financial sustainability framework. It supports infrastructure renewal and replacement, helping to address long-term lifecycle requirements and reduce the risk associated with

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deferring reinvestment in critical assets. Focusing on asset management supports intergenerational equity by ensuring that today's residents contribute appropriately to the upkeep of the infrastructure they use, rather than shifting an unsustainable burden to future taxpayers.

While the 2026 budget is the immediate focus of this plan, the remaining four years of the Five-Year Financial Plan provide a broader planning horizon for the District's financial position, service requirements, infrastructure investment needs, and considerations related to climate adaptation and resilience. These projections are intended to inform planning and support future decision-making based on the best information currently available. As with any multi-year municipal plan, the outlook for 2027 through 2030 will be reviewed and refined annually to reflect emerging pressures, updated assumptions, evolving community needs, and Council priorities. This approach provides transparency and supports Council's ability to evaluate trade-offs, set priorities, and monitor progress over time.

We wish to acknowledge and thank the residents who contributed to this year's budget process by completing the budget questionnaire, attending the budget open house, and providing valuable feedback. Their participation supported a more engaged and collaborative planning process. We also extend our appreciation to the Mayor's Finance and Revenue Advisory Committee for the time, thoughtfulness, and perspective they brought to the budget process. Their input helped inform discussion of the proposed tax rate and the development of the budget. The 2026–2030 Five-Year Financial Plan reflects the efforts of staff across the organization whose analysis, collaboration, and openness to new approaches contributed meaningfully to the preparation of a comprehensive and relevant budget document.

Respectfully,

Scott Findlay
Municipal Manager

Chrystal Boy, CPA, CGA
Acting Director,
Finance and Corporate Services

Consolidated 2026 Budget Executive Summary

OVERVIEW

The District continues to face challenges, such as a distinctive geography that drives higher service delivery costs, low residential density that leaves fewer households to share those costs, and a largely undiversified tax base (predominantly residential with a small business class), limiting the ability to shift taxes between property classes, as well as climate change and economic uncertainty.

The priorities include exploring new revenue streams, pursuing alternative funding sources such as grants and partnerships, maintaining core services, seeking cost efficiencies, and ensuring budget allocations align resources with strategic priorities and community needs.

In the 2026 budget, only the minimum required increases were included to sustain existing services, which is consistent with the prior year. The 2026 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 is the fund in which property tax rates are determined. The objective for the 2026 budget and the financial plan is to keep the tax rate increase for the operating budget at the lowest possible level while maintaining service levels at the same level as the prior year and maximizing non-taxation revenues wherever possible.

District staff have worked together toward developing a spending budget that keeps all operating increases at a minimum, covers only non-discretionary expenditures, and incorporates external community requests. The 2026 operating budget has been developed amid challenging market conditions and cost pressures. A slowdown in the housing and construction sectors is reducing development-related revenues; lower interest rates are decreasing investment income and financial flexibility, and construction costs remain elevated. In addition, regional collective agreement patterns, particularly in public safety (police and fire), and externally imposed agency costs (e.g., E-Comm, Justice Institute of BC) continue to put upward pressure on expenditures beyond the District's control.

The Five-Year Financial Plan incorporates an Operating Levy increase of 2.43% or $2.4 million to fund the operating budget, and an Asset Levy increase of 1.00% or $1 million to provide additional funding for deferred maintenance.

In addition to $1.0 million in cost savings from operating adjustments, efficiency measures, and reduced discretionary spending, the 2026 budget includes reduction strategies to lower the Operating Levy. These strategies include a permanent adjustment (eliminating a $2.6 million annual operating budget contribution to asset reserves) and one-time opportunities (targeted draws from reserves: $1.5 million reduction by eliminating the External Debt Repayment Reserve and a $0.4 million reduction to the Fringe Benefits Reserve). These one-time drawdowns, totaling $1.9 million, will put pressure on the following year's budget until it is replaced by sustainable, ongoing funding.

While there is no increase to the Environmental Levy for 2026, the current levy will continue to contribute $1.2 million annually to the Environmental Reserve for climate change response, sustainability, and protection of the District's natural resources.

UTILITY FUNDS

Water, Sewer and Drainage, and Solid Waste Utility 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 2026 rate setting process.

For 2026, 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 2026 rate increase by 3.2% 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, as well as expenses associated with existing asset maintenance and replacement.

The 2026 Solid Waste Utility rates will remain unchanged, as they meet the Utility's 2026 revenue requirements, including curbside residential service and annual public-realm refuse collection.

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 and Objectives

- the environment and climate change
- housing
- local economy
- mobility
- municipal services
- social well-being

*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 is not limited to, requests for new staff, external funding, partnerships, etc. Currently, there are 91 deliverables, 20 of which are noted to include ARR.

1.0 THE ENVIRONMENT AND 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	STATUS AS OF MAY 2026
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.	↻
	1.1.4 Adoption of Step 4 building code completed.	✔
	1.1.5 Continue heat pump program.	↻
	1.1.6 Support transition to EVs, corporately and in the community.	↻
	1.1.7 Continue to update District buildings with low carbon energy systems. *Additional resources required.*	↻
1.2 Establish an Environment Committee.	**1.2.1** Committee implemented.	✔
	1.2.2 Participation in deliverable 1.1.1.	✔
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 (DUFMP) in partnership with senior government.	**1.5.1** DUFMP approved by Council and implemented to achieve the 15-year canopy cover target.	↻
	1.5.2 Continue tree canopy and tree cover monitoring.	↗ *

✔ = completed ↻ = completed and ongoing ↗ = in progress | | = paused

* = every five years, to be completed next in 2026

1.0 THE ENVIRONMENT AND 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	STATUS AS OF MAY 2026
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 and 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. *Additional resources required.*	↗
1.8 Establish a new Storm Water Utility.	**1.8.1** Storm Water Utility implemented.	||

✔ = completed   ↻ = completed and ongoing   ↗ = in progress || = paused

* = trees only

2.0 HOUSING

Our goal is to expand a diverse housing supply.

OBJECTIVES	DELIVERABLES	STATUS AS OF MAY 2026
2.1 Work towards new targets and deliverables mandated by the Province under the *Housing Supply Act.*	**2.1.1** Plan created to meet targets.	✔
	2.1.2 Annual targets met.	↗ *
	2.1.3 Unit category targets met by 2028.	↗ **
2.2 Respond to other new legislation (Bill 44 – 2023: Housing Statutes (Residential Development) Amendment Act, 2023) designed to speed up local government development approvals.	**2.2.1** Updated Official Community Plan, Zoning Bylaw, and supplementary bylaws. *Additional resources required.*	↗
	2.2.2 Updated Marine Drive LAP.	↗
2.3 Finalize the Cypress Village Area Development Plan.	**2.3.1** CVADP and any changes completed and approved.	↗
2.4 Complete an Ambleside Local Area Plan.	**2.4.1** ALAP completed and approved by Council.	↗
2.5 Complete a Taylor Way Local Area Plan.	**2.5.1** TWLAP completed and approved by Council.	↗
2.6 Engage Provincial and Federal government to explore partnerships for additional senior housing and long-term care facilities.	**2.6.1** Report provided to Council for potential LTC facilities in West Vancouver.	✔
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. *Additional resources required.*	⟳ ***
2.9 Expand opportunities for selective small scale infill developments in single-family residential zones.	**2.9.1** Small scale infill developments realized in SF residential zones. *Additional resources required.*	⟳ **
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. *Additional resources required.*	⟳

✔ = completed ⟳ = completed and ongoing ↗ = in progress | | = paused

* = not met per market ** = met per market *** = ongoing per market, for profit and not-for-profit developers and operators

3.0 LOCAL ECONOMY

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

OBJECTIVES	DELIVERABLES	STATUS AS OF MAY 2026
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. *Additional resources required.*	↗
	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).	⟳ ↗
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 WV" 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 (i.e. Rails to Trails). *Additional resources required.*	⟳

✔ = completed ⟳ = completed and ongoing ↗ = in progress | | = paused

4.0 MOBILITY

Our goal is to enhance the mobility within the community.

OBJECTIVES	DELIVERABLES	STATUS AS OF MAY 2026
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 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. *Additional resources required.*	| |
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 mobility lanes. *Additional resources required.*	↻
	4.3.2 Prioritized response to sidewalks and roads. *Additional resources required.*	↻
	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 Van's existing fixed route, high-capacity bus service i.e. Blue Bus.	**4.4.1** Report back on feasibility for transit on demand model.	✔

✔ = completed ↻ = completed and ongoing ↗ = in progress | | = paused

5.0 MUNICIPAL SERVICES

Our goal is to deliver services efficiently.

OBJECTIVES	DELIVERABLES	STATUS AS OF MAY 2026
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 District.	↻
	5.2.3 Strengthened partnership with 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 the 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.	↻
	5.5.2 Updated bylaw regarding fireworks and fire code.	✔
	5.5.3 Derelict homes not sitting unkept for long periods.	↗

✔ = completed ↻ = completed and ongoing ↗ = in progress | | = paused

5.0 MUNICIPAL SERVICES

Our goal is to deliver services efficiently.

OBJECTIVES	DELIVERABLES	STATUS AS OF MAY 2026
5.6 Drive continuous improvement in the delivery of services to residents.	**5.6.1** Ongoing commitment to efficient permit issuance of between 4-8 weeks on average for SFD.	⟳ *
	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. *Additional resources required.*	⟳
	5.8.3 Review current employee engagement programs and create enhancement plan.	✓
	5.8.4 Implement Diversity, Equity, and Inclusion training; and form a DEI committee.	✓
5.9 Establish policy that secures sustainable funding for asset management and maintenance.	**5.9.1** Deferred maintenance funding gap is shrunk.	↗

✓ = completed ⟳ = completed and ongoing ↗ = in progress | | = paused

* = average staff review time is 4-8 weeks; final permit issuance timelines may be longer depending on applicant response times and submission completeness

6.0 SOCIAL WELL-BEING

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

OBJECTIVES	DELIVERABLES	STATUS AS OF MAY 2026
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. *Additional resources required.*	↗
6.3 Complete the 1976 Waterfront Acquisition Plan.	**6.3.1** Ambleside Waterfront Park fully realized completing a 47+ year endeavour.	✔
6.4 Expand recreational opportunities for residents and visitors of all ages.	**6.4.1** Collaborate with WVSD to complete a Place for Sport.	✔
	6.4.2 Collaborate with partners to pursue a tennis and pickleball centre. *Additional resources required.*	| | *
	6.4.3 Collaborate with stakeholders to complete an outdoor fitness gym.	✔
	6.4.4 Rehabilitate the Capilano River trail. *Additional resources required.*	| |
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. *Additional resources required.*	↻
	6.5.2 Council to advocate at provincial level for funding and supports. *Additional resources required.*	↻
	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.	↻

✔ = completed ↻ = completed and ongoing ↗ = in progress | | = paused

* = ongoing exploration to enhance/add pickleball; currently in design phase to add pickleball courts at Gleneagles Adventure Park

** = ongoing exploration by Council

6.0 SOCIAL WELL-BEING

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

OBJECTIVES	DELIVERABLES	STATUS AS OF MAY 2026
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. *Additional resources required.*	| |
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 gas-powered leaf blowers that considers both the financial costs and environmental benefits.	| | ***
	6.9.2 Explore measures to limit gas-powered gardening equipment for community members. *Additional resources required.*	| | ***
6.10 Pursue the restoration of the Navvy Jack House and redevelopment of the Klee Wyck property for community use.	**6.10.1** Navvy Jack House restored.	↗
	6.10.2 Klee Wyck redeveloped. *Additional resources required.*	| |
6.11 Explore the feasibility of an urgent care centre in WV.	**6.11.1** Report received for potential development of UCC.	↗

✔ = completed ⟳ = completed and ongoing ↗ = in progress | | = paused

*** = waiting for Metro Vancouver update

Reader's Guide

This budget document encompasses information from the annual budget process and the District's Five-Year Financial Plan. It incorporates leading practices recommended by the Government Finance Officers Association (GFOA) in the United States and Canada. The document is intended to serve 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 tool that provides contextual and statistical data, along with summary highlights, to support understanding of the budget process and the basis for the priorities and choices reflected in the final Five-Year Financial Plan

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The material is organized into the following broad sections:

1: Completed Five-Year Financial Plan, Fund, and Reserve Balances

Budget highlights and the resident impact (tax and other rate changes), along with a consolidated financial plan and projections for funds and reserves.

2: West Vancouver Overview

An overview of the District of West Vancouver, its history, and its governing structure.

3: Planning Environment

The planning processes within which the District's priorities, objectives, and policies are developed.

4: Financial Planning Framework

The process, timing, principles, and key assumptions underlying in the current-year budget cycle.

5: General Fund Financial Plan Overview

Summaries of general fund revenues and expenditures where property tax rates are established, as well as the net taxation requirement of each operating division, and a high-level summary of approved staffing levels.

6: Divisional Operations

Budget details for each general fund operating division, including year-over-year changes in net expenditures. This section also summarizes the upcoming year's initiatives to support Council priorities and operational goals.

7: Capital Program

The five-year capital plans for all funds, including the overall approach to capital planning, guiding principles, and detailed proposed projects by fund.

8: Utility and Other Funds

An overview of the Five-Year Financial Plan and budget highlights for each of the other funds maintained by the District.

Glossary of Terminology

The definitions of technical terms and terms that have a unique meaning for the District of West Vancouver.

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

2026 Budget Highlights

The 2026 budget incorporates a 3.43% increase in property taxes. The property tax rate increase is allocated in the budget as follows:

	DOLLAR CHANGE	TAX IMPACT
Operating Levy	$2.4M	2.43%
Asset Levy	$1.0M	1.00%
Total Property Tax Increase	**$3.4M**	**3.43%**

HIGHLIGHTS OF THE 2026 BUDGET INCLUDE THE FOLLOWING:

The initial 6.94% operating levy increase reflected the cost of maintaining existing service levels in 2026, even after incorporating identified cost and efficiency savings. The key drivers of the increase were inflationary pressures, reduced development-related revenues, unavoidable contractual obligations, lower investment income, and the downloading of service costs from senior levels of government. On that basis, staff presented Council with a range of options to reduce the tax rate increase, including service level reductions and reserve drawdowns.

As part of the 2025 budget process, the Finance and Revenue Advisory Committee (FRAC) recommended reducing the tax rate increase by using or eliminating reserve contributions. At that time, staff advised Council that this should be treated as a one-time measure, as it would create a shortfall in the following year's budget. In the 2026 budget, to address that now-realized shortfall, staff proposed permanently eliminating the $2.6 million annual operating contribution to asset reserves, eliminating the $1.5 million Debt Repayment Reserve contribution, and making a one-time targeted drawdown of $0.4 million from the Fringe Benefits Reserve. These reserves were identified as lower risk relative to other reserve funds.

While staff do not recommend reserve drawdowns as a sustainable budgeting practice, there are limited opportunities to further reduce the tax rate increase without affecting service levels. As a result, this approach was again presented as an option for Council's consideration. Council ultimately approved the options considered to have the least operational impact on service levels.

These measures are not intended to serve as long-term solutions, but rather as short-term tools to manage immediate cost pressures while staff continue to strengthen the District's financial position through more sustainable strategies.

The Asset Levy increase of 1.00% 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.

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TAX LEVY CHANGE ANALYSIS

OPERATING BUDGET ITEM	DOLLAR CHANGE ($Ms)	TAX IMPACT (%)
Revenue Increase:		
Programs, fees and charges, other revenues	-$1.32M	-1.34%
Additional taxation from non-market change	-$1.11M	-1.13%
Revenue Decrease:		
2025 budget deficit	$2.58M	2.62%
Permit and development application fees	$1.52M	1.54%
Other (interest revenue, grants-in-lieu of taxation)	$0.49M	0.49%
Expenses:		
Collective Agreements	$4.32M	4.38%
Imposed External Agency Costs	$0.30M	0.30%
Contractual Obligations and Inflation	$0.69M	0.70%
Enhancing / New Services	$0.22M	0.23%
External Community Requests	$0.13M	0.13%
Cost and Efficiency Savings	-$0.97M	-0.99%
Operating Levy Increase	**$6.85M**	**6.94%**
BUDGET REDUCTION STRATEGIES:		
Reduce Contributions to Reserves		
• permanent elimination of operating budget transfer to capital	-$2.55M	-2.59%
One-time Reserve Drawdowns		
• elimination of Debt Repayment Reserve	-$1.50M	-1.52%
• reduction of Fringe Benefit Reserve	-$0.40M	-0.41%
Reduced Operating Levy Increase	**$2.40M**	**2.43%**
Asset Levy Increase	**$0.99M**	**1.00%**
Total Increase	**$3.38M**	**3.43%**

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 must 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 2026 property assessed values are based on fair market values as of July 1, 2025.

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 single-family homes, therefore shifting taxes from strata properties. With the rise in interest rates cooling down the housing market,

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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%. In 2025, residential average assessment showed an insignificant decrease by 0.8% with single-family homes decreasing at 1.1% and strata increasing at 0.5%. Initial 2026 residential average assessment decreased by 4.7%, with single-family homes decreasing by 5% and strata decreasing by 5.6%.

The 2026 increase in property taxes is 3.43% with 2.43% allocated to the Operating Levy and 1.00% to the Asset Levy. For the average single-family detached home assessed at $3.6M, the total increase is $210 (Operating Levy increase of $149 and Asset Levy increase of $61).

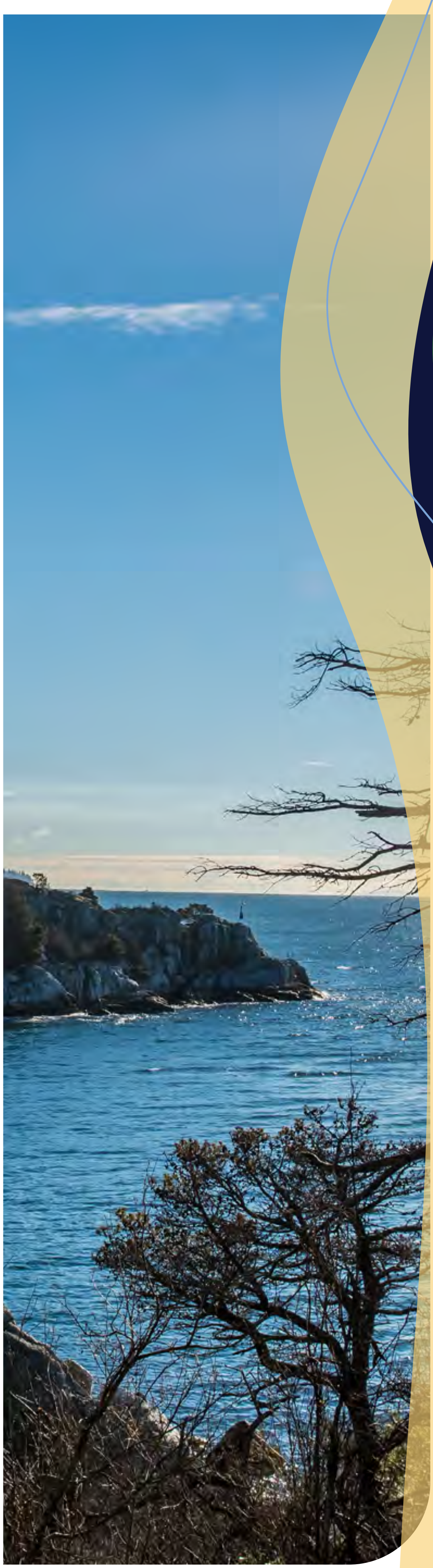
UTILITY USER FEES

Utility user fees were adopted by Council in December 2025 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 use 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 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 2026, 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 2026 increase for a median single-family household annual bill is $39.



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 2026, the 3.2% revenue increase will result in an increase of $63 for a median single-family household annual bill. This includes the funds for the local system as well as the base costs for the North Shore Wastewater Treatment Plant (NSWWTP). For the incremental costs of the NSWWTP, the levy for a single-family dwelling would be approximately $328 in 2026.

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 2026, the Solid Waste Utility rates will remain unchanged, as they meet the Utility's 2026 revenue requirements, including curbside residential service and annual public-realm refuse collection.

Five-Year Financial Plan: Consolidated

Schedule A to Bylaw # 5429, 2026

	Five-Year Financial Plan ($000s)				
	2026	2027	2028	2029	2030
REVENUE					
General Taxation	104,152	112,844	118,214	123,241	128,129
Fees and Charges	82,612	85,925	89,432	93,454	97,547
Licences and Permits	6,953	7,107	7,254	7,399	7,547
Other Revenue	27,213	25,958	26,182	26,454	26,750
Government Grants	1,167	1,167	1,175	1,175	1,175
External Contributions and Partnerships	1,310	210	2,510	5,886	5,410
Transit Reimbursement	27,291	27,291	27,291	27,291	27,291
Business Improvement Area Levy	520	541	568	596	626
Levies from Other Governments	118,650	125,000	131,000	138,000	145,000
	369,868	386,042	403,625	423,496	439,475
Transfers from Reserves					
Asset Reserves	19,204	21,752	21,467	23,467	25,467
Community Amenity Contributions	3,628	225	175	-	-
Endowment Fund	1,324	1,324	1,324	1,324	1,324
Land Reserve	45	-	-	-	-
Other Reserves	12,496	10,882	11,018	11,505	7,535
Development Cost Charges	200	150	150	300	3,150
Water Reserves	24,837	13,290	18,621	32,286	32,352
Sewer Reserves	40,462	22,069	25,602	29,014	28,476
Solid Waste Reserve	42	118	195	283	368
Parks Pay Parking Reserve	54	55	57	59	60
Cemetery Development Reserve	346	146	305	200	125
Golf Development Fund	1,358	448	59	278	121
Prior Year Committed Funds	48,430	-	-	-	-
	152,425	70,458	78,972	98,715	98,977
	522,292	456,500	482,597	522,211	538,452

Schedule A to Bylaw # 5429, 2026, *continued*

	Five-Year Financial Plan ($000s)				
	2026	2027	2028	2029	2030
EXPENDITURE					
General Government	30,534	31,147	31,971	32,688	33,401
Public Safety	49,111	51,484	52,923	54,171	55,336
Engineering and Transportation Services	15,019	15,345	15,654	15,973	16,302
Planning, Development and Environment Service	9,593	9,863	10,007	10,174	10,328
Recreation and Library	34,190	35,119	35,693	36,134	36,548
General Fund Capital	28,105	26,587	28,575	34,291	34,572
General Fund Capital Work in Progress	48,430	-	-	-	-
Cemetery	1,427	1,261	1,269	1,191	1,143
Golf	2,810	1,881	1,535	1,797	1,684
Transit	27,291	27,291	27,291	27,291	27,291
Water	37,308	24,921	28,562	36,812	38,657
Sewer	60,445	42,957	47,313	51,593	52,681
Solid Waste	5,188	5,230	5,354	5,491	5,626
Business Improvement Area Levy	520	541	568	596	626
Levies from Other Governments	118,650	125,000	131,000	138,000	145,000
	468,621	398,626	417,714	446,199	459,195
Debt Service					
Debt Principal	643	643	643	643	566
Debt Interest	852	852	852	852	758
	1,495	1,495	1,495	1,495	1,324
Transfers to Reserves					
Asset Reserves	17,467	19,467	21,467	23,467	25,467
Endowment Fund	506	515	524	533	542
Water Reserves	11,713	12,302	15,423	22,773	22,664
Sewer Reserves	14,182	14,580	15,295	16,044	16,530
Solid Waste Reserve	169	196	151	104	56
Parks Pay Parking Reserve	288	288	288	288	288
Cemetery Development Reserve	506	520	719	743	768
Golf Development Fund	416	490	504	521	538
Other Transfers	6,931	8,022	9,019	10,044	11,081
	52,176	56,378	63,388	74,516	77,933
	522,292	456,500	482,597	522,211	538,452
[1] **SURPLUS/SHORTFALL**	-	-	-	-	-

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

Revenue/Tax Distribution

Objectives and Policies

FIVE-YEAR FINANCIAL PLAN BYLAW NO. 5429, 2026: 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 tax 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.

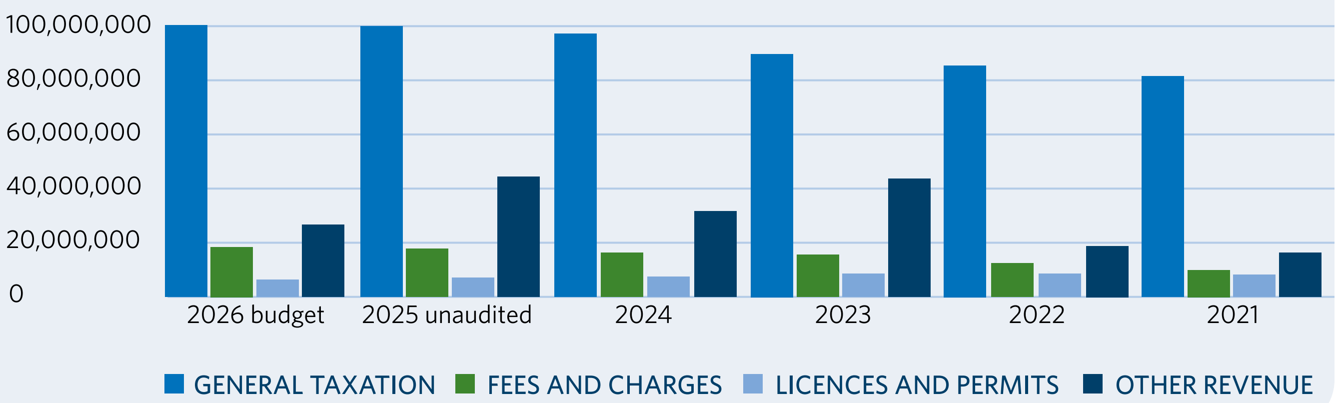
Revenue and Property Taxation Policies

FIVE-YEAR FINANCIAL PLAN BYLAW NO. 5429, 2026: SCHEDULE B

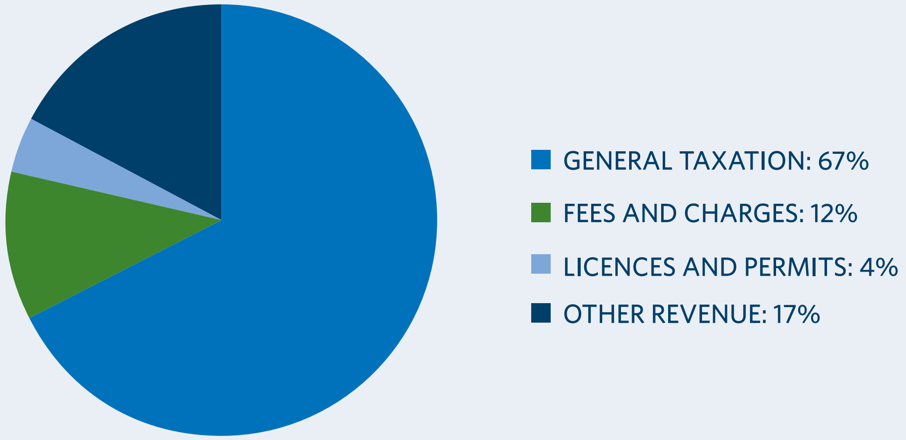
Revenue Sources

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 over year is illustrated below.

GENERAL FUND: REVENUE



2026 BUDGET GENERAL FUND REVENUE



All revenue sources are reviewed annually for potential rate adjustments. In the current budget, expected revenues have been adjusted to reflect a recovery from the pandemic. 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 current budget incorporates a 2.43% operational tax rate increase, and a 1.00% increase to the Asset Levy.

The increase in general taxation since 2021 has been driven primarily by rising labour costs, construction inflation, regulatory compliance requirements, the need to maintain and renew aging infrastructure, and the costs of advancing environmental sustainability goals and responding to climate change impacts.

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 2026 were approved by Council in October 2025. The amount of taxation shifted due to permissive tax exemptions granted in 2026 is estimated at $328,100.

Residential and Business Class Property Taxation Survey

Metro Vancouver Municipalities

	RESIDENTIAL			BUSINESS			TAX MULTIPLE
	Assessment	Tax Rate	Tax Dollars	Assessment	Tax Rate	Tax Dollars	
Bowen Island	3,604,805,822 97%	2.41450	8,703,804 96%	80,203,300 2%	2.41450	193,651 2%	1.00
Burnaby	124,840,480,126 79%	1.55649	194,312,959 52%	25,713,174,108 16%	5.39002	138,594,523 37%	3.46
Coquitlam	73,637,256,136 88%	2.08340	153,415,859 68%	8,412,194,831 10%	7.38390	62,114,805 27%	3.54
Delta	46,243,636,943 70%	2.24030	103,599,620 51%	10,684,456,376 16%	4.31880	46,144,030 23%	1.93
Langley (City)	10,012,510,503 73%	2.33300	23,359,187 52%	3,052,593,397 22%	5.87450	17,932,460 40%	2.52
Langley (District)	68,693,977,389 81%	1.87580	128,856,163 63%	9,180,789,967 11%	5.35640	49,175,983 24%	2.86
Maple Ridge	37,048,999,906 91%	2.66480	98,728,175 79%	2,766,443,459 7%	6.44480	17,829,175 14%	2.42
New Westminster	27,965,625,546 85%	2.81518	78,728,270 65%	4,136,895,106 13%	8.54520	35,350,596 29%	3.04
North Vancouver (City)	28,514,810,731 85%	1.89531	54,044,406 57%	4,648,384,900 14%	6.03514	28,053,654 30%	3.18
North Vancouver (District)	58,004,837,934 91%	1.71033	99,207,414 72%	4,559,990,400 7%	4.79692	21,873,909 16%	2.80
Pitt Meadows	7,140,362,799 76%	2.69170	19,219,715 52%	1,714,580,754 18%	6.65900	11,417,393 31%	2.47
Port Coquitlam	23,837,842,433 78%	2.06450	49,213,226 56%	5,275,868,501 17%	5.55410	29,302,701 33%	2.69
Port Moody	17,358,180,018 88%	2.50595	43,498,731 67%	1,927,283,004 10%	4.80509	9,260,768 14%	1.92
Richmond	107,460,717,819 75%	1.76114	189,253,369 57%	27,688,967,653 19%	3.86124	106,913,749 32%	2.19
Surrey	218,991,074,453 82%	1.68017	367,942,234 67%	36,783,877,444 14%	3.89686	143,341,621 26%	2.32
Vancouver	383,626,946,821 83%	1.81504	696,298,254 57%	76,922,310,634 17%	6.35387	488,754,362 40%	3.50
West Vancouver	53,623,583,920 97%	1.72402	92,448,131 93%	1,610,112,300 3%	3.54919	5,714,594 6%	2.06
White Rock	13,008,057,914 95%	2.40111	31,233,778 91%	706,736,102 5%	3.67932	2,600,308 8%	1.53

High	3.54
Median	2.50
Average	2.52
Low	1.00

Note: West Vancouver's tax multiple is lower than both the median and average across Metro Vancouver municipalities, reflecting the District's deliberate approach to moderate the tax burden on commercial properties to support small businesses.

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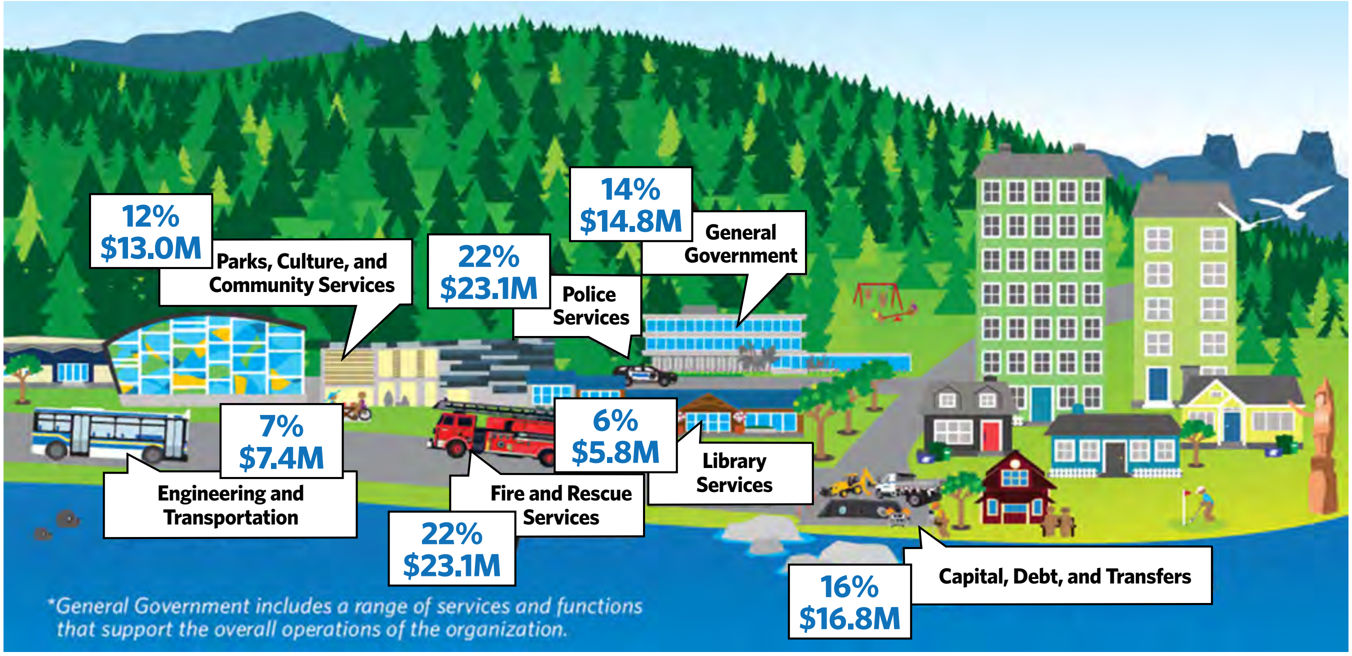
Where Do Your Tax Dollars Go?

47% OF YOUR TAXES FUND SERVICES PROVIDED BY THE DISTRICT

The 2026 budget incorporates an operating tax levy increase of 2.43% 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 1.00% is allocated to build up dedicated capital funding for infrastructure maintenance and replacement. Combined, the total property tax levy increase is 3.43%.



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

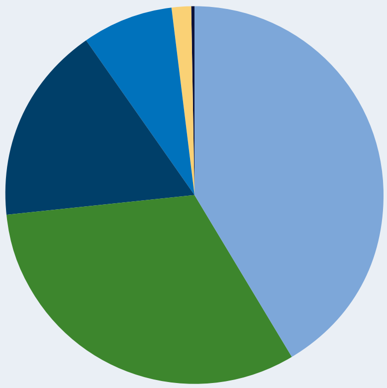
53% OF ALL TAXES ARE COLLECTED ON BEHALF OF OTHER AUTHORITIES

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: metrovancouver.org
- Provincial School Tax: gov.bc.ca/schooltax
- BC Assessment Authority: bcassessment.ca
- Municipal Finance Authority: mfa.bc.ca



- Regular Provincial School Tax 22%
- Additional Provincial School Tax 17%
- TransLink 9%
- Metro Vancouver 4%
- BC Assessment Authority 1%
- Municipal Finance Authority 0.01%

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.

DISTRICT BUDGET

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 process in the late fall.

THE SEWER AND 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 process in late fall.

THE SOLID WASTE FUND administers the garbage and public realm waste collection on a user-pay basis. User rates are established in a separate rate-setting process 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 and Transportation Services	54.95
	Finance and Corporate Services	76.00
	Fire and Rescue Services	112.00
	Human Resources and Payroll Services	13.00
	Parks, Culture, and Community Services	119.80
	Planning, Development, and Environment Services	51.00
	West Vancouver Memorial Library	42.60
	West Vancouver Police	108.71
	Capital Maintenance	16.10
GENERAL FUND SUBTOTAL		**625.76**
Cemetery Fund	Parks, Culture, and Community Services	4.60
Golf Fund	Parks, Culture, and Community Services	3.67
Sewer and Drainage Utility Fund	Engineering and Transportation Services	15.85
Solid Waste Utility Fund	Engineering and Transportation Services	3.00
Solid Waste Utility Fund	Parks, Culture, and Community Services	2.00
Water Utility Fund	Engineering and Transportation Services	14.10
West Vancouver Transit Fund	Engineering and Transportation Services	154.00
TOTAL FTE		**822.98**

Supplementary Schedule

General Fund Capital

	Five-Year Financial Plan ($000s)				
	2026	2027	2028	2029	2030
REVENUE					
Grants and Partnerships	1,310	210	2,510	5,886	5,410
	1,310	210	2,510	5,886	5,410
TRANSERS FROM RESERVES					
Asset Maintenance Reserves	19,204	21,752	21,467	23,467	25,467
Capital Facilities Reserve	5,774	8,135	8,227	9,606	8,062
Capital Infrastructure Reserve	7,282	7,583	7,614	9,340	11,100
Capital Equipment Reserve	4,244	4,114	3,660	2,723	4,402
Operational Reserve	1,904	1,919	1,965	1,798	1,902
Community Amenity Contributions	3,628	225	175	-	-
Land Reserve	45	-	-	-	-
Other Reserves	3,718	4,250	4,274	4,638	546
Development Cost Charges	200	150	150	300	3,150
Prior Year Committed Funds	48,430	-	-	-	-
	75,225	26,377	26,065	28,405	29,162
	76,535	26,587	28,575	34,291	34,572
CAPITAL EXPENDITURES					
Information Technology	3,055	1,375	1,365	885	1,685
Equipment	5,930	2,155	2,182	1,959	2,337
Vehicle Fleet	8,395	2,713	2,288	1,887	2,492
Facilities	25,161	12,360	14,726	19,170	13,308
Grounds and Parks	12,693	3,018	1,335	4,270	6,268
Transportation Infrastructure	21,301	4,966	6,679	6,120	8,483
	76,535	26,587	28,575	34,291	34,572
SURPLUS/SHORTFALL	-	-	-	-	-

Supplementary Schedule

Utilities

	Five-Year Financial Plan ($000s)				
	2026	2027	2028	2029	2030
WATER UTILITY					
Revenue					
User Fees	22,487	23,830	25,253	27,181	28,673
Equipment Recovery	228	235	242	249	257
Other Revenue	1,640	40	40	40	40
Prior Year Committed Funds	14,998	-	-	-	-
Transfer from Reserves	5	1,277	3,490	10,091	9,883
Transfer from Reserves - current year capital	9,834	12,012	15,132	22,196	22,470
	49,192	37,395	44,156	59,756	61,322
Expenditure					
[1] GVWD Water Purchases	6,452	6,791	7,218	7,637	8,096
System Operating	5,006	5,099	5,194	5,291	5,390
System Replacements	9,600	11,335	14,865	21,676	22,150
Equipment Replacement	234	677	267	520	320
Prior Year Approved Work in Progress	14,998	-	-	-	-
Debt Service	1,189	1,189	1,189	1,860	2,701
Transfer to Reserves	1,879	290	291	577	195
Transfer to Reserves - current year capital	9,834	12,012	15,132	22,196	22,470
	49,192	37,395	44,156	59,756	61,322
SEWER AND DRAINAGE UTILITY					
Revenue					
User Fees	33,931	35,233	36,771	38,388	40,500
[2] NSWWTP Levy	5,115	7,804	10,711	13,573	13,573
Equipment Recovery	235	235	235	235	235
Prior Year Committed Funds	21,416	-	-	-	-
Transfer from Reserves	1,514	1,423	1,400	1,280	666
Transfer from Reserves - current year capital	12,417	12,841	13,491	14,161	14,237
	74,627	57,537	62,608	67,637	69,211
Expenditure					
[3] GVSDD Levy	17,685	18,396	19,089	19,727	20,627
[2] NSWWTP Levy	5,115	7,804	10,711	13,573	13,573
Administration Charge	370	370	370	370	370
Sanitary Operating	1,906	1,963	2,022	2,082	2,145
Storm Operating	1,537	1,583	1,631	1,679	1,730
Capital Program	12,073	12,556	13,059	13,581	14,124
Equipment Replacement	344	285	432	580	113
Prior Year Approved Work in Progress	21,416	-	-	-	-
Transfer to Reserves	1,765	1,738	1,805	1,883	2,293
Transfer from Reserves - current year capital	12,417	12,841	13,491	14,161	14,237
	74,627	57,537	62,608	67,637	69,211
SOLID WASTE UTILITY					
Revenue					
User Fees Solid Waste	5,247	5,238	5,238	5,238	5,238
Sales	15	15	15	15	15
Transfer from Pay Parking	54	55	57	59	60
Transfer from Reserves	42	118	195	283	368
	5,357	5,426	5,505	5,595	5,681
Expenditure					
Waste (Garbage and Organics)	3,538	3,606	3,683	3,771	3,856
Public Realm Waste	1,650	1,624	1,671	1,720	1,770
Transfer to Reserves	169	196	151	104	56
	5,357	5,426	5,505	5,595	5,681

Note:
[1] Greater Vancouver Water District
[2] North Shore Waste Water Treatment Plant
[3] Greater Vancouver Sewerage and Drainage District Levy, includes projected costs for North Shore Wastewater Treatment Plant

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Supplementary Schedule

Other Funds

	2026	2027	2028	2029	2030
	Five-Year Financial Plan $000s				
GOLF					
Revenue					
Golf Fees	1,781	1,834	1,889	1,946	2,004
Clubhouse Rentals	86	89	91	94	97
Prior Year Approved Work in Progress	989	-	-	-	-
Transfer from Development Fund - Capital	370	448	59	278	121
	3,225	2,371	2,039	2,318	2,222
Expenditure					
Pro Shop and Management	300	310	321	332	344
Operations and Maintenance	994	1,022	1,055	1,087	1,119
Admin Fee Transfer to General Fund	100	100	100	100	100
Capital Program	370	448	59	278	121
Debt Service	58	-	-	-	-
Prior Year Approved Work in Progress	989	-	-	-	-
Transfer to Development Fund - Operating Surplus	416	490	504	521	538
	3,225	2,371	2,039	2,318	2,222
CEMETERY					
Revenue					
User Fees	1,287	1,326	1,365	1,406	1,449
Interest Revenue	300	309	318	328	338
Transfer from Development Fund - Capital	159	146	305	200	125
Prior Year Committed Funds	188	-	-	-	-
	1,933	1,781	1,989	1,934	1,911
Expenditure					
Operations	638	813	838	860	882
Sales and Use Costs	265	123	127	131	136
Administration Charge	179	179	-	-	-
Capital Program	159	146	305	200	125
Transfer to Development Fund - Operating Surplus	506	520	719	743	768
Prior Year Approved Work in Progress	188	-	-	-	-
	1,933	1,781	1,989	1,934	1,911
TRANSIT					
Revenue					
Transit Reimbursement	27,291	27,291	27,291	27,291	27,291
Expenditure					
Operations	14,837	14,837	14,837	14,837	14,837
Maintenance	8,838	8,838	8,838	8,838	8,838
Administration	3,615	3,615	3,615	3,615	3,615
	27,291	27,291	27,291	27,291	27,291

Change in Fund Balances

	2026 Opening Balance	2026 Budgeted Contributions	2026 Budgeted Expenditures	2026 Closing Balance	2026 % Change
General Fund	117,558,530	162,716,725	(212,030,442)	68,244,814	-42%
	Decrease in fund balance due to significant capital investments, including the Youth Hub; multi-year capital renewal and facility projects; grounds and parks improvements; implementation of the shoreline protection project; replacement of sport courts and trail structures; Cypress Village projects; and roads and pavement infrastructure rehabilitation.				
Water Utility Fund	21,811,098	24,798,380	(36,731,937)	9,877,541	-55%
	Decrease in fund balance due to the water system capital rehabilitation program for annual infrastructure replacement under the Water Asset Management Plan, including watermain upgrades, water meter replacement, Pressure Reducing Valve (PRV) station upgrades, and Cypress Village related work, including the Westmount Pump Station.				
Sewer and Drainage Utility Fund	52,203,174	40,431,270	(59,196,308)	33,438,136	-36%
	Decrease in fund balance related to the sanitary and storm drainage capital rehabilitation program for infrastructure replacement based on asset management plans (e.g. Eastmount Lift Station replacement, creek enhancement, and culvert rehabilitation).				
Solid Waste Utility Fund	2,382,835	5,315,200	(5,187,900)	2,510,135	5%
Golf Fund	2,092,069	1,917,571	(2,805,213)	1,204,427	-42%
	Decrease in fund balance related to ongoing program to replace the irrigation and drainage systems and replace safety netting, fencing, and pathways at Gleneagles Golf Course and Ambleside Par 3.				
Cemetery Fund	3,525,075	1,702,751	(1,427,230)	3,800,596	8%
CONSOLIDATED	199,572,781	236,881,898	(317,379,029)	119,075,649	-40%

Note: Each fund reserve provides funding for operations, prior-year commitments, and current-year new capital projects. Reserves are drawn down per planned operating and capital expenses.

Reserve Projections

	2026	2027	2028	2029	2030
Capital Facilities Reserve					
Opening Balance	13,506,987	2,195,975	1,371,049	1,392,729	1,420,649
Asset Levy Allocation	5,236,860	7,261,996	8,208,265	9,585,737	8,046,450
Interest Earned	212,987	48,381	40,844	48,387	60,041
Project Expenditures	(16,760,860)	(8,135,303)	(8,227,428)	(9,606,205)	(8,062,279)
Closing Balance	2,195,975	1,371,049	1,392,729	1,420,649	1,464,861
Capital Infrastructure Reserve					
Opening Balance	12,275,187	1,953,998	1,182,513	1,199,987	1,221,739
Asset Levy Allocation	6,604,063	6,769,056	7,596,334	9,319,699	11,078,537
Interest Earned	192,998	42,542	35,209	41,651	51,461
Project Expenditures	(17,118,249)	(7,583,084)	(7,614,069)	(9,339,599)	(11,100,331)
Closing Balance	1,953,998	1,182,513	1,199,987	1,221,739	1,251,406
Capital Equipment Reserve					
Opening Balance	10,055,290	3,831,355	3,489,004	3,585,021	3,704,594
Asset Levy Allocation	3,848,576	3,672,467	3,651,808	2,716,840	4,392,957
Interest Earned	188,352	99,290	104,542	125,374	157,262
Project Expenditures	(10,260,863)	(4,114,108)	(3,660,334)	(2,722,641)	(4,401,599)
Closing Balance	3,831,355	3,489,004	3,585,021	3,704,594	3,853,213
Operational Reserve					
Opening Balance	2,503,462	395,960	198,014	199,309	202,387
Asset Levy Allocation	1,727,038	1,713,017	1,960,130	1,794,261	1,898,593
Interest Earned	39,326	8,056	5,872	6,909	8,522
Project Expenditures	(3,873,866)	(1,919,020)	(1,964,706)	(1,798,092)	(1,902,328)
Closing Balance	395,960	198,014	199,309	202,387	207,174
Environmental Reserve					
Opening Balance	3,895,819	4,047,638	6,101,856	9,218,535	13,495,904
Environmental Levy	1,218,600	2,218,600	3,218,600	4,218,600	5,218,600
Interest Earned	107,741	137,663	226,410	390,666	677,341
Project Expenditures	(1,174,521)	(302,046)	(328,330)	(331,897)	(335,535)
Closing Balance	4,047,638	6,101,856	9,218,535	13,495,904	19,056,310
Cypress Village Reserve					
Opening Balance	14,938,446	14,149,253	10,538,358	6,854,508	3,294,416
Interest Earned	410,807	389,104	316,151	239,908	140,013
Project Expenditures	(1,200,000)	(4,000,000)	(4,000,000)	(3,800,000)	(250,000)
Closing Balance	14,149,253	10,538,358	6,854,508	3,294,416	3,184,429
Endowment Fund					
Opening Balance	21,227,783	20,982,323	20,739,084	20,549,196	20,463,815
Net Rentals/Leases	505,700	514,550	523,619	532,913	542,438
Interest Earned	572,517	565,888	610,172	705,383	853,111
Expenditures	(1,323,678)	(1,323,678)	(1,323,678)	(1,323,678)	(1,323,678)
Closing Balance	20,982,323	20,739,084	20,549,196	20,463,815	20,535,686
Land Reserve					
Opening Balance	2,288,665	2,033,878	2,317,085	2,614,152	2,933,763
Contributions/Land Sale Net Proceeds	224,192	224,192	224,192	224,192	224,192
Interest Earned	66,021	59,014	72,875	95,419	129,449
Project Expenditures	(545,000)	-	-	-	-
Closing Balance	2,033,878	2,317,085	2,614,152	2,933,763	3,287,404
Amenity Contributions Fund					
Opening Balance	31,950,386	22,739,315	23,136,552	23,653,024	24,480,879
Interest Earned	741,784	622,237	691,472	827,856	1,040,437
Project Expenditures	(9,952,856)	(225,000)	(175,000)	-	-
Closing Balance	22,739,315	23,136,552	23,653,024	24,480,879	25,521,317
Operating Reserves various					
Opening Balance	7,868,010	587,382	756,633	921,028	1,082,763
Contributions/Add-Back Provisions	412,500	6,068,411	6,068,411	6,068,411	6,068,411
Interest Earned	-	-	-	-	-
Project Expenditures/Provisions	(7,693,128)	(5,899,161)	(5,904,016)	(5,906,677)	(5,903,530)
Closing Balance	587,382	756,633	921,028	1,082,763	1,247,644

Reserve Projections - Continued

	2026	2027	2028	2029	2030
Other Reserves various					
Opening Balance	6,174,276	3,528,889	3,956,270	4,544,280	4,668,253
Contributions and Revenues	462,820	464,853	476,016	479,429	482,941
Interest Earned	131,609	101,525	125,624	158,447	208,362
Project Expenditures	(3,239,815)	(138,998)	(13,629)	(513,902)	(14,180)
Closing Balance	3,528,889	3,956,270	4,544,280	4,668,253	5,345,377
TOTAL GENERAL FUND	**76,445,967**	**73,786,415**	**74,731,771**	**76,969,162**	**84,954,821**
Water Utility Reserve Fund					
Opening Balance	22,286,625	10,358,368	10,936,806	11,560,579	12,552,297
Contributions and Revenues	11,712,900	12,301,977	15,423,057	22,772,900	22,664,240
Interest Earned	442,780	288,837	332,474	414,718	537,608
Project Expenditures	(24,083,937)	(12,012,377)	(15,131,757)	(22,195,900)	(22,469,640)
Closing Balance	10,358,368	10,936,806	11,560,579	12,552,297	13,284,505
Sewer and Drainage Utility Reserve Fund					
Opening Balance	51,094,525	33,734,918	36,424,882	39,349,197	42,642,717
Contributions and Revenues	14,182,072	14,579,751	15,295,102	16,044,239	16,529,617
Interest Earned	1,150,584	951,613	1,119,814	1,410,180	1,861,042
Project Expenditures	(32,692,263)	(12,841,400)	(13,490,600)	(14,160,900)	(14,236,600)
Closing Balance	33,734,918	36,424,882	39,349,197	42,642,717	46,796,776
Solid Waste Utility Reserve Fund					
Opening Balance	2,382,835	2,637,435	2,792,987	2,703,602	2,345,467
Contributions and Revenues	5,442,500	5,385,876	5,265,108	5,132,433	5,001,047
Expenditures	(5,187,900)	(5,230,324)	(5,354,492)	(5,490,567)	(5,625,553)
Closing Balance	2,637,435	2,792,987	2,703,602	2,345,467	1,720,961
TOTAL UTILITIES	**46,730,721**	**50,154,674**	**53,613,379**	**57,540,482**	**61,802,242**
Golf Development Reserve					
Opening Balance	2,315,414	1,427,772	1,963,972	2,534,429	3,152,850
Contributions and Revenues	1,866,800	2,370,800	2,038,926	2,317,854	2,221,603
Interest Earned	50,771	46,004	66,479	97,816	145,423
Project Expenditures	(2,805,213)	(1,880,604)	(1,534,947)	(1,797,249)	(1,683,872)
Closing Balance	1,427,772	1,963,972	2,534,429	3,152,850	3,836,004
Cemetery Development Reserve					
Opening Balance	4,132,925	4,408,446	5,056,801	5,938,466	6,902,614
Contributions and Revenues	1,586,900	1,780,500	1,988,600	1,934,000	1,911,100
Interest Earned	115,851	128,382	162,492	220,854	309,686
Project Expenditures	(1,427,230)	(1,260,527)	(1,269,426)	(1,190,706)	(1,142,885)
Closing Balance	4,408,446	5,056,801	5,938,466	6,902,614	7,980,515
TOTAL OTHER FUNDS	**5,836,217**	**7,020,772**	**8,472,896**	**10,055,464**	**11,816,519**

Long-Term Debt Projections

	2026	2027	2028	2029	2030	
DEBT PRINCIPAL BALANCES						
General Fund						
Issued and Outstanding:						
Police Services & Municipal Hall - 2016	17,790,479	17,161,389	16,510,280	15,836,383	15,138,899	1
Police Services & Municipal Hall - 2017	4,478,218	4,322,054	4,161,206	3,995,532	3,824,888	2
	22,268,697	21,483,443	20,671,486	19,831,915	18,963,787	
Water Utility Fund						
Issued and Outstanding:						
Eagle Lake Development Plan - 2009	469,651	319,199	162,729	-	-	3
	469,651	319,199	162,729	-	-	
Total Debt Principal Balances	**22,738,348**	**21,802,642**	**20,834,215**	**19,831,915**	**18,963,787**	
DEBT SERVICE REQUIREMENTS						
General Fund						
Police Services & Municipal Hall - 2016 - principal payment	445,974	445,974	445,974	445,974	445,974	1
Police Services & Municipal Hall - 2016 - interest payments	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	
Police Services & Municipal Hall - 2017 - principal payment	119,686	119,686	119,686	119,686	119,686	2
Police Services & Municipal Hall - 2017 - interest payments	159,435	159,435	159,435	159,435	159,435	2
	279,122	279,122	279,122	279,122	279,122	
Total General Fund	1,323,678	1,323,678	1,323,678	1,323,678	1,323,678	
Water Utility Fund						
Eagle Lake Development Plan - 2009 - principal payment	77,238	77,238	77,238	77,238	-	3
Eagle Lake Development Plan - 2009 - interest payments	94,300	94,300	94,300	47,150	-	3
	171,538	171,538	171,538	124,388	-	
Total Water Utility Fund	171,538	171,538	171,538	124,388	-	
Total Debt Service Requirements	**1,495,216**	**1,495,216**	**1,495,216**	**1,448,066**	**1,323,678**	

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	105	4053	$ 2,300,000	$ 1,870,527	20	2009/12/03	annual principal, biannual interest	2029/06/03
	TOTAL WATER UTILITY FUND				$ 2,300,000	$ 1,870,527				

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.

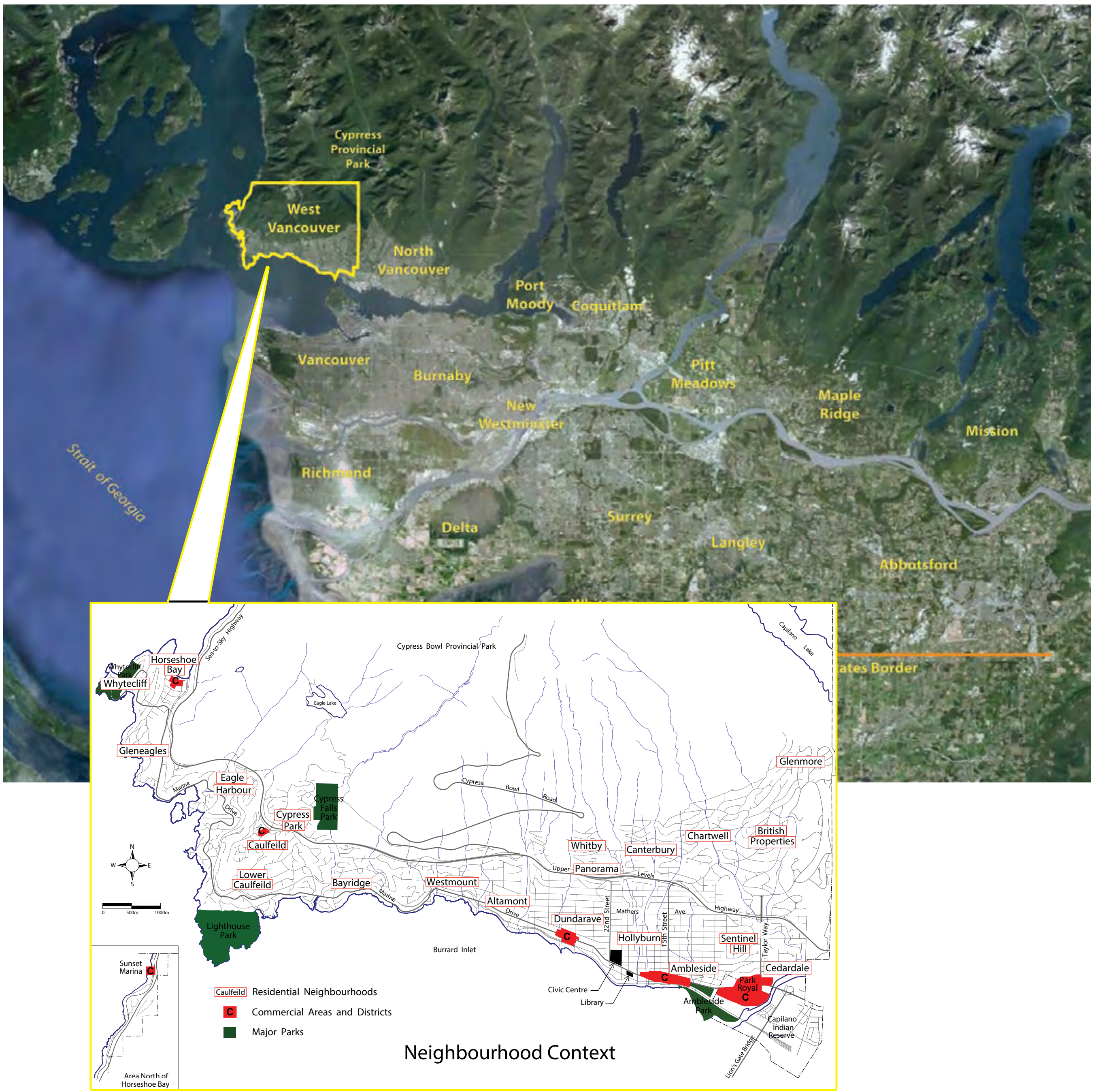
	2026		2027	
	Assent Free	Total Capacity	Assent Free	Total Capacity
Liability Servicing Limit	10,781,384	53,906,919	11,363,420	56,817,099
Actual Debt Servicing Costs	1,495,216	1,674,902	1,495,216	1,495,216
Liability Servicing Capacity Available	**9,286,168**	**52,232,017**	**9,868,204**	**55,321,884**
Estimated Borrowing Capacity, in Millions	**103.2**	**580.4**	**109.6**	**614.7**

2
WEST VANCOUVER OVERVIEW

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.



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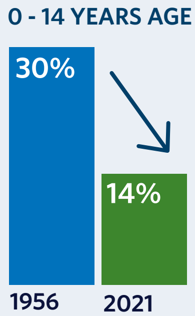
HOUSING AND NEIGHBOURHOODS

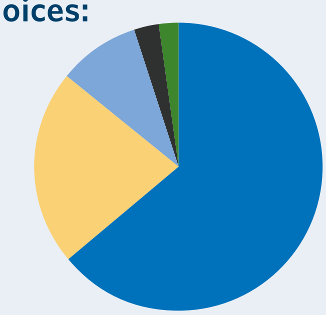
We have fewer families with young children and aim to attract them:



We have limited housing choices:

- SINGLE-FAMILY: 64%
- HIGH-RISE APARTMENT: 22%
- LOW-RISE APARTMENT: 9%
- MULTIPLEX: 3%
- TOWNHOUSE: 2%

(Census, 2021)



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

33% WILL MOVE IN 5 YEARS

60% PESSIMISTIC ABOUT STAYING IN WEST VAN

(Vital Signs, 2017, West Vancouver Foundation)

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

RENT

98% OF PURPOSE-BUILT RENTAL UNITS WERE BUILT BEFORE **1980**

Our residents want to live close to amenities:

73% PARKS AND TRAILS

57% TRANSIT

55% SHOPS

43% SCHOOLS

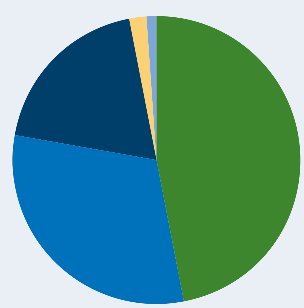
0.9% 10-YEAR AVERAGE RENTAL VACANCY RATE

healthy vacancy rate = 3-5%

LOCAL ECONOMY

We have very limited commercial land base:

- PARKS AND OPEN SPACE: 47%
- RESIDENTIAL: 31%
- TRANSPORTATION, COMMUNICATIONS, AND UTILITY: 19%
- COMMERCIAL AND MIXED-USE: 2%
- CIVIC, INSTITUTIONAL, AND RECREATIONAL: 1%



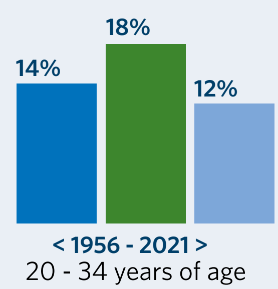
Our job base is shrinking:

-137% WEST VANCOUVER

+18,610 METRO VANCOUVER

number of jobs per year between 2006 and 2016

We have a low proportion of young adults in the community to support our local workforce:



SOCIAL WELL-BEING

Our population is aging:

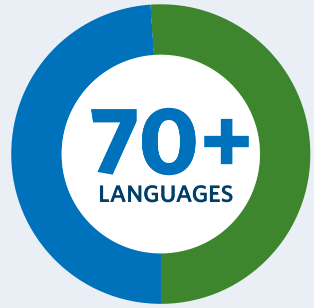
28%
OVER 65+ VERSUS 17+ IN METRO VANCOUVER

72%
ESTIMATED INCREASE BY 2041

We are culturally and ethnically diverse:

49%
BORN OUTSIDE OF CANADA

51%
BORN IN CANADA



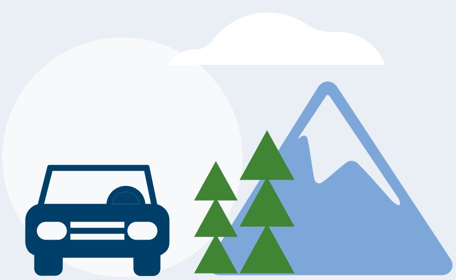
Our local population is increasing at a slower pace than the rest of the region:

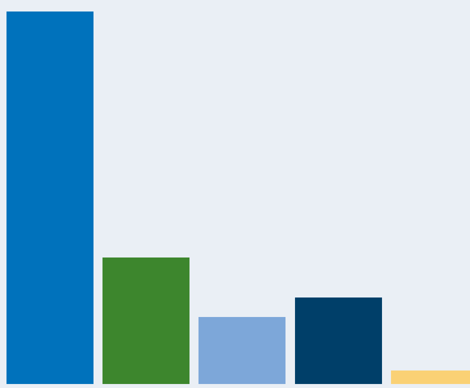
3.9%
WEST VANCOUVER

7.3%
REGIONAL AVERAGE

TRANSPORTATION AND INFRASTRUCTURE *(graphics represent current data)*

Our residents typically drive to get around:





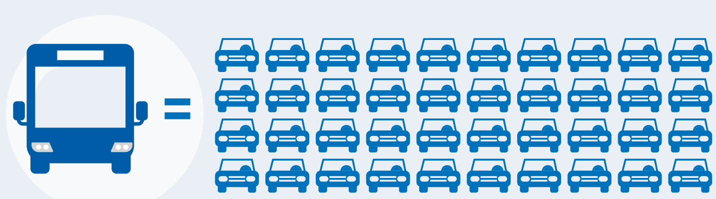
- AUTO DRIVER: 56%
- AUTO PASSENGER: 19%
- TRANSIT: 10%
- WALK: 13%
- BIKE: 2%

Many of our workers and students commute here:

70%
OF OUR WORKFORCE

30%
OF OUR STUDENTS

Significant traffic investments are occurring:



One full bus = 40 cars off the road

THE ENVIRONMENT AND CLIMATE CHANGE

We value our legacy stewardship:

>10
ACTIVE STEWARDSHIP GROUPS

Our per capita GHG emissions are higher than the regional average:

5.9t *per capita*

- BUILDINGS: 57%
- TRANSPORATION: 41%
- SOLID WASTE: 2%

Natural assets define our community:

WEST VAN	BC AVERAGE
4.4 ha *per 1,000* RESIDENTS	**2.5 ha** *per 1,000* RESIDENTS

We have an abundance of trails and easy-to-access nature:

135
KM OF TRAILS AND MORE TO COME

Our community enjoys a remarkable supply of parklands:

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.

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.

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.

West Vancouver: Yesterday and Today

West Vancouver is located on the traditional and unceded territory of Coast Salish peoples, including the Sḵwx̱wú7mesh Úxwumixw (Squamish Nation), səlilwətaɬ (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, Sḵwx̱wú7mesh Úxwumixw, and the unincorporated area of Metro Vancouver.

The Sḵwx̱wú7mesh 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, who 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.

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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 acting 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.

2026 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, 2025.

Arts and Culture Advisory Committee

The purpose of the Arts and Culture Advisory Committee is to advise Council on the implementation of the West Vancouver Arts and Culture Strategy (2025-2029) 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.

Community Grants Committee

The purpose of the Community Grants Committee is to review community grant applications and make disbursement recommendations to Council.

Environment Committee

The purpose of the Environment Committee is to advise Council on the development and implementation of initiatives to meet the District's 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.

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.

Public Art Advisory Committee

The purpose of the Public Art Advisory Committee is to make recommendations to Council on the Public Art Program.

2026 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 and 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

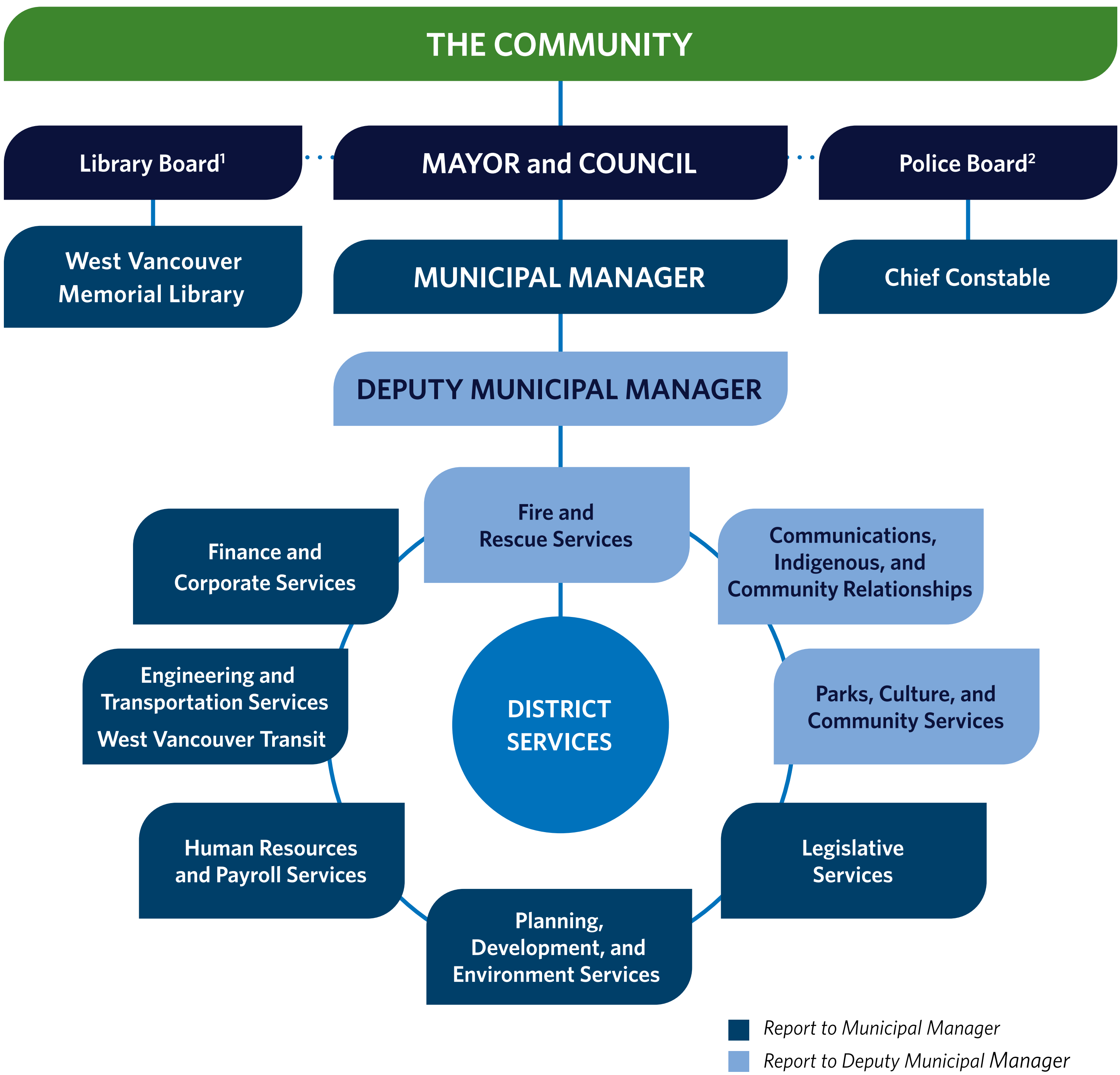
Operating under the authority of the *Library Act*, the Memorial Library Board is an autonomous body appointed by Municipal Council to manage the provision of a public library service in West Vancouver.

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



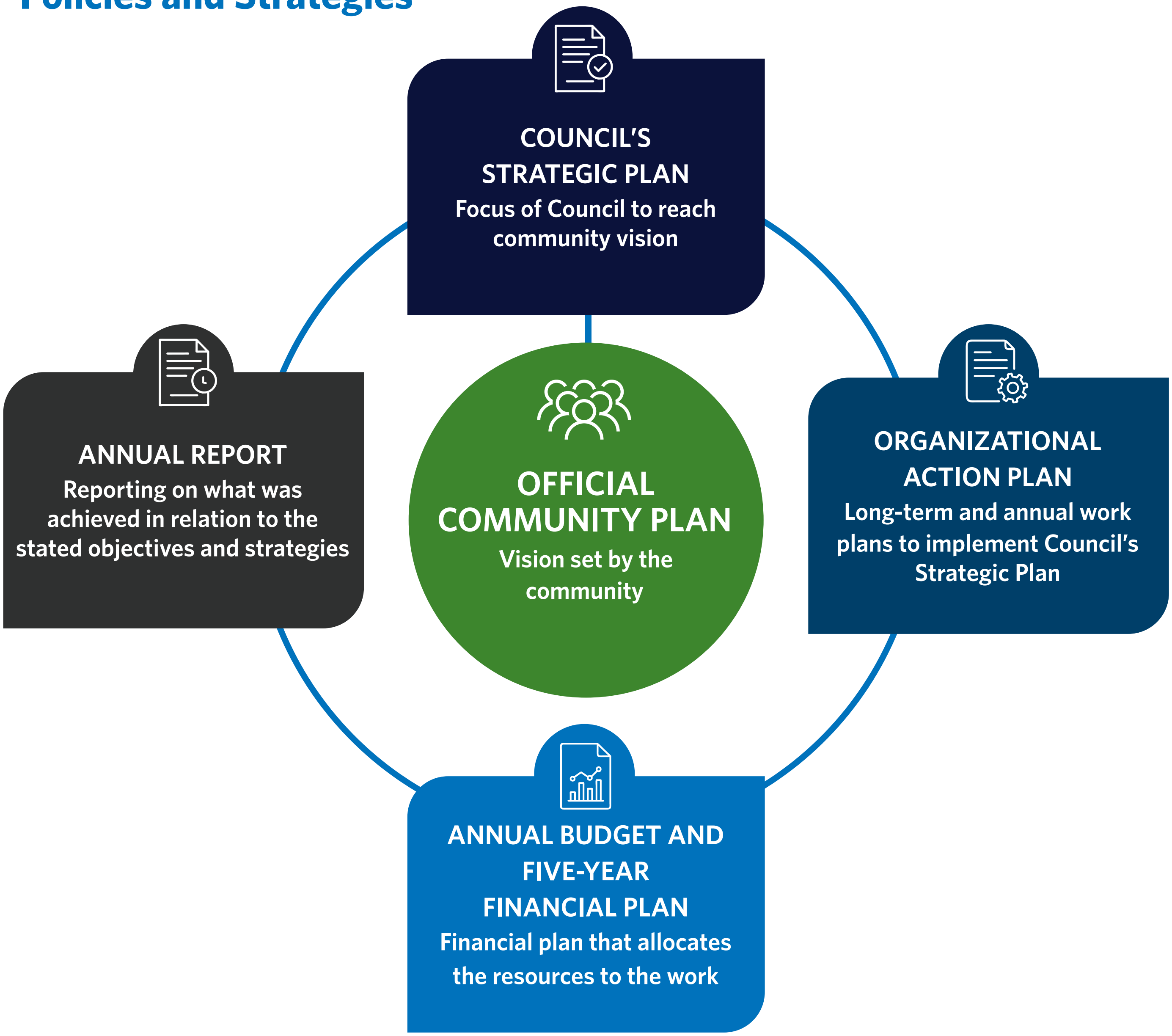
[1] The West Vancouver Memorial Library is governed by the *BC Library Act*, and managed by the West Vancouver Memorial Library Board which is appointed by Council.

[2] Police 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 and 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 offsite 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 spaces). 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 10 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 and neighbourhoods	**2/3** DETACHED SINGLE-FAMILY HOMES remaining one-third are multi-family homes (2021)	↑ **30%** MORE DIVERSE HOUSING	**1/2** SPLIT BETWEEN SINGLE-FAMILY AND MULTI-FAMILY HOMES
local economy	**34** JOBS PER HUNDRED RESIDENTS (2011)	↑ **5%** INCREASE IN OUR JOBS-TO-RESIDENTS RATIO	**38** JOBS PER HUNDRED RESIDENTS
mobility	**26%** TRIPS BY WALKING, CYCLING, OR TRANSIT (2011)	↑ **8%** INCREASE IN WALKING, CYCLING, AND TRANSIT TRIPS	**34%** OF TRIPS BY WALKING, CYCLING, OR TRANSIT
the environment and climate change	**269,600t** CO_2e COMMUNITY GHG EMISSIONS (2010)	↓ **75%** GHG EMISSIONS FROM 2010 LEVELS	**64,500t** CO_2e COMMUNITY GHG EMISSIONS
social well-being	**1.8 MILLION** PARTICIPATION IN DISTRICT SERVICES AND PROGRAMS (2017)	↑ **20%** GREATER PARTICIPATION IN SERVICES AND PROGRAMS	**2.15 MILLION** PARTICIPATION IN DISTRICT SERVICES AND PROGRAMS

4

FINANCIAL PLANNING FRAMEWORK

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 2025

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. A public engagement budget questionnaire was conducted in late August and early September to help identify residents' budget priorities and assess their level of satisfaction with municipal services.

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 2026 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 (e.g. 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 groups are incorporated into the labour model.

Expenditures: Non-Labour

The 2026 budget follows the same approach as 2025 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 District's long-term 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.

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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 Transit 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

Financial Services and Engineering and 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 2025–EARLY 2026

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 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.

Financial Services and Communications developed and delivered a public engagement strategy to inform residents about the 2026 budget. Engagement activities included an online budget questionnaire, an in-person budget open house, and an online public consultation that enabled the public to submit feedback and questions. Budget information was also published on the District's website.

The Five-Year Financial Plan Bylaw was given three readings by Council on February 23 and adopted by Council on March 9. 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. Also at mid-year, Phase 2 of the capital plan is presented to Council for their approval.

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 Official Community Plan, 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
- 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-based, 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-based 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 stormwater 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 and updated in 2025. 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
- Police Services and Municipal Hall building to be repaid through the Endowment Fund

The District uses the Municipal Finance Authority of British Columbia (MFA) long-term borrowing program for external financing. The MFA's 2025 credit ratings from Moody's Investors Service, Fitch Ratings, and

S&P are Aaa, AAA, and AAA, respectively, which is equal to or higher than the long-term credit ratings of most Canadian chartered banks. By borrowing through the MFA, the District can access lower borrowing costs, and the resulting savings in debt servicing can be redirected to help fund day-to-day 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.

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Key Budget Assumptions

ECONOMY

The District's 2026 economic assumptions do not incorporate potential impacts from US tariffs, as the situation remains fluid and there is significant uncertainty regarding whether broad-based tariffs will be imposed, their scope and timing, and the potential for retaliatory measures.

Economic growth improved in the third quarter of 2025, supported in part by earlier interest rate reductions that contributed to stronger household spending and housing activity. While lower interest rates can support economic conditions, they also tend to reduce the District's investment earnings on cash balances and reserves.

In addition, continued demand for raw materials and intermediate goods, combined with ongoing inflationary cost pressures and a shortage of skilled trades, continues to place upward pressure on construction costs. These factors may affect the District's capital plan and further constrain available funding for asset reinvestment and renewal.

OPERATING COSTS

Assumptions factored into the 2026 budget:

- **Labour costs:** budgeted increases based on comparisons with similar municipalities, reflecting anticipated contract escalations related to elapsed collective agreements.
- **Economic and operating environment:** a projected slowdown in development and construction activity; lower interest rates that may reduce investment income and financial flexibility; continued elevated construction costs; potential downloading of responsibilities from senior governments; Cypress Village phased development agreement deliverables; and ongoing climate mitigation and adaptation requirements.
- **Revenue and expenditure measures:** increases in fees and charges and destination parks pay parking revenues, along with efficiency savings and reductions in discretionary spending.

The 2027-2030 years of the Five-Year Financial Plan incorporate estimated collective agreement increases for labour costs, as well as inflationary impacts on select non-labour costs (e.g., utilities, fuel, insurance, and dispatch services). These cost drivers are largely outside the District's control, as they are imposed by external agencies (such as E-Comm), are inflation-related, or are stipulated in multi-year contractual agreements. To help offset these incremental pressures, the financial plan incorporates cost savings, including operating cost adjustments, service level reductions, efficiency savings, and reductions in discretionary expenses and anticipates additional revenues from a range of sources, including an estimate for non-market change taxation revenue (e.g. new construction completions, zoning changes, etc.), building permit fees, fees and charges, and destination parks pay parking revenue. The annual estimate for additional taxation revenue from non-market change is difficult to forecast as it is dependent on development forecasts which are influenced by the market and timing of when the valuations are reflected in the assessment roll. With Council's approval of the Cypress Village phased development agreement in November 2024, assessment value increases will be reflected in the 2026 assessment roll. This will result in higher than typical years of non-market change taxation revenue and is built into the 2026 budget. It is also anticipated as new units are completed for the Cypress Village phased development agreement, it will bring significant new taxation revenue in future years.

To mitigate the impact of tax increases, the District will continue to:

- monitor costs and identify areas for reduction or efficiency gains;
- pursue operating efficiencies and service reviews, cost containment, and procurement improvements;
- pursue alternative funding sources, such as grants and partnerships;
- review and adjust budget allocations to ensure resource alignment with strategic priorities and community needs.

The plan also projects strategic increases to the Asset Levy and Environmental Levy for the years 2027 to 2030.

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 2026, with a 1.00% Asset Levy increase, the available capital investment amount is $17.5 million compared to the average optimal investment amount of $22 million. There is a shortfall of $4.5 million which will need to be addressed in future years.

The Asset Levy is increasing because the District must continue investing in existing infrastructure while also addressing the effects of rising construction costs, aging assets, and deferred maintenance from prior years. Asset maintenance requirements are reviewed and updated annually based on asset condition, service level expectations, risk assessments, and current market conditions affecting capital cost estimates.

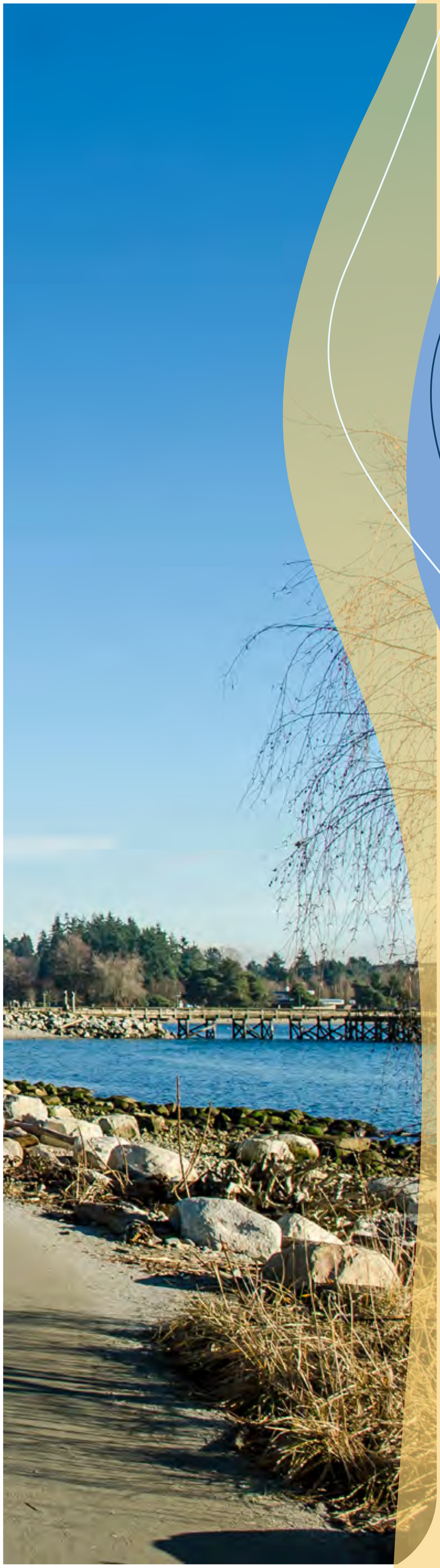
Based on current capital funding levels, together with projected 2% annual Asset Levy increases from 2027 to 2029, the District's current capital investment shortfall could be eliminated by 2029. This projection assumes that key factors remain reasonably stable, including construction inflation and the number of new assets added to the District's asset base.

At the same time, the infrastructure gap can still appear to grow because asset replacement costs continue to rise and the District is addressing a backlog of deferred maintenance. Delays in maintenance or renewal often result in higher repair or replacement costs later, which places additional pressure on funding requirements.

ENVIRONMENTAL LEVY

Established in 2022, the Environmental Levy contributes $1.2 million in taxation revenue annually to the Environmental Reserve. Eligible uses include programs that: protect the natural environment, respond to climate-related events, implement mitigation and adaptation measures, protect the District's natural capital assets, and reduce GHG emissions from both corporate operations and the community.

While there is no Environmental Levy increase proposed for 2026, a $1.0 million annual increase is projected from 2027 to 2030. This increase will support the implementation of the District's Climate Action Strategy, enhancing our initiatives to reduce GHG emissions and adapt to sea level rise.



Cost Drivers and 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 67% of the overall budgeted 2026 revenue. The remaining 33% 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 2026 financial plan and the long-term projection (2027-2030).

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 and tennis courts, trails, and facilities cost the same to provide and maintain whether few or many people use them. Fire and 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 and 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 flat, 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.

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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 RCMP (police) in most other Lower Mainland communities.

North Shore 'Premium'

In the Lower Mainland, District procurement can face higher contractor pricing for work delivered on the North Shore. Contracts that require transporting materials, equipment, or crews to North Shore sites may cost more than comparable work elsewhere in the region due to travel time, congestion-related delays, and limited transportation network capacity. Many contractors' operations and labour pools are based outside the North Shore and may seek to recover the additional costs associated with accessing sites and completing daily travel—particularly during peak periods. In some cases, District staff have been advised that contractors may decline to bid on North Shore work due to these access and scheduling constraints, which can reduce competition and put upward pressure on pricing.

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 75% of general departmental operating expenditures, and over 60% of consolidated operating expenditures.

Utility operations include levies and cost allocations from Metro Vancouver to fund the significant regional infrastructure required to support both population growth and increasingly stringent public health and wastewater treatment standards. A key driver is the North Shore Wastewater Treatment Plant (NSWWTP) project and the substantial cost increases associated with it. In anticipation of capital costs for the NSWWTP, the District has been incrementally increasing Sewer and Drainage Utility fees over the past 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 costs associated with the new NSWWTP are based on the best available information from the regional district at the time of rate setting. A hybrid funding approach is being utilized to recover the regional costs associated with the upfront capital construction of the NSWWTP. In November 2024, Council passed a resolution to establish the NSWWTP Levy, intended to recover the incremental costs. This approach combines the use of sewer fund rate increases for the base cost of the project along with a property value tax levy for the incremental cost portion. The regional portion of the utility rates over several years have also been increased to set aside funds in a reserve to help smooth the anticipated increase in 2026.

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. As a result, many municipalities, including West Vancouver, are committing significant resources to support underserved groups. Additional cost pressures arise from legislative and policy changes, homelessness response, shoreline and marine debris management, and other service gaps where limited provincial funding leads the community to look to the municipality for support. Much of the work associated with provincial downloading and legislative change has also required shifts in work programs and the deferral of other operational projects in order to prioritize provincial mandates.

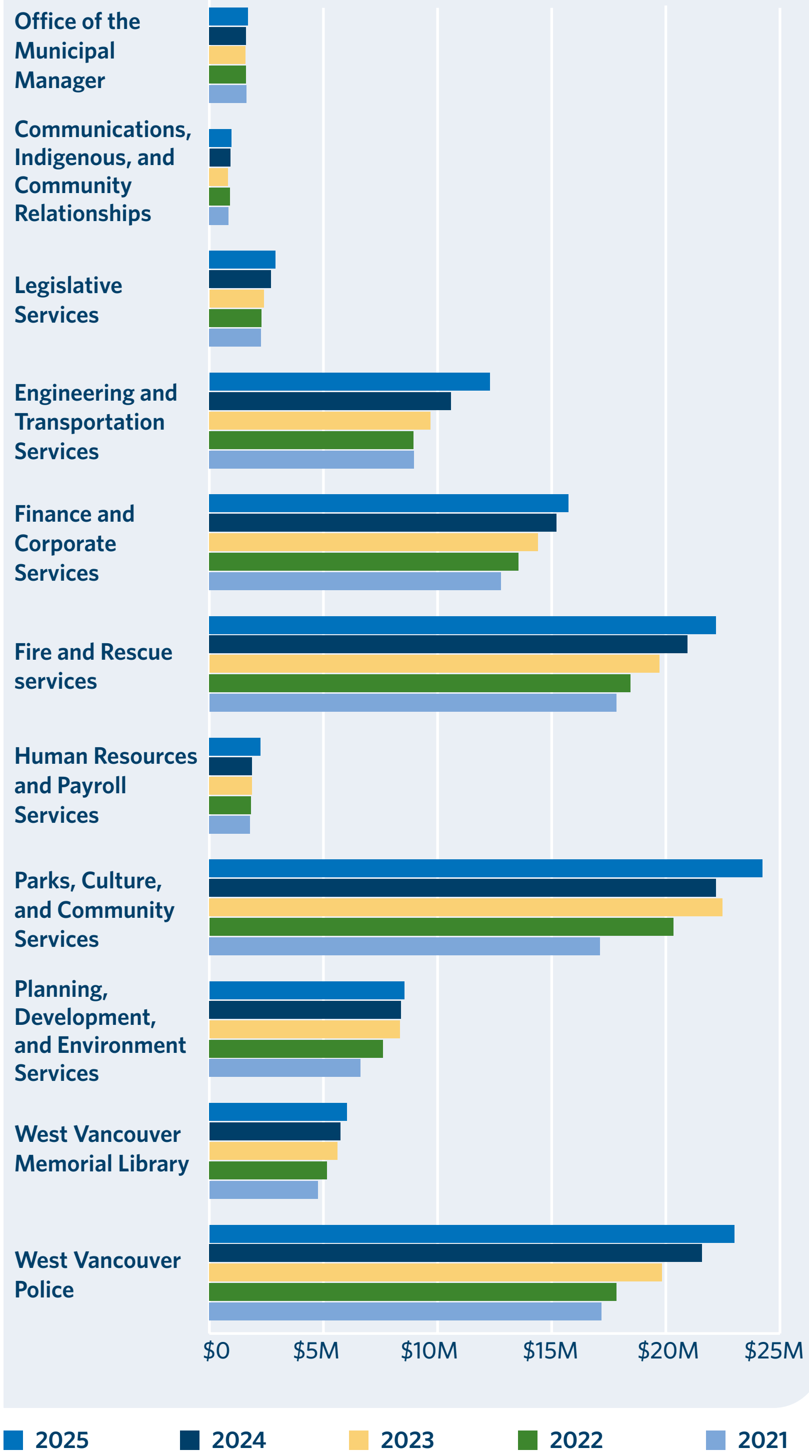
Cost pressures are also arising from major municipal commitments and long-term service demands. These include deliverables under the Cypress Village phased development agreement, as well as climate mitigation and adaptation work to improve resilience, reduce emissions, and integrate climate considerations into infrastructure, asset management, and service delivery. Together, these pressures are increasing both operating and capital budget requirements.

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 are 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 2025.

DIVISIONAL EXPENDITURE TRENDS 2025



DIVISIONAL EXPENDITURES 2025

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GENERAL FUND FINANCIAL PLAN OVERVIEW

General Fund Summary

	2026 Annual Budget	2025 Year End Actual	2024 Year End Actual
REVENUE			
1 General Taxation	104,672,328	100,246,917	96,849,991
Fees and Charges	17,793,650	18,029,070	16,198,336
Licences and Permits	6,952,691	6,564,578	8,079,640
2 Other Revenue / Recoveries	24,794,350	31,065,036	34,004,040
3 Government Grants	1,166,892	1,605,759	1,815,975
4 Other Transfers	10,101,969	5,746,980	2,987,673
5 Extraordinary Items	-	8,967,445	673,969
	165,481,880	**172,225,784**	**160,609,625**
EXPENSES			
6 Office of the Municipal Manager; Communications, Indigenous, and Community Relationships; Legislative Services	6,439,120	5,564,060	5,223,586
7 Engineering and Transportation Services	15,019,388	16,191,716	14,346,015
8 Finance and Corporate Services	16,071,606	15,738,144	15,205,224
9 Fire and Rescue Services	23,328,230	22,204,714	20,942,056
10 Human Resources and Payroll Services	2,330,465	2,236,331	1,867,991
11 Parks, Culture, and Community Services	27,942,752	26,988,529	25,109,702
12 Planning, Development, and Environment Services	9,593,102	8,541,062	8,402,762
13 West Vancouver Memorial Library	6,247,022	6,024,057	5,734,978
14 West Vancouver Police	24,153,756	22,998,264	21,591,648
15 General Government	15,689,901	15,933,541	20,760,450
	146,815,343	**142,420,418**	**139,184,411**
16 Asset Levy Transfer to Asset Reserves	17,466,537	19,033,323	18,080,323
Environmental Levy Transfer to Reserve	1,200,000	1,200,000	1,200,000
Extraordinary Items			
Community Amenity Contribution Transfer to Reserves	-	467,445	673,969
Net Land Sales Transfer to Land Reserve	-	8,500,000	-
	165,481,880	**171,621,185**	**159,138,703**
YEAR END (DEFICIT)/SURPLUS	**-**	**604,599**	**1,470,922**
Proposed Operating Tax Levy Increase	**2.43%**		
Proposed Asset Levy Increase	**1.00%**		
Proposed Environmental Levy Increase	**0%**		

Continued on next page

2026 General Fund Summary Continued

[1] Includes the Operating Tax Levy, Asset Levy, Environmental Levy, and estimated additional taxation revenue from development, changes in the local improvement/specified area taxation, and changes to payments received from senior governments in lieu of taxation.

[2] The 2026 budget is lower than prior-year actuals, primarily due to higher-than-budgeted penalty and interest charges on overdue accounts and investment income exceeding budget, driven by active treasury management.

[3] Decrease in grant revenue mainly due to Age Well at Home federal grant was one-time only and covered a two year period from 2024 to 2025.

[4] Includes transfers from various operating and grant reserves to fund for emergencies, and cyclical events. This amount fluctuates each year depending on needs and available funds. The 2026 budget is higher than prior-year actuals because budgeted contingencies are greater than actual requirements.

[5] The 2025 actuals include sale proceeds from the disposition of 3000 Park Lane and the Park Royal Gateway supportive housing units.

[6] The budget increase is due to collective agreement escalations. The 2026 budgeted expenses are higher than prior-year actuals because they include funding provision for the 2026 general local election.

[7] The budget increase is due to collective agreement escalations and includes recoverable third-party work expenditures. Prior-year actuals were higher due to higher-than-budgeted contractual services, repairs, and related supplies.

[8] Budget increase due to collective agreement escalations and utility rate increases.

[9] Budget increase due to collective agreement escalations, external agency costs for radio, and dispatch services.

[10] Minimal budget increase as collective agreement escalations offset by reduction of discretionary expenses and elimination of casual labour pool budget.

[11] Budget increase is mainly due to collective agreement escalations and increase in program expenditures that have associated revenues to offset the costs. Elimination of Recreation Facility Clerk position.

[12] Budget increase is due to collective agreement escalations. The 2026 budget also includes funding for the Taylor Way Local Area Plan, which was not realized in prior-year actuals and is in progress in the current year.

[13] Increase mainly due to collective agreement escalations and inflationary cost increases to materials.

[14] Increase due to collective agreement escalations, external agency costs for radio and dispatch services, provincial integrated team costs, and operating costs of new technological advancements (i.e. body-worn cameras, in-car cameras).

[15] 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 decrease in the revenue earned on investments resulting in a lower transfer amount.

[16] The $2.6 million operating contribution to capital was eliminated and partially offset by a 1.00% Asset Levy increase, which will generate $987K for transfer to the asset reserves.

Revenue Summary

	2026 Annual Budget	2025 Year End Actual	2024 Year End Actual
GENERAL TAXATION			
[1] Municipal Taxes	103,264,047	98,701,581	95,291,266
Specified Area	520,000	500,000	500,000
Grants in Lieu	888,281	1,045,337	1,058,725
	104,672,328	100,246,917	96,849,991
FEES AND CHARGES			
West Vancouver Police	250,000	212,113	248,894
Engineering and Transportation Services	702,000	717,081	784,567
Parks, Culture, and Community Services	12,340,900	12,632,865	11,178,023
West Vancouver Memorial Library	38,200	46,496	37,892
First Nations Band	2,830,000	2,839,756	2,721,198
Fire and Rescue Services	203,350	323,362	241,807
Other Miscellaneous Fees - Bylaws and General Administration	390,500	452,142	346,949
Parks Pay Parking	1,038,700	805,255	639,006
	17,793,650	18,029,070	16,198,336
PERMITS AND LICENCES			
Business Licences	1,513,324	1,537,212	1,662,198
Inspection Permits	4,166,585	3,494,154	4,964,980
Other Permits and Licences	1,272,782	1,533,212	1,452,462
	6,952,691	6,564,578	8,079,640
OTHER REVENUE			
Administration Fees (Transit/Utilities)	1,494,194	1,365,019	1,260,879
Interest on Investments	7,549,305	12,062,776	16,065,031
Tax Penalties and Interest	1,153,316	1,759,505	1,623,001
West Vancouver Memorial Library Contributions	262,740	207,833	222,094
Taylor Way Lease	338,841	348,655	335,246
Leases and Rentals	3,315,175	3,492,591	2,900,364
Miscellaneous	1,567,670	2,774,246	2,950,585
Third Party Contributions	4,378,356	3,824,013	3,799,318
Recoveries	4,734,753	5,230,397	4,847,522
	24,794,350	31,065,036	34,004,040
GOVERNMENT GRANTS			
Provincial Traffic Fine Revenue Sharing	652,210	651,119	652,119
West Vancouver Memorial Library	153,250	190,003	141,965
Other	361,432	764,637	1,021,890
	1,166,892	1,605,759	1,815,975
OTHER TRANSFERS			
Operating Reserves	10,101,969	5,746,980	2,987,673
	10,101,969	5,746,980	2,987,673
EXTRAORDINARY ITEMS			
Amenity Contribution	-	467,445	673,969
[2] Land Sales	-	8,500,000	-
	-	8,967,445	673,969
TOTAL REVENUE	**165,481,880**	**172,225,784**	**160,609,625**

[1] General Taxation revenue includes the Operating Tax Levy, Asset Levy, Environmental Levy, and estimated additional taxation revenue from development.

[2] The 2025 actuals include sale proceeds from the disposition of 3000 Park Lane and the Park Royal Gateway supportive housing units.

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Divisional Revenue Summary

	2026 Annual Budget	2025 Year End Actual	2024 Year End Actual
OFFICE OF THE MUNICIPAL MANAGER; COMMUNICATIONS, INDIGENOUS, AND COMMUNITY RELATIONSHIPS; LEGISLATIVE SERVICES			
Records and Privacy	13,300	23,035	21,883
Bylaw and Licensing Services	1,929,781	2,182,826	2,228,413
Elections	780,000	33,382	-
Emergency Program	-	42,000	-
	2,723,081	2,281,243	2,250,295
ENGINEERING AND TRANSPORTATION SERVICES			
Engineering Services	887,881	1,442,712	1,052,128
Roads and Transportation	3,520,979	3,798,627	3,652,882
Third Party Works	3,164,156	3,259,575	3,217,455
	7,573,017	8,500,914	7,922,465
FINANCE AND CORPORATE SERVICES			
Facilities and Assets	2,654,222	2,766,901	2,194,079
Financial Services	10,000	13,146	13,335
Information Technology Services	15,651	15,651	15,651
Land Strategy	-	4,935	-
Procurement and Risk Advisory	140,000	253,671	199,369
Taxes and Utilities	70,000	78,857	77,360
	2,889,872	3,133,161	2,499,793
FIRE AND RESCUE SERVICES			
Administrative Support	-	-	6,875
Fire Prevention	200,350	299,744	224,286
Emergency Services	13,000	36,199	25,871
	213,350	335,943	257,033
HUMAN RESOURCES AND PAYROLL SERVICES			
Human Resources	10,489	-	-
	10,489	-	-
PARKS, CULTURE, AND COMMUNITY SERVICES			
Community Services	11,079,100	11,605,723	10,395,546
Parks	2,411,800	2,200,216	2,000,195
Cultural Services	1,465,300	1,499,701	1,392,364
	14,956,200	15,305,640	13,788,105
PLANNING, DEVELOPMENT, AND ENVIRONMENT SERVICES			
Planning	285,540	355,627	345,430
Permits and Inspections, Land Development	4,674,445	4,153,513	5,607,121
Planning Recoverable Projects	1,292,500	611,810	637,933
Climate Action and Environment Services	350,906	382,723	1,045,059
	6,603,391	5,503,672	7,635,543
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	222,200	254,300	233,935
External Funding	264,990	247,224	210,859
	487,190	501,523	444,794
WEST VANCOUVER POLICE			
Administration Branch	214,000	180,949	221,403
Operations Branch	796,068	1,075,235	977,072
	1,010,068	1,256,184	1,198,475
DIVISIONAL REVENUE SUBTOTAL	**36,466,659**	**36,818,281**	**35,996,504**
General Taxation	104,672,328	100,246,917	96,849,991
Fees and Charges	3,948,700	3,745,356	3,482,021
Other Revenue	11,464,646	16,858,146	20,533,791
Government Grants	206,074	231,965	623,402
Other Transfers	8,723,474	5,352,832	2,449,948
Amenity Contribution	-	467,445	673,969
Land Sales	-	8,504,843	-
NON-DIVISIONAL REVENUE	**129,015,222**	**135,407,505**	**124,613,122**
TOTAL REVENUE	**165,481,880**	**172,225,784**	**160,609,625**

Other Transfers Summary

	2026 Annual Budget	2025 Year End Actual	2024 Year End Actual
Statutory Reserves - Established by Bylaw			
Affordable Housing Reserve Fund	-	-	68,721
Community Amenity Reserve Fund	-	-	-
Endowment Fund	1,323,678	1,323,678	1,323,678
Environmental Reserve Fund	66,735	57,913	74,310
	1,390,412	1,381,590	1,466,708
Non-Statutory Reserves - Operating Reserves			
Election Provision	780,000	-	-
Fringe Benefit Allocation Provision	1,000,000	227,458	-
Innovation Fund - Committed (completion of previously approved projects)	-	96,187	377,583
Legal Reserve Provision	1,000,000	549,390	-
Wage Contingency Reserve Provision	2,000,000	126,631	-
Weather - Related Incidents Reserve Provision	1,497,796	-	-
2025 Budget Stabilization - surplus transfer	-	630,606	-
2025 Budget Stabilization - transfer from Wage Contingency Reserve and elimination of Innovation Fund	-	1,953,000	-
2026 Budget Stabilization - reduction to the Fringe Benefits Reserve and elimination of the debt repayment reserve	1,900,000	-	-
	8,177,796	3,583,271	377,583
Restricted Reserves - Grant Funding			
COVID-19 Safe Restart Reserve	-	-	172,851
Local Government Climate Action Program (LGCAP)	104,671	65,372	207,794
West Vancouver Memorial Library Operating Reserve	-	205,332	279,500
Capacity Funding for Local Government Housing Initiatives	-	182,651	167,576
	104,671	453,356	827,722
Restricted Reserves - Other Conditions			
Corporate Training Initiatives	10,489	-	-
Lighthouse Park Pay Parking Reserve	238,000	200,000	243,603
	248,489	200,000	243,603
Specified Donations			
Parks Donation Reserve	-	-	24,867
Parks, Culture, and Community Services Reserve	2,000	126,363	23,238
Seniors' Activity Centre (SAC)	178,600	2,400	23,952
	180,600	128,763	72,058
TOTAL OTHER TRANSFERS	**10,101,969**	**5,746,980**	**2,987,673**

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Divisional Expense Summary

	2026 Annual Budget	2025 Year End Actual	2024 Year End Actual
OFFICE OF THE MUNICIPAL MANAGER; COMMUNICATIONS, INDIGENOUS, AND COMMUNITY RELATIONSHIPS; LEGISLATIVE SERVICES			
Mayor and Council	789,828	767,434	653,241
Office of the Municipal Manager	472,023	509,379	557,909
Communications, Indigenous, and Community Relationships	955,364	976,588	916,518
Records and Privacy	1,432,429	1,336,983	1,169,776
Bylaw and Licensing Services	1,628,928	1,518,729	1,421,209
Elections	780,000	38,803	110,000
Emergency Program	380,547	416,145	394,933
	6,439,120	5,564,060	5,223,586
ENGINEERING AND TRANSPORTATION SERVICES			
Engineering Services	3,621,954	4,489,306	3,056,104
Roads and Transportation	8,233,279	8,440,094	8,066,017
Third Party Works	3,164,156	3,262,315	3,223,895
	15,019,388	16,191,716	14,346,015
FINANCE AND CORPORATE SERVICES			
Facilities and Assets	6,071,917	6,207,564	6,189,259
Financial Services	2,770,359	2,650,031	2,391,851
Information Technology Services	5,471,489	4,974,821	4,844,699
Land Strategy	-	60,645	57,254
Procurement and Risk Advisory	1,157,853	1,277,730	1,212,005
Taxes and Utilities	599,988	567,354	510,157
	16,071,606	15,738,144	15,205,224
FIRE AND RESCUE SERVICES			
Administrative Support Fire	1,067,885	1,060,410	946,514
Fire Prevention	1,056,146	1,078,080	1,017,687
Emergency Services	21,204,199	20,066,224	18,977,855
	23,328,230	22,204,714	20,942,056
HUMAN RESOURCES AND PAYROLL SERVICES			
Human Resources	1,757,123	1,637,775	1,332,730
Payroll Services	573,342	598,556	535,261
	2,330,465	2,236,331	1,867,991
PARKS, CULTURE, AND COMMUNITY SERVICES			
Central Administration	1,691,462	1,614,938	1,376,465
Community Services	14,786,437	14,507,253	13,321,800
Parks	8,681,963	8,104,988	7,506,229
Cultural Services	2,782,890	2,761,350	2,905,209
	27,942,752	26,988,529	25,109,702
PLANNING, DEVELOPMENT, AND ENVIRONMENT SERVICES			
Planning	2,757,331	2,504,492	2,500,631
Permits and Inspections, Land Development	4,197,794	4,101,752	3,882,992
Planning Recoverable Projects	1,297,500	606,900	650,273
Climate Action and Environment Services	1,340,477	1,327,917	1,368,867
	9,593,102	8,541,062	8,402,762
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	415,520	408,422	371,042
Service Delivery	4,813,673	4,539,330	4,365,448
Operations Support	752,839	752,398	713,461
External Funding	264,990	323,907	285,027
	6,247,022	6,024,057	5,734,978
WEST VANCOUVER POLICE			
Chief Constable's Office	1,219,891	1,217,822	1,140,725
Administration Branch	8,314,365	8,014,045	7,600,510
Operations Branch	14,619,500	13,766,397	12,850,413
	24,153,756	22,998,264	21,591,648
DIVISIONAL EXPENSE SUBTOTAL	**131,125,442**	**126,486,877**	**118,423,961**
GENERAL GOVERNMENT	15,689,901	15,933,541	20,760,450
TOTAL EXPENSE	**146,815,343**	**142,420,418**	**139,184,411**

Divisional Net Expense Summary

	2026 Annual Budget			2025	2024
	Expenses	Revenues	Net	Net Actual	Net Actual
Office of the Municipal Manager; Communications, Indigenous, and Community Relationships; Legislative Services	6,439,120	2,723,081	3,716,039	3,282,818	2,973,291
Engineering and Transportation Services	15,019,388	7,573,017	7,446,372	7,690,802	6,423,550
Finance and Corporate Services	16,071,606	2,889,872	13,181,734	12,604,983	12,705,431
Fire and Rescue Services	23,328,230	213,350	23,114,880	21,868,771	20,685,023
Human Resources and Payroll Services	2,330,465	10,489	2,319,976	2,236,331	1,867,991
Parks, Culture, and Community Services	27,942,752	14,956,200	12,986,552	11,682,889	11,321,597
Planning, Development, and Environment Services	9,593,102	6,603,391	2,989,712	3,037,390	767,219
West Vancouver Memorial Library	6,247,022	487,190	5,759,832	5,522,533	5,290,184
West Vancouver Police	24,153,756	1,010,068	23,143,688	21,742,080	20,393,173
Net Divisional Subtotal	131,125,441	36,466,658	94,658,784	89,668,597	82,427,458
General Government	15,689,901	110,348,685	(94,658,784)	(119,473,964)	(103,852,672)
Net Expense Subtotal	**146,815,342**	**146,815,343**	**-**	**(29,805,367)**	**(21,425,214)**
Asset Levy Transfer to Asset Reserves	17,466,537	17,466,537	-	19,033,323	18,080,323
Environmental Levy Transfer to Reserve	1,200,000	1,200,000	-	1,200,000	1,200,000
Transfer to Amenity Contributions Fund	-	-	-	467,445	673,969
Net Land Sales Transfer to Land Reserve	-	-	-	8,500,000	-
Net Total	**165,481,879**	**165,481,881**	**-**	**(604,599)**	**(1,470,922)**

General Government Expenses

	2026 Annual Budget	2025 Year End Actual	2024 Year End Actual
Contingencies/Provisions			
[1] Severance and Collective Bargaining	2,000,000	13,524	39,224
[2] Provisional Fringe Benefit Expenditures	1,000,000	-	(276,935)
Legal Contingency	1,000,000	549,391	-
	4,000,000	562,915	(237,711)
Corporate Expenses			
Ambleside Dundarave Business Improvement Area Grant	520,000	500,000	500,000
Consulting Expenses	-	-	482,000
Employee Engagement	15,000	8,493	5,855
Fiscal Services	2,325,478	2,281,039	2,717,326
Legal Expenses	400,000	400,000	786,438
Land Sale Transaction Costs	-	171,693	-
[3] Parks Pay Parking	274,450	198,440	101,857
Property and Liability Insurance	1,399,000	1,246,705	1,268,659
Taylor Way Lease	1,914	1,987	1,987
	4,935,841	4,808,357	5,864,121
One-time Expenses			
Capacity Funding for Local Government Housing Initiatives	-	182,651	167,576
Fraser Basin Council Grant - Biodiversity	-	7,484	2,310
Provincial COVID-19 Safe Restart Reserve	-	-	201,883
[4] One-time Initiatives	-	96,187	385,248
Development Cost Charge (DCC) and Amenity Cost Charge (ACC) Bylaw Creation	150,000	-	-
	150,000	286,322	757,017
Transfer to Reserves			
Endowment Fund - Taylor Way Lease	336,927	346,669	333,259
Endowment Fund - Wetmore Revenue	116,000	116,000	116,000
Endowment Fund - Physiotherapy Clinic Rent	52,773	52,213	50,690
Debt Retirement Reserve - Community Centre Rentals	871,313	870,131	868,613
Intrafund Debt Retirement	53,316	53,316	87,376
Interest on Reserves	4,152,118	5,002,968	9,333,291
Union of British Columbia Municipalities Community Works Funding	206,074	226,983	612,633
Capital Reserves - Artificial Turf	201,546	159,442	176,612
Library to Operating Reserve	-	128,649	205,332
Long-term lease of 2195 Gordon Avenue to Darwin Properties	224,192	224,192	224,192
Solid Waste Utility Parks Pay Parking Transfer	53,500	-	-
Lighthouse Parks Pay Parking Transfer	287,500	391,529	247,398
Environmental Reserve - Electric Vehicle Charging Station Network Revenue	18,600	25,379	23,653
Climate Action Transfer to Operating Reserve	-	-	597,974
Museum Transfer to Operating Reserve	5,200	19,881	-
Cyber Security Reserve	25,000	100,000	-
Planning FBC Grant - Biodiversity	-	9,206	-
Debt Repayment Reserve	-	-	1,500,000
Asset Reserves	-	2,000,000	-
Legal Reserve	-	549,390	-
	6,604,059	7,726,557	14,377,024
TOTAL GENERAL GOVERNMENT EXPENSES	**15,689,901**	**15,933,541**	**20,760,450**

Notes:

[1] This provision for severance settlement and wages is funded from the Wage Contingency Reserve. There is an offsetting revenue transfer from that reserve in the budget.

[2] This provision for higher than expected fringe benefit costs is funded from the Fringe Benefit Allocation Provision. There is an offsetting revenue transfer from that reserve in the budget.

[3] These are the operating costs associated with administering the expanded Parks Pay Parking program.

[4] The 2024 and 2025 one-time initiatives actual costs are for 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
Corporate Services	General Tax Levy	-	-	-	-	-	-	-	-	-
Engineering and Transportation Services:	General Tax Levy									
▪ *Engineering Services and 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
Financial and Corporate Services	General Tax Levy	22.00	54.00	76.00	-	-	-	22.00	54.00	76.00
Engineering and Transportation Services	General Tax Levy	10.00	102.00	112.00	-	-	-	10.00	102.00	112.00
Human Resources and Payroll Services	General Tax Levy	13.00	-	13.00	-	-	-	13.00	-	13.00
Parks, Culture, and Community Services	General Tax Levy	17.00	74.00	91.00	2.60	23.20	25.80	19.60	97.20	116.80
▪ *Permanent Program Staff*	Fee-for-service	-	1.00	1.00	-	2.00	2.00	-	3.00	3.00
Planning, Development, and Environment Services	General Tax Levy	19.00	32.00	51.00	-	-	-	19.00	32.00	51.00
West Vancouver Memorial Library	General Tax Levy	7.00	20.00	27.00	0.80	14.80	15.60	7.80	34.80	42.60
West Vancouver Police Department	General Tax Levy	16.71	85.00	101.71	-	-	-	16.71	85.00	101.71
	General Tax Levy	**129.71**	**419.55**	**549.26**	**3.40**	**40.00**	**43.40**	**133.11**	**459.55**	**592.66**
Capital Maintenance	**Capital Funding**	**-**	**16.10**	**16.10**	**-**	**-**	**-**	**-**	**16.10**	**16.10**
Third Party Works	External Recovery	-	10.00	10.00	-	-	-	-	10.00	10.00
West Vancouver Police Department	External Recovery									
▪ *Secondments*	External Recovery	-	4.00	4.00	-	-	-	-	4.00	4.00
▪ *Assignments*	External Recovery	-	3.00	3.00	-	-	-	-	3.00	3.00
	External Recovery	**-**	**17.00**	**17.00**	**-**	**-**	**-**	**-**	**17.00**	**17.00**
OTHER FUNDS										
Cemetery	Fee-for-service	-	4.00	4.00	-	0.60	0.60	-	4.60	4.60
Golf	Fee-for-service	-	2.00	2.00	-	1.67	1.67	-	3.67	3.67
Sewer and Drainage Utility	Fee-for-service	5.30	10.55	15.85	-	-	-	5.30	10.55	15.85
Solid Waste Utility	Fee-for-service	1.50	3.50	5.00	-	-	-	1.50	3.50	5.00
▪ *Engineering and Transportation*	*Fee-for-service*	*1.50*	*1.50*	*3.00*	-	-	-	*1.50*	*1.50*	*3.00*
▪ *Parks, Culture, and Community Services*	*Fee-for-service*	-	*2.00*	*2.00*	-	-	-	-	*2.00*	*2.00*
Water Utility	Fee-for-service	3.20	10.90	14.10	-	-	-	3.20	10.90	14.10
	Fee-for-service	**10.00**	**30.95**	**40.95**	**-**	**2.27**	**2.27**	**10.00**	**33.22**	**43.21**
TOTAL DISTRICT PERMANENT EMPLOYEES		**139.71**	**483.60**	**623.31**	**3.40**	**42.27**	**45.67**	**143.11**	**525.87**	**668.97**

Notes:

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

Staffing Changes

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

2026 Changes:

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

[b] Transfer from Assignments

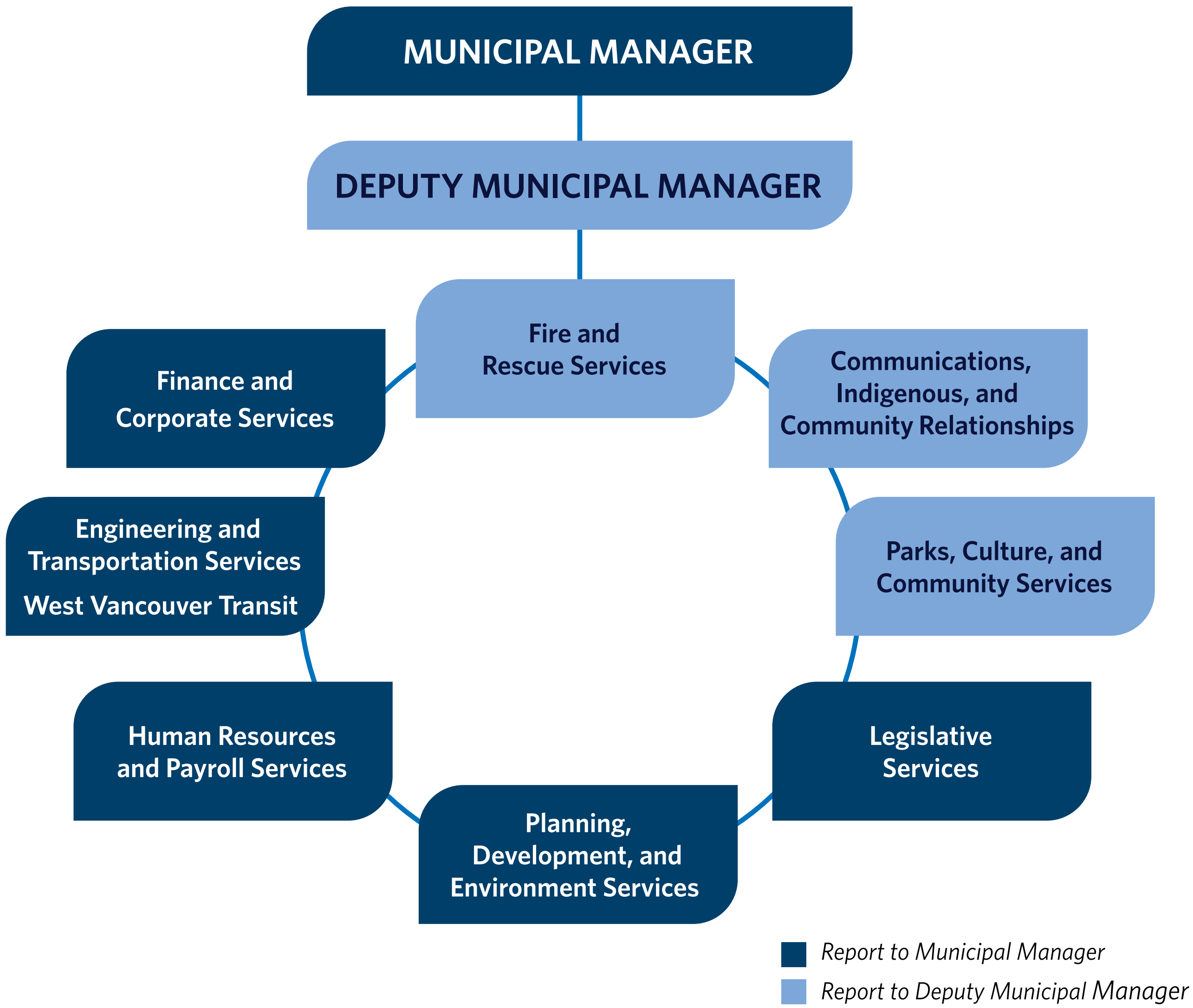
[c] Staff reallocation between funds (no additional cost)

6
DIVISIONAL OPERATIONS

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 staff leadership, 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 staff leadership on development and execution of divisional work plans, while creating the working environment to allow the executive committee to successfully fulfill their roles.



Office of the Municipal Manager

Net Divisional Expenses

	Budget 2026 %	Budget 2026 $	Actual 2025 %	Actual 2025 $	Actual 2024 %	Actual 2024 $
Revenue						
[1] Emergency Program		-	*100.00%*	42,000		-
	0.00%	**-**	***100.00%***	**42,000**	***0.00%***	**-**
Expenses						
Mayor and Council						
Salaries and Benefits	*89.93%*	710,325	*91.26%*	700,389	*89.42%*	584,123
Supplies and Other Expenses	*8.17%*	64,503	*7.87%*	60,415	*8.15%*	53,255
Professional and Consulting	*1.90%*	15,000	*0.86%*	6,630	*2.43%*	15,863
	100.00%	**789,828**	***100.00%***	**767,434**	***100.00%***	**653,241**
Office of the Municipal Manager						
Salaries and Benefits	*93.08%*	439,373	*89.96%*	458,243	*94.09%*	524,945
Supplies and Other Expenses	*3.53%*	16,650	*1.55%*	7,901	*4.90%*	27,354
Professional and Consulting	*3.39%*	16,000	*8.49%*	43,236	*0.98%*	5,490
Recoveries and Allocations	*0.00%*	-	*0.00%*	-	*0.02%*	120
	100.00%	**472,023**	***100.00%***	**509,379**	***100.00%***	**557,909**
Emergency Program						
[2] Supplies and Other Expenses	*100.00%*	380,547	*100.00%*	416,145	*100.00%*	394,933
	100.00%	**380,547**	***100.00%***	**416,145**	***100.00%***	**394,933**
Net Divisional Expenses						
Mayor and Council	*48.09%*	(789,828)	*46.48%*	(767,434)	*40.67%*	(653,241)
Office of the Municipal Manager	*28.74%*	(472,023)	*30.85%*	(509,379)	*34.74%*	(557,909)
Emergency Program	*23.17%*	(380,547)	*22.66%*	(374,145)	*24.59%*	(394,933)
	100.00%	**(1,642,399)**	***100.00%***	**(1,650,958)**	***100.00%***	**(1,606,083)**

[1] Indigenous Engagement Requirements Funding 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

Net Divisional Expenses

	Budget 2026		DWV 23.2%	Budget 2025		DWV 23.2%
	%	$	$	%	$	$
[1] **Expenses**						
Core Operations	*18.92%*	288,186	66,859	*19.27%*	287,805	66,771
Salaries and Benefits	*76.75%*	1,168,944	271,195	*75.98%*	1,134,898	263,296
[2] Special Projects	*4.33%*	66,000	22,000	*4.75%*	71,000	23,667
	100.00%	**1,523,130**	**360,054**	***100.00%***	**1,493,703**	**353,734**

[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).

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Communications, Indigenous, and Community Relationships

The Communications, Indigenous, and 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 manages media relations, monitors coverage, and addresses emerging issues. 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 that accurate information is communicated and disseminated to the public in timely, meaningful, and accessible ways across multiple platforms. The department also develops proactive storytelling opportunities that highlight Council priorities, staff expertise, and community involvement, as well as providing 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 the District website, 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, and supports core communications functions and all information dissemination. This team works to make engagement accessible and inclusive so more residents can take part.

This division is also responsible for crisis communications during emergencies and for the majority of internal staff communications. It works closely with emergency response teams (West Vancouver Fire and Rescue and West Vancouver Police) and partner, NSEM, to share public awareness and seasonal safety campaigns, and supports fire prevention and overall community safety.

2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- information dissemination of Council goals and direction related to Provincial housing mandates; 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

- support for Business Improvement Associations; information dissemination and engagement with target audiences

The Environment and Climate Change

- 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; information dissemination to target audiences
- 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

- collaborate with TransLink, BC Ferries, and other partners; provide communications support for transit-related projects and issues as they arise, including sharing of information related to Horseshoe Bay Ferry Terminal replacement, community bicycle rental program, sidewalks, roads, and bike lanes

Municipal Services

- transparent and timely information dissemination to target audiences using a variety of platforms and tactics; using accessibility best practices
- support for initiatives, projects, and rollouts through strategic communications tactics and campaigns
- community relations and community engagement
- enhance and maintain District channels and platforms as the source of truth for District-related information
- service and support to all departments of the District
- develop and grow relationships with Squamish and Tsleil-Waututh
- collaborate with external partners including Metro Vancouver, BC Hydro, BC Ferries, TransLink, CN Rail, and more
- collaborations with NSEM

Social Well-Being

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

2026 OPERATIONAL INITIATIVES

- support budget engagement and communications plan; production of the Five-Year Financial Plan and Annual Report
- support operational work plans for all divisions through project calendar
- continuation of email notification processes in neighbourhoods to keep business operators and residents informed of local capital works and District initiatives
- advocate for and provide information to residents impacted by major development or infrastructure work e.g. BC Ferries, BC Hydro, TransLink
- enhance community engagement programs and reporting for all divisions
- work with NSEM
- support the development of diversity, equity, and inclusion opportunities and initiatives within the District
- ensure accessibility best practices are applied to all communications across all platforms for external audiences as per the *Accessible British Columbia Act*
- participate on the Accessibility Committee and develop communications plan
- 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 Vancouver's Municipal Technical Advisory Committee on Indigenous Relations
- streamline internal communications requests through merging of the web and graphics portals into one service desk
- streamline project information through the migration of westvancouverite (the District's engagement website) to the main website
- manage and support website content updates for the corporate website
- initiate and support social media content creation for corporate platforms; social media monitoring across all District channels
- explore opportunities for streamlining and additional efficiencies through the integration of GovAI
- update and maintain corporate brand, editorial, and accessibility guidelines to ensure consistency across divisions

Net Divisional Expenses

	Budget 2026 %	Budget 2026 $	Actual 2025 %	Actual 2025 $	Actual 2024 %	Actual 2024 $
Revenue						
	0.00%	**-**	***0.00%***	**-**	***0.00%***	**-**
Expenses						
Communications, Indigenous, and Community Relationships						
Salaries and Benefits	*92.72%*	885,788	*95.65%*	934,100	*96.55%*	884,860
Supplies and Other Expenses	*4.25%*	40,581	*3.66%*	35,705	*3.04%*	27,818
Professional and Consulting	*3.03%*	28,995	*0.69%*	6,783	*0.42%*	3,840
	100.00%	**955,364**	***100.00%***	**976,588**	***100.00%***	**916,518**
Net Divisional Expenses						
Communications, Indigenous, and Community Relationships	*100.00%*	(955,364)	*100.00%*	(976,588)	*100.00%*	(916,518)
	100.00%	**(955,364)**	***100.00%***	**(976,588)**	***100.00%***	**(916,518)**

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Communications, Indigenous, and Community Relationships

Key Performance Indicators

Building trust, ensuring transparency, supporting Council priorities, and keeping residents informed and engaged with District projects and services

SUPPORTING SERVICE PRIORITIES:

Community relations
Communications
Engagement

DIVISIONAL GOALS:

1. Provide guidance, support, and leadership for inclusive and strategic communications and community engagement using communications best practices in support of Council objectives
2. With a focus on accessibility, ensure target audiences receive accurate, timely, and relevant information in meaningful ways using a variety of tactics and platforms
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 messaging by ensuring timely, coordinated, and effective internal and external public messaging to target audiences

DIVISIONAL STRATEGIES:

A. Develop and explore additional strategies and tools for communications and engagement across the organization, and with partners, rightsholders, and the broader community
B. Keep residents informed about municipal initiatives, project work, and events, sharing both operational and “good news” stories
C. Enhance and streamline communications planning, project management, and support
D. Enhance online information and engagement using various platforms and strategies; implement new features, grow subscribers, and explore AI options

DIVISIONAL RESULTS:

PERFORMANCE MEASURES	# of e-newsletters and digital updates created and sent by Communications	# of e-newsletters reviewed and edited by Communications for other departments	# of website visitor sessions	# of news posts written and published in website newsfeed	# of social media impressions *(X, Facebook, Instagram)*	# of service tickets completed in support of District initiatives and projects	# of social media campaigns in support of local and regional messaging*
BENCHMARK TARGET	n/a	n/a	1,000,000	n/a	700,000	n/a	n/a
2022 ACTUAL	91, reaching 18,947 people *(represented digital updates only)*	n/a	1,013,268	n/a	494,389 • X 216,566 • Facebook 132,387 • Insta 145,436	n/a	n/a
2023 ACTUAL	54, reaching 14,233 people *(represented digital updates only)*	n/a	1,239,466	n/a	441,700 • X 130,700 • Facebook 113,000 • Insta 198,000	n/a	n/a
2024 ACTUAL	38, reaching 11,541 people *(represented digital updates only)*	n/a	1,340,038	n/a	733,509 • X 88,860 • Facebook 294,467 • Insta 350,182	n/a	n/a
2025 ACTUAL	98, reaching 96,230 people	269, reaching 627,192 people	1,477,416	102	735,045 • X 58,320 • Facebook 247,605 • Insta 429,120	1,648	30
2026 TARGET	120 reaching 100,000 people	300, reaching 630,000 people	1,500,000	120	800,000 (combined)	1,700	40
2027 TARGET	100 reaching 95,000 people	290, reaching 615,000 people	1,475,000	110	750,000 (combined)	1,650	35
GOAL ALIGNMENT	1, 2, 3	1,2,3	1, 2, 3, 4	1, 2, 3, 4	1, 2, 3, 4	1, 2, 3, 4	1, 2

*(from NSEM, Metro Vancouver, TransLink, Environment Canada, BC Hydro, Fortis BC, Recycle BC, Bike HUB)

"n/a" represents new performance measures. Data was not captured for the previous years.

*This denotes election year with anticipated spike in communications.

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Legislative Services

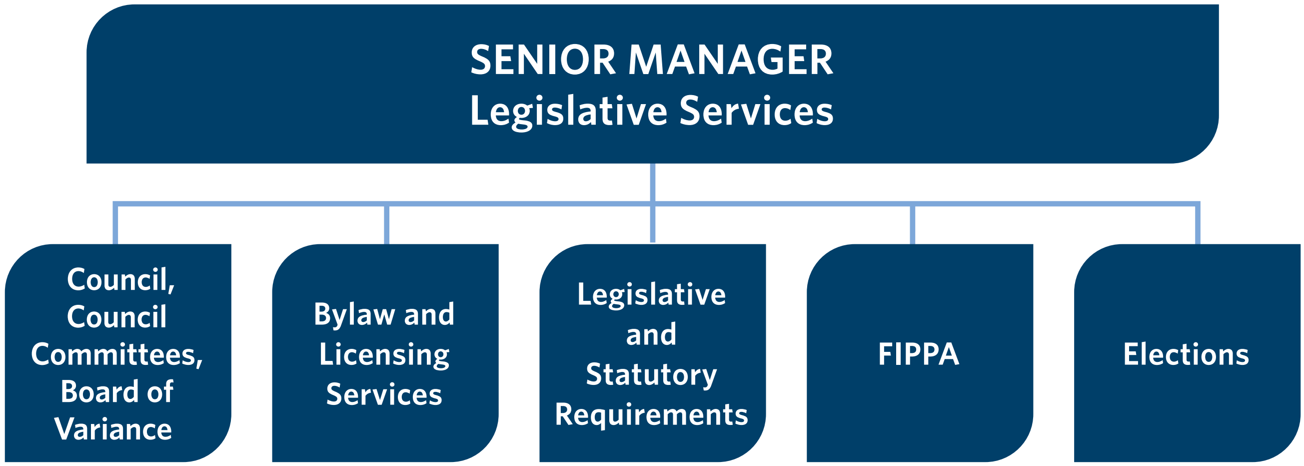
Legislative Services is comprised of Legislative Operations, Records and Privacy, and Bylaw and Licensing Services.

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



2026 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, including a hybrid meeting option and mandatory orientation sessions for all new members
- provide enhanced privacy and records management support for District staff and initiatives
- explore records management additions/configurations to the current electronic document records management system
- develop a licensing and enforcement framework related to new District short-term rental accommodation regulations
- amend current municipal fine amounts to align with new and existing programs

2026 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
- continue to implement components of the 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 and committee volunteers
- establish on-site records centre at Municipal Hall
- manage on-site physical records and conduct disposition of eligible records
- conduct the 2026 general local election
- increase community engagement efforts through targeted educational programs, officer visibility, and department accessibility
- implement additional school and traffic patrols
- enhanced visibility and enforcement in the business areas
- review and update operational standards manual to align with current practices
- restructure Bylaw and Licensing Services department to incorporate street use and traffic and parking-specific position to keep up with increasing demand
- implement a bylaw enforcement framework policy to enhance understanding, efficiency, and transparency of operations and enforcement

Legislative Services

Net Divisional Expenses

	Budget 2026		Actual 2025		Actual 2024	
	%	$	%	$	%	$
Revenue						
Records and Privacy	*0.49%*	13,300	*1.03%*	23,035	*0.97%*	21,883
Bylaw and Licensing Services	*70.87%*	1,929,781	*97.48%*	2,182,826	*99.03%*	2,228,413
Elections	*28.64%*	780,000	*1.49%*	33,382	*0.00%*	-
	100.00%	**2,723,081**	***100.00%***	**2,239,243**	***100.00%***	**2,250,295**
Expenses						
Records and Privacy						
Salaries and Benefits	*98.19%*	1,406,544	*98.91%*	1,322,451	*98.56%*	1,152,987
Supplies and Other Expenses	*0.74%*	10,600	*0.65%*	8,662	*0.52%*	6,055
Professional and Consulting	*1.07%*	15,285	*0.44%*	5,870	*0.89%*	10,364
Recoveries and Allocations	*0.00%*	-	*0.00%*	-	*0.03%*	370
	100.00%	**1,432,429**	***100.00%***	**1,336,983**	***100.00%***	**1,169,776**
Bylaw and Licensing Services						
Salaries and Benefits	*86.48%*	1,408,661	*78.24%*	1,188,267	*76.97%*	1,093,950
Supplies and Other Expenses	*9.35%*	152,367	*16.87%*	256,282	*17.87%*	253,944
Professional and Consulting	*0.55%*	9,000	*0.74%*	11,289	*0.72%*	10,198
Recoveries and Allocations	*3.62%*	58,900	*4.14%*	62,891	*4.44%*	63,118
	100.00%	**1,628,928**	***100.00%***	**1,518,729**	***100.00%***	**1,421,209**
Elections						
Salaries and Benefits	*0.00%*	-	*45.16%*	17,522	*0.00%*	-
Supplies and Other Expenses	*0.00%*	-	*3.49%*	1,355	*0.00%*	-
Professional and Consulting	*100.00%*	780,000	*51.35%*	19,926	*0.00%*	-
Transfers	*0.00%*	-	*0.00%*	-	*100.00%*	110,000
	100.00%	**780,000**	***100.00%***	**38,803**	***100.00%***	**110,000**
Net Divisional Expenses						
Records and Privacy	*126.90%*	(1,419,129)	*200.52%*	(1,313,948)	*254.70%*	(1,147,893)
Bylaws and Licensing Services	*-26.90%*	300,853	*-101.35%*	664,096	*-179.10%*	807,204
Elections	*0.00%*	-	*0.83%*	(5,421)	*24.41%*	(110,000)
	100.00%	**(1,118,276)**	***100.00%***	**(655,272)**	***100.00%***	**(450,690)**

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Key Performance Indicators

Supporting Council and Council committees and ensuring that all legislative and statutory requirements are met

SUPPORTING SERVICE PRIORITIES:

Legislative and Statutory Requirements
Correspondence
Elections
Records and Information Management
Freedom of Information
Protection of Privacy
Licensing and Bylaw Enforcement

DIVISIONAL GOALS:

1. Ensure that statutory and other requirements for all Council and Council Committee meetings are met
2. Administer and ensure corporate compliance with, and coordinate access requests made pursuant to, the *Freedom of Information and Protection of Privacy Act*
3. Provide enhanced privacy and records management support for District staff and initiatives, and continued implementation of the corporate privacy management program
4. Provide balanced education and enforcement of municipal bylaws
5. Enhance visibility and enforcement in the business areas

DIVISIONAL STRATEGIES:

A. Deliver ongoing *FIPPA* training and administer compliance program

B. Promote transparent legislative processes and public access to corporate records

C. Provide legislative and other support for Council priorities wherever required

D. Enhance understanding, efficiency, and transparency of operations and enforcement through implementation of a bylaw enforcement framework policy

E. Increase community engagement efforts through targeted educational programs, officer visibility, and department accessibility

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DIVISIONAL RESULTS:

PERFORMANCE MEASURES						
	Council meetings, Committee of the Whole, and Public Hearings held	FIPPA requests processed	Privacy Impact Assessments completed	bylaw calls for service	parking tickets issued	business licences issued
BENCHMARK TARGET	n/a	100%	100%	n/a	n/a	100%
2022 ACTUAL	76	123	15	3,746	4,142	5,209
2023 ACTUAL	109	172	8	4,085	3,314	5,179
2024 ACTUAL	111	121	10	4,285	3,914	4,987
2025 ACTUAL	95	136	15	4,361	4,820	6,155
2026 TARGET	95	138	12	4,500	6,000	5,500
2027 TARGET	95	130	10	4,550	6,050	5,550
GOAL ALIGNMENT	1	2,3	3	4, 5	5	4

Engineering and Transportation Services

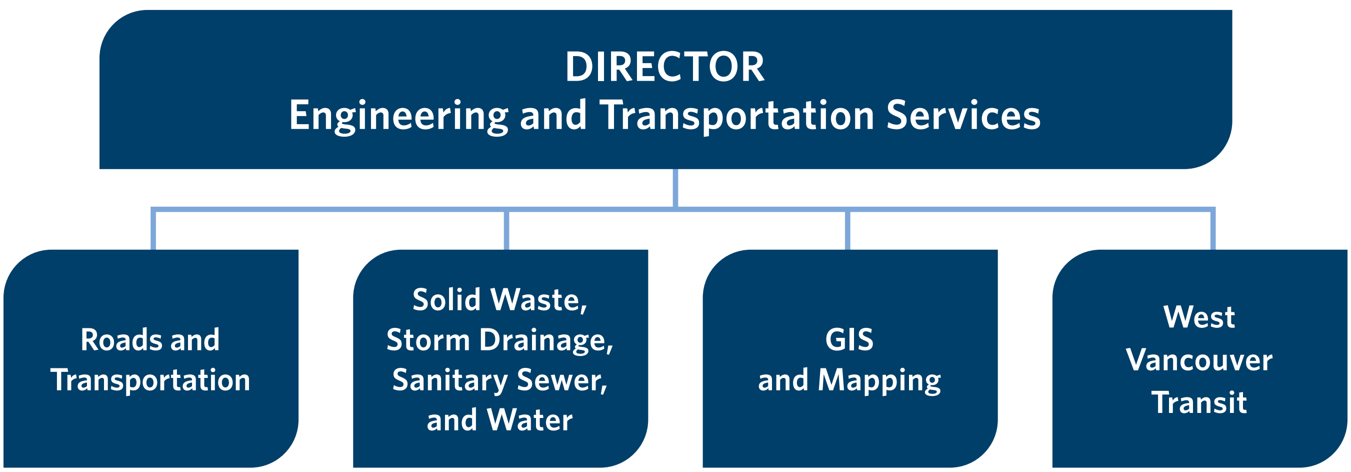
Engineering and Transportation Services consists of Utilities, Roads and Transportation, Engineering Services, and West Vancouver Transit. The Water, Sewer and Drainage, and Solid Waste Utilities are funded through rates specific to the utility servicing, while the other services are funded by the General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

Roads and 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, parking, and signage.

Engineering Services provides support to the Engineering and 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 and the District's Pay Parking Programming.

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's two water treatment membrane filtration 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.



2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

The Environment and Climate Change

- support Senior Manager of Climate Action and Environment with provincial Local Government Climate Action Program (LGCAP) reporting for the 2025 period
- contribute to the implementation of the District's Climate Action Strategy adopted in 2024
- provide support for the development of a Public Electric Vehicle (EV) Charging Strategy
- 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

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
- complete the Hadden to Westcot multi-use pathway subject to approval from the Ministry of Transportation and Transit
- complete the Marine Drive/31st Street signal and intersection reconfiguration upgrades, subject to BC Hydro relocating several utility poles
- replace the failing Marine Drive retaining wall adjacent to Tantalus Park and widen the sidewalk on the north side of Marine Drive

Municipal Services

- work with Information Technology Services and Engineering Services to develop enhanced transportation information web pages for the District's website
- begin staged implementation of an enhanced telematics program for District fleet
- 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
- provide operational oversight for the District's pay parking in destination parks program
- continue to make progress on program implementation per Council direction

2026 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
- provide data and mapping support for NG911 (Next Generation 911) modernization of the 911 emergency system
- acquire 2026 orthophotos and LIDAR to integrate into WestMap
- complete the Keith Road Bridge detailed structural and seismic assessment and develop rehabilitation options
- develop a financial plan to rehabilitate the deck and improve seismic resilience based on the design for the Nelson Canyon Bridge
- demolish the existing overhead wooden bridge at the 26th Street CN Rail crossing that has been deemed unsafe and review replacement options
- update the Horseshoe Bay Streetscape Design Guidelines to better align with existing conditions to help guide planned public and private development
- 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
- upgrade two signals on Marine Drive at 16th Street and Marine Drive at 17th Street based on the Traffic Signal Asset Assessment
- install a time of day eastbound left turn signal at the Mathers Avenue/15th Street intersection based on the School Assessment Program
- update the pavement condition assessment and rehabilitation financial forecast

Net Divisional Expenses

	Budget 2026		Actual 2025		Actual 2024	
	%	$	%	$	%	$
Revenue						
Engineering Services	*11.72%*	887,881	*16.97%*	1,442,712	*13.28%*	1,052,128
Roads and Transportation	*46.49%*	3,520,979	*44.68%*	3,798,627	*46.11%*	3,652,882
Third Party Works	*41.78%*	3,164,156	*38.34%*	3,259,575	*40.61%*	3,217,455
	100.00%	**7,573,017**	***100.00%***	**8,500,914**	***100.00%***	**7,922,465**
Expenses						
Engineering Services						
Salaries and Benefits	*42.01%*	1,521,632	*38.43%*	1,725,040	*60.42%*	1,846,600
Supplies and Other Expenses	*41.82%*	1,514,816	*51.23%*	2,300,053	*20.67%*	631,601
Professional and Consulting	*0.97%*	35,090	*0.68%*	30,622	*1.29%*	39,494
Recoveries and Allocations	*15.20%*	550,416	*9.66%*	433,592	*17.62%*	538,409
	100.00%	**3,621,954**	***100.00%***	**4,489,306**	***100.00%***	**3,056,104**
Roads and Transportation						
Salaries and Benefits	*30.81%*	2,536,619	*29.03%*	2,449,872	*28.87%*	2,329,039
Supplies and Other Expenses	*19.15%*	1,576,630	*21.12%*	1,782,128	*18.72%*	1,510,316
Professional and Consulting	*0.24%*	19,700	*0.23%*	19,446	*0.35%*	27,994
Recoveries and Allocations	*49.80%*	4,100,329	*49.63%*	4,188,648	*52.05%*	4,198,667
	100.00%	**8,233,279**	***100.00%***	**8,440,094**	***100.00%***	**8,066,017**
Third Party Works						
Salaries and Benefits	*35.30%*	1,117,003	*37.61%*	1,227,013	*37.11%*	1,196,383
Supplies and Other Expenses	*59.86%*	1,893,969	*40.80%*	1,330,875	*42.10%*	1,357,396
Recoveries and Allocations	*1.38%*	43,700	*15.30%*	499,084	*20.26%*	653,118
Transfers	*3.46%*	109,483	*6.29%*	205,343	*0.53%*	16,999
	100.00%	**3,164,156**	***100.00%***	**3,262,315**	***100.00%***	**3,223,895**
Net Divisional Expenses						
Engineering Services	*36.72%*	(2,734,072)	*39.61%*	(3,046,594)	*31.20%*	(2,003,976)
Roads and Transportation	*63.28%*	(4,712,300)	*60.35%*	(4,641,467)	*68.70%*	(4,413,135)
Third Party Works	*0.00%*	-	*0.04%*	(2,740)	*0.10%*	(6,440)
	100.00%	**(7,446,372)**	***100.00%***	**(7,690,802)**	***100.00%***	**(6,423,550)**

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Key Performance Indicators

Providing and managing safe and efficient municipal infrastructure services and assets for a stronger community

SUPPORTING SERVICE PRIORITIES:

Roads and Transportation

Water, Sewage, Storm Drainage, and Solid Waste

Geographic Information Systems

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
4. Manage solid waste in an efficient and effective manner

DIVISIONAL STRATEGIES:

A. Address mobility issues as a Council objective

B. Continue to use the metered rate structure to encourage water conservation

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

DIVISIONAL RESULTS:

PERFORMANCE MEASURES				
	public requests for pothole repair	water consumption *(litres per capita per day)*	sanitary sewer overflows	single-family garbage disposed *(kg per household per year)*
BENCHMARK TARGET	<50	550	<15	200
2022 ACTUAL	51	491	4	207
2023 ACTUAL	53	547	6	207
2024 ACTUAL	46	532	11	208
2025 ACTUAL	60	480	5	205
2026 TARGET	<50	450	<15	200
2027 TARGET	<50	450	<15	200
GOAL ALIGNMENT	1	2	3	4

Finance and Corporate Services

The Finance and Corporate Services Division provides core corporate services that enable the District to operate effectively, meet legislative and reporting requirements, safeguard public assets, and deliver reliable services to the community. The division brings together the following functions:

Financial Services is responsible for financial planning, accounting, and reporting to support the District's fiscal health and long-term sustainability. Key functions include:

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

Taxes and Utilities is responsible for administering the District's property taxation and utility billing programs and providing front-line customer service to residents, businesses, and other customers. Key functions include:

- setting property tax rates, administering the permissive tax exemption process, and managing the annual property tax sale
- billing and collecting property taxes and utility fees (water, sewer, and solid waste)
- operating the Municipal Services Centre as a single point of access for residents and customers to interact with the District

Procurement and Risk Advisory is responsible for ensuring cost efficiency, mitigating risks, and upholding compliance with District policies. Key functions include:

- end-to-end process of sourcing, negotiating, and acquiring goods and services from external suppliers for District projects and operations
- administering central stores and inventory management for commonly used items
- managing risk and insurance programs to help protect District assets and manage exposure

Facilities and Assets is responsible for safe, reliable, and well-managed municipal facilities and lands. Key functions include:

- maintaining, replacing, and renewing municipal facilities and related assets
- managing municipally-owned lands and supporting property transactions
- administering leases and license agreements for municipal facilities and properties

Information Technology Services is responsible for securing and effectively using technology across the organization. Key functions include:

- managing District technology systems and infrastructure, including cloud solutions, fibre optics, telephony, and the wide area network linking municipal facilities
- developing and implementing cybersecurity policies, controls, and response procedures
- providing technology support for critical enterprise systems and business applications

Through these integrated corporate services, the Finance and Corporate Services Division supports accountability, service excellence, and effective delivery of District programs and services.

DIRECTOR
Finance and Corporate Services

- Financial Services
- Facilities and Assets
- Taxes and Utilities
- Information Technology Services
- Procurement and Risk Advisory

2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continue providing financial analysis on the impacts of provincial housing legislation on the District's financial position, policies, and long-term obligations
- continue participating in planning for District obligations related to Cypress Village, including financial analysis and advisory support
- finalize the ground lease agreement to enable redevelopment of the Fulton Properties site for multi-family residential housing

Local Economy

- support strategic property acquisitions that enhance community enjoyment and access to recreation, social activity, and essential services through due diligence and financial analysis
- support waterfront activation initiatives by evaluating and advancing opportunities that generate sustainable revenue streams

The Environment and Climate Change

- update the District's Asset Management Policy to incorporate natural asset management and support long-term resilience planning
- explore funding strategies to implement recommendations from the Coastal Marine Management Plan
- continue to support the District's Climate Action Strategy by integrating "green" considerations into financial policies, procedures, and decision-making frameworks
- continue integrating sustainability initiatives into facilities management and development to improve energy efficiency and reduce corporate greenhouse gas emissions

Municipal Services

- support the Finance and Revenue Advisory Committee as required
- strengthen budget-related community engagement by clearly linking financial strategies to service levels, trade-offs, and impacts to residents
- continue providing financial and analytical support for pay parking initiatives

Social Well-Being

- continue to support improvements to the foreshore path connecting Ambleside Park and Dundarave Park
- initiate planning for a replacement facility for the Ambleside Youth Hub
- pursue opportunities to renovate and renew the old Boathouse building through partnerships and naming rights, supporting arts and culture programming, mixed-use opportunities, and sustainable revenue generation

2026 OPERATIONAL INITIATIVES

- commence the ERP replacement project, including selection of the software solution and implementation partner, to replace the District's core financial, human resources (HR), and payroll systems
- expand the use of AI beyond prompt assistance by enabling AI-integrated business applications (where appropriate), including evaluating AI add-ons and enhancements as part of the ERP replacement program
- following the migration of digital documents and records to SharePoint Online, continue optimizing business processes and workflows, including automation and records management improvements in collaboration with business units
- continue the District-operated fibre optics expansion with Rogers to enhance service delivery and reduce costs
- strengthen cybersecurity systems, controls, and operational processes to safeguard the District's digital services, information, and assets
- continue procurement and contract support for large-scale capital projects (e.g., pump/lift stations, firehall construction)
- improve practices for administering new leases and renewals, including stronger monitoring to ensure timely billing and collection
- prepare for upcoming PSAB changes to the financial statement presentation model, including impact assessment and implementation planning
- review the District's investment policy and continue improving cash management and investment strategy
- further develop and optimize Questica budgeting software to strengthen budget development, reporting, and transparency
- continue the alignment between Maintenance Connection (enterprise asset management system) and JD Edwards to improve asset recording and lifecycle tracking
- continue standardizing asset management practices to support optimized resource allocation, risk management, and long-term cost efficiencies

Net Divisional Expenses

	Budget 2026 %	Budget 2026 $	Actual 2025 %	Actual 2025 $	Actual 2024 %	Actual 2024 $
Revenue						
Facilities and Assets	91.85%	2,654,222	88.31%	2,766,901	87.77%	2,194,079
Financial Services	0.35%	10,000	0.42%	13,146	0.53%	13,335
Information Technology Services	0.54%	15,651	0.50%	15,651	0.63%	15,651
Land Strategy	0.00%	-	0.16%	4,935	0.00%	-
Procurement and Risk Advisory	4.84%	140,000	8.10%	253,671	7.98%	199,369
Taxes and Utilities	2.42%	70,000	2.52%	78,857	3.09%	77,360
	100.00%	**2,889,872**	**100.00%**	**3,133,161**	**100.00%**	**2,499,793**
Expenses						
Facilities and Assets						
Salaries and Benefits	52.98%	3,216,950	51.49%	3,196,381	51.55%	3,190,477
Supplies and Other Expenses	46.03%	2,795,017	47.43%	2,944,330	47.05%	2,911,786
Professional and Consulting	0.57%	34,450	0.24%	14,650	0.21%	12,880
Recoveries and Allocations	0.42%	25,500	0.41%	25,743	0.38%	23,716
Transfers	0.00%	-	0.43%	26,460	0.81%	50,400
	100.00%	**6,071,917**	**100.00%**	**6,207,564**	**100.00%**	**6,189,259**
Financial Services						
Salaries and Benefits	96.68%	2,678,459	96.05%	2,545,272	95.42%	2,282,266
Supplies and Other Expenses	0.64%	17,650	0.68%	17,999	0.91%	21,688
Professional and Consulting	2.68%	74,250	3.27%	86,761	3.67%	87,896
	100.00%	**2,770,359**	**100.00%**	**2,650,031**	**100.00%**	**2,391,851**
Information Technology Services						
Salaries and Benefits	46.33%	2,535,153	48.20%	2,397,702	47.94%	2,322,654
Supplies and Other Expenses	50.79%	2,779,026	49.78%	2,476,230	49.80%	2,412,631
Professional and Consulting	2.74%	150,000	1.88%	93,499	2.12%	102,518
Recoveries and Allocations	0.13%	7,310	0.15%	7,390	0.14%	6,896
	100.00%	**5,471,489**	**100.00%**	**4,974,821**	**100.00%**	**4,844,699**
Land Strategy						
Salaries and Benefits		-	0.11%	69	0.23%	133
Supplies and Other Expenses		-	49.55%	30,049	30.59%	17,513
Professional and Consulting		-	42.31%	25,661	68.87%	39,431
Recoveries and Allocations		-	8.02%	4,866	0.31%	178
	0.00%	**-**	**100.00%**	**60,645**	**100.00%**	**57,254**
Procurement and Risk Advisory						
Salaries and Benefits	94.88%	1,098,623	95.90%	1,225,359	95.17%	1,153,478
Supplies and Other Expenses	0.95%	11,000	0.30%	3,775	0.78%	9,460
Professional and Consulting	0.78%	9,000	0.50%	6,400	0.56%	6,768
Recoveries and Allocations	3.39%	39,230	3.30%	42,196	3.49%	42,298
	100.00%	**1,157,853**	**100.00%**	**1,277,730**	**100.00%**	**1,212,005**
Taxes and Utilities						
Salaries and Benefits	92.25%	553,498	92.54%	525,029	94.08%	479,964
Supplies and Other Expenses	6.08%	36,490	6.17%	34,979	4.32%	22,054
Professional and Consulting	1.67%	10,000	1.29%	7,345	1.60%	8,140
	100.00%	**599,988**	**100.00%**	**567,354**	**100.00%**	**510,157**
Net Divisional Expenses						
Facilities and Assets	25.93%	(3,417,695)	27.30%	(3,440,662)	31.44%	(3,995,180)
Financial Services	20.94%	(2,760,359)	20.92%	(2,636,885)	18.72%	(2,378,516)
Information Technology Services	41.39%	(5,455,839)	39.34%	(4,959,170)	38.01%	(4,829,048)
Land Strategy	0.00%	-	0.44%	(55,710)	0.45%	(57,254)
Procurement and Risk Advisory	7.72%	(1,017,853)	8.12%	(1,024,059)	7.97%	(1,012,636)
Taxes and Utilities	4.02%	(529,988)	3.88%	(488,497)	3.41%	(432,797)
	100.00%	**(13,181,734)**	**100.00%**	**(12,604,983)**	**100.00%**	**(12,705,431)**

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 and Financial Reporting
Information Technology
Lands and Facilities Management
Purchasing and Risk Management

DIVISIONAL GOALS:

1. Develop and incorporate strategies to improve the financial position of the District
2. Appropriately manage assets and debt, safeguard financial assets, and monitor financial health
3. Manage District facilities to optimize operation efficiency and asset 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

DIVISIONAL RESULTS:

PERFORMANCE MEASURES					
	tax/ total revenue (consolidated)	average return on investment (%)	outstanding general obligation debt per capita	total facilities operating expenses per sq. ft. of District facilities	total Information Technology operating expenses per FTE
BENCHMARK TARGET	n/a	> MFA Average Return[1]	$749	$7.85	$7,075
2022 ACTUAL	42%	+0.08% (2.50%[2]-2.42%[1])	$627	$6.00	$6,098
2023 ACTUAL	37%	+0.31% (5.42%[2]-5.11%[1])	$594	$6.34	$6,525
2024 ACTUAL	41%	+0.81% (5.73%[2]-4.92%[1])	$555	$7.07	$7,203
2025 ACTUAL	38%	+1.01% (4.08%[2]-3.07%[1])	$532	$7.20	$7,407
2026 TARGET	41%	> MFA Average Return	$555	$7.75	$7,420
2027 TARGET	41%	> MFA Average Return	$555	$7.90	$7,420
GOAL ALIGNMENT	2	1,2	2	3	4

[1] Municipal Finance Authority of BC (MFA) High Interest Saving Account Average Annual Rate.

[2] District of West Vancouver average rate of return

Fire and Rescue Services

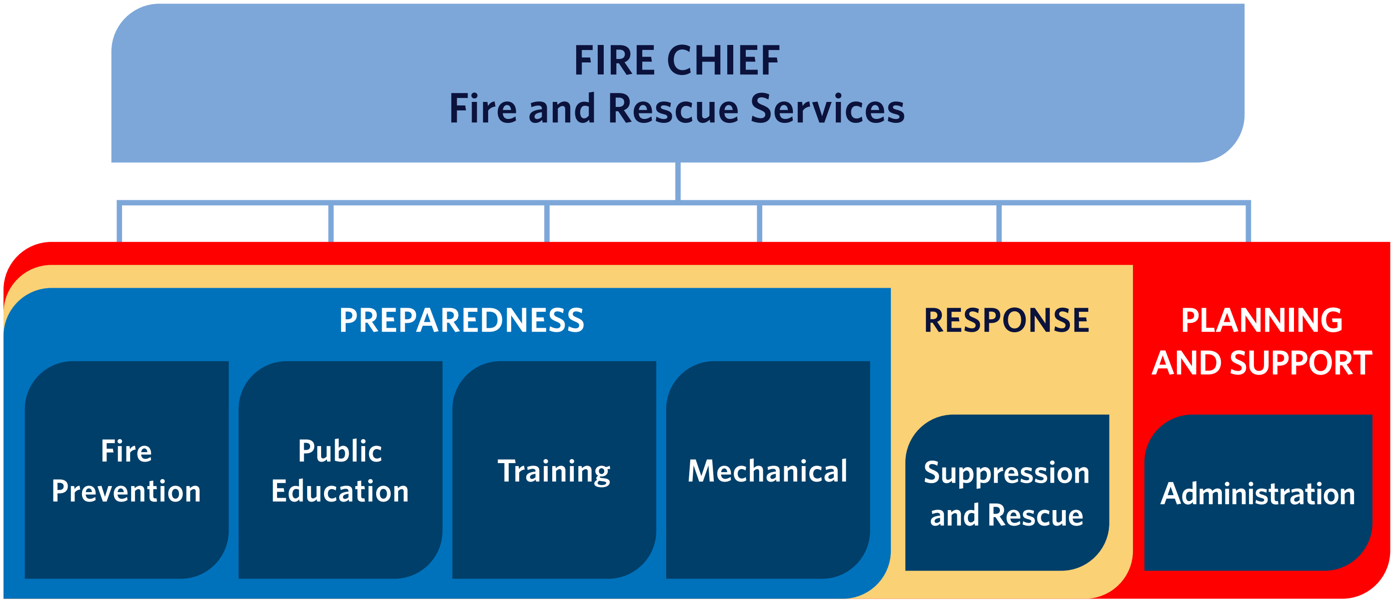
West Vancouver Fire and Rescue (WVFR) has as its primary focus ensuring the safety and resiliency of our community by providing prompt, compassionate, and effective fire, rescue, and complementary medical services to residents and visitors.

Fire and Rescue Services is comprised of 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 and 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



2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

The Environment and Climate Change

- obtain grant funding to implement the recommendations in the Community Wildfire Resilience Plan and FireSmart initiatives
- provide FireSmart Home assessments for District residents
- assess equipment for green alternatives
- assess trial of camera monitoring for fires

2026 OPERATIONAL INITIATIVES

- prevent fires and other emergencies through public education, fire prevention, inspections, code enforcement, and risk reduction initiatives
- respond to fire, rescue, medical, and other emergency incidents with timely, coordinated, and effective services
- mitigate the impacts of emergencies through operational preparedness, incident stabilization, inter-agency coordination, and community resilience measures
- recover from emergencies by supporting restoration of services, continuity of operations, and community recovery efforts
- support these outcomes through sound financial reporting and analysis, performance measurement, regulatory compliance, and collaboration with municipal, regional, and provincial partners
- develop Fire Department five-year strategic plan
- continue the replacement procurement process for the heavy rescue truck
- undertake a review of a risk-based inspection model for West Vancouver fire inspections
- 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 and Rescue kits for first responders
- complete Station #1 dormitory and apparatus bay upgrades
- continue with structure protection training and participate in a joint wildfire exercise with the District of North Vancouver Fire and Rescue Services to bolster regional wildfire response
- 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
- continue with cultural sensitivity training program for WVFR
- fully implement First Due software for incidents, inspections, investigations, and pre-planning to consolidate departmental records into a single platform and provide crews with critical, real-time data for safer decision-making
- continue the procurement and deployment of turnout gear free from per- and polyfluoroalkyl substances to reduce occupational cancer risks

Net Divisional Expenses

	Budget 2026		Actual 2025		Actual 2024	
	%	$	%	$	%	$
Revenue						
Fire Administrative Support	*0.00%*	-	*0.00%*	-	*2.67%*	6,875
Fire Prevention	*93.91%*	200,350	*89.22%*	299,744	*87.26%*	224,286
Fire Emergency Services	*6.09%*	13,000	*10.78%*	36,199	*10.07%*	25,871
	100.00%	**213,350**	***100.00%***	**335,943**	***100.00%***	**257,033**
Expenses						
Fire Administrative Support						
Salaries and Benefits	*93.67%*	1,000,338	*92.12%*	976,838	*91.00%*	861,326
Supplies and Other Expenses	*4.81%*	51,347	*6.63%*	70,284	*5.96%*	56,442
Professional and Consulting	*1.52%*	16,200	*1.25%*	13,289	*2.85%*	26,989
Recoveries and Allocations	*0.00%*	-	*0.00%*	-	*0.19%*	1,758
	100.00%	**1,067,885**	***100.00%***	**1,060,410**	***100.00%***	**946,514**
Fire Prevention						
Salaries and Benefits	*98.09%*	1,035,996	*80.49%*	867,769	*94.83%*	965,031
Supplies and Other Expenses	*1.53%*	16,150	*19.21%*	207,054	*4.65%*	47,311
Professional and Consulting	*0.38%*	4,000	*0.30%*	3,257	*0.53%*	5,345
	100.00%	**1,056,146**	***100.00%***	**1,078,080**	***100.00%***	**1,017,687**
Fire Emergency Services						
Salaries and Benefits	*94.05%*	19,942,741	*93.93%*	18,848,965	*93.93%*	17,825,029
Supplies and Other Expenses	*5.78%*	1,226,458	*5.96%*	1,196,223	*5.94%*	1,126,826
Professional and Consulting	*0.17%*	35,000	*0.08%*	15,936	*0.11%*	21,745
Recoveries and Allocations	*0.00%*	-	*0.03%*	5,099	*0.02%*	4,255
	100.00%	**21,204,199**	***100.00%***	**20,066,224**	***100.00%***	**18,977,855**
Net Divisional Expenses						
Fire Administrative Support	*4.62%*	(1,067,885)	*4.85%*	(1,060,410)	*4.54%*	(939,639)
Fire Prevention	*3.70%*	(855,796)	*3.56%*	(778,336)	*3.84%*	(793,400)
Emergency Services	*91.68%*	(21,191,199)	*91.59%*	(20,030,025)	*91.62%*	(18,951,984)
	100.00%	**(23,114,880)**	***100.00%***	**(21,868,771)**	***100.00%***	**(20,685,023)**

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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

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 and 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

DIVISIONAL RESULTS:

PERFORMANCE MEASURES					
	property loss $	emergency incident response time[1]	fire inspections[2]	Fire and Life Safety Program clients served	training hours completed
BENCHMARK TARGET	<$3M	<10 min	>1,400	>3,500	>16,000
2022 ACTUAL	$3.00M	9:39 min	1,002	4,150	14,090
2023 ACTUAL	$4.51M	9:43 min	1,795	2,839	15,606
2024 ACTUAL	$719K	9:43 min	1,440	3,534	18,887
2025 ACTUAL	$9.49M	10:02 min	1,120	4,905	20,245
2026 TARGET	2.50M	9:40 min	1,500	4,500	20,000
2027 TARGET	$2.75M	9:35 min	1,700	5,000	20,000
GOAL ALIGNMENT	1	2	3	3	4

[1] 90th percentile emergency response times for first responding West Vancouver Fire and Rescue (WVFR) apparatus only

[2] Completed inspections of required occupancies

Human Resources and Payroll Services

Human Resources and 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 and Payroll Services both leads and is part of many organization-wide initiatives that build organizational culture, find efficiencies, and recognize and support employees.

2026 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 staffing efficiency through effective organization design, employee coaching, and professional development

2026 OPERATIONAL INITIATIVES

- complete collective bargaining agreements with the West Vancouver Municipal Employees' Association (WVMEA)'s three agreements and the West Vancouver Transit agreement; contribute to bargaining with the West Vancouver Police Department in negotiations with the West Vancouver Police Association
- success in the annual Certificate of Recognition (COR) audit and incorporate recommended safety improvements from the 2025 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, and equity at the District
- continue to support divisions across the District in recruitment and retention, and strategic HR best practices including performance and attendance management, and resolving challenging employment and labour relations situations
- provide Respectful Workplace training to staff across the District to support a psychologically safe workplace
- Payroll - support divisions and employees across the District in enrolment and with questions regarding MSP, MPP, benefits, and EI
- Enterprise Resource Planning tool - scoping and collaboration with internal stakeholders regarding system design and implementation
- identify areas for automation and efficiency improvements to reduce reliance on hard-copy documentation and streamline internal payroll processes

Net Divisional Expenses

	Budget 2026		Actual 2025		Actual 2024	
	%	$	%	$	%	$
Revenue						
Human Resources	*100.00%*	10,489		-		-
	100.00%	**10,489**	***0.00%***	**-**	***0.00%***	**-**
Expenses						
Human Resources						
Salaries and Benefits	*87.79%*	1,542,624	*86.76%*	1,420,945	*84.52%*	1,126,451
Supplies and Other Expenses	*1.35%*	23,750	*1.02%*	16,657	*1.75%*	23,284
Professional and Consulting	*10.86%*	190,749	*12.22%*	200,173	*13.73%*	182,995
Recoveries and Allocations	*0.00%*	-	*0.00%*	-	*0.00%*	-
	100.00%	**1,757,123**	***100.00%***	**1,637,775**	***100.00%***	**1,332,730**
Payroll Services						
Salaries and Benefits	*100.00%*	573,342	*100.00%*	598,556	*100.00%*	535,261
	100.00%	**573,342**	***100.00%***	**598,556**	***100.00%***	**535,261**
Net Divisional Expenses						
Human Resources	*75.29%*	(1,746,634)	*73.23%*	(1,637,775)	*71.35%*	(1,332,730)
Payroll Services	*24.71%*	(573,342)	*26.77%*	(598,556)	*28.65%*	(535,261)
	100.00%	**(2,319,976)**	***100.00%***	**(2,236,331)**	***100.00%***	**(1,867,991)**

Human Resources and Payroll Services

Key Performance Indicators

Supporting District divisions and all employees in human resources activities

SUPPORTING SERVICE PRIORITIES:

Labour Relations
Recruitment
Health and Safety
Professional Development

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 initiatives and work
4. To enhance employee health, welfare, and engagement

DIVISIONAL STRATEGIES:

A. Ensure safety training and materials are prepared and updated to complete the 2026 Certificate of Recognition Audit Action Plan

B. Conduct and provide learning opportunities for staff to support professional and leadership growth

C. Support the District in maintaining an inclusive, welcoming workplace

DIVISIONAL RESULTS:

PERFORMANCE MEASURES							
	% of successful recruitments on first round	employee turnover rate	COR Audit Success	Workers' Compensation Board of British Columbia (WCB) time loss incidents	Workers' Compensation Board of British Columbia (WCB) medical aid incidents	# visits to the Career portal on the District website	# of job competitions managed
BENCHMARK TARGET	98%	10.0%	WCB premium rebate > $140,000	25	25	n/a	n/a
2022 ACTUAL	80%	10.61%	$141,426	52	21	n/a	n/a
2023 ACTUAL	80%	8.2%	$170,339	45	10	n/a	n/a
2024 ACTUAL	83%	7.1%	$201,017	36	15	n/a	n/a
2025 ACTUAL	81%	9.11%	$247,271	30	15	65,514 (new 2025)	261
2026 TARGET	92%	8.5%	$250,000	40	20	67,000	250
2027 TARGET	92%	8.5%	$255,000	40	20	67,500	250
GOAL ALIGNMENT	2	3	2	4	4	3	3

Parks, Culture, and Community Services

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

Parks manages over 140 parks, natural areas, sports amenities, playgrounds, recreational courts, beaches, the 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, presents arts programming, festivals, events, filming, and oversees the Community Grants program.

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

2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Local Economy

- continue to secure significant donations and sponsorships for District events, festivals, and cultural facilities including the Ferry Building Gallery and Art Museum to enable programming
- create new revenue opportunities through standalone onsite donation devices at events and in cultural facilities
- support cultural programming in Horseshoe Bay to enliven the business area
- promote West Vancouver business areas, facilities, and parks to attract filming productions
- continue to work with the Ambleside and 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

The Environment and Climate Change

- expand the recycling program in parks to Ambleside Park
- continue to implement the Coastal Marine Management Plan recommendations in a phased approach
- continue to incorporate zero waste management and a bike valet at West Vancouver Community Cultural Fest and Harmony Arts Festival
- in collaboration with Fire and Rescue Services and Climate Action and Environment, support the implementation and review of the Community Wildfire Resiliency Plan
- support implementation of the Urban Forest Management Plan

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 Homelessness Task Force to action the mandates of the North Shore Poverty Reduction Strategy (2023-2033)

Social Well-Being

- work to secure private funding for the outfitting of the Boathouse building as a new community facility in Horseshoe Bay, and move the project forward
- upon Council direction, implement the next phase of planning for a new Arts and Culture Centre in the Ambleside area
- continue to strengthen relationships with local First Nations including Squamish Nation to create arts programming and host National Indigenous Peoples Day in Ambleside Park
- 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
- develop a permanent Youth Hub in Ambleside Park
- continue to assist community groups on temporary public art and art murals through the District's programs to enliven parks and public spaces
- work with the Public Art Advisory Committee to develop public art at Navvy Jack House and Place for Sport
- explore the redevelopment of the Klee Wyck property for community use

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2026 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 Lands
- develop the new Gleneagles Adventure Park to include three new pickleball courts, new street style skateboard area, and refurbish the skate bowl as well as continue to work with BC Hydro on the potential creation of a pump track across the street from the Gleneagles Community Centre
- continue to work with the North Shore Mountain Bike Association on the construction of sanctioned mountain biking trails
- work with Arts and Culture Advisory Committee, Awards Committee, Public Art Advisory Committee, Community Grants Committee, and community cultural groups to implement the Arts and Culture Strategy Update 2025-2029
- continue to work with the North Shore Child Care Action Committee to implement the mid-term and long-term objectives of the 10-year Child Care 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 Working Group 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
- develop evaluation 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' Activity Centre Advisory Board to continue moving forward a plan for the future of the SAC
- work with the Pickleball Advisory Roundtable to support the sport of pickleball
- continue to work with the Arts and Culture Advisory Committee, Awards Committee, Community Grants Committee, Art Museum Advisory Panel, Public Art Advisory Panel, Enhance West Van Board, and Seniors' Activity Centre Advisory Board to complete their workplans
- develop long-term strategies to address 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
- identify 2026 priorities within the Healthy Communities Memorandum of Understanding between the District and Vancouver Coastal Health that address the current needs of West Vancouver residents
- develop a comprehensive mountain bike trail plan for Cypress Village
- update the Parks Master Plan to reflect current priorities and emerging needs
- issue an Expression of Interest (EOI) for the Ranger Station Cabin
- support the Navvy Jack Citizens' Group in developing signage and recognizing the heritage of the Navvy Jack House

Net Divisional Expenses

	Budget 2026 %	Budget 2026 $	Actual 2025 %	Actual 2025 $	Actual 2024 %	Actual 2024 $
Revenue						
Community Services	*74.08%*	11,079,100	*75.83%*	11,605,723	*75.40%*	10,395,546
Parks	*16.13%*	2,411,800	*14.38%*	2,200,216	*14.51%*	2,000,195
Cultural Services	*9.80%*	1,465,300	*9.80%*	1,499,701	*10.10%*	1,392,364
	100.00%	**14,956,200**	***100.00%***	**15,305,640**	***100.00%***	**13,788,105**
Expenses						
Central Administration						
Grants-in-Aid	*53.38%*	902,982	*49.93%*	806,377	*45.54%*	626,841
Salaries and Benefits	*45.76%*	774,080	*49.45%*	798,533	*53.56%*	737,198
Supplies and Other Expenses	*0.56%*	9,400	*0.48%*	7,694	*0.59%*	8,090
Professional and Consulting	*0.30%*	5,000	*0.14%*	2,334	*0.31%*	4,335
	100.00%	**1,691,462**	***100.00%***	**1,614,938**	**100.00%**	**1,376,465**
Community Services						
Salaries and Benefits	*81.72%*	12,083,837	*80.27%*	11,644,773	*78.51%*	10,459,093
Supplies and Other Expenses	*16.81%*	2,485,900	*16.97%*	2,461,462	*17.96%*	2,392,393
Professional and Consulting	*0.26%*	38,800	*0.28%*	41,231	*0.22%*	28,920
Recoveries and Allocations	*1.15%*	169,700	*1.18%*	170,634	*1.23%*	163,305
Transfers	*0.06%*	8,200	*1.30%*	189,153	*2.09%*	278,089
	100.00%	**14,786,437**	**100.00%**	**14,507,253**	**100.00%**	**13,321,800**
Parks						
Salaries and Benefits	*63.17%*	5,484,805	*64.56%*	5,232,864	*63.57%*	4,771,767
Supplies and Other Expenses	*30.11%*	2,614,107	*26.04%*	2,110,513	*27.64%*	2,074,431
Professional and Consulting	*0.31%*	27,300	*0.32%*	25,962	*0.25%*	18,652
Recoveries and Allocations	*6.40%*	555,750	*8.83%*	715,648	*8.20%*	615,378
Transfers	*0.00%*	-	*0.25%*	20,000	*0.35%*	26,001
	100.00%	**8,681,963**	**100.00%**	**8,104,988**	**100.00%**	**7,506,229**
Cultural Services						
Salaries and Benefits	*54.63%*	1,520,390	*55.04%*	1,519,837	*48.38%*	1,405,608
Supplies and Other Expenses	*41.69%*	1,160,300	*42.02%*	1,160,248	*44.79%*	1,301,174
Professional and Consulting	*1.41%*	39,200	*1.13%*	31,267	*0.70%*	20,245
Recoveries and Allocations	*2.26%*	63,000	*0.96%*	26,634	*0.91%*	26,406
Transfers	*0.00%*	-	*0.85%*	23,364	*5.22%*	151,776
	100.00%	**2,782,890**	**100.00%**	**2,761,350**	**100.00%**	**2,905,209**
Net Divisional Expenses						
Central Administration	*13.02%*	(1,691,462)	*13.82%*	(1,614,938)	*12.16%*	(1,376,465)
Community Services	*28.55%*	(3,707,337)	*24.84%*	(2,901,530)	*25.85%*	(2,926,254)
Parks	*48.28%*	(6,270,163)	*50.54%*	(5,904,772)	*48.63%*	(5,506,033)
Cultural Services	*10.15%*	(1,317,590)	*10.80%*	(1,261,649)	*13.36%*	(1,512,846)
	100.00%	**(12,986,552)**	**100.00%**	**(11,682,889)**	**100.00%**	**(11,321,597)**

Parks, Culture, and Community Services

Key Performance Indicators

Supporting health, fitness, leisure, and culture for a vibrant community

SUPPORTING SERVICE PRIORITIES:

Parks
Community Services
Arts and Culture
Special Events

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 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
5. Collaborate closely with community boards, committees, and sports/user groups to understand and address community needs

DIVISIONAL STRATEGIES:

A. Implement the Arts and Culture Strategy Update 2025-2029

B. Implement the Trails Plan

C. Implement the Parks Master Plan

D. Implement the Child Care Action Plan

DIVISIONAL RESULTS:

PERFORMANCE MEASURES				
	# of visits to six key trails	# of volunteer hours	# of visits to community facilities and events	% recovery of divisional expenses
BENCHMARK TARGET	**1,522,500**	**79,600**	**2,339,900**	**59.2%**
2022 ACTUAL	**1,420,600**	**45,330**	**1,550,000**	**51.8%**
2023 ACTUAL	**1,407,900**	**52,600**	**1,926,900**	**55.6%**
2024 ACTUAL	**1,522,500**	**54,400**	**1,970,000**	**56.1%**
2025 ACTUAL	**1,467,500**	**59,100**	**2,014,040**	**57.3%**
2026 TARGET	**1,485,300**	**64,600**	**2,059,000**	**58.0%**
2027 TARGET	**1,503,300**	**70,700**	**2,105,000**	**59.0%**
GOAL ALIGNMENT	**1, 2, 3, 4, 5**	**1, 2, 3, 4, 5**	**1, 2, 3, 4, 5**	**1, 3**

Planning, Development, and Environment Services

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

Community Planning and Sustainability develops long-range plans and policies to manage growth, regulate land use, meet housing needs, support the local economy, and respond to other community objectives.

Current Planning and 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 and 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, watercourse, and foreshore protection, and wildfire mitigation measures are implemented for development.

Climate Action ensures that initiatives, policies, and plans are implemented to mitigate and adapt to climate change and protect the natural environment for a more resilient community.

2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- commence implementation of the Cypress Village plan
- integrate diverse housing into ongoing and upcoming Local Area Plans
- respond to new requirements to update the zoning bylaw to enable compliance with Provincial small-scale multi-unit housing legislation
- provide the "Year Three" progress report regarding the District's housing supply targets as established by the Province
- commence implementation of the updated 2025 Official Community Plan's housing policies
- bring forward for Council consideration development proposals that would contribute to expanded and targeted housing options (e.g., missing middle, infill options, rental)
- respond as appropriate, and as guided by Council, to the potential issuance of Provincial housing directives

Local Economy

- provide any modifications to the proposed Ambleside Centre Local Area Plan, if directed by Council
- work with Engineering and Transportation Services to propose a longer-term approach for road space reallocation in Dundarave
- commence preparation of the Taylor Way-Park Royal Local Area Plan, as feasible, and 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
- continue to work with the Ambleside and Dundarave Business Improvement Association, collaborate with and support local business associations through ongoing initiatives
- update the Zoning Bylaw or other regulations to encourage retail diversity as directed by Council

The Environment and 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
- engage with the community and stakeholders on coastal adaptation planning to reduce the impacts of sea level rise and flooding
- continue to support regional climate action initiatives across various stakeholders (Metro Vancouver, BC Hydro, the Province, local governments)
- continue with the District's wildfire risk mitigation activities through the implementation of the newly updated Community Wildfire Resiliency Plan

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- 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, Metro Vancouver Regional Planning Advisory Committee – Environment Subcommittee, Howe Sound Community Forum, the Vancouver Fraser Port Authority's North Shore Waterfront Liaison Committee

Mobility

- ongoing support of the Engineering and 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

2026 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 and Land Development and Environmental Protection
- continue process improvements related to development planning, permits and 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
- update the District's Accessibility Plan, as required by legislation
- 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
- support Council in responding to any additional Ministry of Housing actions regarding West Vancouver, as required and as appropriate

Net Divisional Expenses

	Budget 2026 %	Budget 2026 $	Actual 2025 %	Actual 2025 $	Actual 2024 %	Actual 2024 $
Revenue						
Planning	4.32%	285,540	6.46%	355,627	4.52%	345,430
Permits and Inspections, Land Development	70.79%	4,674,445	75.47%	4,153,513	73.43%	5,607,121
Planning Recoverable Projects	19.57%	1,292,500	11.12%	611,810	8.35%	637,933
Climate Action and Environment Services	5.31%	350,906	6.95%	382,723	13.69%	1,045,059
	100.00%	**6,603,391**	**100.00%**	**5,503,672**	**100.00%**	**7,635,543**
Expenses						
Planning						
Salaries and Benefits	97.03%	2,675,341	98.02%	2,454,840	97.04%	2,426,496
Supplies and Other Expenses	2.32%	63,940	1.42%	35,503	2.46%	61,619
Professional and Consulting	0.65%	18,050	0.56%	14,149	0.50%	12,395
Recoveries and Allocations	0.00%	-	0.00%	-	0.00%	120
	100.00%	**2,757,331**	**100.00%**	**2,504,492**	**100.00%**	**2,500,631**
Permits and Inspections, Land Development						
Salaries and Benefits	97.07%	4,074,987	98.05%	4,021,577	97.62%	3,790,483
Supplies and Other Expenses	2.29%	96,307	1.43%	58,685	1.94%	75,218
Professional and Consulting	0.63%	26,500	0.52%	21,490	0.44%	17,271
Recoveries and Allocations	0.00%	-	0.00%	-	0.00%	20
	100.00%	**4,197,794**	**100.00%**	**4,101,752**	**100.00%**	**3,882,992**
Planning Recoverable Projects						
Salaries and Benefits	16.77%	217,622	38.18%	231,698	32.45%	210,985
Supplies and Other Expenses	38.92%	505,000	80.81%	490,408	84.73%	550,964
Professional and Consulting	60.31%	782,500	15.15%	91,963	14.18%	92,194
Recoveries and Allocations	-16.00%	(207,622)	-34.14%	(207,169)	-31.35%	(203,870)
	100.00%	**1,297,500**	**100.00%**	**606,900**	**100.00%**	**650,273**
Climate Action and Environment Services						
Salaries and Benefits	74.74%	1,001,912	73.13%	971,041	63.64%	871,177
Supplies and Other Expenses	19.38%	259,730	17.04%	226,259	22.20%	303,883
Professional and Consulting	5.02%	67,335	6.50%	86,363	13.49%	184,657
Recoveries and Allocations	0.86%	11,500	0.49%	6,498	0.67%	9,150
Transfers	0.00%	-	2.84%	37,756	0.00%	-
	100.00%	**1,340,477**	**100.00%**	**1,327,917**	**100.00%**	**1,368,867**
Net Divisional Expenses						
Planning	82.68%	(2,471,791)	70.75%	(2,148,865)	280.91%	(2,155,201)
Permits and Inspections, Land Development	-15.94%	476,651	-1.70%	51,760	-224.72%	1,724,130
Planning Recoverable Projects	0.17%	(5,000)	-0.16%	4,909	1.61%	(12,340)
Climate Action and Environment Services	33.10%	(989,572)	31.12%	(945,195)	42.21%	(323,808)
	100.00%	**(2,989,712)**	**100.00%**	**(3,037,390)**	**100.00%**	**(767,219)**

Planning, Development, and 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 and Sustainability
Land Development
Environmental Protection and Climate Action
Current Planning and Urban Design
Permits and Inspections

DIVISIONAL GOALS:

1. Provide community with timely and high-quality planning services
2. Deliver permits and inspections efficiently and effectively
3. Plan for and implement increased housing affordability and diversity
4. Integrate sustainability into all elements of divisional activity

DIVISIONAL STRATEGIES:

A. Continue to address the community's varied housing needs
B. Improve and modernize development approvals and permit processes
C. Initiate implementation of the Cypress Village Plan
D. Implement the Official Community Plan and advance Local Area Planning
E. Protect the environment through tree, slope, foreshore, wildfire, and watercourse initiatives

DIVISIONAL RESULTS:

PERFORMANCE MEASURES		
	average # of months from rezoning application to first Council report	average # of weeks from permit application to permit review
BENCHMARK TARGET	12	10
2022 ACTUAL	12	16-42
2023 ACTUAL	12	6-8
2024 ACTUAL	12	6-8
2025 ACTUAL	12	6-8
2026 TARGET	12	4-6
2027 TARGET	12	4-6
GOAL ALIGNMENT	2, 3	2, 3

West Vancouver Memorial Library

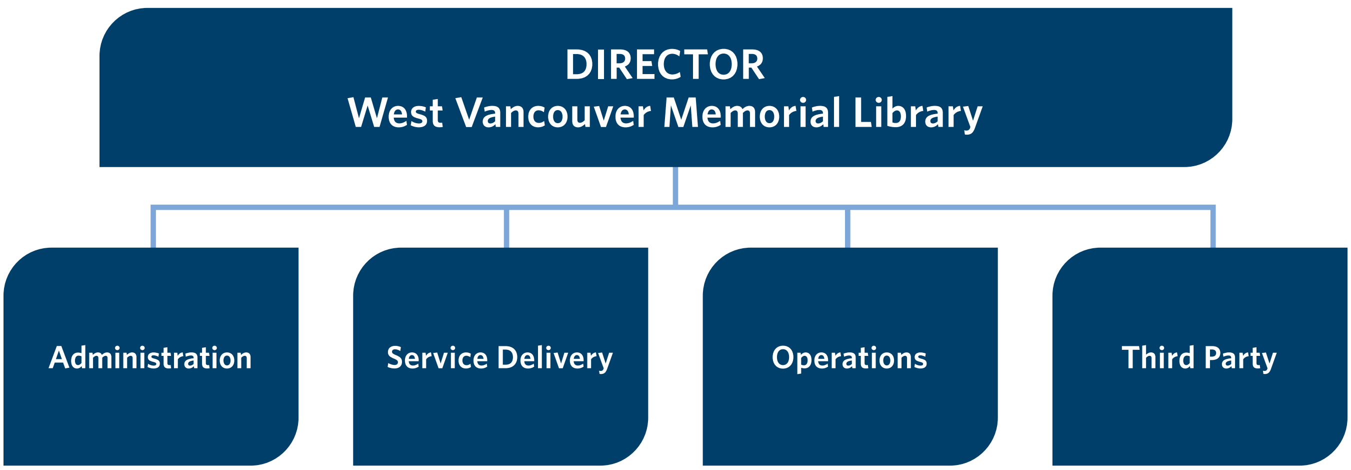
The West Vancouver Memorial Library (WVML) is governed by the *BC Library Act* and managed by the Council-appointed West Vancouver Memorial Library Board.

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:

- **A Learning Culture:** We foster the joy of learning and growth, both in our community and within our staff
- **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



2026 STRATEGIC INITIATIVES

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

A Learning Culture

- increase public awareness of online safety, privacy, frauds, and scams
- continue ethical AI implementation (policies, staff use, public education)
- expand offerings of hybrid programs
- podcasting training with a high-profile presenter
- continue to foster creativity and the love of art and music through innovative programming, exhibits, and:
  - hosting a creative residency: music/songwriting
  - host one major partnership exhibit in our main floor (main hall and/or gallery)
- expand use of digital services, including new or recent products:
  - O'Reilly (professional tech training)
  - Alec (French language youth product)
  - The Palace Project (fledgling library collaboration: more equitable model for ebooks and e-audio)

Integrity

- strategic planning year
  - share draft long-term infrastructure plan
- facility renewal:
  - finalize Youth Space Plan and collaborate with WVML Foundation on fundraising launch
  - Second Floor youth skylight replacement
  - replace pavers with concrete on rooftop
  - review parking
  - review wayfinding
  - review rooftop garden usage patterns
  - reopen inner courtyard
- climate future
  - perimeter heating: natural gas to electric
  - strategic partnership programming (example: District Yard Tree Pick-Up event, Repair Café)
- honouring Reconciliation
  - support Language Revitalization
  - continue school partnership (Capilano Little Ones)
- successfully conclude collective bargaining
- operational renewal, including:
  - pilot charging lockers, noise-cancelling phone pod
  - replace self-checkouts, coinboxes
  - circulation policy review
  - expand bookable pod pilot
- exercise the new Business Continuity Program
- continue Workplace Violence Prevention efforts and safety training opportunities for staff
- internal assessment work
  - staff engagement survey

Community

- respond to outstanding User Survey Takeaways, including:
  - *"Analyze post-event patron feedback for subject areas where there is a larger satisfaction gap. Are we targeting the subjects people want most?"*
  - *"Look for opportunities to better understand space and program quality expectations and satisfaction of West Vancouver resident library users whose first language is not English".*
- support community safety-related programs and services (FireSmart, support Emergency Operation Centre actions, acting as a cooling centre, etc.)
- responsive community outreach, and partnerships, including youth "golden ticket"
- mini-campaign targeting non-users in lower use areas of West Vancouver – second wave

Inclusion

- address high priority accessibility recommendations including:
  - accessibility audit of staff areas
  - draft and add accessibility information about the library building, program space, and add accessibility information to our event registration process
  - launch sensory kits
- participate in and support District of West Vancouver corporate Equity, Diversity, Inclusion, and Accessibility (EDIA) initiatives
- renew WVML Accessibility Operational Plan for 2026-7
- create EDIA multi-year plan
- second year of pilot of tech training outreach to care facilities
- Library Champions – volunteer ambassador program to newcomer communities

West Vancouver Memorial Library

Net Divisional Expenses

	Budget 2026 %	Budget 2026 $	Actual 2025 %	Actual 2025 $	Actual 2024 %	Actual 2024 $
Revenue						
Library Administration	*45.61%*	222,200	*50.71%*	254,300	*52.59%*	233,935
Library Third Party	*54.39%*	264,990	*49.29%*	247,224	*47.41%*	210,859
	100.00%	**487,190**	***100.00%***	**501,523**	***100.00%***	**444,794**
Expenses						
Library Administration						
Salaries and Benefits	*84.48%*	351,020	*82.84%*	338,343	*84.49%*	313,506
Supplies and Other Expenses	*8.78%*	36,500	*9.43%*	38,503	*8.33%*	30,905
Professional and Consulting	*6.02%*	25,000	*7.09%*	28,964	*6.71%*	24,914
Recoveries and Allocations	*0.72%*	3,000	*0.64%*	2,613	*0.46%*	1,717
	100.00%	**415,520**	***100.00%***	**408,422**	***100.00%***	**371,042**
Library Service Delivery						
Salaries and Benefits	*90.62%*	4,362,345	*89.76%*	4,074,725	*90.26%*	3,940,161
Supplies and Other Expenses	*9.29%*	447,028	*10.08%*	457,617	*9.56%*	417,478
Professional and Consulting	*0.09%*	4,300	*0.09%*	3,982	*0.13%*	5,632
Recoveries and Allocations	*0.00%*	-	*0.07%*	3,006	*0.05%*	2,177
	100.00%	**4,813,673**	***100.00%***	**4,539,330**	***100.00%***	**4,365,448**
Library Operations Support						
Salaries and Benefits	*72.04%*	542,344	*70.05%*	527,041	*70.91%*	505,880
Supplies and Other Expenses	*27.01%*	203,307	*29.05%*	218,567	*28.17%*	200,962
Professional and Consulting	*0.00%*	-	*0.00%*	-	*0.00%*	-
Recoveries and Allocations	*0.95%*	7,187	*0.90%*	6,789	*0.93%*	6,619
	100.00%	**752,839**	***100.00%***	**752,398**	***100.00%***	**713,461**
Library Third Party						
Salaries and Benefits	*34.68%*	91,910	*15.24%*	49,352	*12.94%*	36,896
Supplies and Other Expenses	*65.32%*	173,080	*82.14%*	266,068	*96.36%*	274,639
Professional and Consulting	*0.00%*	-	*2.62%*	8,487	*4.89%*	13,941
Recoveries and Allocations	*0.00%*	-	*0.00%*	-	*-14.19%*	(40,449)
	100.00%	**264,990**	***100.00%***	**323,907**	***100.00%***	**285,027**
Net Divisional Expenses						
Administration	*3.36%*	(193,320)	*2.79%*	(154,122)	*2.59%*	(137,108)
Service Delivery	*83.57%*	(4,813,673)	*82.20%*	(4,539,330)	*82.52%*	(4,365,448)
Operations Support	*13.07%*	(752,839)	*13.62%*	(752,398)	*13.49%*	(713,461)
Third Party	*0.00%*	-	*1.39%*	(76,683)	*1.40%*	(74,167)
	100.00%	**(5,759,832)**	***100.00%***	**(5,522,533)**	***100.00%***	**(5,290,184)**

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 Xwemelch'stn Uxwumixw (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 unsurpassed service for West Vancouver and Xwemelch'stn Uxwumixw.

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 front line 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*.

2026 INITIATIVES TO SUPPORT STRATEGIC GOALS

Reach Out

- community outreach programs
  - improve accessibility to policing services through enhancing online services to support more accessible points of contact
  - leverage Block Watch and establish relationships with strata councils to share information and to better understand local issues and priorities
- increase cultural and language diversity
  - strengthen trust and visibility across the community through increased participation in community contact events and cultural gatherings
  - explore alignment with 30Forward, an initiative to support the advancement of women in policing across Canada
- implement unbiased policing principles
  - build on community partnerships through Integrated First Nations Unit (IFNU) to increase engagement with Squamish Nation

Empower

- improve response time
  - collaborate with E-Comm to explore opportunities to maintain and improve response times
  - focus on services timelines for FOI requests, Police Information Checks (PICs), and online reporting
- enhance traffic safety enforcement
  - work alongside RCMP, BC Highway Patrol, and Transit Police to deliver integrated traffic enforcement
  - bolster Speed Watch program by increasing deployment and attracting younger participants
  - increase presence and hours at higher-risk locations
- decrease property crime
  - continue to leverage real time crime data analysis to target high-crime areas and devise policing initiatives
  - increase foot and bike patrols in business districts to support crime deterrence and public reassurance

Unite

- increase collaboration amongst staff
  - expand and formalize Major Investigations Team (MIT)/Patrol mentorship program
  - develop a middle management leadership program to build leadership capability and consistency across the organization
- improve staff interaction
  - strengthen informal connections across units and reinforce a one-team culture through organizational-wide Wellness Day, Lunch and Learn programming, and cultural days
- decrease annual voluntary turnover
  - increase staff engagement through wellness focus and expansion of offerings in partnership with the District and RCMP
  - implement performance development technology to support consistent performance conversations and to reduce administrative friction

Contribute

- crime prevention
  - expand Crime Prevention Through Environmental Design (CPTED) initiative, integrating crime prevention with design or re-design of physical environments
  - redevelop Block Watch and Business Watch communication strategy by strengthening WVPD's public-facing resources (including Block Watch web presence) and expanding participant communications (including translated newsletters/resources)
  - develop a Safe Neighbourhood business district initiative that supports prevention, community awareness, and practical security improvements
- increase outreach to the unhoused
  - develop and launch a Community Service Team-led unhoused outreach program
  - maintain and strengthen coordinated work with District partners and service providers (including hygiene services, care kits, and outreach supports)
- increase community partnerships
  - strengthen early intervention and diversion by working with North Shore Restorative Justice on youth-related initiatives
  - participate in the North Shore Situation Table program, bringing together frontline staff from public safety, health, and social services to coordinate services for individuals and families in crisis
- enhance emergency preparedness
  - coordinate with WVFR and NSEM to support large event protocol and exercises

Net Divisional Expenses

	Budget 2026 %	Budget 2026 $	Actual 2025 %	Actual 2025 $	Actual 2024 %	Actual 2024 $
Revenue						
Police Administration Branch	*21.19%*	214,000	*14.40%*	180,949	*18.47%*	221,403
Police Operations Branch	*78.81%*	796,068	*85.60%*	1,075,235	*81.53%*	977,072
	100.00%	**1,010,068**	***100.00%***	**1,256,184**	***100.00%***	**1,198,475**
Expenses						
Chief Constable's Office						
Salaries and Benefits	*90.33%*	1,101,931	*91.51%*	1,114,415	*91.26%*	1,041,032
Supplies and Other Expenses	*2.84%*	34,600	*2.00%*	24,332	*3.23%*	36,830
Professional and Consulting	*6.83%*	83,360	*6.49%*	79,076	*5.49%*	62,672
Recoveries and Allocations	*0.00%*	-	*0.00%*	-	*0.02%*	191
	100.00%	**1,219,891**	***100.00%***	**1,217,822**	***100.00%***	**1,140,725**
Police Administration Branch						
Salaries and Benefits	*47.95%*	3,986,847	*47.23%*	3,784,751	*47.58%*	3,616,413
Supplies and Other Expenses	*43.79%*	3,640,944	*45.90%*	3,678,354	*43.10%*	3,276,064
Professional and Consulting	*8.26%*	686,574	*6.87%*	550,328	*9.32%*	708,033
Recoveries and Allocations	*0.00%*	-	*0.01%*	611	*0.00%*	-
	100.00%	**8,314,365**	***100.00%***	**8,014,045**	***100.00%***	**7,600,510**
Police Operations Branch						
Salaries and Benefits	*88.02%*	12,868,608	*88.37%*	12,165,262	*87.70%*	11,270,107
Supplies and Other Expenses	*8.85%*	1,294,432	*8.14%*	1,121,252	*9.01%*	1,157,378
Professional and Consulting	*0.02%*	2,660	*0.19%*	26,082	*0.01%*	806
Recoveries and Allocations	*3.10%*	453,800	*3.30%*	453,800	*3.28%*	422,122
	100.00%	**14,619,500**	***100.00%***	**13,766,397**	***100.00%***	**12,850,413**
Net Divisional Expenses						
Administration	*5.27%*	(1,219,891)	*5.60%*	(1,217,822)	*5.59%*	(1,140,725)
Service Delivery	*35.00%*	(8,100,365)	*36.03%*	(7,833,096)	*36.18%*	(7,379,107)
Operations Support	*59.73%*	(13,823,432)	*58.37%*	(12,691,162)	*58.22%*	(11,873,341)
	100.00%	**(23,143,688)**	***100.00%***	**(21,742,080)**	***100.00%***	**(20,393,173)**

West Vancouver Police

Key Performance Indicators

Excellence in response and 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 and traffic safety initiatives
3. Unite all of our people
4. Contribute to our community's social wellbeing

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

DIVISIONAL RESULTS:

PERFORMANCE MEASURES								
	number of initiatives focused on culturally diverse residents	number of culturally safe policing protocols	crime severity index-all[2,3]	injury/fatal collisions[2,3]	employee participation in health assessments[4]	employee turnover rate[5]	referrals to North Shore Restorative Justice	fuel consumed by WVPD (L/100 km)[6]
BENCHMARK TARGET[1]	4	4	<BC Avg.	-3% from prior year	70%	<10%	+5% from prior year	-5% from prior year
2022 ACTUAL	2	1	57.8 (BC=100.3)	55 +20%	60%	15%	59 +22%	18.85 -4.5%
2023 ACTUAL	4	2	60.6 (BC=104.1)	47 -15%	78%	6%	57 -3%	18.02 -4.4%
2024 ACTUAL	5	1	56.2 (BC=93)	49 +4%	70%	5%	22 -61%	17.30 -4%
2025 ACTUAL	7	2	n/a	51 -11%	84%	7%	40 +81%	19.38 +7.5%
2026 TARGET	4	2	<BC Avg.	-3% from prior year	>70%	<10%	+5% from prior year	-5% from prior year
2027 TARGET	4	2	<BC Avg.	-3% from prior year	>70%	<10%	+5% from prior year	-5% from prior year
GOAL ALIGNMENT	1	1	2	2	3	3	4	4

[1] Benchmarks were updated in 2025.

[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.

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CAPITAL PROGRAM

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 the 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 asset 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 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

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Capital Budgeting Process

All divisions submit their capital requests to the Financial 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 ongoing 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 divisional leaders 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 and Safety:** acquisition/maintenance of assets directly related to public and staff health and safety
- **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 PSAB's 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

	2026	2027	2028	2029	2030
PROJECT COSTS					
Current Year					
General Fund	28,105,440	26,586,515	28,575,063	34,290,591	34,572,240
Water Fund	9,833,500	12,012,377	15,131,757	22,195,900	22,469,640
Sewer and Drainage Fund	12,416,900	12,841,400	13,490,600	14,160,900	14,236,600
Cemetery Fund	158,500	146,000	305,000	200,000	125,000
Golf Fund	369,578	448,000	35,000	190,000	65,000
	50,883,918	**52,034,292**	**57,537,420**	**71,037,391**	**71,468,480**
Prior Year Approved Work In Progress (WIP)					
General Fund	48,429,703	-	-	-	-
Water Fund	14,998,059	-	-	-	-
Sewer and Drainage Fund	21,415,818	-	-	-	-
Cemetery Fund	187,772	-	-	-	-
Golf Fund	988,676	-	-	-	-
	86,020,028	**-**	**-**	**-**	**-**
Total Project Costs	**136,903,946**	**52,034,292**	**57,537,420**	**71,037,391**	**71,468,480**
FUNDING SOURCES					
Current Year					
General Fund					
Asset Maintenance Reserves	19,204,423	21,751,515	21,466,537	23,466,537	25,466,537
Community Amenity Contributions	3,627,558	225,000	175,000	-	-
Development Cost Charges	200,000	150,000	150,000	300,000	3,150,000
External Funding	1,310,439	210,000	2,510,000	5,886,000	5,410,000
Other Reserves	3,763,020	4,250,000	4,273,526	4,638,054	545,703
	28,105,440	26,586,515	28,575,063	34,290,591	34,572,240
Water Fund					
Asset Maintenance Reserve	9,605,300	11,777,331	14,889,660	21,946,540	22,212,799
Internal Equipment Recoveries	228,200	235,046	242,097	249,360	256,841
	9,833,500	12,012,377	15,131,757	22,195,900	22,469,640
Sewer and Drainage Fund					
Asset Maintenance Reserve	12,181,900	12,599,300	13,241,200	13,904,000	13,972,000
Internal Equipment Recoveries	235,000	242,100	249,400	256,900	264,600
	12,416,900	12,841,400	13,490,600	14,160,900	14,236,600
Cemetery Fund					
Operations	158,500	146,000	305,000	200,000	125,000
Golf Fund					
Operations	369,578	448,000	35,000	190,000	65,000
	50,883,918	**52,034,292**	**57,537,420**	**71,037,391**	**71,468,480**
Committed Funds for Prior Year Approved WIP					
General Fund					
Asset Maintenance Reserves	32,535,156	-	-	-	-
Community Amenity Contributions	6,764,245	-	-	-	-
Development Cost Charges	707,444	-	-	-	-
External Funding	4,426,236	-	-	-	-
Other Reserves	3,996,622	-	-	-	-
	48,429,704	-	-	-	-
Water Fund - Asset Maintenance Reserve	14,998,059	-	-	-	-
Sewer and Drainage Fund - Asset Maintenance Reserve	21,415,818	-	-	-	-
Cemetery Fund - Cemetery Development Reserve	187,772	-	-	-	-
Golf Fund - Golf Development Reserve	988,676	-	-	-	-
	86,020,028	**-**	**-**	**-**	**-**
Total Funding Sources	**136,903,946**	**52,034,292**	**57,537,420**	**71,037,391**	**71,468,480**
SURPLUS/SHORTFALL	**-**	**-**	**-**	**-**	**-**

Five-Year Capital Plan

General Fund Projects

	2026	2027	2028	2029	2030
Equipment					
Multiple Projects	2,805,086	2,154,828	2,181,906	1,958,692	2,336,886
Prior Year Approved Work In Progress	3,125,174	-	-	-	-
	5,930,260	**2,154,828**	**2,181,906**	**1,958,692**	**2,336,886**
Facilities					
Major Projects					
Multi-Year Facilities Capital Renewal	3,863,775	7,210,053	8,250,954	9,694,259	8,107,982
Youth Hub Development	3,600,000	-	-	-	-
Cypress Village Development	1,200,000	4,000,000	6,300,000	9,476,000	5,200,000
Materials Transfer Facility Relocation	925,250	925,250	-	-	-
Fire Station Renovations and Upgrade	750,000	-	-	-	-
Municipal Hall Basement Art and Record Storage	360,500	-	-	-	-
Minor Renovations for District Facilities	66,500	50,000	-	-	-
Other Projects	375,000	175,000	175,000	-	-
Prior Year Approved Work In Progress	14,020,233	-	-	-	-
	25,161,258	**12,360,303**	**14,725,954**	**19,170,259**	**13,307,982**
Grounds and Parks					
Major Projects					
Implementation of Shoreline Protection Projects	1,103,000	150,000	150,000	150,000	150,000
Sport Field Drainage and Irrigation Replacement	550,000	190,000	240,000	795,000	300,560
Pickleball Courts Replacement	495,000	-	-	-	-
Recreation Court Replacement	410,000	315,000	190,000	360,000	660,000
Failing Park Infrastructure Replacement	225,000	75,000	50,000	25,000	75,000
Failing Trails and Trail Structures Replacement	200,000	150,000	150,000	300,000	150,000
Park Drainage and Irrigation Replacement	125,000	25,000	25,000	42,000	25,000
Trail Maintenance for Cypress Falls Parks and Whyte Lake Park	100,000	100,000	100,000	100,000	100,000
Other Projects	147,000	2,012,500	430,000	2,498,000	4,807,000
Prior Year Approved Work In Progress	9,338,284	-	-	-	-
	12,693,284	**3,017,500**	**1,335,000**	**4,270,000**	**6,267,560**
Information Technology					
Major Projects					
Oracle JD Edwards Replacement	480,000	480,000	480,000	-	-
Information Technology Infrastructure Replacement and Additions	200,000	400,000	400,000	400,000	400,000
Application Software Upkeep and Enhancements	100,000	250,000	250,000	250,000	250,000
End-User Hardware and Software	100,000	150,000	150,000	150,000	700,000
Other Projects	263,400	95,000	85,000	85,000	335,000
Prior Year Approved Work In Progress	1,911,488	-	-	-	-
	3,054,888	**1,375,000**	**1,365,000**	**885,000**	**1,685,000**
Transportation Infrastructure					
Major Projects					
Road, Pavement, Cycling/Pedestrian, Transportation Support Infrastructure	6,763,329	4,576,084	6,279,831	5,710,380	8,063,322
Bridge and Structural Infrastructure	380,000	389,500	399,238	409,219	419,449
Prior Year Approved Work In Progress	14,157,353	-	-	-	-
	21,300,682	**4,965,584**	**6,679,069**	**6,119,599**	**8,482,771**
Vehicle Fleet					
Multiple Projects	2,517,600	2,713,300	2,288,134	1,887,041	2,492,041
Prior Year Approved Work In Progress	5,877,171	-	-	-	-
	8,394,771	**2,713,300**	**2,288,134**	**1,887,041**	**2,492,041**
	76,535,143	**26,586,515**	**28,575,063**	**34,290,591**	**34,572,240**
FUNDING SOURCES					
Asset Maintenance Reserves	19,204,423	21,751,515	21,466,537	23,466,537	25,466,537
Community Amenity Contributions	3,627,558	225,000	175,000	-	-
Development Cost Charges	200,000	150,000	150,000	300,000	3,150,000
External Funding	1,310,439	210,000	2,510,000	5,886,000	5,410,000
Land Reserve	45,000	-	-	-	-
Other Reserves	3,718,020	4,250,000	4,273,526	4,638,054	545,703
Prior Year Committed Funds	48,429,703	-	-	-	-
	76,535,143	**26,586,515**	**28,575,063**	**34,290,591**	**34,572,240**
SURPLUS/SHORTFALL	**-**	**-**	**-**	**-**	**-**

Water, Sewer, Cemetery, and Golf

	2026	2027	2028	2029	2030
WATER UTILITY FUND					
Project Costs					
Annual Replacements Program	9,600,000	11,335,377	14,864,757	21,675,900	22,150,140
Equipment Renewals	233,500	677,000	267,000	520,000	319,500
Prior Year Approved Work in Progress	14,998,059	-	-	-	-
	24,831,559	**12,012,377**	**15,131,757**	**22,195,900**	**22,469,640**
Funding Sources					
Asset Maintenance Reserve	9,605,300	11,777,331	14,889,660	21,946,540	22,212,799
Internal Equipment Recoveries	228,200	235,046	242,097	249,360	256,841
Prior Year Committed Funds	14,998,059	-	-	-	-
	24,831,559	**12,012,377**	**15,131,757**	**22,195,900**	**22,469,640**
SEWER AND DRAINAGE UTILITY FUND					
Project Costs					
Storm Improvements	6,176,600	6,423,700	6,680,600	6,947,800	7,225,700
Sanitary Replacements	5,896,800	6,132,700	6,378,000	6,633,100	6,898,400
Equipment Replacement	343,500	285,000	432,000	580,000	112,500
Prior Year Approved Work in Progress	21,415,818	-	-	-	-
	33,832,718	**12,841,400**	**13,490,600**	**14,160,900**	**14,236,600**
Funding Sources					
Asset Maintenance Reserve	12,181,900	12,599,300	13,241,200	13,904,000	13,972,000
Internal Equipment Recoveries	235,000	242,100	249,400	256,900	264,600
Prior Year Committed Funds	21,415,818	-	-	-	-
	33,832,718	**12,841,400**	**13,490,600**	**14,160,900**	**14,236,600**
CEMETERY FUND					
Project Costs					
Capital Improvements	62,500	50,000	50,000	50,000	125,000
Vehicles and Equipment	96,000	96,000	255,000	150,000	-
Prior Year Approved Work in Progress	187,772	-	-	-	-
	346,272	**146,000**	**305,000**	**200,000**	**125,000**
Funding Sources					
Operations	158,500	146,000	305,000	200,000	125,000
Prior Year Committed Funds	187,772	-	-	-	-
	346,272	**146,000**	**305,000**	**200,000**	**125,000**
GOLF FUND					
Project Costs					
Course Capital Improvement	211,578	35,000	35,000	35,000	35,000
Vehicles and Equipment	158,000	413,000	-	155,000	30,000
Prior Year Approved Work in Progress	988,676	-	-	-	-
	1,358,254	**448,000**	**35,000**	**190,000**	**65,000**
Funding Sources					
Operations	369,578	448,000	35,000	190,000	65,000
Prior Year Committed Funds	988,676	-	-	-	-
	1,358,254	**448,000**	**35,000**	**190,000**	**65,000**

2026 Capital Program - Program Summary

	Budget 2026	Funding Source													
		Asset Maintenance Reserves	External Funding	Community Amenity Contribution	Development Cost Charges	Environmental Reserve	UBCM Community Works Fund	Other Reserves	Public Art Reserve	Youth Activity Reserve	Land Reserve	Cypress Village Reserve	Brissenden Park Trust Fund	Pay Parking Reserve	Golf Development Reserve
Equipment	**5,930,260**	**4,817,421**	**382,059**	**-**	**-**	**225,394**	**-**	**3,223**	**2,163**	**-**	**500,000**	**-**	**-**	**-**	**-**
Current Year Projects	2,805,086	2,502,976	257,110	-	-	45,000	-	-	-	-	-	-	-	-	-
Prior Year Approved Work in Progress	3,125,174	2,314,445	124,949	-	-	180,394	-	3,223	2,163	-	500,000	-	-	-	-
Facilities	**25,161,258**	**17,547,216**	**730,833**	**3,939,558**	**-**	**-**	**350,000**	**-**	**-**	**685,442**	**-**	**1,716,631**	**-**	**-**	**191,578**
Current Year Projects	11,141,025	5,774,447	100,000	3,189,558	-	-	-	-	-	685,442	-	1,200,000	-	-	191,578
Prior Year Approved Work in Progress	14,020,233	11,772,769	630,833	750,000	-	-	350,000	-	-	-	-	516,631	-	-	-
Grounds and Parks	**12,693,284**	**3,878,149**	**884,437**	**3,038,042**	**907,444**	**806,529**	**410,000**	**1,861,965**	**3,717**	**-**	**45,000**	**-**	**758,000**	**100,000**	**-**
Current Year Projects	3,355,000	1,092,000	-	438,000	200,000	312,000	410,000	-	-	-	45,000	-	758,000	100,000	-
Prior Year Approved Work in Progress	9,338,284	2,786,149	884,437	2,600,042	707,444	494,529	-	1,861,965	3,717	-	-	-	-	-	-
Information Technology	**3,054,888**	**3,054,888**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Current Year Projects	1,143,400	1,143,400	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Approved Work in Progress	1,911,488	1,911,488	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation Infrastructure	**21,300,682**	**14,280,180**	**3,606,300**	**3,414,202**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Current Year Projects	7,143,329	6,190,000	953,329	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Approved Work in Progress	14,157,353	8,090,180	2,652,971	3,414,202	-	-	-	-	-	-	-	-	-	-	-
Vehicle Fleet	**8,394,771**	**8,161,725**	**133,046**	**-**	**-**	**100,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Current Year Projects	2,517,600	2,501,600	-	-	-	16,000	-	-	-	-	-	-	-	-	-
Prior Year Approved Work in Progress	5,877,171	5,660,125	133,046	-	-	84,000	-	-	-	-	-	-	-	-	-
Total															
Current Year Projects	28,105,440	19,204,423	1,310,439	3,627,558	200,000	373,000	410,000	-	-	685,442	45,000	1,200,000	758,000	100,000	191,578
Prior Year Approved Work in Progress	48,429,703	32,535,156	4,426,236	6,764,245	707,444	758,923	350,000	1,865,188	5,880	-	500,000	516,631	-	-	-
	76,535,143	**51,739,579**	**5,736,675**	**10,391,803**	**907,444**	**1,131,923**	**760,000**	**1,865,188**	**5,880**	**685,442**	**545,000**	**1,716,631**	**758,000**	**100,000**	**191,578**
Total	**76,535,143**	**51,739,579**	**5,736,675**	**10,391,803**	**907,444**	**1,131,923**	**760,000**	**1,865,188**	**5,880**	**685,442**	**545,000**	**1,716,631**	**758,000**	**100,000**	**191,578**

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2026 Capital Program

Equipment

	Budget 2026	Funding Source: Asset Maintenance Reserve	Other Reserves	Environmental Reserve	Public Art Reserve	Land Reserve	External Funding
PHASE 1 Current Year Projects							
Asset Preservation							
Fire and Rescue Services							
Community Wildfire Plan Implementation - FireSmart	165,000	15,000	-	-	-	-	150,000 [1]
	165,000	15,000	-	-	-	-	150,000
West Vancouver Memorial Library							
West Vancouver Memorial Library Collections - Core - Books and Materials - Info	274,608	274,608	-	-	-	-	-
Radio Frequency Identification Self Checkouts Replacement	90,000	90,000	-	-	-	-	-
West Vancouver Memorial Library Collections - Core - Books and Materials - Youth	60,118	60,118	-	-	-	-	-
Coinboxes Replacement	25,000	25,000	-	-	-	-	-
Automated Material Handling System Bin Replacement	10,000	10,000	-	-	-	-	-
Signage Wayfinding Review	10,000	10,000	-	-	-	-	-
	469,726	469,726	-	-	-	-	-
Asset Preservation Total	**634,726**	**484,726**	**-**	**-**	**-**	**-**	**150,000**
Health and Safety							
Fire and Rescue Services							
Gym and Fitness Equipment	15,000	15,000	-	-	-	-	-
Rehabilitation Support Truck Upgrade	11,000	11,000	-	-	-	-	-
	26,000	26,000	-	-	-	-	-
Health and Safety Total	**26,000**	**26,000**	**-**	**-**	**-**	**-**	**-**
Innovation							
Fire and Rescue Services							
Long-Range Thermal Pen-Tilt-Zoom (PTZ) Cameras for Forest Monitoring in West Vancouver	90,000	45,000	-	45,000	-	-	-
	90,000	45,000	-	45,000	-	-	-
West Vancouver Memorial Library							
West Vancouver Memorial Library Collections - Enhanced - Youth Collections	16,500	-	-	-	-	-	16,500 [2]
West Vancouver Memorial Library Collections - Enhanced - E-Audiobooks	15,500	-	-	-	-	-	15,500 [2]
West Vancouver Memorial Library Collections - Enhanced - Assistive (Home) Services	6,500	-	-	-	-	-	6,500 [2]
West Vancouver Memorial Library Collections - Enhanced - Adult Collections	6,000	-	-	-	-	-	6,000 [2]
West Vancouver Memorial Library Collections - Enhanced - Adult Music Collections	4,000	-	-	-	-	-	4,000 [2]
West Vancouver Memorial Library Collections - Enhanced - Friends - Reading Link	3,000	-	-	-	-	-	3,000 [2]
West Vancouver Memorial Library Collections - Enhanced - Equity Grant	2,250	-	-	-	-	-	2,250 [2]
West Vancouver Memorial Library Collections - Enhanced - Health Books	1,110	-	-	-	-	-	1,110 [2]
West Vancouver Memorial Library Collections - Enhanced - Welsh - Youth	750	-	-	-	-	-	750 [2]
West Vancouver Memorial Library Collections - Enhanced - Persian	500	-	-	-	-	-	500 [2]
	56,110	-	-	-	-	-	56,110
Innovation Total	**146,110**	**45,000**	**-**	**45,000**	**-**	**-**	**56,110**
Regular Asset Maintenance							
Engineering and Transportation Services							
Replace 2014 Toyota Forklift (Unit M066)	100,000	100,000	-	-	-	-	-
Replace #3 Salt Spreader for Tandem Dump Trucks	100,000	100,000	-	-	-	-	-
	200,000	200,000	-	-	-	-	-
Finance and Corporate Services							
Multi-Year Capital Renewal Plan - Furniture and Equipment Renewal	100,000	100,000	-	-	-	-	-
Seniors' Activity Centre Cafe Tables and Chairs	90,000	45,000	-	-	-	-	45,000 [3]
Ride-on Floor Scrubber Machine Replacement	25,000	25,000	-	-	-	-	-
	215,000	170,000	-	-	-	-	45,000
Fire and Rescue Services							
Personal Protective Equipment	236,800	236,800	-	-	-	-	-
Hose, Nozzle and Firefighting Equipment	120,100	120,100	-	-	-	-	-
Auto Extrication Equipment	106,700	106,700	-	-	-	-	-
Technical Rescue Equipment	66,000	66,000	-	-	-	-	-
Medical Equipment	61,100	61,100	-	-	-	-	-
Self-Contained Breathing Apparatus Equipment	32,300	32,300	-	-	-	-	-
Computer and Device Equipment	24,800	24,800	-	-	-	-	-
Communication and Radio Equipment	10,000	10,000	-	-	-	-	-
	657,800	657,800	-	-	-	-	-
Parks, Culture, and Community Services							
Fitness Centre Equipment Replacement	75,800	75,800	-	-	-	-	-
Major Appliance and Kitchen Equipment Replacement	45,000	39,000	-	-	-	-	6,000 [3]
Recreation Program Equipment Replacement	42,250	42,250	-	-	-	-	-
Replace 2013 Redexim Verti-top Field Cleaner (Unit P047)	30,000	30,000	-	-	-	-	-
Replace 2015 Tilt Trailer (Unit P045)	10,000	10,000	-	-	-	-	-
	203,050	197,050	-	-	-	-	6,000
West Vancouver Police							
Portable Radios - Regular Replacement	120,000	120,000	-	-	-	-	-
Police Kit and Clothing - Regular Replacement	105,000	105,000	-	-	-	-	-
Police Firearm and Ballistic Equipment - Regular Replacement	95,000	95,000	-	-	-	-	-
Body Worn Cameras	80,000	80,000	-	-	-	-	-
Fleet Cameras and Automated Licence Plate Reader Systems (ALPRs)	60,000	60,000	-	-	-	-	-
Taser Replacement	50,000	50,000	-	-	-	-	-
	510,000	510,000	-	-	-	-	-
Regular Asset Maintenance Total	**1,785,850**	**1,734,850**	**-**	**-**	**-**	**-**	**51,000**

Equipment *Continued*

	Budget 2026	Funding Source					
		Asset Maintenance Reserve	Other Reserves	Environmental Reserve	Public Art Reserve	Land Reserve	External Funding
Strategic Investment							
Engineering and Transportation Services							
Acquisition of New Sidewalk and Trail Snow Plow/Sweeper	170,000	170,000	-	-	-	-	-
	170,000	170,000	-	-	-	-	-
Parks, Culture, and Community Services							
Goose Fecal Waste Collector	16,000	16,000	-	-	-	-	-
	16,000	16,000	-	-	-	-	-
Strategic Investment Total	**186,000**	**186,000**	**-**	**-**	**-**	**-**	**-**
PHASE 1 Current Year Projects Sub-Total	**2,778,686**	**2,476,576**	**-**	**45,000**	**-**	**-**	**257,110**
Prior Year Approved Work in Progress							
Prior Year Approved Work in Progress Total	**3,125,174**	**2,314,445**	**3,223**	**180,394**	**2,163**	**500,000**	**124,949** [4]
PHASE 2 Current Year Projects							
Regular Asset Maintenance							
Fire and Rescue Services							
Personal Protective Equipment Washer and Dryer Upgrade	26,400	26,400	-	-	-	-	-
	26,400	26,400	-	-	-	-	-
Regular Asset Maintenance Total	**26,400**	**26,400**	**-**	**-**	**-**	**-**	**-**
PHASE 2 Current Year Projects Sub-Total	**26,400**	**26,400**	**-**	**-**	**-**	**-**	**-**
Current Year Projects Grand Total	**5,930,260**	**4,817,421**	**3,223**	**225,394**	**2,163**	**500,000**	**382,059**

[1] Community Resiliency Investment (CRI), FireSmart Community Funding and Supports, the Government of British Columbia administered through the Union of British Columbia Municipalities (UBCM).
[2] West Vancouver Memorial Library Foundation, Equity Grant from Government of British Columbia, and Friends of the West Vancouver Memorial Library.
[3] Seniors' Activity Centre Advisory Board.
[4] Seniors' Activity Centre Advisory Board; the Government of British Columbia administered through the Union of British Columbia Municipalities (UBCM); the West Vancouver Foundation.

Note:
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Information Technology

	Budget 2026	Funding Source: Asset Maintenance Reserve
PHASE 1 Current Year Projects		
Innovation		
Engineering and Transportation Services		
Data Acquisition - Orthophotos and Bare Earth Light Detection and Ranging (LiDAR)	58,000	58,000
	58,000	58,000
Finance and Corporate Services		
JD Edwards (JDE) - Maintenance Connection Asset Management	50,000	50,000
	50,000	50,000
Innovation Total	**108,000**	**108,000**
Regular Asset Maintenance		
West Vancouver Police		
Police Information Technology Equipment - Regular Replacement	85,000	85,000
Building Surveillance Camera Upgrade	55,000	55,000
	140,000	140,000
Regular Asset Maintenance Total	**140,000**	**140,000**
Strategic Investment		
Finance and Corporate Services		
Oracle JD Edwards Replacement	480,000	480,000
Information Technology Infrastructure Replacement and Additions	200,000	200,000
Application Software Upkeep and Enhancements	100,000	100,000
End-User Hardware and Software	100,000	100,000
	880,000	880,000
West Vancouver Police		
Boardroom Audio Visual (AV) Setup	15,400	15,400
	15,400	15,400
Strategic Investment Total	**895,400**	**895,400**
PHASE 1 Current Year Projects Sub-Total	**1,143,400**	**1,143,400**
Prior Year Approved Work in Progress		
Prior Year Approved Work in Progress Sub-Total	**1,911,488**	**1,911,488**
PHASE 2 Current Year Projects		
PHASE 2 Current Year Projects Sub-Total	**-**	**-**
Current Year Projects Grand Total	**3,054,888**	**3,054,888**

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Vehicle Fleet

	Budget 2026	Funding Source		
		Asset Maintenance Reserve*	Environmental Reserve	External Funding
PHASE 1 Current Year Projects				
Asset Preservation				
Fire and Rescue Services				
Refurbish Engine 5 (Unit F044)	110,000	110,000	-	-
	110,000	110,000	-	-
Asset Preservation Total	**110,000**	**110,000**	**-**	**-**
Regular Asset Maintenance				
Engineering and Transportation Services				
Replace 2016 Tandem Axle Dump Truck (Unit M007)	467,000	467,000	-	-
	467,000	467,000	-	-
Legislative Services				
Replace 2015 Ford Fusion (Unit M030)	110,000	94,000	16,000	-
	110,000	94,000	16,000	-
Parks, Culture, and Community Services				
Replace 2016 Isuzu NRR Garbage Packer (Unit P001)	282,000	282,000	-	-
Replace 2015 Ford F-350 Dump Truck (Unit P014)	150,000	150,000	-	-
Replace 2011 Ford Ranger (Unit P031)	95,000	95,000	-	-
Replace 2012 Chevrolet Colorado (Unit P029)	95,000	95,000	-	-
	622,000	622,000	-	-
West Vancouver Police				
Replace 2020 Ford F-150 Pursuit (Unit V002)	150,000	150,000	-	-
Replace 2021 Ford Hybrid Explorer Interceptor (Unit V005)	145,000	145,000	-	-
	295,000	295,000	-	-
Regular Asset Maintenance Total	**1,494,000**	**1,478,000**	**16,000**	**-**
Strategic Investment				
Fire and Rescue Services				
Station 5 Fire Engine	387,500	387,500	-	-
	387,500	387,500	-	-
Parks, Culture, and Community Services				
Acquisition of New Three-stream Solid Waste Truck	335,000	335,000	-	-
	335,000	335,000	-	-
West Vancouver Police				
Lease Buyout 2019 Nissan Rogue (Unit V029)	8,000	8,000	-	-
	8,000	8,000	-	-
Strategic Investment Total	**730,500**	**730,500**	**-**	**-**
PHASE 1 Current Year Projects Sub-Total	**2,334,500**	**2,318,500**	**16,000**	**-**
Prior Year Approved Work in Progress				
Prior Year Approved Work in Progress Sub-Total	**5,877,171**	**5,660,125**	**84,000**	**133,046** [1]
PHASE 2 Current Year Projects				
Regular Asset Maintenance				
Fire and Rescue Services				
Replace Fire Prevention Sport Utility Vehicle (Unit F037)	127,100	127,100	-	-
	127,100	127,100	-	-
Regular Asset Maintenance Total	**127,100**	**127,100**	**-**	**-**

Vehicle Fleet *Continued*

	Budget 2026	Funding Source		
		Asset Maintenance Reserve*	Environmental Reserve	External Funding
Strategic Investment				
Parks, Culture, and Community Services				
Lease Buyout 2023 Ford Ranger (Unit P094)	28,000	28,000	-	-
Lease Buyout 2023 Ford Ranger (Unit P093)	28,000	28,000	-	-
	56,000	56,000	-	-
Strategic Investment Total	**56,000**	**56,000**	**-**	**-**
PHASE 2 Current Year Projects Sub-Total	**183,100**	**183,100**	**-**	**-**
Current Year Projects Grand Total	**8,394,771**	**8,161,725**	**100,000**	**133,046**

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

[1] Age Well at Home Funds (AWAH) Initiative Fund, Employment and Social Development Canada (ESDC); Estimated disposal proceeds.

Note:
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2026 Capital Program

Facilities Maintenance

	Budget 2026	Funding Source: Asset Maintenance Reserve	Community Amenity Contribution	UBCM Community Works Fund	Youth Activity Reserve	Cypress Village Reserve	Golf Development Reserve	External Funding
PHASE 1 Current Year Projects								
Health and Safety								
Finance and Corporate Services								
Closed-Circuit Television Security Cameras at Recreation Centre Sites	50,000	50,000	-	-	-	-	-	-
Health and Safety Total	**50,000**	**50,000**	**-**	**-**	**-**	**-**	**-**	**-**
Innovation								
Finance and Corporate Services								
Seniors' Activity Centre Cafe and Social Recreation Room Blinds	9,000	9,000	-	-	-	-	-	-
Human Resources - Payroll Office Renovation	7,500	7,500	-	-	-	-	-	-
Innovation Total	**16,500**	**16,500**	**-**	**-**	**-**	**-**	**-**	**-**
Regular Asset Maintenance								
Finance and Corporate Services								
Multi-Year Facilities Capital Renewal Plan - West Vancouver Aquatic Centre	1,146,800	1,146,800	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Society for the Prevention of Cruelty to Animals	351,034	351,034	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Gleneagles Golf Clubhouse	319,297	127,719	-	-	-	-	191,578	-
Multi-Year Facilities Capital Renewal Plan - Fire Station #3 Caulfield	311,734	311,734	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Gertrude Lawson Museum and Archives	263,923	263,923	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Station #1 Building	258,292	258,292	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Parkade and Central Plant	211,295	211,295	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Main Building	182,879	182,879	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Seniors Centre	153,651	153,651	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - West Vancouver Community Centre	149,719	149,719	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Ice Arena	149,207	149,207	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Station #2 Gleneagles Public Safety Building	89,976	89,976	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Police Services Municipal Hall (PSMH)	62,397	62,397	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Ambleside Daycare Building	58,312	58,312	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Small Motor Repair Shop	49,175	49,175	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Whytecliff Park Washroom	34,013	34,013	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Salt Storage Shed	30,966	30,966	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - John Lawson Park Washroom	9,487	9,487	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Hall #4 - British Properties	7,227	7,227	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Dundarave Park Concession and Washroom	6,227	6,227	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - West Vancouver Child Development Centre	5,895	5,895	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Hall #1 Shed	5,583	5,583	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Fire Equipment Shed - Eagle Island	3,011	3,011	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Forestry Building	1,881	1,881	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Operations Centre - Parks Mower Shed	1,150	1,150	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal Plan - Gertrude Lawson Compressor Shed	644	644	-	-	-	-	-	-
Regular Asset Maintenance Total	**3,863,775**	**3,672,197**	**-**	**-**	**-**	**-**	**191,578**	**-**
Strategic Investment								
Legislative Services								
Municipal Hall Onsite Records and Archive	360,500	360,500	-	-	-	-	-	-
	360,500	360,500	-	-	-	-	-	-
Finance and Corporate Services								
Youth Hub	3,600,000	-	2,914,558	-	685,442	-	-	-
Fire Station #4 Renovation	750,000	750,000	-	-	-	-	-	-
Park Royal Youth Centre Lease	175,000	-	175,000	-	-	-	-	-
Ice Arena Planning	100,000	-	50,000	-	-	-	-	50,000 [1]
Seniors' Activity Centre Planning	100,000	-	50,000	-	-	-	-	50,000 [2]
	4,725,000	750,000	3,189,558	-	685,442	-	-	100,000
Planning, Development, and Environment Services								
Cypress Village Fire Station	1,200,000	-	-	-	-	1,200,000	-	-
Cypress Village Materials Transfer Site	925,250	925,250	-	-	-	-	-	-
	2,125,250	925,250	-	-	-	1,200,000	-	-
Strategic Investment Total	**7,210,750**	**2,035,750**	**3,189,558**	**-**	**685,442**	**1,200,000**	**-**	**100,000**
PHASE 1 Current Year Projects Sub-Total	**11,141,025**	**5,774,447**	**3,189,558**	**-**	**685,442**	**1,200,000**	**191,578**	**100,000**
Prior Year Approved Work in Progress								
Prior Year Approved Work in Progress Sub-Total	**14,020,233**	**11,772,769**	**750,000**	**350,000**	**-**	**516,631**	**-**	**630,833** [3]
PHASE 2 Current Year Projects								
PHASE 2 Current Year Projects Sub-Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Current Year Projects Grand Total	**25,161,258**	**17,547,216**	**3,939,558**	**350,000**	**685,442**	**1,716,631**	**191,578**	**730,833**

[1] West Vancouver Ice Arena Planning Contribution, Senior's Activity Centre Planning Contribution.
[2] Seniors' Activity Centre Advisory Board.
[3] CleanBC Grant, the Government of British Columbia.

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2026 Capital Program

Grounds and Parks

	Budget 2026	Funding Source										
		Asset Maintenance Reserve	Community Amenity Contribution	Development Cost Charges	Environmental Reserve	UBCM Community Works Fund	Land Reserve	Public Art Reserve	Other Reserves	Brissenden Park Trust Fund	Pay Parking Reserve	External Funding
PHASE 1 Current Year Projects												
Asset Preservation												
Parks, Culture, and Community Services												
Implementation of Shoreline Protection Projects	1,103,000	-	-	-	300,000	-	45,000	-	-	758,000	-	-
Sport Field Drainage and Irrigation Replacement	550,000	550,000	-	-	-	-	-	-	-	-	-	-
Recreation Court Replacement	410,000	-	-	-	-	410,000	-	-	-	-	-	-
Failing Park Infrastructure Replacement	225,000	225,000	-	-	-	-	-	-	-	-	-	-
Failing Trails and Trail Structures Replacement	200,000	-	-	200,000	-	-	-	-	-	-	-	-
Park Drainage and Irrigation Replacement	125,000	125,000	-	-	-	-	-	-	-	-	-	-
Trail Maintenance for Cypress Falls Parks and Whyte Lake Park	100,000	-	-	-	-	-	-	-	-	-	100,000	-
Park Fencing Replacement	35,000	35,000	-	-	-	-	-	-	-	-	-	-
Park Furniture Replacement	25,000	25,000	-	-	-	-	-	-	-	-	-	-
	2,773,000	960,000	-	200,000	300,000	410,000	45,000	-	-	758,000	100,000	-
Asset Preservation Total	**2,773,000**	**960,000**	**-**	**200,000**	**300,000**	**410,000**	**45,000**	**-**	**-**	**758,000**	**100,000**	**-**
Strategic Investment												
Parks, Culture, and Community Services												
Pickleball Courts	495,000	57,000	438,000	-	-	-	-	-	-	-	-	-
Planning	75,000	75,000	-	-	-	-	-	-	-	-	-	-
Geese Nesting and Moulting Survey	12,000	-	-	-	12,000	-	-	-	-	-	-	-
	582,000	132,000	438,000	-	12,000	-	-	-	-	-	-	-
Strategic Investment Total	**582,000**	**132,000**	**438,000**	**-**	**12,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PHASE 1 Current Year Projects Sub-Total	**3,355,000**	**1,092,000**	**438,000**	**200,000**	**312,000**	**410,000**	**45,000**	**-**	**-**	**758,000**	**100,000**	**-**
Prior Year Approved Work in Progress												
Prior Year Approved Work in Progress Sub-Total	**9,338,284**	**2,786,149**	**2,600,042**	**707,444**	**494,529**	**-**	**-**	**3,717**	**1,861,965**	**-**	**-**	**884,437** [1]
PHASE 2 Current Year Projects												
PHASE 2 Current Year Projects Sub-Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Current Year Projects Grand Total	**12,693,284**	**3,878,149**	**3,038,042**	**907,444**	**806,529**	**410,000**	**45,000**	**3,717**	**1,861,965**	**758,000**	**100,000**	**884,437**

[1] Multiple Funding Sources (West Vancouver Foundation, District of West Vancouver, West Vancouver Schools and other contributions); Insurance claim for reimbursement of Dundarave and Ambleside Piers repairs from storm damage, Municipal Insurance Association of British Columbia; West Vancouver Foundation; Urban Forest Management Plan Program, Government of Canada; Jump on the Heat Pump Program Grant, BC Hydro, District of Vancouver and the City of North Vancouver

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2026 Capital Program

Transportation Infrastructure

	Budget 2026	Funding Source		
		Asset Maintenance Reserve	Community Amenity Contribution	External Funding
PHASE 1 Current Year Projects				
Regular Asset Maintenance				
Engineering and Transportation Services				
Roads and Pavement Infrastructure - Hadden Drive, Highway 1 to Stephens Drive	700,000	700,000	-	-
Roads and Pavement Infrastructure - Headland Drive and Meadfeild Road	675,000	675,000	-	-
Roads and Pavement Infrastructure - Mathers Avenue, Braeside Street to 13th Street	560,000	560,000	-	-
Roads and Pavement Infrastructure - Ripple Road, Almondel Road to Bayridge Avenue	525,000	525,000	-	-
Roads and Pavement Infrastructure - Cranley Drive, Nelson Creek to Marine Drive	465,000	465,000	-	-
Roads and Pavement Infrastructure - Marine Drive, 14th Street - 16th Street	450,000	250,000	-	200,000 [1]
Roads and Pavement Infrastructure - 17th Street, Kings Avenue to Inglewood Avenue	385,000	385,000	-	-
Roads and Pavement Infrastructure - Stevens Drive, Stevens Drive to Deep Dene Road	275,000	275,000	-	-
Bridge and Structural Infrastructure - Annual Bridge Maintenance and Rehabilitation	250,000	250,000	-	-
Roads and Pavement Infrastructure - 2026/2027 Advance Planning and Design	250,000	250,000	-	-
Roads and Pavement Infrastructure - Bellevue Avenue, 14th Street - 16th Street	225,000	225,000	-	-
Roads and Pavement Infrastructure - Westcot Road, Highway 1 to Wildwood Lane	150,000	150,000	-	-
Roads and Pavement Infrastructure - 2026 Hot Patch Program	100,000	100,000	-	-
Transportation Support Infrastructure - Pole Replacement	75,000	75,000	-	-
Roads and Pavement Infrastructure - 2025 Deficiencies	75,000	75,000	-	-
Bridge and Structural Infrastructure - Bridge Design	60,000	60,000	-	-
Transportation Support Infrastructure - School Safety Assessment Program	50,000	50,000	-	-
Transportation Support Infrastructure - Marine Drive and 31st Street Intersection Improvements	50,000	50,000	-	-
Transportation Support Infrastructure - Traffic Calming Program	50,000	50,000	-	-
Bridge and Structural Infrastructure - Slope Stabilization and Remediation Program	50,000	50,000	-	-
Transportation Support Infrastructure - Transportation System Asset Management Program	50,000	50,000	-	-
Roads and Pavement Infrastructure - 2026 Request for Services	50,000	50,000	-	-
Transportation Support Infrastructure - Marine Drive and 15th Street Safety Study and Functional Design	50,000	50,000	-	-
Transportation Support Infrastructure - Intersection Safety Improvement Program	50,000	50,000	-	-
Transportation Support Infrastructure - Pole Painting	40,000	40,000	-	-
Bridge and Structural Infrastructure - Annual Bridge Inspection Program	20,000	20,000	-	-
Transportation Support Infrastructure - Mathers Avenue and 15th Street Traffic Signal Improvements	15,000	15,000	-	-
Licence Fees	15,000	15,000	-	-
Regular Asset Maintenance Total	**5,710,000**	**5,510,000**	**-**	**200,000**

Transportation Infrastructure *Continued*

	Budget 2026	Funding Source			
		Asset Maintenance Reserve	Community Amenity Contribution	External Funding	
Strategic Investment					
Engineering and Transportation Services					
Active Transportation Infrastructure - Taylor Way Off-Ramp Multi-Use Pathway, Hadden Drive - Westcot Road	703,329	150,000	-	553,329	2
Active Transportation Infrastructure - Marine Drive and Cranley Drive Intersection Upgrades	200,000	100,000	-	100,000	3
Active Transportation Infrastructure - Marine Drive and Radcliffe Drive Intersection Upgrades	200,000	100,000	-	100,000	3
Active Transportation Infrastructure - Mathers Avenue, 11th Street - Upper Level Highway Overpass, Sidewalk Construction	150,000	150,000	-	-	
Active Transportation Infrastructure - Active Transportation Design	100,000	100,000	-	-	
Active Transportation Infrastructure - North Shore Transportation Survey	30,000	30,000	-	-	
Active Transportation Infrastructure - Mathers Avenue, 21st Street - 23rd Street, Sidewalk Construction	25,000	25,000	-	-	
Active Transportation Infrastructure - Crosswalk Rectangular Rapid Flashing Beacons	25,000	25,000	-	-	
Strategic Investment Total	**1,433,329**	**680,000**	**-**	**753,329**	
PHASE 1 Current Year Projects Sub-Total	**7,143,329**	**6,190,000**	**-**	**953,329**	
Prior Year Approved Work in Progress					
Prior Year Approved Work in Progress Sub-Total	**14,157,353**	**8,090,180**	**3,414,202**	**2,652,971**	4
PHASE 2 Current Year Projects					
PHASE 2 Current Year Projects Sub-Total	**-**	**-**	**-**	**-**	
Current Year Projects Grand Total	**21,300,682**	**14,280,180**	**3,414,202**	**3,606,300**	

[1] Operation, Maintenance and Rehabilitation (OMR) Program, Major Road Network and Bike (MRNB) Program, TransLink.
[2] Bicycle Infrastructure Capital Cost Share (BICCS) Program, Major Road Network and Bike (MRNB) Program, TransLink.
[3] Coastal Mountain Bus Company (CMBC), Transit Related Road Improvements Program (TRRIP), TransLink.

[4] Bicycle Infrastructure Capital Cost Share (BICCS) Program, Major Road Network and Bike (MRNB) Program, TransLink; South Coast British Columbia Transportation Authority; Legal Settlement; Transit Related Road Improvements Program (TRRIP), TransLink; LocalMotion Program Grant, Province of British Columbia; Community Grants, Road Improvement Program, Insurance Corporation of British Columbia; Coastal Mountain Bus Company (CMBC), Transit Related Road Improvements Program (TRRIP), TransLink; Growing Canada's Community Canopies Funding; Federation of Canadian Municipalities in partnership with Tree Canada.

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

Capital Project Descriptions

Phase 1 General Fund Projects (total costs >$300,000)

FACILITIES AND ASSETS

Youth Hub ($3,600,000)
Over the years, the District has offered many important support and recreation services for youth. The Ambleside Youth Centre, a primary dedicated youth space, was closed in early 2019 due to roof failure. In March that same year, a fire destroyed the building. Today, the Youth Hub at Park Royal South has replaced what was offered from the former Ambleside Youth Centre. This space was secured by the District as a temporary location for service delivery, as the previous facility (Ambleside Youth Centre) was deemed unfit for occupancy due to its deteriorating condition and was subsequently demolished. To ensure continuity of Youth Services, construction of a permanent Youth Hub is recommended.

Multi-Year Facilities Capital Renewal Plan - West Vancouver Aquatic Centre ($1,146,800)
To implement upgrades and renewal for District's building infrastructure components according to 20-year Asset Register plan schedule and Five-Year Capital Plan. This request includes pool joint repair, Direct Digital Control system upgrade, ozone system replacement, and steam generator system replacement.

Fire Station #4 Renovation ($750,000)
Fire Station #4 requires a significant renovation to its existing layout to provide gender-neutral, enhanced privacy protection, and more efficient use of the existing areas to better support operations.

Multi-Year Facilities Capital Renewal Plan - Society for the Prevention of Cruelty to Animal ($351,034)
To implement upgrades and renewal for District building infrastructure components according to 20-year Asset Register plan schedule and Five-Year Capital Plan. This request is for the replacement of roof, roof gutter, and skylight, downpipe and drainage replacement, inspection and repair/replacement of windows, and vents.

Multi-Year Facilities Capital Renewal Plan - Gleneagles Golf Clubhouse ($319,297)
To implement upgrades and renewal for District building infrastructure components according to 20-year Asset Register plan schedule and Five-Year Capital Plan. This request is for the replacement of roof top units, unit heater, fire alarm system, and lighting.

Multi-Year Facilities Capital Renewal Plan - Fire Station #3 Caulfeild ($311,734)
To implement upgrades and renewal for District building infrastructure components according to 20-year Asset Register plan schedule and Five-Year Capital Plan. This request is for driveway repaving for safety, and boiler replacement.

FIRE AND RESCUE SERVICES

Station #5 Fire Engine ($387,500)

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

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

INFORMATION TECHNOLOGY SERVICES

Oracle JD Edwards Replacement ($480,000)

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

LEGISLATIVE SERVICES

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

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

PARKS

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

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

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

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

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

Pickleball Courts ($495,000)

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

Recreation Court Replacement ($410,000)

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

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

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

PLANNING AND DEVELOPMENT

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

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

Cypress Village Materials Transfer Site ($925,250)

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

ROADS AND TRANSPORTATION

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

Engineering and Transportation Services is seeking $4,885,000 for Phase 1 budget for roads and pavement infrastructure. Planned projects include milling and overlay of surface pavement, total road reconstruction, and other road improvements.

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

Active Transportation Infrastructure ($1,433,329)

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

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

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

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

Transportation Support Infrastructure ($445,000)

Engineering and Transportation Services is seeking $445,000 towards projects including traffic programming, data collection, monitoring, and traffic studies/analysis at various locations to support service levels and maintaining safety within the road network; traffic signal improvements at Mathers Avenue and 15th Street intersection including a left turn signal; safety study and functional design for Marine Drive and 15th Street intersection; streetlight pole maintenance program (ongoing maintenance programming carried out annually on a rotating basis for 1,600 District-owned streetlight poles); streetlight pole replacement program; prioritized school safety improvements coming out of the 2025 fall school safety assessment program; intersection upgrades at Marine Drive and 31st Street intersection; data collection for the Transportation System Asset Management Program; intersection safety improvement program based on recommendations from the 2025 Network Safety Screening Study; and Traffic Calming Program as per Council approved Traffic Calming Policy and Traffic Calming Procedure.

Bridge and Structural Infrastructure ($380,000)

Engineering and Transportation Services is seeking $380,000 in Phase 1 funding for work related to bridge and structure infrastructure assets, including the Eagle Island dock, as well as slope stability remediation. The budget will be allocated to consulting services and priority maintenance work, specifically on design for Nelson Canyon Bridge and Sandy Cove Bridge; implementation of rehabilitation works for Sandy Cove Bridge; Annual Bridge Inspection Program; and slope stabilization and remediation program, primarily focusing on 5900 block of Marine Drive with the flexibility to address other potential rock falls as needed. A prioritized annual maintenance program, complete with high-level cost estimates has been developed for these critical structures, which is the guide for future planning and budgeting for 2026 and beyond.

Capital Project Descriptions

Utility and Other Funds

WATER UTILITY FUND

Annual Replacement Program ($9,600,000)

Work within the Water Annual Asset Management Program in support of the Water Asset Management Plan. The annual work plan includes the Chelsea Reservoir 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.

The watermain upgrades include upgrades along: Cranely Drive and Eagle Harbour Road; Stevens Drive and Southborough Drive; Ripple Road and Bayridge Avenue; Westcot Road; Eyremount Drive - Utility Corridor.

Cypress Village related work including Westmount Pump Station; realignment of Cross-County main; PRV in Cypress West and Westmount Reservoir upgrade.

Equipment Replacement ($233,500)

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

SEWER UTILITY FUND

Equipment Replacement ($343,500)

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

Sanitary Replacements ($6,176,600)

Work within the Sewer Annual Asset Management Program in support of the Sewer Asset Management Plan. The annual work plan includes sanitary main upgrades along Mathers Avenue between 11th Street to 13th Street, Westcot Road, the utility corridor at Eyremount Drive, and at 15th Street between Clyde Avenue and Marine Drive; Eastmount Lift Station replacement; mainline rehabilitation program, upgrades to sewer treatment facilities including specialized equipment, SCADA, and parts replacement, as well as continued asset design and condition assessments.

Storm Improvements ($5,896,800)

Work within the Storm Annual Capital Program. The annual work plan includes mainline rehabilitation; creek enhancement and culvert upgrades including the McDonald Creek and Rodgers Creek culvert rehabilitations; continued asset condition assessments; hydrometric program, and Cypress Village replated stormwater diversion pipe and stormwater intakes.

CEMETERY FUND

Cemetery Roads, Utilities, Irrigation, and Drainage Replacement ($62,500)

This is an ongoing program for maintenance on cemetery roads, utilities, irrigation, and drainage systems. For 2026, funding is requested for the purchase of an Electric Tamper (to aid in compacting soil, gravel, and other materials) and a Sea Can for material storage; as well as replacement of asphalt in the spoils storage area, and installation of interpretive signs for the 100-year anniversary.

Equipment Replacement ($96,000)

This represents the Cemetery Fund portion of replacement of fleet vehicles and equipment primarily used in cemetery maintenance and operations.

GOLF FUND

Equipment Replacement ($158,000)

This represents the Golf Fund portion of replacement of fleet vehicles and equipment primarily used in golf course maintenance and operations.

Golf Course Safety Netting, Fencing, and Pathway Replacement ($20,000)

An ongoing program to repair and replace safety netting, fencing, and pathways at Gleneagles Golf Course and Ambleside Par 3. In 2026, various fencing and netting around the perimeter of Gleneagles Golf Course will be repaired or replaced. This fencing is essential to prevent errant balls from entering neighbouring properties and helps reduce risk of liability.

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 2026 the following capital projects have operating impact.

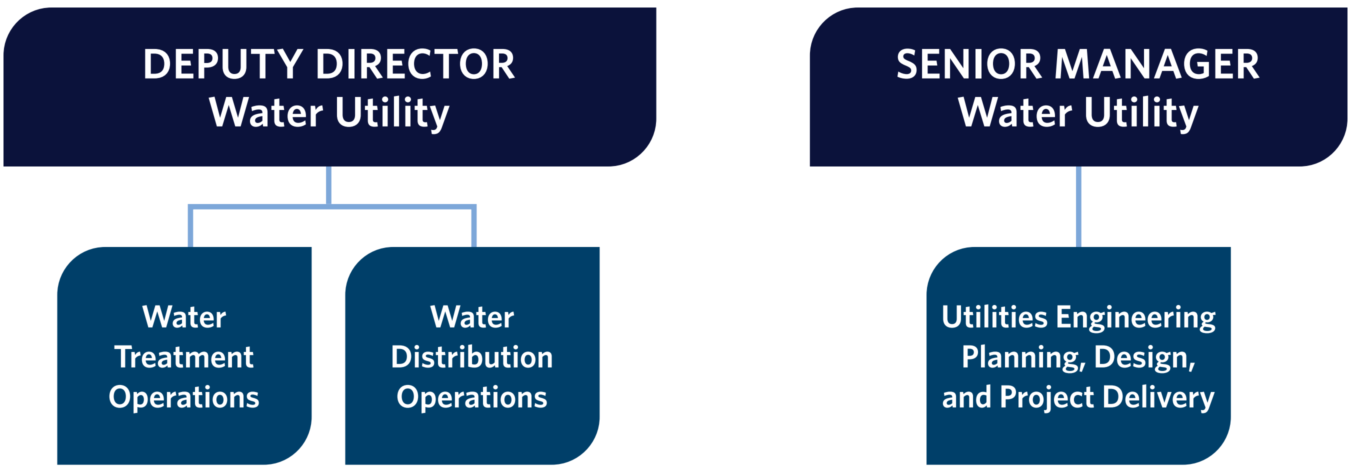
	Operating Cost Type	Operating Budget 2026
PHASE 1 Current Year Projects		
Innovation		
Fire and Rescue Services		
Long-Range Thermal Pen-Tilt-Zoom (PTZ) Cameras for Forest Monitoring in West Vancouver	Network Connectivity and Maintenance	7,500
		7,500
Innovation Total		**7,500**
Strategic Investment		
Parks, Culture, and Community Services		
Pickleball Courts	General maintenance	5,000
Pickleball Courts	Pressure washing contractor	3,000
Acquisition of New Three-stream Solid Waste Truck	Solid Waste Utility Fund recovery for streetside recycling	(5,000)
Acquisition of New Three-stream Solid Waste Truck	Incremental charge out rate costs	5,000
		8,000
Strategic Investment Total		**8,000**
Regular Asset Maintenance		
West Vancouver Police		
Body Worn Cameras	Salary Temp	10,000
Body Worn Cameras	Consulting/Contracting	10,000
		20,000
Regular Asset Maintenance Total		**20,000**
PHASE 1 Current Year Projects Sub-Total		**35,500**
PHASE 2 Current Year Projects		
Regular Asset Maintenance		
Fire and Rescue Services		
Replace Fire Prevention Sport Utility Vehicle (Unit F037)	Insurance Premium	260
		260
Regular Asset Maintenance Total		**260**
PHASE 2 Current Year Projects Sub-Total		**260**
Current Year Projects Grand Total		**35,760**

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

8
UTILITY AND OTHER FUNDS

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.



2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

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

The Environment and Climate Change

- promote water conservation efforts through continued implementation of the metered rate structure and educational outreach
- coordinate with other North Shore municipalities to co-host a rain barrel sale

Municipal Services

- establish Water Utility rates for 2027 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

2026 OPERATIONAL INITIATIVES

- complete the full replacement of the 11th Street pump station, currently under construction
- continue planning for 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 pressure-reducing valve stations to ensure system reliability
- 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
- advance planning and complete the replacement of the watermain supplying Eagle Island

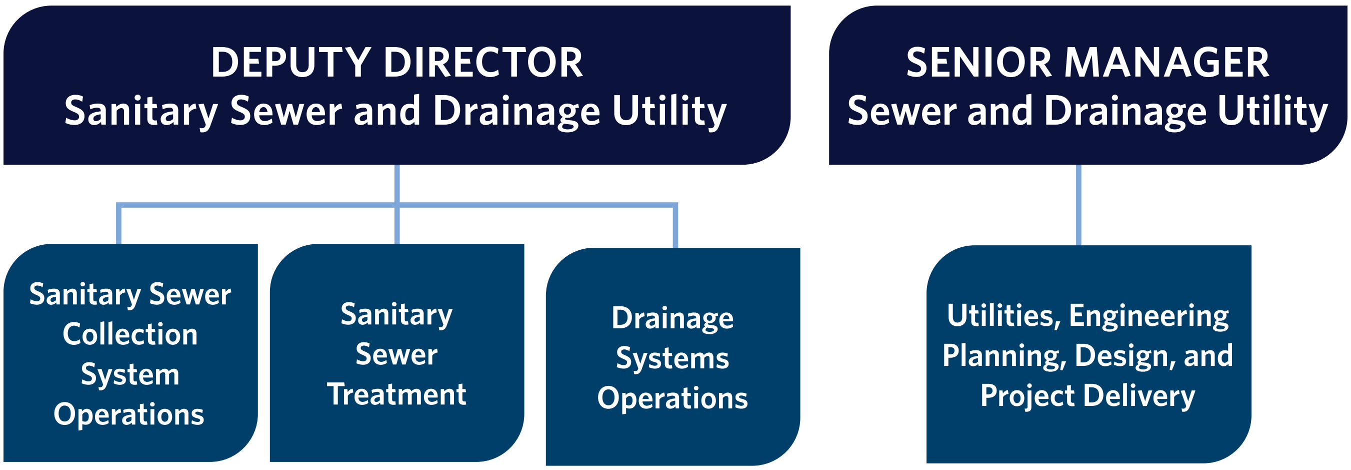
Statement of Operations

	Budget 2026		Actual 2025		Actual 2024	
	%	$	%	$	%	$
Revenue						
User Fees	*65.76%*	22,487,400	*60.25%*	22,692,637	*91.54%*	20,772,766
Developer Contributions	*0.00%*	-	*9.15%*	3,444,633	*3.77%*	856,290
Internal Recoveries	*0.67%*	228,200	*0.69%*	259,865	*0.87%*	198,190
Other Revenue	*4.80%*	1,640,000	*0.12%*	44,819	*0.23%*	52,752
Transfer from Reserves	*28.77%*	9,838,800	*29.79%*	11,221,616	*3.58%*	813,339
	100.00%	**34,194,400**	***100.00%***	**37,663,569**	***100.00%***	**22,693,337**
Expenses						
Water Purchases	*18.87%*	6,452,400	*15.18%*	5,716,785	*23.66%*	5,369,590
Administration Charge	*1.02%*	350,000	*0.93%*	350,000	*1.54%*	350,000
Operations and Maintenance	*13.62%*	4,656,200	*6.95%*	2,617,801	*15.56%*	3,532,158
[1] Capital Program	*28.76%*	9,833,500	*42.88%*	16,150,054	*32.27%*	7,322,956
Debt Service	*3.48%*	1,189,400	*3.63%*	1,369,065	*7.63%*	1,731,590
Transfer to Reserves	*34.25%*	11,712,900	*30.43%*	11,459,865	*19.33%*	4,387,044
	100.00%	**34,194,400**	***100.00%***	**37,663,570**	***100.00%***	**22,693,337**
		-		**-**		**-**

[1] Capital program budget only includes current year projects.

Sewer and Drainage Utility

The Sewer and 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.



2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- support Planning, Development, and Environment Services Division in implementing new development as it relates to sanitary sewer and storm drainage servicing needs
- support Planning, Development, and Environment 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 and 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 drainage system replacement and expansion

Municipal Services

- continue the implementation of the new Sewerage and Drainage Regulation Bylaw
- establish Sewer Utility rates for 2027

2026 OPERATIONAL INITIATIVES

- complete the planning, design, and tendering phases for the Piccadilly Lift Station and initiate construction
- continue with long-term replacement/renewal of sewer assets as identified in the Sanitary Sewer Master Servicing Study
- develop and implement a servicing model for historical grinder pump systems on a cost recovery basis
- rehabilitation of various lift stations
- 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
- initiate planning for the Rodgers 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

Sewer and Drainage Utility

Statement of Operations

	Budget 2026 %	Budget 2026 $	Actual 2025 %	Actual 2025 $	Actual 2024 %	Actual 2024 $
Revenue						
User Fees	*63.77%*	33,930,813	*74.71%*	30,589,712	*95.98%*	26,953,617
[1] NSWWTP Levy	*9.61%*	5,114,873	*6.73%*	2,755,413	*0.00%*	-
Developer Contributions	*0.00%*	-	*5.56%*	2,276,202	*3.32%*	931,547
Internal Recoveries	*0.44%*	235,000	*0.63%*	259,865	*0.71%*	198,190
Other Revenue	*0.00%*	-	*0.00%*	1,342	*0.00%*	-
Transfer from Reserves	*26.18%*	13,930,831	*12.36%*	5,059,963	*0.00%*	-
	100.00%	**53,211,517**	***100.00%***	**40,942,497**	***100.00%***	**28,083,353**
Expenses						
[2] GVSDD Levy	*42.85%*	22,800,000	*45.86%*	18,775,413	*39.61%*	11,124,436
Administration Charge	*0.70%*	370,000	*0.90%*	370,000	*1.32%*	370,000
Sanitary Operations and Maintenance	*3.58%*	1,905,595	*4.26%*	1,744,918	*5.33%*	1,495,867
Storm Drainage Operations and Maintenance	*2.89%*	1,536,950	*3.43%*	1,403,283	*2.30%*	645,484
[3] Sanitary System Rehabilitation	*11.73%*	6,240,300	*8.39%*	3,437,048	*29.02%*	8,148,862
[3] Storm/Drainage Rehabilitation	*11.61%*	6,176,600	*8.17%*	3,342,970	*13.65%*	3,833,267
Transfer to Reserves	*26.65%*	14,182,072	*28.99%*	11,868,865	*8.78%*	2,465,437
	100.00%	**53,211,517**	***100.00%***	**40,942,497**	***100.00%***	**28,083,353**
		-		-		-

[1] North Shore Waste Water Treatment Plant Levy.

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

[3] Capital program budget only includes current year projects.

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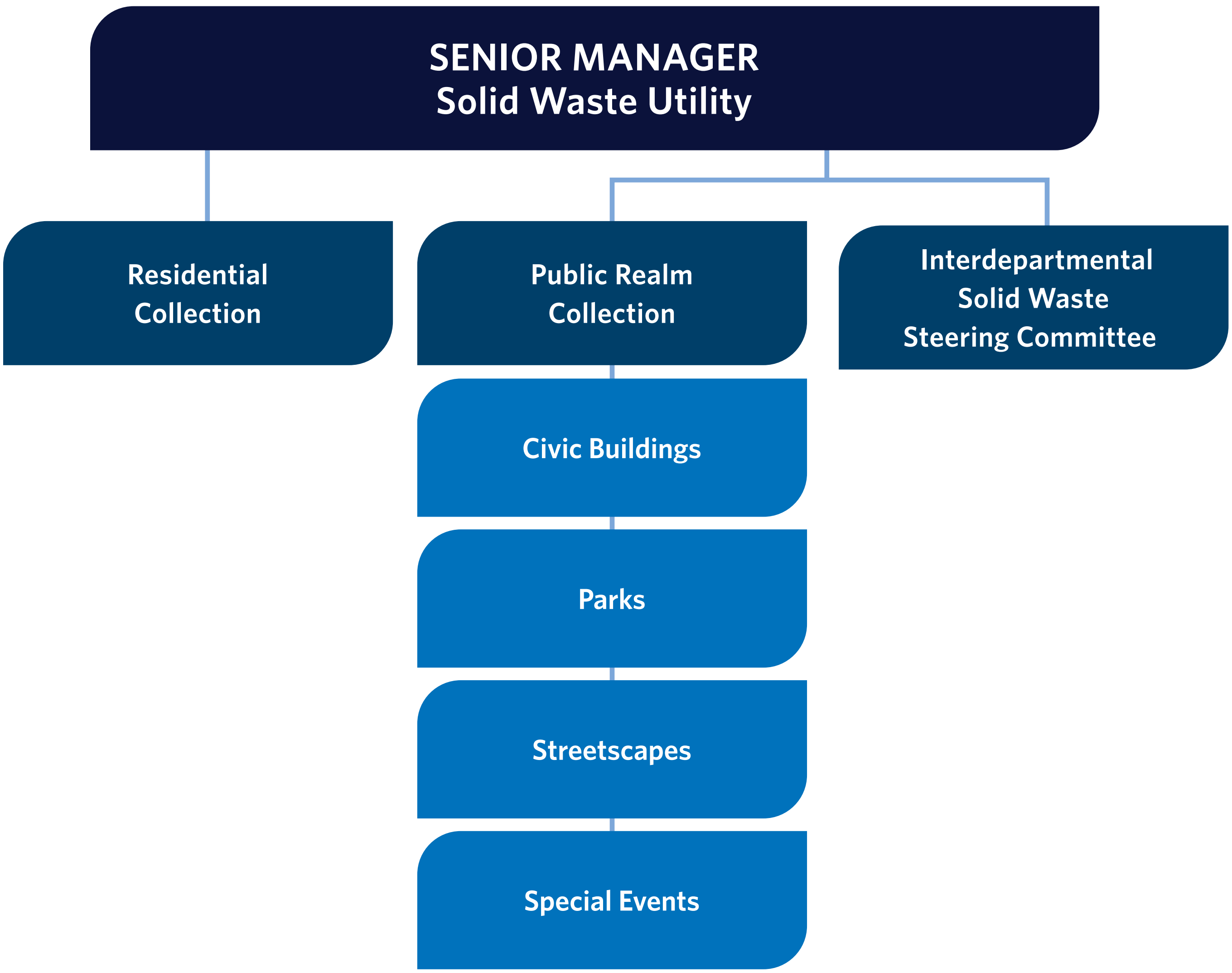
Solid Waste Utility

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 and Operations take place in collaboration with Facilities and Parks departments.



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2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

The Environment and Climate Change

- support the Parks Department in expanding recycling in parks to include Ambleside Park, and in monitoring the program's waste diversion impacts
- revisit local waste reduction targets in light of anticipated approval of a new regional Solid Waste Management Plan
- host community engagement events including litter cleanups and repair initiatives; continue to engage residents about opportunities for waste reduction
- support the Climate Action and Land Development teams with local deconstruction and demolition waste reduction efforts
- collaborate with Metro Vancouver and other North Shore municipalities to support waste reduction goals, such as reducing the use of single-use items and improving public space recycling

Municipal Services

- work with the District's new civic building collection contractor to review overall service levels, then identify and implement efficiencies where possible
- consider education opportunities for civic buildings waste reduction
- assess the Solid Waste Utility Reserve target to confirm appropriate funding levels for contingency and asset management associated with the former 3rd Street Landfill site
- establish solid waste utility rates for 2027

Statement of Operations

	Budget 2026 %	Budget 2026 $	Actual 2025 %	Actual 2025 $	Actual 2024 %	Actual 2024 $
Revenue						
Waste User Fees	*64.99%*	3,481,500	*65.99%*	3,530,302	*66.10%*	3,398,561
Tag Sales	*0.28%*	15,000	*0.42%*	22,686	*0.35%*	18,126
Public Realm Refuse Fee	*32.95%*	1,765,200	*33.59%*	1,796,834	*33.55%*	1,724,823
Transfer from Pay Parking	*1.00%*	53,500	*0.00%*	-	*0.00%*	-
Transfer from Reserve	*0.77%*	41,500	*0.00%*	-	*0.00%*	-
	100.00%	**5,356,700**	***100.00%***	**5,349,822**	***100.00%***	**5,141,510**
Expenses						
Management/Outreach	*6.77%*	362,442	*6.07%*	324,507	*5.90%*	303,349
[1] Garbage, Yard Trimmings, and FSR						
Garbage Collection Contract	*13.17%*	705,300	*12.95%*	692,795	*13.05%*	670,762
Yard Trimmings and FSR Collection	*25.17%*	1,348,400	*24.76%*	1,324,584	*24.94%*	1,282,516
Metro Vancouver Tipping Fees	*19.00%*	1,017,600	*18.65%*	997,554	*18.85%*	969,380
Hugo Ray - Landfill Monitoring	*1.10%*	59,000	*1.00%*	53,308	*1.08%*	55,296
Administration Charge	*1.68%*	90,000	*1.68%*	90,000	*1.75%*	90,000
Public Realm Refuse	*29.97%*	1,605,158	*25.70%*	1,375,079	*28.06%*	1,442,789
Transfer to Reserve	*3.15%*	168,800	*9.20%*	492,215	*6.37%*	327,417
	100.00%	**5,356,700**	***100.00%***	**5,350,042**	***100.00%***	**5,141,510**
		-		**(220)**		**-**

[1] FSR: Food Scraps Recycling.

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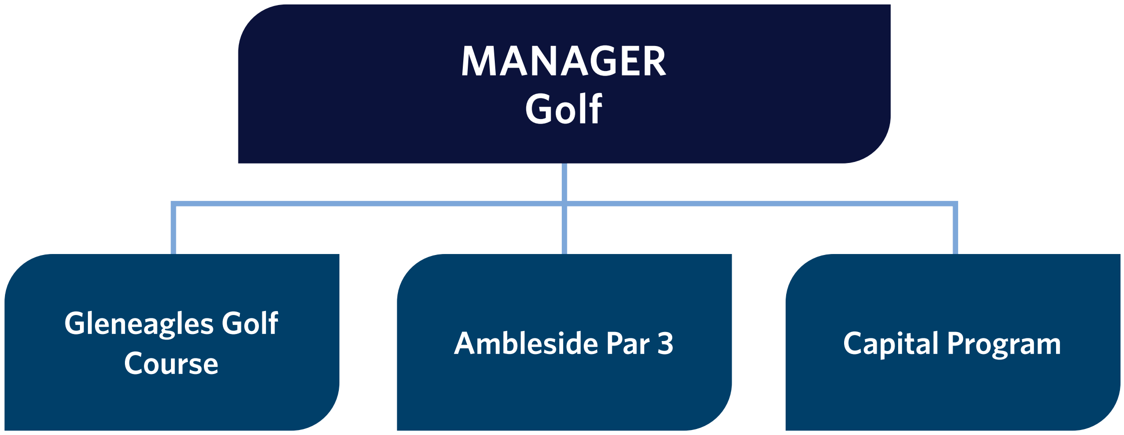
Golf



2026 INITIATIVES

- complete installation of new irrigation system at Gleneagles Golf Course
- install groundwater storage to provide an alternative watering source for Gleneagles Golf Course irrigation
- continue netting repair and replacement to protect neighboring properties
- expand and re-level Gleneagles Golf Course #1 tee
- continue aeration and topdressing program at Gleneagles Golf Course and Ambleside Par 3
- trial disc golf at Ambleside Par 3 during golf off-season

Statement of Operations

	Budget 2026		Actual 2025		Actual 2024	
	%	$	%	$	%	$
Revenue						
Golf Fees	*79.63%*	1,780,800	*71.40%*	1,770,621	*96.24%*	1,689,299
Rental Revenue - Facility	*3.85%*	86,000	*28.60%*	709,211	*3.76%*	66,050
Transfers In	*16.53%*	369,578	*0.00%*	-	*0.00%*	-
	100.00%	**2,236,378**	***100.00%***	**2,479,832**	***100.00%***	**1,755,349**
Expenses						
Pro Shop and Management	*13.62%*	304,700	*12.20%*	302,576	*17.51%*	307,387
Operations and Maintenance	*44.21%*	988,732	*35.95%*	891,598	*52.20%*	916,265
Administration Charge	*4.47%*	100,000	*4.03%*	100,000	*0.00%*	-
Debt Service	*2.59%*	57,847	*4.02%*	99,765	*5.68%*	99,765
Capital Program	*16.53%*	369,578	*25.51%*	632,509	*0.00%*	-
Transfer to Development Fund	*18.58%*	415,521	*18.28%*	453,385	*24.61%*	431,932
	100.00%	**2,236,378**	***100.00%***	**2,479,832**	***100.00%***	**1,755,349**
Surplus/Deficit		**-**		**-**		**-**

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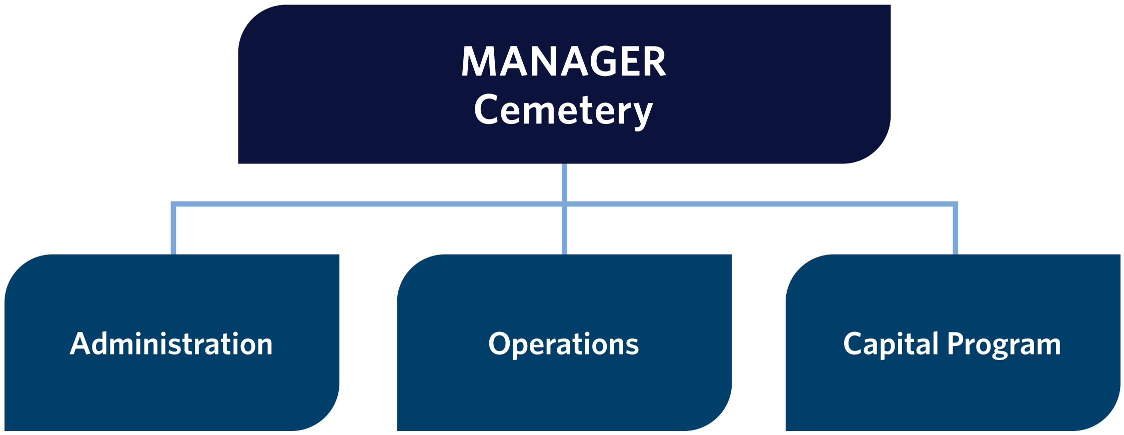
Cemetery



2026 INITIATIVES

- celebrate the 100th anniversary of Capilano View Cemetery
- 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
- research and develop early concepts for additional columbaria and a scattering garden

Statement of Operations

	Budget 2026		Actual 2025		Actual 2024	
	%	$	%	$	%	$
Revenue						
User Fees	*73.73%*	1,286,900	*74.37%*	1,395,837	*58.67%*	1,384,864
Interest	*17.19%*	300,000	*17.41%*	326,805	*13.07%*	308,623
Transfers from Development Fund	*9.08%*	158,500	*8.22%*	154,363	*28.26%*	666,941
	100.00%	**1,745,400**	***100.00%***	**1,877,005**	***100.00%***	**2,360,428**
Expenses						
Operations and Maintenance	*36.55%*	637,944	*33.70%*	632,620	*23.71%*	559,737
Sales and Use Costs	*15.15%*	264,514	*12.92%*	242,517	*9.85%*	232,388
Administration Charge	*10.23%*	178,500	*9.51%*	178,500	*7.56%*	178,500
Capital Program	*9.08%*	158,500	*8.22%*	154,363	*28.26%*	666,941
Transfer to Development Fund	*28.99%*	505,942	*35.64%*	669,005	*30.62%*	722,862
	100.00%	**1,745,400**	***100.00%***	**1,877,005**	***100.00%***	**2,360,428**
Surplus/Deficit		-		-		-

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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 is committed to delivering safe, convenient, reliable, and efficient transportation. The system now carries approximately 22,000 passengers per day, or over eight million passengers annually, across 12 routes. Operations also include maintenance of a mixed fleet of conventional buses and community shuttles, along with operator support through the dispatch of GPS-equipped vehicles utilizing Transit Management and Communications systems that provide Real-Time Transit Information (RTTI) to the public.

2026 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Local Economy

- provide consistent, reliable transit services that strengthen mobility within local North Shore markets and maintain connections to the broader regional network

The Environment and Climate Change

- advance fleet renewal planning to support reductions in West Vancouver Transit's overall carbon footprint and transition toward cleaner propulsion technologies

Mobility

- continue delivering high-quality transportation services for West Vancouver residents and regional riders
- launch new Squamish Nation service, significantly improving connectivity between West Vancouver, Squamish Nation communities, and destinations across the North Shore. This service is expected to have a major impact on ridership, system capacity, and overall business performance, strengthening regional mobility and supporting economic and community objectives

Social Well-Being

- provide safe, reliable, and high-quality transit services that enhance access, equity, and quality of life across the North Shore

2026 OPERATIONAL INITIATIVES

- modernize communication and onboard vehicle technology—including new radios, GPS units, operator touch screens, and onboard security cameras—to improve reliability for operators, dispatch, maintenance teams, and the traveling public
- update software platforms to advance customer service functions, scheduling capability, and operational efficiency

Statement of Operations

	Budget 2026		Actual 2025		Actual 2024	
	%	$	%	$	%	$
Revenue						
External Recoveries	*100.00%*	27,290,621	*100.00%*	26,972,738	*100.00%*	25,009,143
	100.00%	**27,290,621**	***100.00%***	**26,972,738**	***100.00%***	**25,009,143**
Expenses						
Administration Charge						
Salaries and Benefits	*62.34%*	2,253,981	*61.71%*	1,651,498	*63.79%*	1,945,498
Supplies and Other Expenses	*9.08%*	328,250	*7.55%*	201,980	*6.03%*	184,020
Professional and Consulting	*9.51%*	344,000	*9.82%*	262,690	*15.22%*	464,251
Recoveries and Allocations	*19.06%*	689,194	*20.93%*	560,019	*14.95%*	455,879
	100.00%	**3,615,425**	***100.00%***	**2,676,187**	***100.00%***	**3,049,648**
Operations						
Salaries and Benefits	*87.88%*	13,038,447	*87.10%*	14,351,331	*85.69%*	12,693,647
Supplies and Other Expenses	*11.84%*	1,756,100	*12.69%*	2,090,988	*14.07%*	2,084,415
Professional and Consulting	*0.04%*	6,000	*0.00%*	-	*0.17%*	24,765
Recoveries and Allocations	*0.24%*	36,300	*0.21%*	34,524	*0.07%*	10,595
	100.00%	**14,836,847**	***100.00%***	**16,476,843**	***100.00%***	**14,813,422**
Vehicle Maintenance						
Salaries and Benefits	*45.01%*	3,978,349	*48.64%*	3,803,266	*44.25%*	3,161,990
Supplies and Other Expenses	*54.75%*	4,839,000	*51.17%*	4,001,271	*55.70%*	3,980,190
Professional and Consulting	*0.17%*	15,000	*0.11%*	8,747	*0.05%*	3,356
Recoveries and Allocations	*0.07%*	6,000	*0.08%*	6,424	*0.01%*	537
Total Expenses	***100.00%***	**8,838,349**	***100.00%***	**7,819,708**	***100.00%***	**7,146,073**
Salaries and Benefits	*70.61%*	19,270,777	*73.43%*	19,806,094	*71.18%*	17,801,136
Supplies and Other Expenses	*25.37%*	6,923,350	*23.34%*	6,294,239	*24.99%*	6,248,625
Professional and Consulting	*1.34%*	365,000	*1.01%*	271,437	*1.97%*	492,372
Recoveries and Allocations	*2.68%*	731,494	*2.23%*	600,968	*1.87%*	467,011
	100.00%	**27,290,621**	***100.00%***	**26,972,738**	***100.00%***	**25,009,143**
Surplus/Deficit		-		-		-

Staffing Summary and Changes

FTE count = Full-Time Equivalents

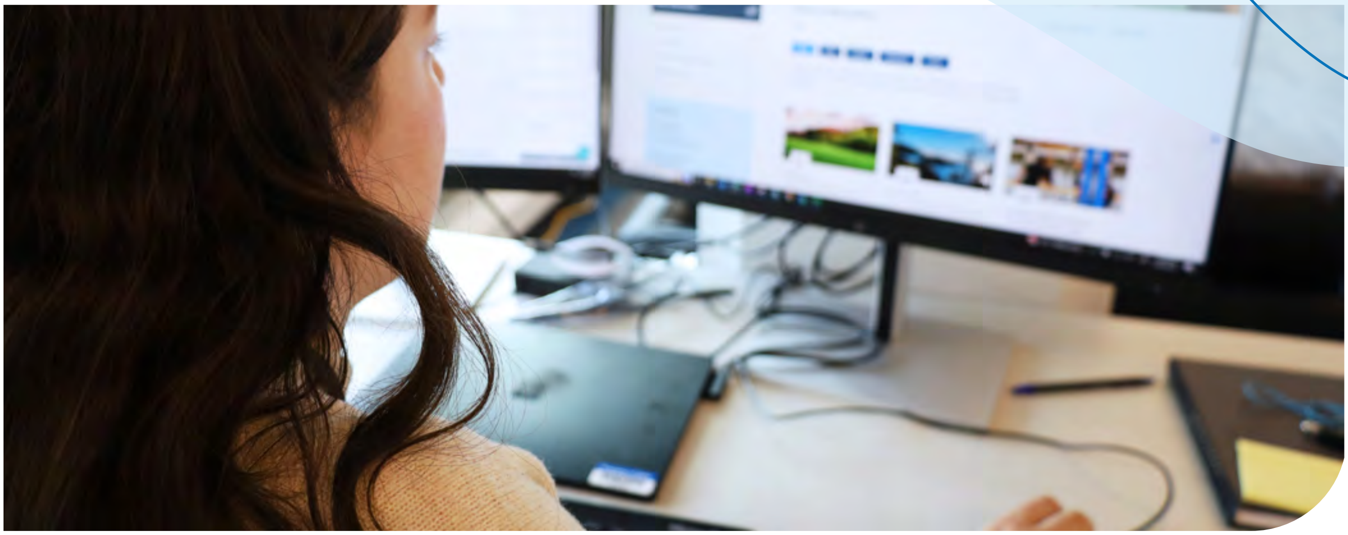
DISTRICT PERMANENT EMPLOYEES	Permanent Full-Time			Permanent Part-Time/Casual			Total		
	Exempt	Union	Total	Exempt	Union	Total	Exempt	Union	Total
Permanent	14.00	125.00	139.00	-	8.00	8.00	14.00	133.00	147.00
Casual	-	-	-	-	7.00	7.00	-	7.00	7.00
TOTAL TRANSIT EMPLOYEES	**14.00**	**125.00**	**139.00**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

Staffing Changes

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

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

Glossary of Terminology



ACRONYMS

- DCC: Development Cost Charge
- EOC: Emergency Operations Centre
- FIPPA: *Freedom of Information and Protection of Privacy Act*
- FOI: Freedom of Information
- FSR: Food Scraps Recycling
- FTE: Full-time equivalent
- GAAP: Generally Accepted Accounting Principles
- GFOA: Government Finance Officers Association of the United States and Canada
- GIS: Geographic Information System
- GVSDD: Greater Vancouver Sewerage and Drainage District
- 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, disposingband, 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.

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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 shorterlived, 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.

west vancouver