



2021

ANNUAL
REPORT

The 2021 Annual Report addresses activity and performance for the fiscal year ending December 2021 and is representative of the impacts of the COVID-19 pandemic on our community and our organization during that time. The full extent of these impacts, however, is not yet known. Much of the forward-looking work articulated throughout may in time require reconsideration, and those changes will be reflected in subsequent reporting.

TABLE OF CONTENTS

ABOUT THE DISTRICT OF NORTH VANCOUVER 2

INTRODUCTION 3

MESSAGE FROM THE MAYOR 4

DISTRICT OF NORTH VANCOUVER COUNCIL 6

MESSAGE FROM THE CAO AND CFO 7

EXECUTIVE TEAM..... 14

ORGANIZATIONAL CHART..... 15

CONSOLIDATED FINANCIAL STATEMENTS 16

PERMISSIVE TAX EXEMPTIONS..... 47

SUPPLEMENTAL FINANCIAL INFORMATION 50

CORPORATE PERFORMANCE..... 62

CORPORATE OBJECTIVES 63

SERVICES AND OPERATIONS 80

DIVISIONAL AREAS OF RESPONSIBILITY 121

FEEDBACK 125

ABOUT THE DISTRICT OF NORTH VANCOUVER



Inspired by nature. Enriched by people.

The District of North Vancouver respectfully acknowledges the Coast Salish Peoples, specifically the *səlilwətał* (Tsleil-Waututh), *Sḵw̓x̓wú7mesh* (Squamish), and *xʷməθkʷəy̓əm* (Musqueam), on whose ancestral lands the District of North Vancouver is located.

Located on Metro Vancouver's North Shore, the District of North Vancouver extends from the Capilano River in the west to Indian Arm in the east, and from Burrard Inlet northwards to the Coast Mountains. With a population of over 91,000 and a total land area of just over 16,000 hectares (62 square miles), the District is the largest of the three North Shore municipalities.

With its naturally beautiful surroundings, high quality of life, and proximity to downtown Vancouver, it is one of Canada's most desirable places to live, work and play. The District's unique geography and location combine to offer the benefits of simultaneously being part of a dynamic metropolitan region while living next door to a vast natural wilderness.

INTRODUCTION



As required by the Community Charter, the 2021 Annual Report provides all of the elements of annual reporting, which include: audited financial statements, permissive tax exemptions, progress reporting on previously stated objectives, a statement of objectives that will measure performance for the current and following year, and information on municipal services and operations.

The Community Charter also requires reporting of any declarations of disqualifications of Councillors, if any had occurred, made in the previous year.

The format, statutory content, and activity measures presented here are consistent with past years, with the addition of a new measure for “Response Time by Fire Station.”

This year’s Annual Report is offered online in PDF format, at District Hall, and at North Vancouver District Public Libraries.

MESSAGE FROM THE MAYOR



Mike Little

The year 2021 was one of remarkable challenge and great resiliency. The effects of the ongoing COVID-19 pandemic were felt throughout our community and continued to impact District services and operations. As a community, we were profoundly affected by a shocking, tragic attack at Lynn Valley Village. Though it was one of the darkest days for our community, the immediate and overwhelming response was an amazing display of unity, support and hope.

Despite these challenges, as a community and as an organization we demonstrated extraordinary resiliency throughout 2021. Though the pandemic persisted, we safely returned to delivering in-person services at District Hall and we welcomed members of the public back to in-person Council meetings.

As Council, we advanced and completed our Official Community Plan (OCP) Action Plan. This document outlines the actions required to achieve the vision in our 2011 OCP. The OCP Action Plan focuses on four areas: transportation, housing, climate emergency, and the economy and employment lands. It includes eight priority actions and 21 supporting actions, and it commits us to those actions while considering them through the lenses of social equity and climate change.

Housing continued to be a top-of-mind issue in 2021. Through our OCP Action Plan, we are encouraging and enabling the creation of a diverse mix of housing to accommodate residents at all stages of life. Council approved a Housing Needs Report created by staff to help us better understand our current and future housing needs. The report highlighted the need for more supportive and social housing in the District. This year we made significant progress towards addressing that need at key sites, including Lloyd Avenue at West 16th Street, Riverside Drive, Orwell Street, West Queens Road, Lytton Street, and at Capilano University.

Tackling issues related to transportation and mobility continued to be a key concern for Council in 2021. We completed several initiatives this year to assist in reducing congestion and to increase sustainable transportation options.

MESSAGE FROM THE MAYOR

The five North Shore governments (City of North Vancouver, District of North Vancouver, District of West Vancouver, **Sḵwxwú7mesh Úxwumixw** (Squamish Nation), and **səlilwətaʔ** (Tsleil-Waututh Nation) launched North Shore Connects — a partnership to advocate for transportation improvements to and from the North Shore. Through that partnership, we completed the Burrard Inlet Rapid Transit (BIRT) Benefits Assessment to demonstrate how rapid transit connections to the North Shore would benefit our region. We also participated in TransLink’s Transport 2050 planning process and successfully advocated for the inclusion of BIRT in that plan. In partnership with the Ministry of Transportation and Infrastructure we completed the Upper Levels Corridor Study. This study investigates potential future improvements to that segment of Highway 1.

This past year also saw us launch an E-Bike Share Program with the City of North Vancouver. This program provides residents with another option for sustainably getting around our community.

The extreme weather experienced throughout the year reminded us of the critical importance of climate action and climate change mitigation. To that end, amendments to the Construction Bylaw came into effect to limit the use of fossil fuel in new construction; and we established a new Climate Action Advisory Committee. Plans to mitigate the impact of sea level rise — the North Shore Sea Level Rise Strategy — received the Community Energy Association’s 2021 Adaptation Award. And we were awarded the Federation of Canadian Municipalities’ Climate Protection Program Milestone 5 Award for taking action on corporate and community emissions.

It was another difficult year for District businesses. To help them better weather the pandemic and support their recovery, we extended our Temporary Outdoor Business Areas and we deferred the rents of commercial tenants who rent property from the District.

While 2021 was certainly a challenging year, I am encouraged by the strength and resiliency we’ve seen in response to those challenges. We will continue to move ahead on many of our key priorities for the remainder of our term as Council and to set the stage for our next Council to move these important initiatives forward.

Sincerely,

Mike Little

Mayor, District of North Vancouver



Left to right: Jordan Back, Lisa Muri, Mathew Bond, Betty Forbes, Mayor Mike Little, Megan Curren, Jim Hanson

MESSAGE FROM THE CAO AND CFO



David Stuart
*Chief Administrative
Officer*

We are pleased to present our 2021 Annual Report, which includes our audited Consolidated Financial Statements.

This was a dynamic and challenging year, as we continued to navigate unprecedented and unpredictable disruption due to the COVID-19 pandemic. As an organization, our ability to adapt and modify operations and service delivery enabled us to respond and meet those challenges head-on.



Andy Wardell
*Chief Financial
Officer*

Like other government organizations, we implemented a mandatory COVID-19 vaccination policy and a mask mandate in alignment with Provincial Health Officer recommendations. These measures enabled us to continue operations throughout the ups and downs of the pandemic with minimal impact on our workforce.

The pandemic wasn't the only challenge we faced in 2021. In March our community was deeply impacted by the tragic

attack in Lynn Valley. The outpouring of support, hope and encouragement from around the community, the region and the country was truly overwhelming.

Extreme weather also posed significant challenges in 2021 as we dealt with a heat dome in the summer and heavy rain and severe cold in the winter. These experiences highlight the critical importance of our climate change adaptation and mitigation work.

While 2021 had its challenges, we accomplished much and moved many important initiatives forward. This report demonstrates our ability to remain nimble and manage the unknown while making significant progress on the goals of our Corporate Plan.

The Corporate Plan is a key guiding document that prioritizes investment in issues that matter most to our community and provides us with the ability to measure and assess our performance. The five goals contained within that plan are to: enhance livability and mobility; foster community

MESSAGE FROM THE CAO AND CFO



safety, health and resiliency; lead in climate emergency action and environmental management; achieve a balanced and fair economy; and support a sustainable and service-oriented organization. All of the work accomplished this year furthers our efforts to attain these key goals.

As housing remains a priority for District residents and employers, we took a critical step forward with the completion of our OCP Action Plan — which encourages and enables the delivery of a diverse mix of housing to accommodate the needs of people at all stages of life. We made notable progress on six affordable housing

projects, Lloyd Avenue at West 16th Street, Riverside Drive, Orwell Street, West Queens Road, Lytton Street, and at Capilano University, to expand supportive and social housing options in the municipality.

Key transportation connections were completed, including the Lower Lynn Improvements Project led by the Ministry of Transportation and Infrastructure and the West 15th Street Bikeway connecting Lions Gate Village to the City of North Vancouver.

Additionally, we completed the installation of a main fibre optic loop across North Vancouver. This 39-kilometre fibre network not only provides high-speed internet to all District facilities,

it also connects to our traffic signal network and enhances our ability to monitor real-time traffic conditions.

This year we also advanced Reconciliation at the local level and strengthened our relationships with local First Nations. We began working with a consultant on a “Reconciliation roadmap,” and we delivered important Truth and Reconciliation–related training to staff. We also successfully negotiated a servicing agreement with the Tsleil-Waututh Nation for the reserve lands known as IR3.

Our climate action work took on renewed importance in light of the year’s extreme weather. We completed the

MESSAGE FROM THE CAO AND CFO

Gallant Avenue storm culvert replacement — a critical project to future-proof our community against flooding due to heavy rain. We also made progress in reducing our corporate emissions by retrofitting the mechanical system at District Hall. That retrofit reduced the building's emissions by 50%. Because of our proximity to the urban-wildfire interface, we have always taken a proactive approach to reducing our community's risk of wildfire. In 2021 we continued with our fuel treatment and community outreach program, which ensures we are doing our part to minimize the risk of wildfire in our community.

Despite the everchanging nature of the pandemic and its related restrictions, we were able to reopen the facilities that had been closed due to COVID-19. Prior to reopening District Hall, we took the opportunity to refine and improve our in-person services. Under this consolidated model, we provide residents with access to all the services they may need in one place

and make access easier for those with mobility challenges. Residents are served at a series of service stations located in the front reception area on the main level of District Hall.

Many District businesses continued to struggle as a result of the pandemic. To assist, we deferred the rents of commercial tenants who rent property from the District to support business resiliency as they recover from the impacts of COVID-19.

The District was honoured with two top awards in 2021. We received a Municipal World Innovation Award for our Report a Problem application. Report a Problem streamlines our internal process for handling problems and complaints reported by residents. Notably, we were once again selected as a Top Employer in BC for 2022 by MediaCorp Canada Inc. This honour underscores our commitment to attracting key talent and to remaining a municipal employer of choice that values employees and strives to foster an engaged

and valued workforce.

To support us in our ongoing, multi-year effort to leverage digital tools to evolve the workplace, we launched a new intranet called The DJ. This engaging new platform enables District staff to receive important updates and stay up to date on District news regardless of where they are working.

Like so many businesses, the pandemic touched many aspects of our organization's operations and services. Early on we took action to protect public health and the safety of our employees as well as to mitigate the effects of the pandemic on our organization's financial health. Revenue shortfalls due to pandemic impacts were offset through cost containment efforts, and a provincial grant assisted in relieving most pandemic-related cost pressures. Our strong financial framework, combined with our ability to adapt and respond to change, will enable us to continue to sustainably deliver the services our community relies on.



About the Financial Statements

These Financial Statements have been prepared in accordance with Canadian public sector accounting standards. The Financial Statements have been audited by KPMG LLP, Chartered Professional Accountants, who have expressed an unqualified audit opinion on the fairness of the financial information being presented.

These Financial Statements include the entire operations of the municipality and the District Public Library as well as a proportionate interest in a number of joint services with other North Shore municipalities. The District shares in the provision of services where it makes economic or operational sense. Services such as recreation and culture, museum and archives, and emergency preparedness are not under the sole control of the District but have multiple accountabilities, reporting lines and funding

partners. The Financial Statements reflect the District's share of these arrangements.

The Notes to the Financial Statements are an integral part of the District's financial information, so we encourage a thorough read. The Notes describe the accounting policies followed by the District and provide additional disclosure of the more significant items, commitments and contingencies.

The District maintains a system of internal controls designed to provide reasonable assurance of the safeguarding of assets and the reliability of financial records. This system is routinely evaluated and revised to ensure effective controls are operating as intended. The monitoring and assessment of the system of internal controls is a joint effort between the Chief Financial Officer and the External Auditor within the scope of their engagement.

Financial Results

The Consolidated Statement of Financial Position shows

MESSAGE FROM THE CAO AND CFO

net financial assets of \$171.6 million, an increase of \$7.5 million over 2020. This amount is related primarily to delays in the timing of capital expenditures.

The Consolidated Statement of Operations reports a surplus of \$49.3 million. This surplus is a matter of financial presentation. First, the District raises revenues based on the current replacement value of assets while expenses reflect depreciation of existing assets at historical cost. It is this surplus that funds renewal, upgrade, and new assets within our Capital Plan.

Revenues are higher than budget by \$20.0 million due to higher development and permit fees (\$11.7 million), government transfers related to the Lower Lynn Improvements Project (\$9.9 million), and timing of developer contributions (\$3.8 million), offset by COVID-19 related revenue decline (\$5.1 million) and other adjustments (\$0.3 million).

Actual expenses, excluding depreciation of \$21.5 million,



are lower than budget by \$11.6 million. Parks, recreation, and culture services expenses declined due to gradual reopening of facilities as a result of ongoing impacts of COVID-19, lower staffing levels, and lower operating expenses (\$6.1 million). General government expenses were lower due to a shift in project priorities and a general slowdown in activity offset by investments to create a safe work environment (\$2.1 million). Other notable expenses that decreased include water purchases and capital maintenance in

utility services (\$2.6 million), police and fire services (\$0.3 million), and other areas experiencing delayed work as a result of the pandemic (\$0.5 million). The District's budget is based upon provincial legislation that excludes asset depreciation. Canadian public sector accounting standards, however, require depreciation. Note 16 to the Financial Statements explains further the reconciliation of items between the District's budget based on provincial legislation and the budget reported that follows Canadian public sector accounting standards.

Accumulated Surplus (Note 11)

Operating and Risk Management

The operating and risk management reserves (\$27.1 million) are comprised of general surplus and operating reserves, which are discretionary appropriations of surplus. The amount to retain in each operating reserve is determined based on risk analysis, historical claim patterns, and existing uncertainty with respect to operating contingencies.

Existing Capital

The District uses these reserves for the management of infrastructure and equipment. These reserve funds are the mechanisms by which the District replaces existing capital assets and stabilizes future property tax rates and utility user fees. The principles embodied in this framework are the prioritized replacement of existing assets and providing services at stable rates. Compared to last year, the total reserve fund has increased by \$5.0

million to \$72.8 million (\$67.8 million in 2020). This increase is due to surplus from utility operations driven by lower water purchases and lower connections-related work.

New Capital, Initiatives and Growth

These reserve funds have been established to support new investments in transportation and mobility, community health and safety, climate mitigation and innovation, and to fund financial impacts as the community grows. Compared to last year, the total reserve fund has increased by \$6.0 million to \$36.7 million (\$30.7 million in 2020). This increase is largely due to timing of community amenity contributions and planned contributions to support growth-related demands.

Land and Housing

These reserves are used by the District to preserve the value of District lands and support investments in social and supportive housing. Careful consideration is given to any new additions to our portfolio and to the preservation of the

value of the land base. While the total fund balance is largely unchanged from the prior year at \$10.0 million, draws on the land reserve fund (\$4.6 million) supported strategic land acquisition, offset by an increase to the land income reserve fund (\$2.9 million) from real property to fund future investments in land and improvements.

Capital Projects in Progress

These funds are committed to capital projects in progress and ending balances are driven by the level of asset acquisition and construction activity during the year. In 2021, the fund balance grew to \$64.1 million. Efforts are being made to catch up on delayed work impacted by shifting priorities, resource challenges, and pandemic impacts on the supply chain. As COVID-19 continues to impact the delivery of capital projects, staff will be reassessing the Capital Plan and updating Council on revised plans for the next two years.

Tangible Capital Assets (Note 10)

The historical value of the District's tangible capital assets represents our investment in infrastructure and facilities over time. Historical value is \$1.2 billion, with accumulated depreciation of \$392.6 million for a net book value of \$775.3 million. The District owns 95% of its tangible capital assets free of long-term debt. Replacement value is approximately \$2.5 billion.

Cash Equivalents and Investments (Notes 2, 4)

Cash equivalents decreased by \$43.2 million to \$116.5 million (\$159.7 million in 2020) and the investment portfolio increased \$11.9 million to \$216.7 million (\$204.8 million in 2020), earning an average rate of return of 1.99% for the year (1.99% in 2020). A large portion of the decrease in cash equivalents relates to the payment of 2020 school taxes collected (\$39.0 million) that was deferred to January 2021 by the Province. The remainder relates to a shift in strategy due to the unprecedented nature of the pandemic. District staff continue to rebalance the investment portfolio, increasing diversification and focusing on preservation of capital.

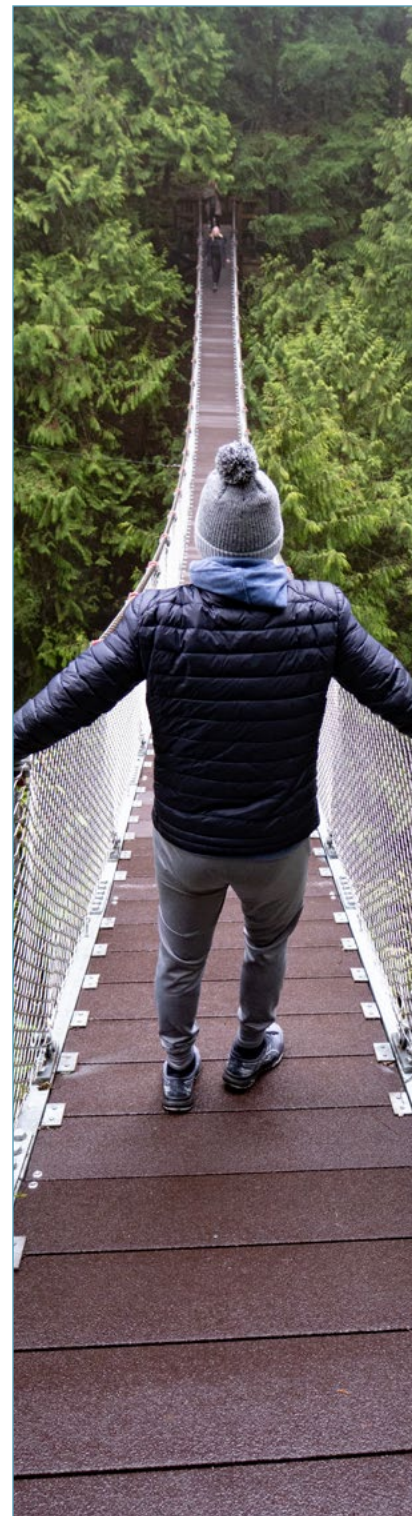
In conclusion, we would like to acknowledge the members of the Finance and Audit Standing Committee of Council, all municipal staff and, in particular, the staff of the Finance Division for their due diligence in governing and managing the financial affairs of the municipality. The Financial Statements are a useful tool in understanding the past performance of the municipality and assessing its financial resiliency.

David Stuart

Chief Administrative Officer,
District of North Vancouver

Andy Wardell

Chief Financial Officer, District
of North Vancouver



EXECUTIVE TEAM



Emily Dicken,
*Director, North
Shore Emergency
Management*



Gurinder Gill,
*Manager, Human
Resources*



Brian Hutchinson,
*Chief, Fire & Rescue
Services*



Gavin Joyce,
*General Manager,
Engineering, Parks &
Facilities*



Dan Milburn,
*General Manager,
Planning, Properties &
Permits*



David Stuart,
*Chief Administrative
Officer*



Heather Turner,
*Director, Recreation &
Culture*



Jacqueline van Dyk,
*Director, Library
Services*



Saira Walker,
*General Manager,
Corporate Services*



Andy Wardell,
*General Manager of
Finance and Chief
Financial Officer*

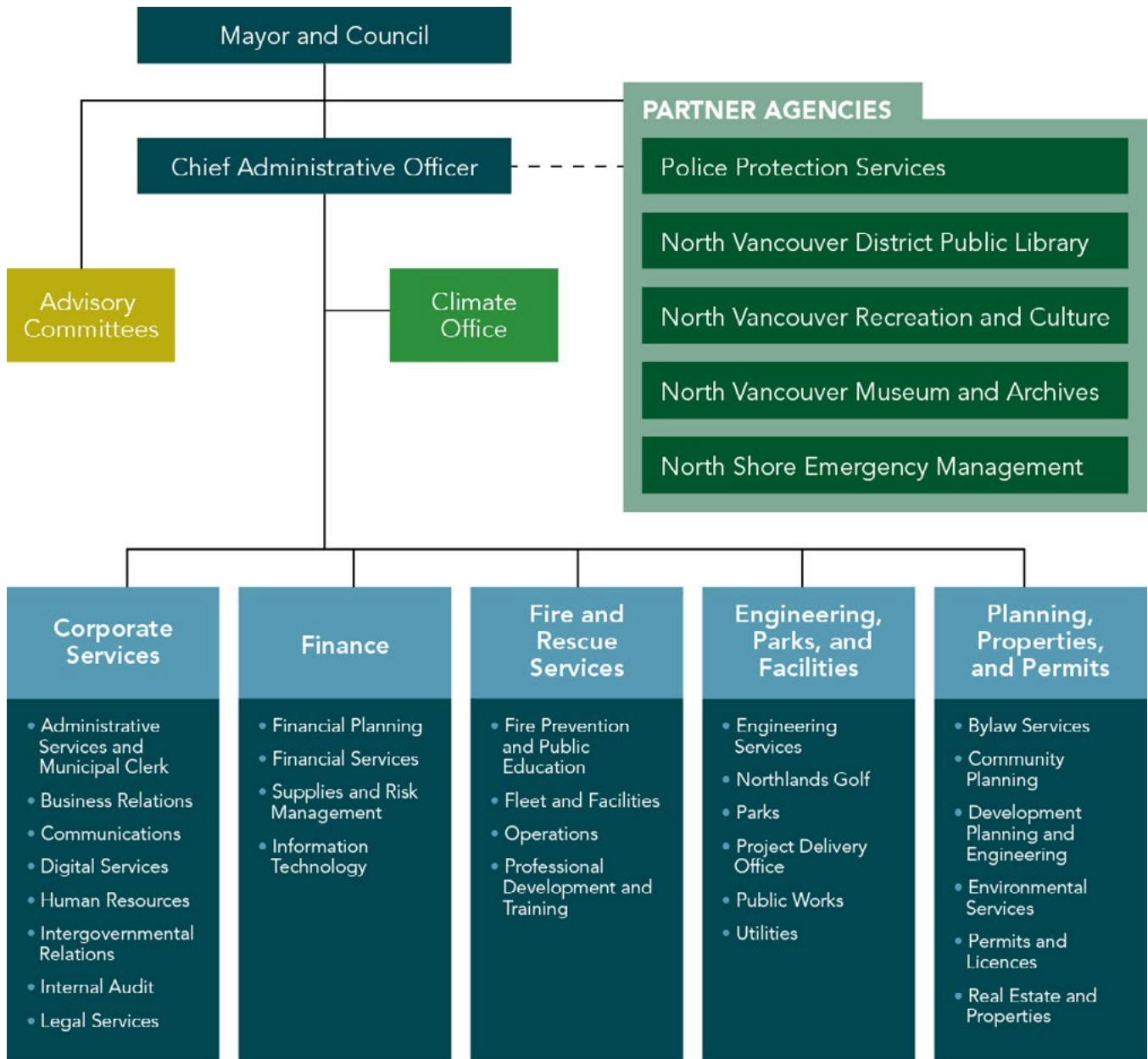


Wes Wenhardt,
*Director, North
Vancouver Museum &
Archives*



William Yee,
*Superintendent,
RCMP*

ORGANIZATIONAL CHART



CONSOLIDATED FINANCIAL STATEMENTS



The reporting entity is comprised of all organizations that are controlled by the District. The financial statements reflect the consolidation of the District's funds with the financial position and results of operations of the District of North Vancouver Municipal Public Library and the District's proportionate interest in the North Vancouver Recreation & Culture Commission, North Vancouver Museum and Archives Commission, and North Shore Emergency Management Office.

**The Corporation of the District of North Vancouver
Consolidated Financial Statements
Year Ended December 31, 2021**

And Independent Auditors' Report thereon

CONSOLIDATED FINANCIAL STATEMENTS

Table of Contents

Independent Auditors' Report 1-3

Consolidated Statement of Financial Position 4

Consolidated Statement of Operations 5

Consolidated Statement of Cash Flows 6

Consolidated Statement of Changes in Net Financial Assets 7

Notes to Consolidated Financial Statements 8 - 27

BC Safe Restart Grant – (Unaudited) 28



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INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors of the Corporation of the District of North Vancouver

Opinion

We have audited the consolidated financial statements of the Corporation of the District of North Vancouver (the "District"), which comprise:

- the consolidated statement of financial position as at December 31, 2021
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- notes to the financial statements, including a summary of significant accounting policies (hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2021 and its consolidated results of operations, its consolidated changes in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report and includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by management.

CONSOLIDATED FINANCIAL STATEMENTS



The Corporation of the District of North Vancouver
Page 3

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants

Vancouver, Canada
May 9, 2022

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver Consolidated Statement of Financial Position As of December 31

	2021	2020
Financial assets		
Cash and cash equivalents (Note 2)	\$ 116,497,600	\$ 159,717,708
Taxes receivable	6,392,488	6,110,364
Accounts receivable	7,117,593	5,816,075
Due from governments (Note 3)	2,583,312	2,925,700
Investments (Note 4)	216,895,355	204,786,080
MFA debt reserve deposit (Note 13(f))	805,651	595,522
Inventories held for resale	159,213	191,231
	<u>350,051,212</u>	<u>380,142,680</u>
Liabilities		
Accounts payable and accrued liabilities	29,375,682	28,750,909
Due to governments (Note 5)	23,657,367	57,424,891
Restricted revenue (Note 6)	29,915,741	30,977,981
Deferred revenue (Note 7)	25,500,909	24,589,179
Debt (Note 8)	30,503,682	32,760,765
Post-employment benefits (Note 9)	10,695,683	10,800,096
Deposits and other liabilities	28,780,549	30,672,227
	<u>178,429,813</u>	<u>215,976,048</u>
Net financial assets	171,621,399	164,166,632
Non-financial assets		
Prepaid expenses	1,402,071	1,600,315
Inventories held for consumption	1,645,680	1,396,906
Tangible capital assets (Note 10)	775,280,912	733,439,086
Other assets	36,772	55,157
	<u>778,365,435</u>	<u>736,491,464</u>
Accumulated surplus (Note 11)	\$ 949,986,834	\$ 900,658,096
Commitments and contingencies (Note 13)		


 Andy Wardell, CPA, CGA, MA
 GM, Finance & CFO

See accompanying notes to consolidated financial statements

4

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver Consolidated Statement of Operations Year Ended December 31

	2021 Budget	2021	2020
	(Note 16)		
Revenue			
Taxation (Note 12)	\$ 116,282,087	\$ 115,856,623	\$ 104,703,219
Sales, fees, and user charges			
Water	30,966,991	30,459,002	28,980,942
Sewer	27,572,494	26,675,847	24,497,227
Solid waste	7,863,134	7,823,465	7,867,638
Parks, recreation and culture	14,734,702	11,079,377	7,844,239
Other	23,304,682	34,973,377	28,901,903
Transfer from governments			
Federal Government	-	25,652	-
Provincial Government	2,666,294	12,103,509	8,446,059
Regional Government	1,215,443	1,645,887	770,191
Investment income	3,300,844	3,453,234	5,931,940
Land sales and other contributions	3,193,112	7,028,983	15,231,172
	<u>231,099,783</u>	<u>251,124,956</u>	<u>233,174,530</u>
Expenses (Note 15)			
General government	25,638,424	45,092,402	41,765,248
Protective services	53,631,849	53,306,772	49,232,455
Solid waste removal services	7,710,863	7,226,706	7,858,789
Social services	4,339,213	3,534,428	3,002,340
Development services	5,187,991	4,393,316	4,607,849
Transport and other services	9,997,818	11,572,650	10,327,086
Parks, recreation and cultural services	44,044,131	37,894,989	33,943,741
Water utility services	21,920,399	19,789,391	19,758,812
Sewer utility services	19,437,373	18,985,564	18,209,762
	<u>191,908,061</u>	<u>201,796,218</u>	<u>188,706,082</u>
Annual surplus	<u>\$ 39,191,722</u>	<u>49,328,738</u>	<u>44,468,448</u>
Accumulated surplus, beginning of year		<u>900,658,096</u>	<u>856,189,648</u>
Accumulated surplus, end of year (Note 11)		<u>\$ 949,986,834</u>	<u>\$ 900,658,096</u>

See accompanying notes to consolidated financial statements

5

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver Consolidated Statement of Cash Flows Year Ended December 31

	2021	2020
Operating transactions		
Annual surplus	\$ 49,328,738	\$ 44,468,448
Non-cash items:		
Depreciation	21,522,413	20,933,021
Loss on disposal of tangible capital assets	889,111	315,402
Amortization of other assets	18,385	44,419
Contributed tangible capital assets	(10,326,729)	(12,279,481)
Changes in operating assets and liabilities (Note 18)	(36,559,247)	40,808,051
Cash provided by operating transactions	<u>24,872,671</u>	<u>94,289,860</u>
Capital transactions		
Proceeds on sale of tangible capital assets	-	80,507
Cash used to acquire tangible capital assets	(53,926,621)	(40,399,269)
Cash applied to capital transactions	<u>(53,926,621)</u>	<u>(40,318,762)</u>
Investing transactions		
Net change in investments	<u>(11,909,275)</u>	<u>45,412,672</u>
Cash provided by (applied to) investing transactions	(11,909,275)	45,412,672
Financing transactions		
Debt repayment	<u>(2,256,883)</u>	<u>(2,176,108)</u>
Cash applied to financing transactions	(2,256,883)	(2,176,108)
Increase (decrease) in cash and cash equivalents	(43,220,108)	97,207,662
Cash and cash equivalents, beginning of year	<u>159,717,708</u>	<u>62,510,046</u>
Cash and cash equivalents, end of year	<u>\$ 116,497,600</u>	<u>\$ 159,717,708</u>

See accompanying notes to consolidated financial statements

6

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver Consolidated Statement of Changes in Net Financial Assets Year Ended December 31

	2021 Budget (Note 16)	2021	2020
Annual surplus	\$ 39,191,722	\$ 49,328,738	\$ 44,468,448
Contributed tangible capital assets (Note 10(a))	-	(10,326,729)	(12,279,481)
Acquisition of tangible capital assets	(88,852,303)	(53,926,621)	(40,399,269)
Depreciation of tangible capital assets	-	21,522,413	20,933,021
Loss on disposal of tangible capital assets	-	889,111	315,402
Proceeds on disposal of tangible capital assets	-	-	80,507
	<u>(88,852,303)</u>	<u>(41,841,826)</u>	<u>(31,349,820)</u>
Amortization of other assets	-	18,385	44,419
Acquisition of inventories held for consumption	-	(1,645,680)	(1,396,906)
Acquisition of prepaid expenses	-	(1,402,071)	(1,600,315)
Use of inventories held for consumption	-	1,396,906	1,204,643
Use of prepaid expenses	-	1,600,315	1,334,128
	<u>-</u>	<u>(32,145)</u>	<u>(414,031)</u>
Change in net financial assets	<u>\$ (49,660,581)</u>	7,454,767	12,704,597
Net financial assets, beginning of year		<u>164,166,632</u>	<u>151,462,035</u>
Net financial assets, end of year		<u>\$ 171,621,399</u>	<u>\$ 164,166,632</u>

See accompanying notes to consolidated financial statements

7

The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2021

The Corporation of the District of North Vancouver (the District) was incorporated in 1891 and operates under the provision of the Community Charter and the Local Government Act of British Columbia. The District's principal activities include the provision of local government services to residents and businesses of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water and sewer services.

The reporting entity is comprised of all organizations that are controlled by the District. The financial statements reflect the consolidation of the District's funds with the financial position and results of operations of the District of North Vancouver Municipal Public Library and the District's proportionate interest in the North Vancouver Recreation & Culture Commission, North Vancouver Museum and Archives Commission, and North Shore Emergency Management Office.

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant impact globally, domestically, and locally. The pandemic impacted the District's operations resulting in a decrease in certain types of revenue, and changes in expenses and cash flows. The District continues to closely monitor the impact of any financial implications.

1. Significant accounting policies

a) Basis of presentation

The consolidated financial statements have been prepared in accordance with the Canadian public sector accounting standards.

b) Basis of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and changes in net financial assets of the reporting entity.

The reporting entity is comprised of all organizations that are controlled by the District. The financial statements reflect the consolidation of the District's funds with the financial position and results of operations of the District of North Vancouver Municipal Public Library and the District's proportionate interest in the North Vancouver Recreation & Culture Commission, North Vancouver Museum and Archives Commission, and North Shore Emergency Management Office.

Inter-entity and inter-fund balances and transactions have been eliminated on consolidation.

c) Segment disclosures

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information. Consolidated financial statements report financial activities by major service. Segment disclosures provide information on the District's services delivered by department.

d) Revenue recognition

Revenue is recorded on the accrual basis and is recognized when it is earned. Unearned revenue is reported on the consolidated statement of financial position as either deferred revenue or deposits and other liabilities. Property tax revenue is recognized on the accrual basis using approved tax rates and the tax class assessments related to the each year.

e) Expense recognition

Expenses are recognized on an accrual basis by the receipt of goods and services or the creation of an obligation to pay.

**The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021**

1. Significant accounting policies, continued

f) Fund accounting

Funds within the consolidated financial statements consist of operating, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate fund balance. All inter-fund assets and liabilities and financial operations have been eliminated in the consolidated financial statements. The funds consist of the following:

i) Operating fund

These funds include the General, Water and Sewer Operating funds as well as the operating fund of the District of North Vancouver Municipal Public Library and the District's interest in the operating fund of the North Vancouver Recreation & Culture Commission, North Vancouver Museum and Archives Commission, and North Shore Emergency Management Office. They are used to record the consolidated operating assets, liabilities, revenue and expenses of the District.

ii) Capital fund

These funds include the General, Water and Sewer Capital funds as well as the Capital fund of the District of North Vancouver Municipal Public Library. They are used to record the acquisition and construction costs of tangible capital assets and any related debt outstanding.

iii) Reserve fund

These funds have been established for a specific purpose and include the following types: 1) Existing Capital Reserves, to enable the District to maintain existing assets in a state of good repair; 2) New Capital, Initiatives and Growth Reserves, to support investments in transportation and mobility, community health and safety, climate mitigation and innovation, and to help smooth financial impacts as the community grows; 3) Land and Housing Reserves, to preserve the value of the District's lands, acquire new lands and support investments in social and supportive housing.

g) Other taxing jurisdictions

The assets, liabilities, taxation, other revenue and expenses with respect to the operations of other taxing jurisdictions including the provincial school system and the Metro Vancouver Regional District are not reflected in these consolidated financial statements.

h) Cash and cash equivalents

Cash and cash equivalents consist of cash, highly liquid money market investments and short-term investments with maturities of less than 90 days from the date of acquisition.

i) Investments

Investments are recorded at cost plus accrued interest receivable and net of amortized discounts or premiums.

j) Inventories held for resale

Inventories held for resale are valued at the lower of cost or net realizable value. Net realizable value is determined by estimating the selling price of these goods, minus the cost of their sale or disposal. Cost is determined on a weighted average basis.

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

1. Significant accounting policies, continued

k) Restricted revenue

Revenues which are restricted by legislation or by agreement with external parties are deferred and reported as restricted revenue. When qualifying expenses are incurred, restricted revenue is recognized as revenue at amounts equal to the qualifying expenses.

l) Deferred revenue

Revenues received in advance of services to be provided are deferred until they are earned by the provision of those services.

m) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. They include prepaid expenses, inventories held for consumption, tangible capital assets and other assets.

i) Inventories held for consumption

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost. Cost is determined on a weighted average basis.

ii) Tangible capital assets

Tangible capital assets are initially recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of assets. The cost, less residual value, of the tangible capital assets, excluding land, is depreciated on a straight-line basis over their estimated useful lives as follows:

<u>Asset Category</u>	<u>Useful Lives (Years)</u>
Land improvements	5 - 100
Buildings and building improvements	2 - 50
Vehicles	2 - 25
Furniture and equipment	4 - 30
Water and waste water infrastructure	15 - 100
Road infrastructure	
- Base	75
- Surface	16 - 80
- Other infrastructure	12 - 100
Library Collection	2 - 10

Assets under construction are not depreciated until the asset is placed in service.

a) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue when received.

b) Natural resources

Natural resources are not recognized as assets in these consolidated financial statements.

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

ii) Tangible capital assets, continued

c) Works of art and historic assets

The District manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at District sites and public display areas. These assets are not recorded as tangible capital assets and are not depreciated.

d) Leased tangible capital assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

iii) Other assets

Commissions, free rent and lease inducements are deferred and amortized over the first term of the lease agreement, which is typically five years. Any expenses related to a tenant that vacates prior to the end of their lease are written off immediately.

n) Capitalization of interest

Interest is capitalized whenever external debt is issued to finance the construction of assets. When internal funds are utilized as an interim measure prior to issuing the authorized debt, interest is capitalized based on a weighted average cost of borrowing.

o) Contaminated Sites

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The District is directly responsible or accepts responsibility;
- iv. It is expected that future economic benefits will be given up; and
- v. A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. As at December 31, 2021, no liability for contaminated sites was recognized.

p) Government Transfers

Government transfers that are restricted are deferred as restricted revenue and then recognized as revenue as the related expenditures are incurred or the stipulations in the related agreements are met. Unrestricted transfers are recognized as revenue when received or if the amount to be received can be reasonably estimated and collection is reasonably assured.

q) Post-employment benefits

Post-employment benefits also accrue to the District's employees. The liabilities related to these benefits are actuarially determined based on the service and best estimates of retirement ages and expected future salary and wages increases. The liabilities under these benefits plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits.

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

1. Significant accounting policies, continued**r) Pension fund**

The District and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer plan, contributions are expensed as incurred.

s) Use of accounting estimates

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of post-employment benefits. Actual results could differ from those estimates. Adjustments, if any, will be reflected in the consolidated financial statements in the year that the change in estimate is made, as well as in the year of settlement if the amount is different.

t) Related parties

Transactions with organizations that are controlled by the District are recorded at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

2. Cash and cash equivalents

	2021	2020
Cash	\$ 9,179,954	\$ 8,198,729
Business Investment Savings Account	1,376,842	1,359,756
Pooled High Interest Saving Account	105,940,804	150,159,223
	<u>\$ 116,497,600</u>	<u>\$ 159,717,708</u>

3. Due from governments

	2021	2020
Due from Federal Government	\$ 977,482	\$ 1,411,059
Due from Provincial Government	587,783	197,300
Due from Regional Government	1,018,047	1,317,341
	<u>\$ 2,583,312</u>	<u>\$ 2,925,700</u>

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

4. Investments

	<u>2021</u>	<u>2020</u>
Investments consist of:		
(average rate of return 1.99% (2020 - 1.99%))		
Bank and Credit Union notes & deposits	\$ 206,321,495	\$ 194,440,168
Provincial Government Notes	10,373,860	10,345,912
	<u>\$ 216,695,355</u>	<u>\$ 204,786,080</u>

5. Due to governments

	<u>2021</u>	<u>2020</u>
Due to Federal Government		
RCMP police contract	\$ 10,736,454	\$ 9,470,450
Other	129,212	113,776
	<u>10,865,666</u>	<u>9,584,226</u>
Due to Provincial Government		
Taxes collected on behalf of other jurisdictions	1,611,575	39,065,216
Ministry of Transportation & Infrastructure Capital Project	5,763,762	682,824
Payroll liability	-	140,466
Other	1,652	214,474
	<u>7,376,989</u>	<u>40,102,980</u>
Due to Other Regional Entities		
Metro Vancouver	2,592,999	3,043,525
Due to partner organizations	2,307,070	2,369,128
School District No. 44	294,174	216,069
District of West Vancouver	77,981	727,791
City of North Vancouver	217,504	617,306
DCC collected on behalf of other jurisdictions	501,089	1,210,890
Taxes collected on behalf of other jurisdictions	(635,042)	(486,162)
Other	58,937	39,138
	<u>5,414,712</u>	<u>7,737,685</u>
	<u>\$ 23,657,367</u>	<u>\$ 57,424,891</u>

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2021

6. Restricted revenue

(a) Restricted revenue are comprised mainly of Development Cost Charges (DCC) that are collected to pay for the general capital and utility expenses due to development. In accordance with the Community Charter, these funds are deposited into separate accounts. When the related expenses are incurred, the DCC are then recognized as revenue.

	2021	2020
Development cost charges (1)		
Water	\$ 1,800,990	\$ 2,314,923
Sewer	3,995,880	3,985,201
Drainage	1,127,187	2,181,346
Roads	9,182,933	6,734,004
Parks	11,439,608	11,207,948
	<u>27,546,598</u>	<u>26,423,422</u>
Restricted donations and other	1,552,743	3,747,590
Community amenity contribution	521,962	515,932
Developer parkland reserve contributions	294,438	291,037
	<u>\$ 29,915,741</u>	<u>\$ 30,977,981</u>

(1) Development cost charges:

In accordance with section 569 of the Local Government Act, 2021 Annual Development Cost Charges include the following, reported for each purpose under section 559 (2) and (3) for which the local government imposes the DCC in the applicable year:

- i. The amount of DCC received;
- ii. The expenditures from the DCC reserve funds;
- iii. The balance in the DCC reserve fund at the start and at the end of the applicable year;
- iv. Any waivers and reductions under section 533 (2).

	Water	Sewer	Drainage	Roads	Parks	Total
Balance, Beginning of year	\$ 2,314,923	3,985,201	2,181,346	6,734,004	11,207,948	\$ 26,423,422
Add:						
Interest Income	23,911	46,366	19,221	92,469	131,570	313,537
DCC collected	501,601	248,440	200,344	2,421,800	1,001,618	3,441,053
Deduct:						
Acquisition of tangible capital assets	1,039,445	284,127	1,273,724	65,340	901,528	2,631,414
Balance, End of year	<u>\$ 1,800,990</u>	<u>3,995,880</u>	<u>1,127,187</u>	<u>9,182,933</u>	<u>11,439,608</u>	<u>\$ 27,546,598</u>
DCC Waivers provided in 2021						
Bylaw 8453	\$ 119,124	59,007	34,244	320,052	248,083	\$ 780,510
Bylaw 8488	\$ 77,308	38,294	22,224	207,705	160,999	\$ 506,530
	<u>\$ 196,432</u>	<u>97,301</u>	<u>56,468</u>	<u>527,757</u>	<u>409,082</u>	<u>\$ 1,287,040</u>

CONSOLIDATED FINANCIAL STATEMENTS

**The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021**

7. Deferred revenue

	2021	2020
Prepaid taxes	\$ 17,725,544	\$ 17,164,698
Contributions for future use	2,199,139	2,245,228
Memberships, fees and other revenue	5,576,226	5,179,253
	<u>\$ 25,500,909</u>	<u>\$ 24,589,179</u>

8. Debt

The District finances certain tangible capital asset acquisitions through the Municipal Finance Authority in accordance with the Community Charter. The District makes payments to sinking funds related to its debt. Sinking fund balances, managed by the Municipal Finance Authority, are netted against related debt.

	Gross Amount Borrowed	Repayments and Actuarial Adjustments	Net Debt 2021	Net Debt 2020
General Fund	\$ 47,745,000	\$ 17,241,118	\$ 30,503,882	\$ 32,760,765

Repayments on net outstanding debt over the next five years and thereafter are as follows:

<u>Year</u>	
2022	\$ 2,301,101
2023	2,387,060
2024	2,476,244
2025	2,568,774
2026	2,664,778
Thereafter	18,105,925
	<u>\$ 30,503,882</u>

The District paid \$1,108,563 (2020 - \$1,108,563) in interest on long-debt during the year. Interest rates on debt range from 2.20% to 3.30% (2020 - 2.20% to 3.30%).

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

9. Post-employment benefits

As per the terms of the various collective agreements and compensation policies, the District provides its employees with sick days and certain employee benefits on termination and retirement. These include service severance pay based on years of service and a full year's vacation entitlement in the year of retirement.

The District uses an actuarial valuation to determine the estimated value of post-employment benefits. The most recent full actuarial valuation was completed as at December 31, 2020. Results have been extrapolated to December 31, 2021.

Accrued benefit obligation:	2021	2020
Balance, beginning of year	\$ 12,610,283	\$ 10,800,039
Current service cost	1,087,301	974,373
Interest cost	267,555	303,402
Benefits paid	(1,657,572)	(1,692,775)
Actuarial (gain)/loss	(498,460)	2,225,244
Balance, end of year	<u>\$ 11,809,107</u>	<u>\$ 12,610,283</u>

Actuarial gains and losses are amortized over 8 to 10 years, being the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises.

	2021	2020
Accrued benefit obligation balance, end of year	\$ 11,809,107	\$ 12,610,283
Unamortized actuarial loss	(1,140,281)	(1,830,637)
Other employee benefit liabilities	26,857	20,450
Accrued benefit liability, end of year	<u>\$ 10,695,683</u>	<u>\$ 10,800,096</u>

The significant actuarial assumptions used in estimating the District's accrued benefit obligation are as follows:

	2021	2020
Discount rate	2.50%	2.10%
Expected future inflation rates	2.50%	2.50%
Expected wage increases	2.58 - 4.63%	2.58 - 4.63%

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2021

10. Tangible capital assets

Cost	Balance at December 31, 2020	Additions, net	Disposals	Balance at December 31, 2021
Land and Improvements	\$ 208,559,706	\$ 12,408,451	(87,529) \$	220,880,628
Buildings	207,441,465	16,513	-	207,457,978
Furniture, Equipment and vehicles	-	-	-	-
Roads	54,787,377	4,244,596	(1,059,187)	57,972,786
Water	252,182,219	6,972,740	(2,307,781)	256,847,178
Sewer	150,115,845	7,909,196	(282,319)	157,742,722
Drainage	71,851,858	2,905,734	(10,994)	74,746,598
Library Collection	119,399,274	8,255,337	(70,677)	127,583,934
Assets Under Construction	4,566,168	600,866	(520,625)	4,646,409
	39,051,349	20,939,917	-	59,991,266
Total	\$ 1,107,955,261	\$ 64,253,350	(4,339,112) \$	1,167,869,499

Accumulated depreciation	Balance at December 31, 2020	Depreciation for the year	Disposals	Balance at December 31, 2021
Land and Improvements	\$ 39,856,298	\$ 2,143,091	(83,443) \$	41,915,946
Buildings	84,244,839	4,942,819	-	89,187,658
Furniture, Equipment and vehicles	-	-	-	-
Roads	28,640,160	3,717,673	(864,768)	31,493,065
Water	111,176,355	6,174,925	(1,797,559)	115,553,721
Sewer	31,042,218	1,720,159	(227,384)	32,534,993
Drainage	31,547,002	975,049	(6,203)	32,515,848
Library Collection	45,164,733	1,457,336	(43,774)	46,578,295
Assets Under Construction	2,844,570	391,361	(426,870)	2,809,061
	-	-	-	-
Total	\$ 374,516,175	\$ 21,522,413	(3,450,001) \$	392,588,587

	Net book value, December 31, 2020	Net book value, December 31, 2021
Land and Improvements	\$ 168,703,408	\$ 178,964,682
Buildings	123,196,626	118,270,320
Furniture, Equipment and vehicles	-	-
Roads	26,147,217	26,479,721
Water	141,005,864	141,293,457
Sewer	119,073,627	125,207,729
Drainage	40,304,856	42,230,750
Library Collection	74,234,541	81,005,639
Assets Under Construction	1,721,598	1,837,348
	39,051,349	59,991,266
Total	\$ 733,439,086	\$ 775,280,912

17

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

10. Tangible capital assets, continued

a) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value of contributed assets received during the year is as follows:

	2021	2020
Land and Buildings	\$ -	\$ 11,593,792
Roads	5,118,403	422,349
Water	1,516,236	105,967
Sewer	1,448,967	74,594
Drainage	2,243,123	82,779
	<u>\$ 10,326,729</u>	<u>\$ 12,279,481</u>

b) Tangible capital assets disclosed at nominal value

Where an estimate of fair value can not be made, the tangible capital asset is recognized at a nominal value.

c) Write-down of tangible capital assets

The write-down of tangible capital assets during the year was \$nil (2020 - \$nil).

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2021

11. Accumulated surplus

a) Reserves are comprised of the following:

	2021	2020
Operating and Risk Management:		
Assessment appeal and property tax	\$ 2,650,000	\$ 3,572,474
Development stabilization	7,517,736	6,670,755
General municipal operations	5,210,952	6,500,000
Utilities – Water working capital	3,170,000	1,111,727
Utilities – Sewer working capital	2,880,000	2,800,000
COVID-19 safe restart	539,380	3,250,660
Human Resources	522,341	763,418
Auto, fire and liability insurance	1,370,519	1,248,040
Operating projects in progress (future expenditures)	2,556,168	2,184,247
Partner Organizations:		
District of North Vancouver Municipal Public Library	485,887	354,362
North Vancouver Recreation & Culture Commission	-	-
North Vancouver Museum and Archives	21,501	39,599
North Shore Emergency Management Office	156,371	143,881
	<u>27,080,855</u>	<u>28,639,164</u>
Existing Capital		
Infrastructure	32,340,109	32,004,770
Utilities – Water	9,776,617	8,389,285
Utilities – Sewer and Drainage	20,494,137	18,404,114
Utilities – Solid Waste	5,783,387	4,984,557
Vehicles and Equipment	4,389,482	4,003,169
	<u>72,783,732</u>	<u>67,785,895</u>
New Capital, Initiatives and Growth		
Transportation and Mobility	4,179,967	3,648,875
Community Health and Safety	4,119,881	6,203,469
Climate and Innovation	882,249	535,865
Other development charges	815,208	500,513
Community amenity contributions	20,663,424	16,645,101
Local improvement	307,550	303,997
Tax Growth	5,685,181	2,843,492
	<u>36,653,460</u>	<u>30,681,312</u>
Land and Housing:		
Land	25,154	4,666,103
Land income	6,195,056	3,256,068
Housing	3,751,815	2,604,484
	<u>9,972,025</u>	<u>10,526,655</u>
b) Capital projects in progress:		
Land and improvements	4,604,760	4,197,146
Buildings	21,260,815	21,669,509
Furniture, equipment and vehicle	12,827,424	10,606,681
Roads	5,299,480	6,986,087
Water	286,207	189,114
Sewer	6,044,562	620,953
Drainage	5,778,956	8,296,093
Future major repair and maintenance	7,494,930	9,150,944
Other	520,645	630,222
Total capital funds	<u>64,117,779</u>	<u>62,346,749</u>
c) Equity in tangible capital assets:		
Equity in tangible capital assets	739,378,983	700,678,321
Accumulated surplus	<u>\$ 949,986,834</u>	<u>\$ 900,658,096</u>

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

12. Taxation

In addition to levying and collecting property tax for municipal purposes, the District is required to levy and collect taxes on behalf of other jurisdictions.

	2021 Actual	2020 Actual
	<u> </u>	<u> </u>
Gross taxes levied on property	\$ 195,527,527	\$ 170,685,861
Deduct:		
Taxes levied and collected on behalf of other jurisdictions		
Province of B.C. – school taxes	64,670,253	51,375,214
Translink	15,650,657	14,828,746
B.C. Assessment	2,536,850	2,527,308
MVRD	3,089,245	2,730,941
Municipal Finance Authority	11,090	10,685
	<u>85,958,095</u>	<u>71,472,894</u>
Add:		
Payment in lieu of taxes	6,287,191	5,490,252
Net taxes for municipal purposes	<u>\$ 115,856,623</u>	<u>\$ 104,703,219</u>

13. Commitments and contingencies

a) Contingent liabilities

As a member of the Metro Vancouver Regional District, the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Water District, the District is jointly and severally liable for the net capital liabilities of these districts. Any liability which may arise as a result will be accounted for in the period in which the required payment is made.

b) Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 882 contributors from the District.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

b) Municipal Pension Plan, continued

The most recent valuation for the Municipal Pension Plan as of December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2021, with results available in 2022. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the plan.

The District paid \$6,955,124 (2020 - \$6,802,370) for employer contributions to the plan in fiscal 2021.

c) Third party claims and property tax appeals

Several claims have been initiated against the District in varying or unspecified amounts. In addition, several property tax appeals have been filed with BC Assessment and are pending at December 31, 2021. Any amounts payable in addition to the accrued amounts, if any, arising from the claims and the appeals will be recorded in the year in which the amount is determinable. Reserves have been established to fund potential additional unfavourable results.

d) Insurance

In the ordinary course of business, claims are asserted or made against the District, and the District is currently involved in various legal actions. The outcome of these actions cannot be determined at this time. A provision has been made in the accounts for any possible unfavourable outcome of these actions. The amount of any loss in excess of the provision and insurance coverage will be recorded when determinable.

e) Contractual obligations

The District has entered into an agreement with a facility manager to manage a recreational facility for a period of 5 years commencing September 1, 1998 and renewable at the option of the facility manager for further 5-year terms to August 31, 2048. As part of the agreement the District has committed to the payment of 2,800 hours of facility rental for each year ended August 31st. For the year ended December 31, 2021, the District's liability is estimated at \$651,059. For succeeding years, this amount will be adjusted by any change in the Vancouver average all-in consumer price index for the previous year.

f) Municipal Finance Authority demand notes

The District issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the Municipal Finance Authority as a debt reserve deposit. The District also executes demand notes in connection with each debenture whereby the District may be required to lend certain amounts to the Municipal Finance Authority. Demand notes have been executed in the amount of \$1,099,485 (2020 - \$1,099,485). These demand notes are contingent in nature and are therefore not recorded as liabilities.

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

13. Commitments and contingencies, continued

g) E-Comm Emergency Communications for British Columbia Incorporated (“E-Comm”)

The District is a shareholder and member of E-Comm Emergency Communications for British Columbia Incorporated (E-Comm), whose services include: regional 911 call centre for the Greater Vancouver Regional District, Area Wide Radio emergency communications network, dispatch operations and records management. The District holds 1 Class A share and 1 Class B share (of a total 36 Class A and 19 Class B shares issued and outstanding at December 31, 2021). As a Class A shareholder, the District is committed to paying levies for services received under a cost-sharing formula to fund operating and capital costs of the E-Comm operations. In addition, the District is contingently liable to cover its proportionate share of such costs should any member be unable to fulfill its funding obligations. Annual levy amounts fluctuate based on various factors under the cost-sharing formula, and amounted to \$294,031 during 2021 (2020 - \$309,496).

14. Performance deposits

In addition to cash deposits, the District is holding irrevocable Letters of Credit in the amount of \$88,467,465 (2020 - \$111,831,647), which were received from depositors to ensure their performance of works to be undertaken within the District. These amounts are not reflected in these consolidated financial statements.

15. Segment disclosures

District services are provided by departments and their activities are reported in the District's funds as described in Note 1(f). The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Revenues not directly attributable to a specific segment are included in General Government & Admin.

Amounts shown for operating expenses are the gross amounts including interfund eliminations incurred by departments for all segmented activity.

The segments include the following:

General Government & Admin provides internal support services to Council and the community and other departments who provide direct services to its residents. These internal departments include the City Manager's Office, Corporate Services, Financial services, Information Technology, Legal and Human Resources. Various corporate expenses not directly attributable to a specific segment are included in General Government including but not limited to depreciation, climate related events, interest on long term debt and third party claims.

Utility services provide planning, design, construction and maintenance for water distribution, sewage collection, drainage, neighbourhood energy utilities and refuse removal services.

Transportation & Engineering provides planning, design, construction and maintenance of the District's streets, street lighting, traffic control, transportation planning, utility and communication corridors and project delivery services.

**The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021**

15. Segment disclosures, continued

Protective services includes Police, fire and rescue, natural hazards mitigation, bylaws and emergency management. Emergency Management is a shared service provided by the District of North Vancouver, the District of West Vancouver and the City of North Vancouver.

Community services includes programs that foster sustainable, creative and inclusive communities for living and working. It also includes North Vancouver Museum and Archives Commission (NVMA) and North Vancouver Recreation & Cultural Commission (NVRC) which are shared services provided by the District of North Vancouver and the City of North Vancouver.

Planning and Development creates plans, programs and policies required for District wide and community planning, zoning and subdivision. It also includes Real Estate and Properties.

Library services includes the District of North Vancouver Municipal Public Library (the "Library") which enriches our community by connecting people, sharing knowledge and inspiring stories. The Library is a welcoming community hub that provides free access to a wide range of public resources and services to the residents of the District of North Vancouver.

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2021

15. Segment disclosures, continued

	General Government & Admin	Utility Services	Transportation & Engineering	Protective Services	Community Services	Planning & Development	Library Services	Eliminations	2021 Consolidated	2020 Consolidated
Revenues										
Taxation	115,856,623	-	-	-	-	-	-	-	115,856,623	104,703,219
Sales, fees and user charges										
Water	-	30,864,402	-	-	-	-	-	(405,400)	30,459,002	28,980,942
Sewer	-	26,689,153	-	-	-	-	-	(13,306)	26,675,847	24,497,227
Solid waste	-	8,109,701	-	-	-	-	-	(286,236)	7,823,465	7,867,638
Parks, recreation and culture	10	-	-	-	10,963,462	-	115,905	-	11,079,377	7,844,239
Other	9,000,145	60,950	635,778	1,809,824	380,635	17,810,449	-	5,275,596	34,973,377	28,901,903
Transfers from government										
Federal Government	-	-	-	-	-	-	25,652	-	25,652	-
Provincial Government	76,623	-	664,115	1,214,357	111,504	67,133	7,473,105	2,496,672	12,103,509	8,446,059
Regional Government	169,200	21,699	705,560	-	77,081	29,630	-	642,717	1,645,887	770,191
Investment income	3,737,596	-	-	-	32,576	-	-	(316,938)	3,453,234	5,931,940
Land, sales and other contributions	4,531,267	227,710	-	823,691	265,828	5,439	42,543	1,132,505	7,028,983	15,231,172
	133,371,464	65,973,615	2,005,453	3,847,872	11,831,086	17,912,651	7,657,205	8,525,610	251,124,956	233,174,530
Operating expenses										
Salaries and benefits	15,506,819	7,527,507	7,769,182	23,695,190	20,833,694	10,306,238	5,001,912	-	90,640,542	83,462,833
Goods and materials	1,487,395	1,357,169	808,465	248,923	1,300,799	106,686	950	-	5,310,387	4,862,057
Building and grounds	2,401,872	1,233,762	703,956	921,962	4,359,825	239,373	517,015	(704,178)	9,673,587	8,819,415
Equipment costs	(2,881,957)	3,293,351	1,088,015	990,333	1,467,895	263,765	239,208	-	4,460,610	4,219,021
Service costs	-	-	806,053	-	-	-	-	-	806,053	774,774
Administrative costs	2,868,299	1,530,129	1,254,773	1,134,597	3,848,280	1,307,838	565,283	(31,181)	12,478,018	11,926,703
Contract services	(352,369)	31,059,743	8,987	21,397,068	7,526,264	765,264	33,711	(7,262,794)	53,175,874	50,428,233
Grants	111,000	-	-	-	2,375,935	42,820	-	-	2,529,755	2,079,480
Debt interest	1,198,979	-	-	-	-	-	-	-	1,198,979	1,200,545
	20,340,038	46,001,661	12,439,431	48,388,073	41,712,692	13,031,984	6,358,079	(7,998,153)	180,273,805	167,773,061
Depreciation	7,517,109	4,639,286	6,004,576	316,097	2,513,676	-	531,669	-	21,522,413	20,933,021
	27,857,147	50,640,947	18,444,007	48,704,170	44,226,368	13,031,984	6,889,748	(7,998,153)	201,796,218	188,706,082
Annual (Surplus) Deficit	105,514,317	15,332,668	(16,438,554)	(44,856,298)	(32,395,282)	4,880,667	767,457	16,523,763	49,328,738	44,468,448

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver Notes to Consolidated Financial Statements December 31, 2021

16. Budget figures

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the "2021 - 2025 Financial Plan Approval Bylaw 8502, 2021 Amendment Bylaw 8546, 2021 (Amendment 2)" on December 13, 2021. Depreciation was not included on development of the budget and, as such, has not been included.

	Original Budget	Amended Budget	Change
Revenue			
Taxation	\$ 117,287,087	\$ 117,287,087	\$ -
Sales, Fees, and Other User Charges	99,160,808	105,399,495	6,238,687
Developer Contributions	11,064,995	5,564,995	(5,500,000)
Grants and Other Contributions	3,682,701	8,465,548	4,782,847
Investment Income	3,520,580	3,520,580	-
Penalties & Interest on Taxes	870,000	870,000	-
	<u>235,586,171</u>	<u>241,107,705</u>	<u>5,521,534</u>
Proceeds from Borrowing	15,564,965	15,564,965	-
Appropriations from:			
Operating Reserves	8,781,985	9,808,602	1,026,617
Capital Reserves	<u>67,195,971</u>	<u>75,944,446</u>	<u>8,748,475</u>
	<u>75,977,956</u>	<u>85,753,048</u>	<u>9,775,092</u>
Source of Funds	<u>327,129,092</u>	<u>342,425,718</u>	<u>15,296,626</u>
Operating Expenditures			
Community Services	42,607,397	43,133,471	526,074
Planning and Development	13,618,107	14,297,854	679,747
Protective Services	45,130,474	46,153,196	1,022,722
Transportation and Engineering	9,167,470	9,145,285	(22,185)
Utilities	49,796,437	49,796,437	-
Governance and Admin	<u>18,556,768</u>	<u>18,405,336</u>	<u>(151,432)</u>
	<u>178,876,653</u>	<u>180,931,579</u>	<u>2,054,926</u>
Capital Expenditures	87,045,156	99,524,975	12,479,819
Debt Service	2,761,745	2,761,745	-
Contributions to:			
Operating Reserves	3,271,566	3,696,959	425,393
Capital Reserves	<u>55,173,972</u>	<u>55,510,460</u>	<u>336,488</u>
	<u>58,445,538</u>	<u>59,207,419</u>	<u>761,881</u>
Use of Funds	<u>\$ 327,129,092</u>	<u>\$ 342,425,718</u>	<u>\$ 15,296,626</u>

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

16. Budget figures, continued

The chart below reconciles the amended budget to the budget figures reported in these consolidated financial statements.

Revenue	
Operating budget	\$ 336,860,724
Capital budget	5,564,994
Total revenue per approved budget	<u>342,425,718</u>
Less:	
Transfers from other funds	(85,753,048)
Capital funding less repair and maintenance	
Inter-agency eliminations	(10,007,922)
Proceeds from debt	<u>(15,564,965)</u>
Total revenues, as reported	<u>231,099,783</u>
Expenses	
Operating budget	242,900,744
Capital budget	<u>99,524,974</u>
Total expenses per approved budget	342,425,718
Less:	
Transfers to other funds	(59,207,419)
Inter-agency eliminations	(804,753)
Capital expenses, including major repair and maintenance	(99,524,975)
Debt principal repayment	(1,653,182)
Operating repair and maintenance funded as capital expenses	<u>10,672,672</u>
Total expenses as reported	<u>191,908,061</u>
Annual surplus, per Consolidated Statement of Operations	<u>\$ 39,191,722</u>

CONSOLIDATED FINANCIAL STATEMENTS

The Corporation of the District of North Vancouver
Notes to Consolidated Financial Statements
December 31, 2021

17. Contractual rights

The District has entered into contracts or agreements in the normal course of operations that it expects will result in the realization of revenue and assets in future fiscal years. The District's contractual rights arise because of contracts entered into for leases, and various agreements. The following table summarizes the expected revenue from the contractual rights of the District for future assets for the next four years:

	2022	2023	2024	2025	Total
Development Agreements	\$ 10,583,024	\$ 13,462,852	\$ 12,714,353	\$ -	\$ 36,760,229
Leases	3,406,891	1,419,480	1,299,459	1,024,785	\$ 7,150,615
	\$ 13,989,915	\$ 14,882,332	\$ 14,013,812	\$ 1,024,785	\$ 43,910,844

18. Supplemental Cash Flow Information

Changes in operating assets and liabilities, as presented in the Consolidated Statement of Cash Flows is as follows:

	2021	2020
Cash provided from (used in):		
Accounts receivable	\$ (1,593,771)	\$ (994,042)
Inventories held for consumption/resale	(216,756)	(251,509)
Prepaid expenses	198,244	(266,187)
Due to/from Governments	(33,425,136)	36,100,999
Accounts payable and accrued liabilities	(1,371,318)	7,565,365
Deferred revenue	(150,510)	(1,346,575)
Change in operating assets and liabilities	<u>\$ (36,559,247)</u>	<u>\$ 40,808,051</u>

27

CONSOLIDATED FINANCIAL STATEMENTS

BC Safe Restart Grant Received – (Unaudited)

Due to the COVID-19 pandemic in 2020, the District received the BC Safe Restart Grant of \$6.4 million from the Province to help with COVID-19 financial impacts to the District's operations. The schedule below details how the District utilized the grant funds in 2020 and 2021. The remainder of the funds have been placed in the COVID-19 safe restart reserve to be utilized to offset ongoing COVID-19 impacts.

	2021	2020
Opening Balance	\$ 3,250,660	\$ 6,484,000
Less Operating costs:		
Communications and public safety	115,569	69,892
Cleaning supplies and services	301,397	130,531
Modifications to workplace and facilities	351,282	360,795
Support for Vulnerable Populations	189,531	-
Staff pandemic response	961,436	137,162
	<u>1,919,215</u>	<u>698,380</u>
Less Facility and Technology Capital Costs:		
Fire equipment	-	105,013
IT applications and equipment	658,024	354,215
Police equipment	-	24,648
	<u>658,024</u>	<u>483,875</u>
Less Revenue not Collected		
TransLink MRN Grant	-	950,750
Parks revenue decline	156,059	414,443
Sewer and Drainage revenue decline	-	722,800
	<u>156,059</u>	<u>2,087,993</u>
Add: Interest Allocation	22,018	36,908
Ending Balance	<u>\$ 539,380</u>	<u>\$ 3,250,660</u>

PERMISSIVE TAX EXEMPTIONS

The Community Charter provides municipalities with the authority to exempt certain lands and/or improvements from municipal property taxation as part of a broader strategy to advance the values of the community. The Community Services Advisory Committee, an independent group comprised of District staff and citizens, make the recommendations for eligibility based on guidelines endorsed by Council.

Among the numerous factors considered are the non-profit status of the applicant, its targeting of services to the residents of the municipality, volunteer participation, financial accountability, and the ability of the organization to attract funding from other sources. The municipal Annual Report must provide a listing of these exemptions, including the amount of property tax that would have been imposed had the exemption not been granted.



PERMISSIVE TAX EXEMPTIONS

DISTRICT OF NORTH VANCOUVER
 PERMISSIVE TAX EXEMPTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2021

APPLICANT	ADDRESS	2021 MUNICIPAL TAXES EXEMPT PORTION (\$)
18th Street Society	1063 Hendecourt Road	2,685
18th Street Society	821 East 29th Street	2,863
Aga Khan Foundation Canada	1150 Gladwin Drive	42,164
Canadian Mental Health Association	1573 Arborlynn Drive	2,312
Canadian Mental Health Association	1198 Harold Road	2,160
Capilano Tennis Club	2500 Capilano Road	4,796
Change the World Foundation (Harvest Project)	1071-1091 Roosevelt Crescent	18,614
Community Living Society	2985 Newmarket Drive	4,417
Community Living Society	4537 Capilano Road	2,478
Community Living Society	3091 Paisley Road	3,633
Community Living Society	3660 Maginnis Avenue	2,508
Community Living Society	1075 Frederick Road	2,440
Community Living Society	1680 Ross Road	2,408
Community Living Society	3636 Norwood Avenue	2,724
Deep Cove Cultural Society	4360 Gallant Avenue	10,002
Deep Cove Rowing Club	2156 Banbury Road	3,653
Delbrook Partnership for Quality Child Care Association	3111 Stanley Avenue	2,073
Family Services of the North Shore	399 Seymour River Place	2,254
Forest View Early Learning Society	3592 Mountain Highway	2,772
Greater Vancouver Community Services Society	3403 Mount Seymour Parkway	2,340
Greater Vancouver Community Services Society	1693 Coleman Street	2,559
Greater Vancouver Water District	Capilano River Regional Park	14,161
Hollyburn Family Services Society	3212 Mount Seymour Parkway	2,184
Hollyburn Family Services Society	3218 Mount Seymour Parkway	2,365
Hollyburn Family Services Society	Lot F, Block G, District Lot 613, Plan 20442	6,198
Hollyburn Family Services Society	That portion of Lot A, Block 7, District Lot 193, Plan 12218	2,721
Hollyburn Family Services Society	894 Orwell Street	2,657
Kiwanis Seniors Citizens Homes Ltd.	2555 Whiteley Court	42,461
Lowland Senior Citizens Housing Society	1335 East 27th Street	36,734
Lynn Valley Parent Participation Preschool	3220 Mountain Highway	541
Lynn Valley Services Society	940 Lynn Valley Road	1,927
Marineview Housing Society	990 Keith Road E	2,056
North Shore Connexions Society	2490 Edgemont Boulevard	2,539
North Shore Connexions Society	4410 Capilano Road	2,365
North Shore Connexions Society	1240 Barlynn Crescent	2,734
North Shore Connexions Society	1904 Peters Road	2,807
North Shore Crisis Services Society	That portion of Lot 2, District Lot 2087, Plan LMP 24090	4,022
North Shore Crisis Services Society	Lot B, Block 2, District Lot 791, Plan 10072	2,013
North Shore Disability Resource Centre Association	104-3205 Mountain Highway	256

PERMISSIVE TAX EXEMPTIONS

DISTRICT OF NORTH VANCOUVER PERMISSIVE TAX EXEMPTIONS FOR THE YEAR ENDED DECEMBER 31, 2021

APPLICANT	ADDRESS	2021 MUNICIPAL TAXES EXEMPT PORTION (\$)
North Shore Disability Resource Centre Association	204-3205 Mountain Highway	256
North Shore Disability Resource Centre Association	304-3205 Mountain Highway	256
North Shore Disability Resource Centre Association	404-3205 Mountain Highway	256
North Shore Disability Resource Centre Association	750 West 23rd Street	3,411
North Shore Disability Resource Centre Association	2000 Rufus Drive	2,637
North Shore Disability Resource Centre Association	1608 Kerrstead Place	3,040
North Shore Disability Resource Centre Association	1630 Kilmer Road	2,889
North Shore Disability Resource Centre Association	3908 Loraine Avenue	3,346
North Shore Disability Resource Centre Association	5793 Nancy Greene Way	2,916
North Shore Disability Resource Centre Association	4060 Shone Road	2,940
North Shore Disability Resource Centre Association	4338 Quinton Place	4,564
North Shore Disability Resource Centre Association	202-2785 Library Lane	1,652
North Shore Disability Resource Centre Association	302-2785 Library Lane	1,666
North Shore Disability Resource Centre Association	402-2785 Library Lane	1,677
North Shore Disability Resource Centre Foundation	3158 Mountain Highway	2,791
North Shore Disability Resource Centre Foundation	3140 Mountain Highway	12,603
North Shore Neighbourhood House	3361 Mountain Highway	1,958
North Star Montessori Elementary School	1325 East Keith Road	2,185
North Vancouver Community Players	815 East 11th Street	8,971
Parkgate Community Health Centre	3625 Banff Court	11,565
Parkgate Community Services Society	949 Lytton Street	6,757
RNB Dance & Theatre Arts Society	3355 Mountain Highway	16,845
RNB Dance & Theatre Arts Society	151/155 1233 Lynn Valley Road	7,367
SAP Outdoor Association	1390 W 22nd Street	5,846
Seymour Heights Parent Participation Preschool Association	800 Lytton Street	745
St. Pius X Church	1150 Mount Seymour Road	6,114
St. Stephen's Church	1330 East 24th Street	5,129
St. John Society (B.C. and Yukon)	106/107 - 223 Mountain Highway	10,532
St. John Society (B.C. and Yukon)	108 - 223 Mountain Highway	3,104
The Corporation of the City of North Vancouver - Parkland	DL 1620	24,459
The Corporation of the District of North Vancouver - Animal Shelter	2580 Capilano Road	5,423
The Corporation of the District of West Vancouver	Parkland	8,331
The Corporation of the District of West Vancouver	Parkland	3,272
The Corporation of the District of West Vancouver	Parkland	2,232
The Royal Canadian Legion Branch 114 Lynn Valley	1630 Lynn Valley Road	14,038
Turning Point Recovery Society	2431 Burr Place	3,783
Turning Point Recovery Society	2670 Lloyd Avenue (leased portion)	4,466
WBT Wild Bird Trust of British Columbia	2649 Dollarton Highway	1,101
TOTAL		\$ 453,719

SUPPLEMENTAL FINANCIAL INFORMATION

The supplemental section provides information about the financial health of the District of North Vancouver. It includes graphs, charts and narratives that complement the financial statements by illustrating results over a broader time horizon. Select measures identify trends and provide perspective on how the financial resiliency of the organization has changed over time. The narratives accompanying each illustration enhance understanding by telling the story for each selected measure.



RESULTS FROM OPERATIONS

Revenues by Source

The District of North Vancouver maintains diverse revenue streams with taxation and other revenue sources, such as government grants and related investment income supporting public services, while fees and user charges target private consumption of services. Taxation, along with fees and user charges, account for 90.3% of the District’s revenues in 2021, 3.3% higher than the prior year.

Council approved an increase to the 2021 property tax levy of 3%. After accounting for growth in the tax base and the 2020 Seaspan tax reassessment reduction (-\$6.8 million), total revenue from property taxes is 10.7% higher than in 2020. Due primarily to growth, revenue from this source has increased at an average rate of 4.2% per year over the past five years.

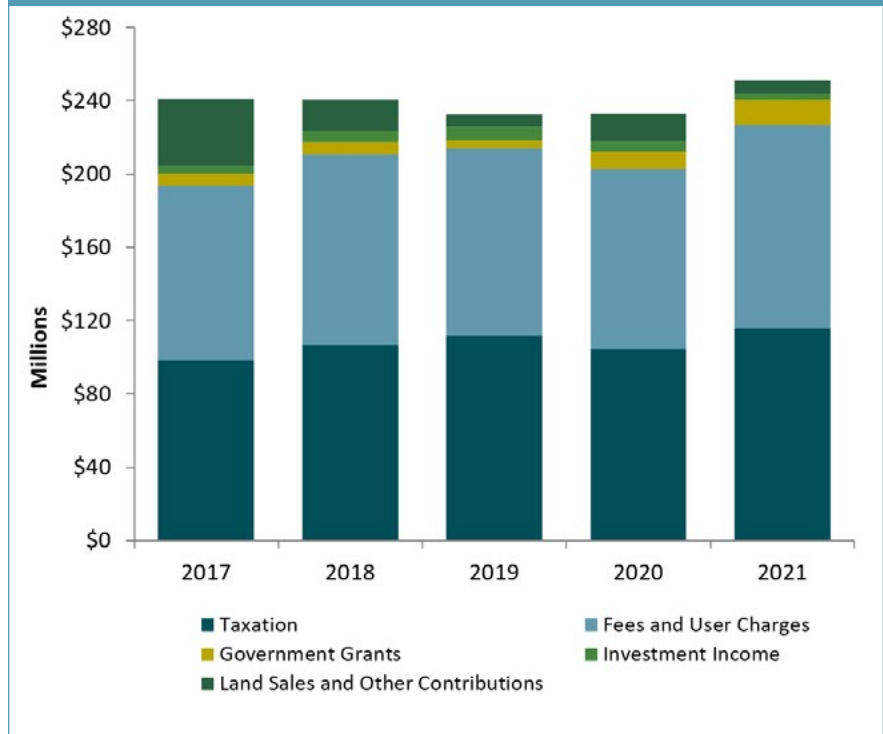
Revenue from fees and user charges are \$12.9 million higher in 2021, primarily due to facilities reopening as a

result of COVID-19 restrictions easing. The average annual rate of growth for fees and user charges over the past five years was 3.8%.

In 2021 the District received provincial grants and contributed assets of \$10.0 million for capital projects. In 2020 the District received one-time funding of \$6.5 million from the Province to fund COVID-19–related cost pressures.

The decrease in land sales and other contributions are related to timing of developer contributed assets. The Lions Gate Community Centre shell (\$11 million) was recognized into income in 2020 as a contributed asset when ownership transferred from the developer to the District, increasing 2020 revenue from “other contributions” relative to 2021.

Revenues by Source 2017–2021
Source: Audited Financial Statements



SUPPLEMENTAL FINANCIAL INFORMATION

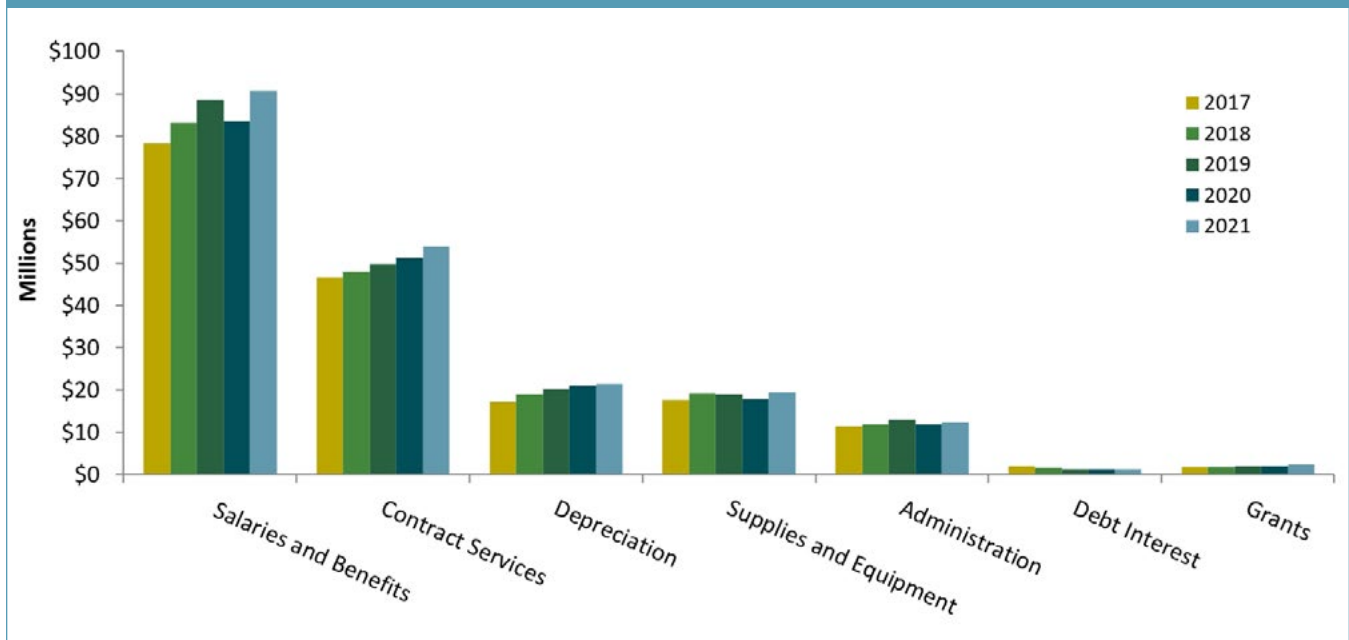
Expenses by Object

While the District's largest expenses are consistent with prior years, with salaries and benefits at 44.9% and contract services at 26.8% of total expenses. Over the past five years, expenses have increased at an annual average rate of 3.8% per year. The expense category with the highest rate of growth is grants, which increased at a rate of 7.2%. Debt interest is the only category that decreased, at an annual average rate of 9.0% over the previous five years.

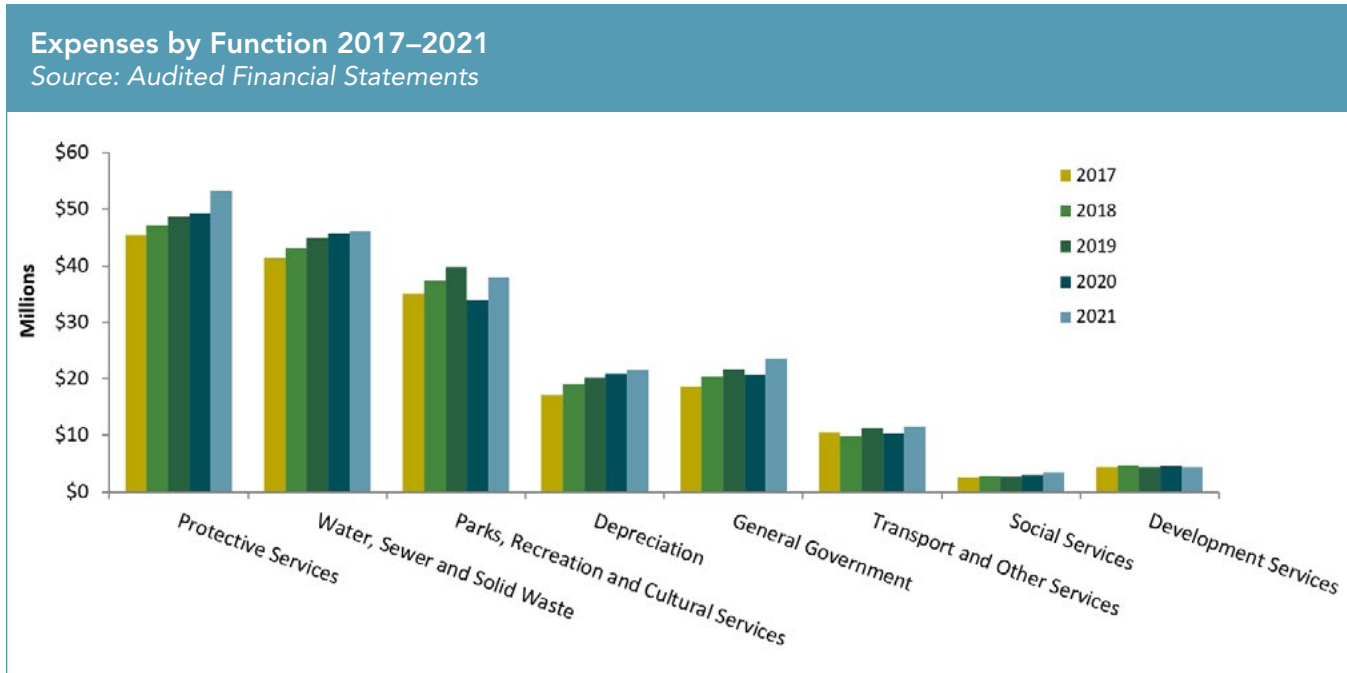


Expenses by Object 2017–2021

Source: Audited Financial Statements



SUPPLEMENTAL FINANCIAL INFORMATION



Expenses by Function

Protective services and utilities are the District’s largest expenditures and account for 49.2% of total 2021 expenses. Protective services is comprised of Fire and Rescue Services, RCMP, North Shore Emergency Management, and Bylaw Enforcement. The primary cost increase is related to new RCMP wage settlements retroactive from 2017 through 2021.

The District provides three utility services: the Water Utility that operates, maintains, and upgrades the water

distribution system; the Sewer and Drainage Utility that provides for trouble-free collection of sanitary sewage and stormwater; and the Solid Waste Utility that provides weekly collection and processing of solid waste and organics. On a combined basis, utility service expenses increased at an annual average rate of 2.4% over the past five years. While expenses are projected to increase considerably over the next five years due to regional and external pressures, including impacts from the new North Shore Wastewater Treatment

Plant Project, the District’s rate stabilization policy will mitigate these impacts.

Parks, and Recreation and Cultural Services represent 18.8% of total expenses, increasing \$4.0 million from 2020 (though still \$2.0 million lower than 2019) as activity levels increased in response to Provincial Health Officer orders and increased public uses.

General government expenses increased \$2.7 million due primarily to infrastructure maintenance work and pandemic-related cost pressures.

SUPPLEMENTAL FINANCIAL INFORMATION

CAPITAL PLANNING

The 2021 Capital Plan had a total budget of \$99.5 million, about 12% higher than 2020, and represented 29% of the total use of funds in the 2021 Financial Plan Amendment Bylaw. New capital and initiatives increased to \$60.1 million (\$50 million in 2020), while existing capital

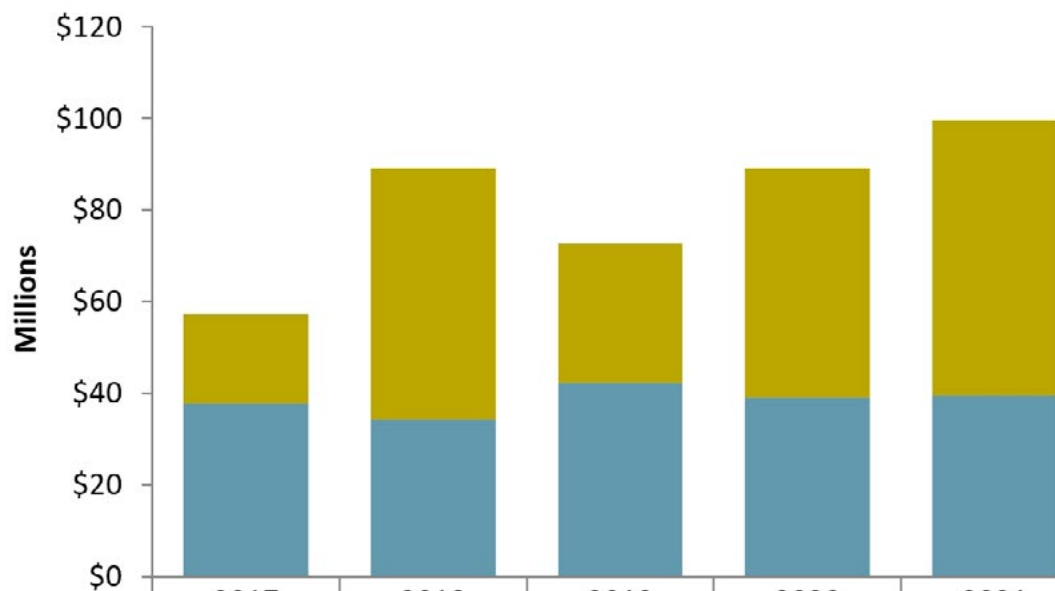
remained relatively stable at \$39.5 million.

When combined, utilities, transportation, and facilities and equipment projects made up more than three quarters of the plan. Major utilities projects included works on the Gallant Storm Sewer, Lynn Valley Trunk Sewer Main, Lions Gate Pressure Reducing Valve, and Sarita Pump Station.

Major transportation projects included Ross Road Bridge and Infrastructure and works on the Lynn Valley Road Bike Route and Spirit Trail. New facilities under construction included Lynn Creek Community Centre, Lions Gate Community Centre, and Maplewood Fire and Rescue Centre, while major equipment purchases included the replacement of two fire trucks.

Capital Plan 2017–2021

Source: Financial Plan Amendment Bylaw



■ New Capital & Initiatives

■ Existing Capital

2017 2018 2019 2020 2021

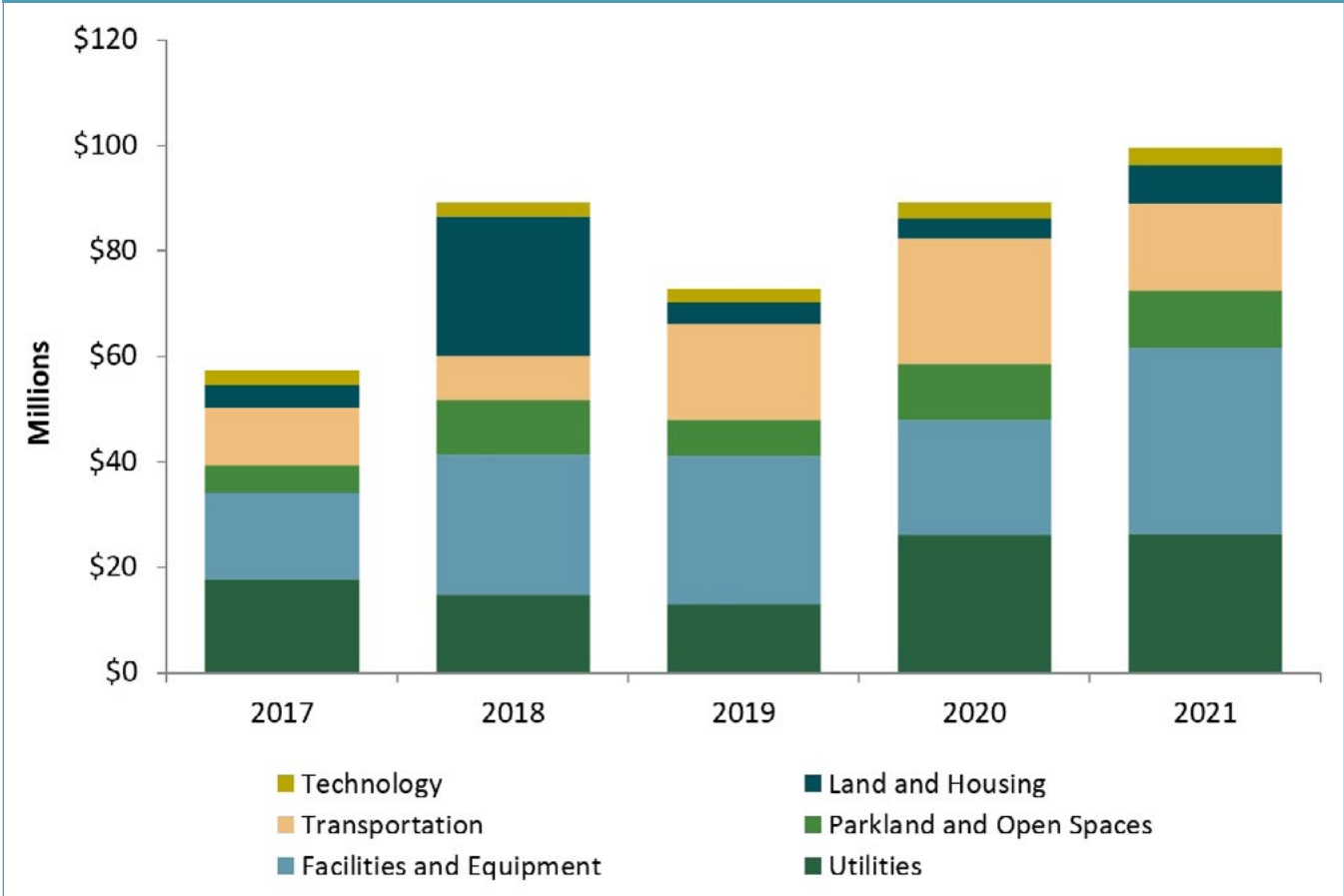
\$19.5 \$55.0 \$30.6 \$50.0 \$60.1

\$37.8 \$34.3 \$42.2 \$39.2 \$39.5

SUPPLEMENTAL FINANCIAL INFORMATION

Capital Plan by Expenditure Type 2017–2021

Source: Financial Plan Amendment Bylaw



SUPPLEMENTAL FINANCIAL INFORMATION

DEBT FINANCING

The District maintains significant borrowing capacity to ensure its continued ability to meet expenditure requirements. The District uses debt strategically as one of several tools to fund its diverse infrastructure.

No debt was issued or retired in 2021.

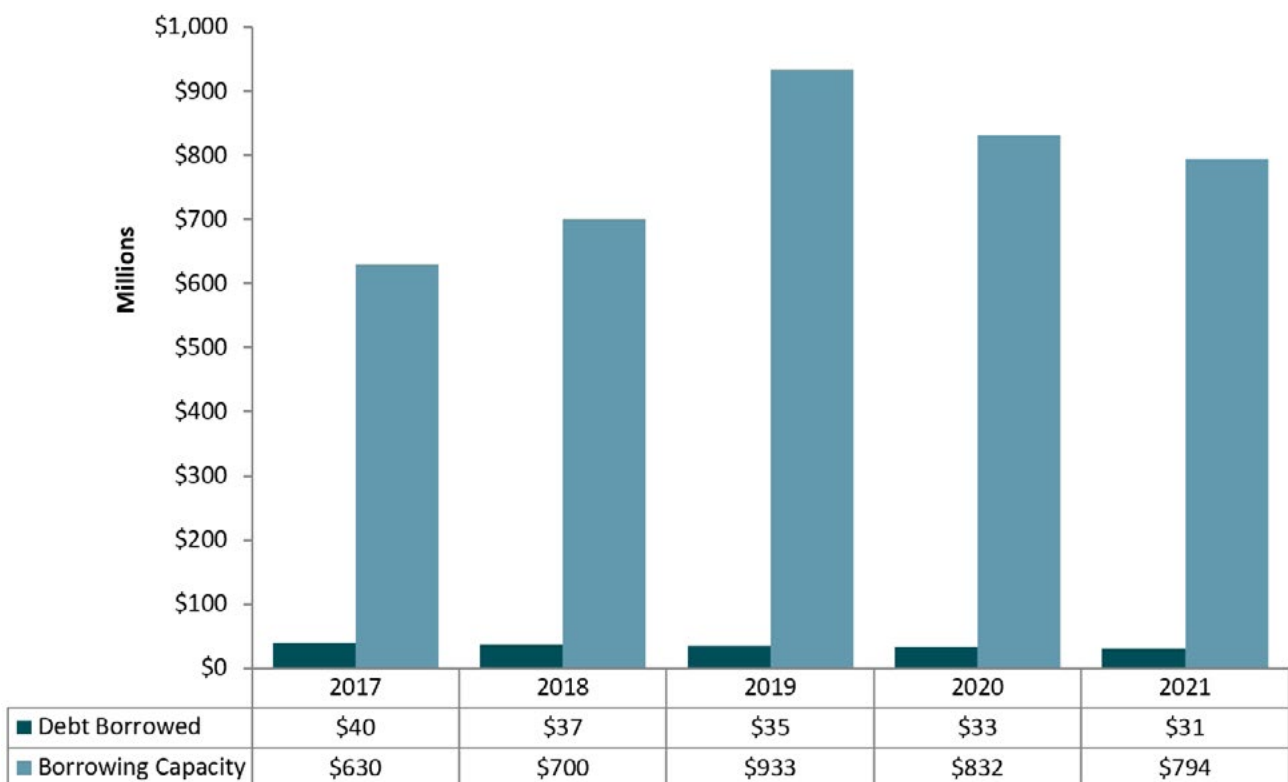
At December 31, 2021, debt borrowed totalled \$30.5 million, or \$332 per capita, and represented 3.8% of total borrowing capacity. Total debt borrowed was for the Delbrook Community Recreation Centre and the Lynn Valley Library and Town

Centre. Debt repayments and retirements gradually reduce the total debt balance. Debt servicing costs represent 1.4% of total annual expenditures.

Debt is used strategically for select major capital projects to support steady-state replacement of existing assets or to invest in new assets supported by business cases.

Debt Borrowed Relative to Borrowing Capacity 2017–2021

Source: Local Government Data Entry Filing (LGDE)



NOTE: Previous years' amounts have been restated based on updated information

RESERVE FUNDS

Reserve funds are a critical element in providing long-term sustainable service delivery, steady-state replacement of existing infrastructure, and risk mitigation. The management of reserves is based upon strategic planning decisions that support asset management and the Official Community Plan.

The majority of the District’s reserve funds (50%) are for existing capital. These funds return existing capital assets to their original service capability or replace them with “like for like” or modern-day equivalents. In addition to renewing existing assets, these reserves also help to smooth rate increases so they are stable and predictable over time.

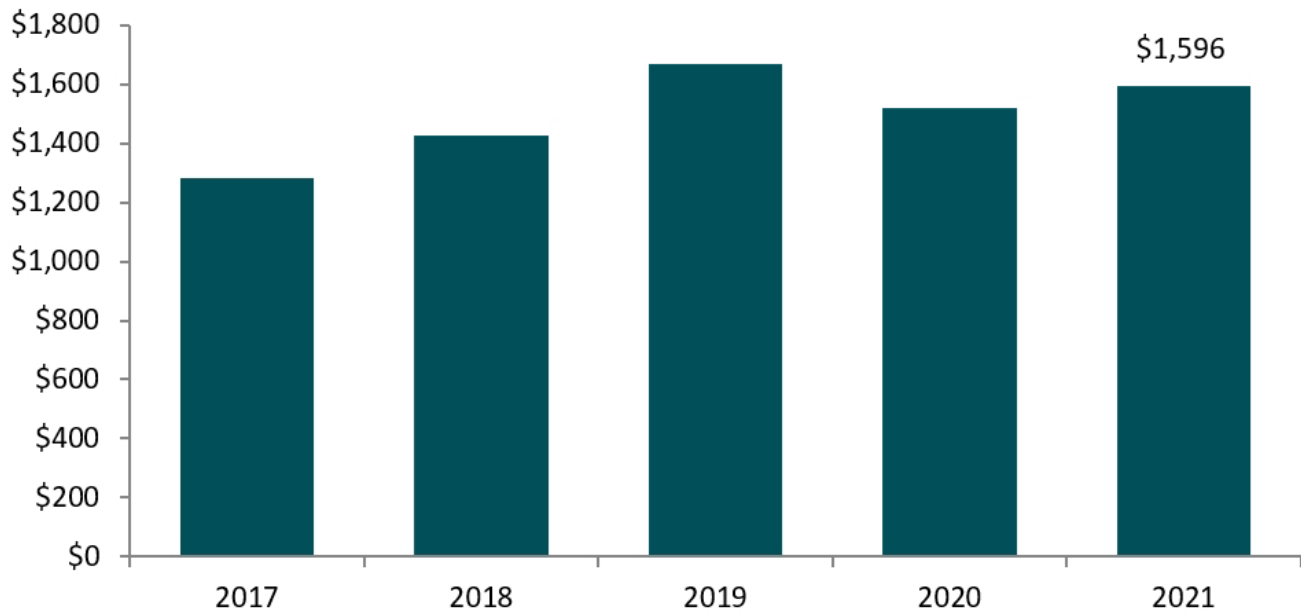
New capital, initiatives and growth reserve funds are the next largest category (25%) and include funds set aside for investments in transportation and mobility, community health and safety, and climate and innovation initiatives. These funds also support the management of community growth and development-related impacts in the District.



SUPPLEMENTAL FINANCIAL INFORMATION

Reserve Funds per Capita 2017–2021

Source: Audited Financial Statements and BC Statistics



NOTE: Previous years' amounts have been restated based on updated information

Land and housing reserve funds support the long-term preservation and enhancement of District lands and investments in social and supportive housing.

Operating and risk management reserve funds are reviewed and adjusted annually after careful assessment of operating needs and an analysis of major categories of risk.

Prudence requires minimum thresholds be maintained at all times to ensure the organization's capacity to react to unforeseen events, sustain levels of service to the community, and ensure the long-term financial viability of the District. Sound judgement, trend analysis and best practices are followed to establish reasonable provisions.

Total reserve fund balances vary from year to year depending on funding set aside for specific purposes through the Reserve Funds Bylaw, the timing of projects and initiatives, and annual adjustments for risk management. Fund balances have been relatively steady over the last few years, with an ending balance of \$146.5 million (\$1,596 per capita) in 2021.

SUPPLEMENTAL FINANCIAL INFORMATION

TAXATION

Assessed Value of Land and Improvements

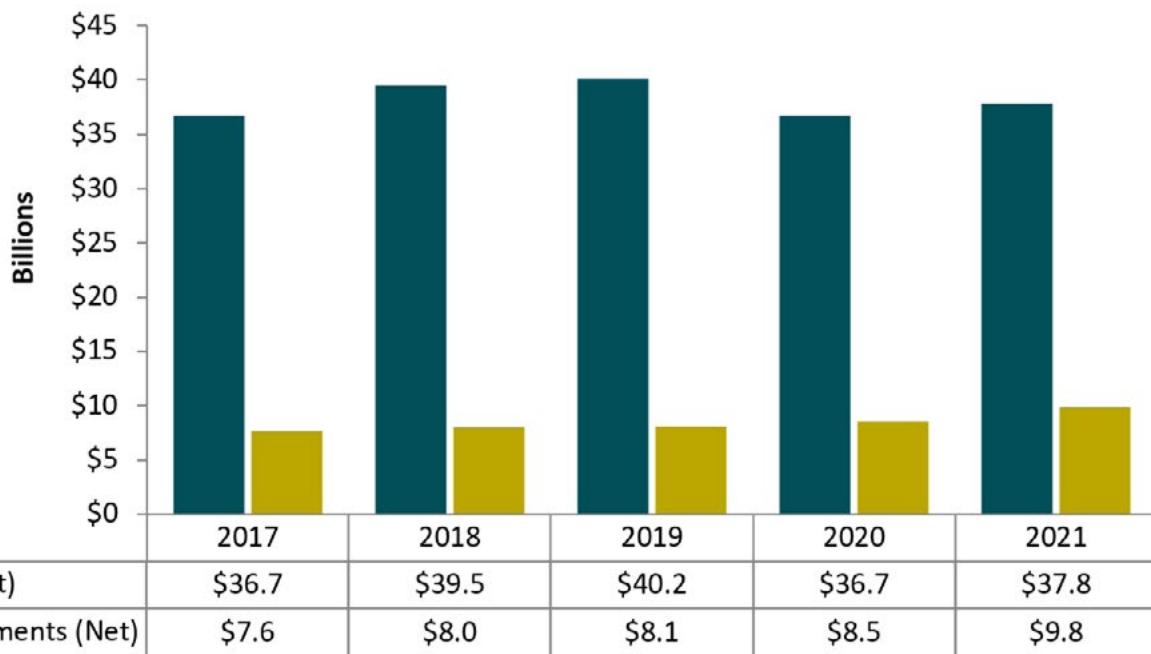
The values of land and improvements are independently determined by BC Assessment every July. Property tax rates approved

by Council and other taxing jurisdictions are then applied to these assessed values. Total net assessed value for 2021 is \$47.6 billion, an increase of \$2.4 billion or 5.2% over 2020. This increase is relatively evenly spread between the net value of land (\$1.1 billion) and net improvements (buildings)

(\$1.3 billion). Changes in land value reflect an increase in the demand for single-family homes during the COVID-19 pandemic throughout the Lower Mainland, along with increases in improvement value due to ongoing development and revitalization in the District.

Assessed Value of Land and Improvements 2017–2021

Source: BC Assessment



NOTE: Previous years' amounts have been restated based on updated information

SUPPLEMENTAL FINANCIAL INFORMATION

Assessed Value of New Construction

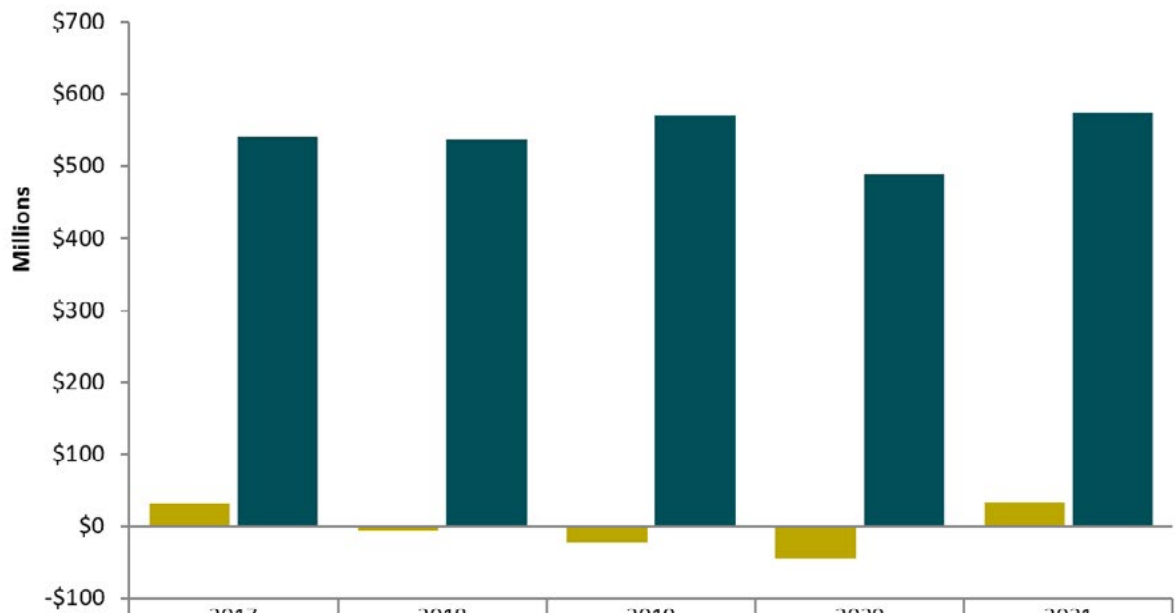
The addition of newly built structures within a community is an essential component and a useful indicator of the economic vibrancy of a municipality. Over the years, building and construction activity increased as our community continued to renew itself and growth was

realized in accordance with the Official Community Plan (OCP). The community vision is to build greater residential density within town centers. In 2021 residential construction rebounded as the pace of development recovered in the District after the OCP was reviewed by Council. Growth in the industrial and business classes resulted mainly from

new infrastructure being added, such as business parks and commercial strata units. The value for new construction (supplied by BC Assessment) is based on actual percentage of completion and is closely monitored to ensure new tax revenue supports the District's growth management objectives.

Assessed Value of New Construction 2017–2021

Source: BC Assessment



	2017	2018	2019	2020	2021
Industrial & Business	\$32	-\$7	-\$22	-\$45	\$33
Residential	\$540	\$537	\$572	\$489	\$575

NOTE: Previous years' amounts have been restated based on updated information

SUPPLEMENTAL FINANCIAL INFORMATION

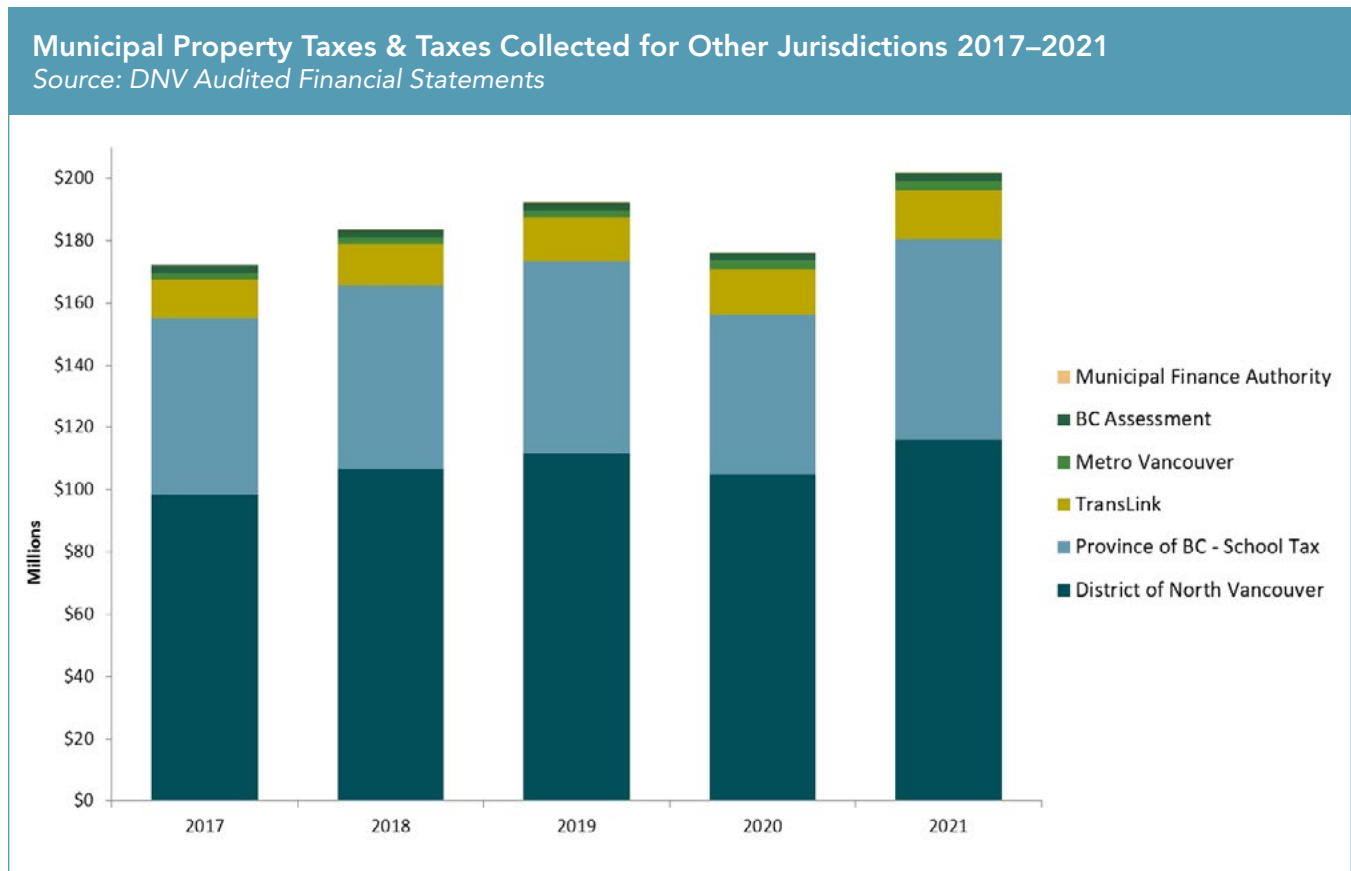
Municipal Property Taxes and Other Taxing Authorities

Over the past five years, taxation revenue for the District increased at an average annual rate of 4.2%. Compared to 2020, 2021 property taxes increased by

14.6% from \$176.2 million to \$201.8 million. The first reason for the relative increase was the pandemic-driven provincial 2020 school tax reduction to support business that was not repeated in 2021. The second reason was the Seaspan tax reassessment in 2020, which

provided a one-time \$6.8 million reduction in property taxes.

In 2021, 42.6% of property taxes collected were on behalf of other taxing authorities, of which 75.2% was levied on behalf of, and paid to, the Province for school taxes.



CORPORATE PERFORMANCE

The Community Charter requires that a municipality's annual report describe progress in relation to objectives established for the previous year, and that it provide a statement of municipal objectives and measures for the current and following year. This means reviewing 2021's accomplishments against set goals and updating objectives for 2022 and 2023. For consistency, and to track priorities in alignment with Council's mandate, our practice is to refer to objectives in the multi-year Corporate Plan, which integrates Council's priority directions alongside legislated and historical services and long-term strategies. The 2019–2022 Corporate Plan was published in September 2020 and can be found at [DNV.org/corporate-plan](https://dnv.org/corporate-plan)



The Corporate Plan and Strategic Framework

The purpose of our strategic framework is twofold: to set directions that move the District closer to the shared vision of the community expressed in the Official Community Plan (OCP), and to fulfill the District organization's mission for service and leadership.

Inspired by nature, enriched by people - Our Vision

The vision for our community, as identified in the OCP, is the context within which the District organization works. Guided by the OCP, the District sets its mission and defines its values. The Corporate Plan is a guiding tool for the organization that defines specific work towards achieving this vision, which can be actioned within four-year periods.



The plan is shaped by three areas of input. These are the municipality's legislated and historical services, long-term strategies and planning, and Council's four-year-term priorities.

Together with the Financial Plan, the Corporate Plan informs department and divisional work plans to deliver programs and services and meet the needs of the community we serve.

CORPORATE OBJECTIVES

Following the municipal election in October 2018, Council proceeded in 2019 to establish its mandate and strategic directions. With Council's priorities articulated, staff undertook development of corresponding organizational goals and objectives in a comprehensive 2019–2022 Corporate Plan, published in September 2020.

As an organization, our five goals, against which we measure performance across these years, are:

- 1 Enhance livability and mobility
- 2 Foster community safety, health and resiliency
- 3 Lead in climate emergency action and environmental management
- 4 Achieve a balanced and fair economy
- 5 Support a sustainable and service-oriented organization

These directions and goals are translated into shorter-term objectives, which staff then deliver through departmental work plans. Objectives are determined based on consideration of our mandate, strategic impact, funding availability, and organizational capacity.



CORPORATE OBJECTIVES

Corporate Plan Summary

Despite continuance of the pandemic, significant advancement on Corporate Plan goals and objectives was made throughout 2021.

A summary of progress made in 2021 toward specific and, in some cases, emerging priorities and objectives is provided in the tables that follow.



Goal	Priority	Objective	Progress made in 2021	Lead
Enhance livability and mobility	Improve transportation and mobility	Advocate for increased transit and create supportive land use and built form	Burrard Inlet Rapid Transit included in Transport 2050 and the draft Regional Mayors' Council 10-Year Plan, advanced advocacy through North Shore Connects, a transportation advocacy partnership group consisting of the District of West Vancouver, Squamish Nation, City of North Vancouver, District of North Vancouver and Tsleil-Waututh Nation	Engineering, Parks, and Facilities
		Improve the road network within the District and connected to other municipalities	In collaboration with other levels of government, completed the Highway 1 Lower Lynn Interchanges project with significant improvements to active transportation, safety, east-west connectivity and west-bound capacity	
		Improve system planning, signalization and collaboration with the City of North Vancouver and Ministry of Transportation & Infrastructure	Implemented new signal requirements associated with development applications to ensure new signals are equipped with emergency pre-emption, collaborated on cross-jurisdictional traffic signal coordination to improve overall network efficiency	
		Participate in studies of rapid transit options across Burrard Inlet	Completed the Burrard Inlet Rapid Transit Benefits Assessments Report	
		Manage the impacts of construction and development activity by coordinating developer, partner, and other projects	Continued to collaborate and coordinate with regional and provincial stakeholders on major infrastructure projects and transportation improvements	

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Enhance livability and mobility	Improve transportation and mobility	Improve traffic clearing on highways and highway bridges, working with stakeholders	Continued collaboration with appropriate stakeholders including the Ministry of Transportation, RCMP, and emergency response services	Engineering, Parks, and Facilities
		Develop strategies for ride-hailing, autonomous vehicles, e-bike sharing and micro-transit	Launched an e-bike sharing pilot across the North Shore and developed bylaws to support personal use of electric scooters	
		Increase and improve bicycle and pedestrian networks	Designed Lynn Valley Road Active Transportation, Phase 1 with construction planned for 2022, delivered numerous transit related sidewalk and crosswalk upgrades, added wayfinding signage in and around the Lower Lynn Interchanges, continued to improve active transportation monitoring and data collection efforts	
		Review and update District-wide parking policies including development ratios, Resident Parking Only, and time restricted and pay parking	Endorsed and applied New On-street Parking Policy and Alternative Vehicle Parking Rates (On-site)	
		Increase traffic enforcement and road safety	Utilized ICBC initiatives as well as targeted high volume and accident prone areas	
	Focus on OCP objectives related to affordable housing and strategies supporting town centres	Prioritize development that achieves OCP objectives and manage community impacts	Prioritized development applications in town and village centres with 2021 statistics showing that 79% of gross new dwelling units have been directed to the growth centres defined in the Official Community Plan	Planning, Properties & Permits



CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Enhance livability and mobility	Focus on OCP objectives related to affordable housing and strategies supporting town centres	Identify rental and social housing opportunities	Approved an updated Residential Tenant Relocation Assistance Policy to mitigate the impacts to tenants displaced by property redevelopment, approved a development on Orwell Street that will result in 90 units of below market rental housing. The building, near Phibbs Exchange, is currently under construction, approved a rezoning for a five-storey building with 60 supportive housing apartments for women and women-led households experiencing homelessness, or who are at risk of homelessness, prepared and submitted a successful application to Metro Vancouver Housing for a new affordable housing project in Maplewood, received and approved the District's first Housing Needs Report to help the District better understand and respond to housing needs in the community, received a detailed summary of District contributions towards affordable housing over the last 10 years of Official Community Plan implementation	Planning, Properties & Permits
		Complete and implement a plan for the Delbrook site	Issued a development permit for an 86-unit social housing rental apartment building to be operated by Hollyburn Family Services	
		Address student housing needs with Capilano University	Issued a development permit for a 360-bed student housing building at Capilano University campus, the first on-campus student housing project	
		Update infill housing approaches	Council received the final report of the Rental, Social and Affordable Housing Task Force, endorsed high-priority actions that include increasing housing diversity through sensitive infill such as duplexes, triplexes, townhouses/rowhouses, and more coach houses	
		Update the current Community Amenity Contribution framework in line with community priorities	Continued the review of the Community Amenity Contribution framework in collaboration with a review of the Development Cost Charges Bylaw	
		Increase the number of social and supportive housing units	Council received a report on utilizing District-owned land for affordable housing; a key strategy for developing new social and supportive housing units in partnership with other levels of government, funding agencies and non-profit housing providers.	
		Implement the plan for the Orwell/Sanford housing site	Issued a development permit for a 90-unit social housing rental apartment building to be operated by Sanford Housing Society at 267 Orwell Street	

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Foster safety, health and resiliency	Provide welcoming community spaces and services	Enhance the digital experience; provide opportunities for digital creation and skill-building	Introduced lendable eReaders, digitization equipment and additional content for streaming and online learning; hosted sessions to teach podcasting basics; provided support to patrons with personal devices and navigating pandemic technologies (eg. QR Codes); hosted bookings by local creators in StoryLab related to photography, filmmaking, music and podcast recording	Library Services
		Offer programming that unites our community in shared learning and facilitates community understanding of Indigenous and inter-cultural perspectives	Consulted Squamish Nation Elder on land acknowledgement statement; awarded BC Multiculturalism grant to create a short film celebrating diversity on the North Shore; hosted shared learning and activities for inaugural Truth & Reconciliation Day; supported community dialogue and engagement on issues relating to racism, diversity, equity, and inclusion; co-facilitated a public event featuring Dr. Suzanne Simard, author of "Finding the Mother Tree", encouraging renewed connections to one another and the environment	
		Reimagine and enhance Library spaces so they are welcoming for all	Prepared tender to refresh the 2nd floor of the Parkgate Library in 2022 that will include dedicated space for teens; extended hours to serve as cooling centres during extreme weather; collaborated on community art initiatives to support healing and resilience in the wake of the tragic events of March 27, 2021	
		Meet growing demand to deliver services where and when they are needed	Removed barriers to service through the elimination of overdue fines; established a roadmap for Accessible Services to fulfill increased remote delivery needs; hosted over 965 programs, virtually and in-person, to support learning and social engagement; procured collections and shelving for Express Library to open at Lions Gate Community Recreation Centre; developed subscription-style Teen Book Boxes during pandemic measures; developed new special collections, including puzzles and a selection of board games.	
		Support delivery of the new Museum facility and enhance the distributed exhibition program	Opened the new Museum in December 2021	Museum and Archives

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Foster safety, health and resiliency	Address community facility, recreation and cultural needs	Complete and open the Lions Gate Community Recreation Centre (CRC)	Lions Gate Community Recreation Centre set to open to the public early 2022, offering many recreation, culture, library and community services	Recreation and Culture
		Finalize planning and design for the Lynn Creek Community Recreation Centre (CRC)	Continued development of Lynn Creek CRC planning and design	
		Commence planning for other recreation facility replacements	Continued collaborative planning for future facility improvements with NVRC and DNV staff	
		Complete the Strategic Facility Plan to align major building projects with the Asset Management Plan and changing needs	Presented the Strategic Facilities Planning Framework at a Council Workshop	Engineering, Parks, and Facilities
		Build on the 2018 Recreation and Culture needs assessment to respond to priority needs	Continued to use the needs assessment data, supplemented by participation data, to inform service planning	Recreation and Culture
	Explore opportunities for reconciliation	Enhance relationships and explore reconciliation opportunities with the Tsleil-Waututh and Squamish Nations	Assisted with Reconciliation initiatives involving the Squamish Nation and Tsleil-Waututh Nation with the Integrated First Nations Unit and utilized this unit to assist with investigations on the lands of these two Nations, utilized IFNU to assist with public education regarding Indigenous culture and traditions and developed programs with a focus on supporting Indigenous communities	Police Services
			Supported Council's motion to implement the municipal-specific Truth and Reconciliation Calls to Action, retaining a consultant to support development of an organizational-wide Indigenous relations and reconciliation strategy	Corporate Services
		Update existing Service Agreements	Updated the existing Service Agreement with Tsleil-Waututh Nation and continued discussions on new and existing Agreements	
		Update the existing Cooperation Protocol Agreement		
		Negotiate a service agreement for the Tsleil-Waututh's proposed Addition to Reserve lands		

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Foster safety, health and resiliency	Explore opportunities for reconciliation	Implement reconciliation measures through Museum and Archives programming and perspectives	Became the first public museum in Coast Salish Territory to sign a protocol agreement and Memorandum of Understanding with both Skwxwú7mesh (Squamish), and Səlilwətał (Tsleil-Waututh) First Nations, which will guide and formalize the work of MONOVA's Indigenous Voices Advisory Committee (IVAC), delivered Indigenous Cultural Programs and unveiled exhibits that were developed by and with local Indigenous people	Museum and Archives
	Focus on OCP objectives related to social well-being	Complete a Heritage Strategy and make necessary changes to bylaws and policies	Approved updates and increased the annual budget of the Community Heritage Grant Program to increase funding and eligibility for heritage planning, conservation, awareness and education, the District's Heritage Strategic Plan earned the 2021 BC Heritage Recognition Award	Planning, Properties & Permits
		Complete a Childcare Strategy and Action Plan	The District successfully applied for a provincial grant to create up to 37 new child care spaces in conjunction with a rebuilt field house in Eldon Park	
		Connect the community and foster inclusion and wellbeing	Launched the "Our Stories: Iranian Community on the North Shore" campaign to help connect with members of the Iranian community to identify stories and project ideas on how we can best represent the Iranian community at the new Museum of North Vancouver	Museum and Archives
		Develop an anti-racism and anti-discrimination strategy and action plan	Conducted a staff survey and organizational audit by an experienced consultant to form the basis for the action plan regarding diversity, equity and inclusion (DEI), held several training sessions for staff and the Commission regarding Indigenous history and relationships and DEI	Recreation and Culture
	Manage outdoor recreation with an integrated approach	Actively manage demand and access to District parks and tourist attractions	Commenced the Lynn Canyon Pay Parking Pilot in coordination with Metro Vancouver, amended on-street parking regulations on local streets near Lynn Canyon to enhance resident parking opportunities and mitigate local impacts, introduced an alcohol in parks pilot program	Engineering, Parks, and Facilities
		Work with the Province, Metro, CMHC, and the biking and hiking communities to develop a trail plan for Seymour Area	Began preparation of the background for plan and strategy development, informed by concurrent work of adjacent land managers	

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Foster safety, health and resiliency	Manage outdoor recreation with an integrated approach	Construct new artificial turf fields at Inter River and Argyle and with stakeholders, identify options to meet demand for fields and other related facilities	Prepared the Argyle artificial turf field sub-grade prepared with anticipated field construction in 2022, continue work on planning and moving towards construction of parks buildings including Inter River	Engineering, Parks, and Facilities
	Promote the conditions for a safe and resilient community through planning and protection programs	Complete the Maplewood Fire Rescue Centre and reallocate resources currently deployed at Halls 1, 2 and the Training Centre	Construction initiated for Maplewood Fire Rescue Centre, with completion slated for Q3 2021	Fire and Rescue Services
		Continue to enhance Fire Service Interoperability and Collaboration with partners	Continued strategic and tactical level training with all partner agencies, ranging from joint recruit firefighter training to full-scale field exercises	
		Increase effectiveness of apparatus deployment and staff training	Continued demo model for North Shore-wide dispatching protocols to enhance emergency response across all three municipalities	
		Expand public education and community engagement using current fire prevention and fire operation resources	Continued community engagement activities, following all pandemic guidelines leading to increased citizen contacts in 2021 over previous years, totalling 51 events and engaging with over 3,851 community members	
		Heighten police visibility and presence in the community	Collaborated with ICBC school attendance, utilized the Youth Intervention Unit to conduct safety lectures at various schools	Police Services
		Improve public safety through targeted and strategic crime reduction	Strategically identified high crime areas and concentrated proactive and reactive patrols	
	Demonstrate accountability through effective engagement with the Police Committee, the District and City Councils and the community at large	Undertook collaborative meetings to increase visibility on issues and allow for ongoing feedback		

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Foster safety, health and resiliency	Promote the conditions for a safe and resilient community through planning and protection programs	Optimize use of police services resources	Used analytics to determine where and when resources should be stationed to minimize response times, assessed crime types and formed new units to specifically target these offences with dedicated resources specific to the North Vancouver City and District Region including the creation of the Front Line Investigative Support Team (IST) and the Special Response Team (SRT), permanently established of the Integrated Outreach Team (IOT) with additional members to prevent citizens from going into a mental health crisis event and to deal with citizens safely who are in crisis	Police Services
		Advance Operational Readiness Plan to enhance readiness to respond to disasters	Operationalized the use of a 'common operating picture' known as Lightship to support interoperable EOC connectivity across the North Shore	North Shore Emergency Management
		Enhance NSEM's emergency preparedness program by integrating digital technology and streamlining content for a broader reach	Transitioned to the Evacuee Registration and Assistance tool to support the digital integration of Emergency Support Services	
Lead in climate emergency action & environmental management	Build community and organizational capacity to respond to climate related shocks and disasters	Enhance wildfire mitigation, preparedness and response	Received three new wildfire response vehicles to supplement current fleet, continued to build out additional training programs, and conducted multi-agency in-person and virtual Tabletop Exercises; deployed in support of Provincial wildfire response, filling 45 positions for BC Wildfire Services, purchased Portable Water Supply System to increase firefighting capacity in areas with limited fire hydrant access and with wildland urban interface hazards, delivery in Q1 2022	Fire and Rescue Services
		Prepare North Shore Resilience Strategy using the UN Sendai Framework for Disaster Risk Reduction	Developed a new NSEM strategic plan that is in alignment with the UN Sendai Framework for Disaster Risk, strengthened response based partnerships with community service providers specifically supporting seniors and homeless populations to address extreme heat and cold related events Reduction	North Shore Emergency Management
		Continue mitigation of debris-geohazard risk in accordance with approved plans	Upgraded and replaced Gallant Avenue stormwater culvert to manage drainage from more extreme weather due to climate change	Engineering, Parks, and Facilities

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Lead in climate emergency action & environmental management	Protect and enhance the environment through management programs and policy	Develop department plan, strategies and key contacts for ongoing collaboration	Established new Climate Action, Natural Systems, and Biodiversity Department and developed six key pathways to advance the District's climate and environment goals, completed OCP Action Plan with key actions to be implemented with a climate and equity lens, awarded Federation of Canadian Municipalities Climate Protection Program Milestone 5 award for taking action to reduce corporate and community emissions	Executive Services; Climate Office
		Develop and implement priority projects, policies, and bylaws and pursue opportunities for leadership and innovation	Implemented the Low carbon Step Code bylaw amendment, limiting the use of fossil fuel in new construction; established energy labelling and benchmarking requirements to measure energy performance in new construction; enacted policy to require Level 2 charging for 100% of residential parking spaces in new multifamily developments, updated Strategic Energy Management Plan to align with Community Energy and Emissions Plan targets, reduced emissions by 50% at Municipal Hall through a retrofit of the mechanical system, continued leadership in innovative environmental technologies to reduce emissions associated with road paving including the use of warm mix asphalt and recycled asphalt, awarded Community Energy Association's Adaptation award for the North Shore Sea Level Rise Strategy	
		Advance outreach, education and stewardship internally and externally to reduce waste, water and fossil fuel use	Established new Climate Action Advisory Committee, launched the Jump on a Heat Pump project in partnership with the City of North Vancouver and the District of West Vancouver, established partnerships with School District 44 and the BC Sustainable Energy Association to deliver Cool It climate action workshops for students, launched Urban Tree Canopy project to provide residents with trees to expand the urban forest cover and increase biodiversity	
		Leverage available partner funding and grants	Established a formal partnership with BC Hydro in advancing the District's community energy management initiatives, secured grant funding to develop and implement residential building retrofit programs, partnered with the Province's CleanBC Better Homes program to leverage provincial funding for residents interested in switching to low carbon heat pump heating systems, applied for federal government funding to support the District's public electric vehicle charging network	

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Lead in climate emergency action & environmental management	Protect and enhance the environment through management programs and policy	Reduce the impact of single family home construction by updating DNV bylaws, policies, standards and procedures	Approved changes to retaining wall and accessory structure regulations to reduce potential impacts to neighbours	Planning, Properties & Permits
		Update our liquid waste, solid waste, water, storm water, debris management and energy management programs, and optimize fleet services	Coordinated the Bear Smart Community Program Submission and continued the ongoing process of electrification of fleet vehicles with 68% of cars now electric	Engineering, Parks, and Facilities
	Take action on climate change by reducing emissions and updating strategies	Update the Strategic Energy Management Plan and Green Building policy for corporate buildings	Continued to update the Strategic Energy Management Plan and Green Building policy for corporate buildings	
		Create a corporate and community carbon budget and accounting framework	Integrated a carbon reduction forecast for the District's fleet and facilities into the capital planning process, with results to be included in the next budget	Financial Services
Achieve a balanced and fair economy	Advocate for fairness in taxation and fees	Work with the Province and the Port to reduce port property tax inequities and better support businesses	Participated in a Small Business Property Tax Working Group, developing workable solutions for small businesses that are being negatively impacted by current property assessment methodologies	Financial Services
		Advocate for Municipal Finance Reform seeking alignment between limited revenue sources and expanding services scope including Metro Vancouver's funding model to ensure member municipalities are receiving maximum value for the money required to provide regional programs	Provided feedback on the financial policy paper introduced at the Union of B.C. Municipalities (UBCM) conference, initiated further discussions in the region and now participating through a "Municipal Finance Reform Subcommittee" at Metro Vancouver	
		Develop a comprehensive and fair strategy to deal with land encroachments	Continued to respond to priority encroachments and resolve them through education/mitigation, licensing agreements, or enforcement, as appropriate	Planning, Properties & Permits

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Achieve a balanced and fair economy	Explore and leverage funding opportunities to achieve community improvements	Ensure development contributions are accurate and pay for growth impacts on services	Began to work with external consultants to ensure development contributions are accurate, appropriate and predictable, with an expected recommendation to Council on development charges in 2022	Financial Services
		Pursue alternative revenue sources such as franchise fees, encroachments fees, gifts, bequests and grants	Applied for an estimated \$14 million in senior government grant funding, of which approximately \$6 million has been approved for funding	
	Increase employment opportunities and economic development activity, with attention paid to local impact	Review the Maplewood Plan to ensure alignment with housing, employment, and transportation needs	Provided feedback to the ongoing review and implementation of the MV Regional Industrial Lands Strategy, Metro 2050 Regional Growth Strategy and regional transportation plan update – Transport 2050 which will influence the future of Maplewood Village	Planning, Properties & Permits
		Continually assess land use plans and policies in order to encourage business sector sustainment and growth	The OCP Action Plan was adopted in July 2021 and identified several actions to be undertaken in support of local businesses, including establishing a staff position for economic stewardship and advocating to the Province for tax reform in support of local business	
Support a sustainable and service-oriented organization	Ensure strong technical and administrative foundations for continued service excellence	Continue to implement the Digital Strategy to improve online services, information and public engagement	Replaced existing intranet with an integrated communications platform to support digital literacy for DNV workforce and enhance service delivery; Delivered Report a Problem to staff to efficiently track, triage, manage, and resolve problems; completed our main fibre optic loop across North Vancouver, including over 39km of fibre optic cable providing highspeed internet to all District facilities. Explore options for documents and records management.	Corporate Services
		Enhance existing financial systems with analytic software and automated processes	Introduced e-bidding to strengthen and create efficiencies in the competitive bidding process, implemented position control to improve human resource planning and management, and automated accounts payable to streamline approvals and strengthen internal controls. Initiated projects supporting strategy execution, financial planning and project management	Financial Services
		Leverage technology to improve Streets' service levels, asset management, and public safety	Continued to introduce new signal controllers, LED street lights, and pedestrian activated flashing crosses to enhance public safety	Engineering, Parks, and Facilities

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Support a sustainable and service-oriented organization	Continually enhance community engagement	Complete a robust representative survey to update our baseline understanding of community issues and service needs	With the 2020 Community Engagement Survey complete, continued to adjust practices as required	Corporate Services
		Review District development bylaws, policies, procedures and practices to improve communication, notification and consultation practices	Approved an update to the Public Notification Signage Requirements	Planning, Properties & Permits
		Develop a strategy to improve online services, information and public engagement	Initiated the process to develop an online services, information and public engagement strategy	Recreation and Culture
		Promote initiatives, innovations and successes through storytelling	Developed multi-year storytelling framework in priority areas to grow community understanding and support	Corporate Services
	Foster an engaged and nimble public service	Update Human Resources plans that support corporate values, address training, development and succession planning	Implemented pandemic workforce resiliency measures including flexible work arrangements, staff rotations and re-deployment; formalized the District's remote work policy, enhanced online service delivery, developed robust onboarding for new staff, provided staff with digital tools and technology to work from home, and completed workplace modifications to enhance occupational health and safety. Rolled out training to support engineering managers with managing a remote workforce	Corporate Services
		Develop robust practices for employee engagement and internal communications	Recruited an internal communications specialist to support change management and enhance employee engagement	
		Implement training in regards to Indigenous knowledge and digital literacy	Provided cultural awareness training to Council, executive and all staff and recognized significant cultural dates through education and programming	
	Provide strong governance	Develop the MONOVA Strategic Plan and Work Plan	Used the Strategic Plan goals and objectives to guide staff and Commission priorities, including setting up a Strategy Oversight Committee	Museum and Archives

CORPORATE OBJECTIVES

Goal	Priority	Objective	Progress made in 2021	Lead
Support a sustainable and service-oriented organization	Provide strong governance	Develop efficient, robust operations that provide sustainable financial foundation	Implemented new operations and systems, supported by new staff positions, to deliver services to the community at the new Museum, at the Archives, and through its outreach activities and online programs and exhibits	Museum and Archives
		Complete the targeted review of the Official Community Plan and implement the required changes	Council adopted an innovative and comprehensive OCP Action Plan that focuses on four key areas that are inextricably inter-related: transportation, housing, economy and employment lands, and climate emergency. The Action Plan includes eight priority actions, 21 supporting actions, and two implementing lenses that will move the District forward closer to realizing the community's 2030 vision	Planning, Properties & Permits
		Renew North Vancouver Recreation & Culture's Strategic Plan with an updated arts and culture strategy	Deferred the strategic planning process to late 2022/early 2023	Recreation and Culture
		Identify possible improvements to the planning, operating and governance processes for recreation, arts, culture and parks	Scoped the review required to identify improvements for initiation in 2022	
		Complete the long-term financial plan with a 10-20 year horizon to balance service delivery needs and affordability	Presented the first draft of Long-term Financial Plan, laying out the goals, service level targets and funding gaps and a process to bring the District's plans, strategies and finances into balance; workshops were held throughout the year and initial results were integrated into the 2022 Financial Plan	Financial Services



Looking ahead: 2022 and 2023

As the pandemic continued in 2021, many of our efforts were focused on corporate resiliency and organizational agility, including pivoting to embrace uncertainty while relying on sound financial planning, strategic human resources policies and programs, enhanced communication, digital transformation, and a commitment to the health and safety of our community.

The Corporate Plan includes many objectives that require action over several years and may be advanced or amended due to resource considerations or unforeseen priorities or influences. Based on progress, achievements, and impacts in 2021, we anticipate continued advancement of the projects, plans and strategies as outlined above, which support such priorities as transportation, livability and affordability, community well-being and resiliency, and our local economy. We also expect to see advancements in objectives that continued



to be paused in 2021 due to pandemic impacts, while acknowledging that this same work may require different approaches to move forward given current and future circumstances.

The Community Charter requires that a municipality's annual report articulate objectives for the upcoming two years, namely 2022 and 2023. As noted, the existing

2019–2022 Corporate Plan provides a cohesive framework of rolling goals that provide a solid foundation for organizational planning. However, with municipal elections being held in October of 2022, we anticipate that the newly elected Council will establish objectives for 2023 and the term ending in 2026, which may in turn adjust future priorities.

CORPORATE OBJECTIVES

At this juncture in the reporting cycle, and without presupposing the future Council's strategic directions, it is possible to identify general goals as evident now, along with some likely priorities for 2023. At a high level, these include:

- A continued focus on improving transportation and mobility, including ongoing advocacy efforts across the North Shore, creating a continuous and connected network of walking and cycling routes, and balancing facility types, equity, and affordability when making transportation improvements.
- Ensuring housing and affordability efforts are advanced, including implementing the OCP Action Plan, prioritizing affordable housing projects, and producing conceptual development scenarios for District-owned lands for affordable housing.
- Continuing to demonstrate leadership in climate and environmental management, including developing policies to reduce demolition waste, implementing the Community Energy and Emissions Plan and the Climate Change Adaptation Strategy, and developing a Biodiversity Strategy to protect, restore and enhance ecosystem health.
- Ensuring that community health, well-being and inclusivity are fostered, including advancing reconciliation efforts and creating an inclusive community, promoting the conditions for a safe and resilient community through planning and protection programs, and addressing community facility, recreation and cultural needs.
- Creating the conditions for a balanced and fair economy, including developing a business services strategic plan, implementing the Regional Industrial Lands Strategy, and updating development charges to ensure growth impacts are funded.
- Supporting a sustainable and service-oriented organization, including enhancing internal communication, supporting employee engagement and retention efforts, and advancing digital transformation efforts.



The Services and Operations section provides measures that illustrate the operational priorities and range of services delivered by the District and its partner agencies.

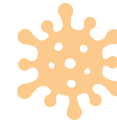
Areas of reporting are organized around the District's five corporate goals:

1. Livability and Mobility
2. Safety, Health and Resiliency
3. Climate and Environment
4. Economy
5. Organizational Resiliency

Services supporting these goals are referenced following each goal statement.

We continue to report on a consistent set of measures, showing five years of data year over year, in most cases, and have further aligned this section with the Corporate Plan by introducing a new measure for Response Time by Fire Station.

COVID Reflections and Responses



Our continued response to the COVID-19 pandemic required major organizational adjustments and resiliency. Therefore, throughout this section, we have included information about how the pandemic impacted our services and operations as well as examples of our continued response to these challenges in 2021. From across our organization, such responses demonstrate commitment to our mission to provide leadership and exemplary services.

LIVABILITY AND MOBILITY

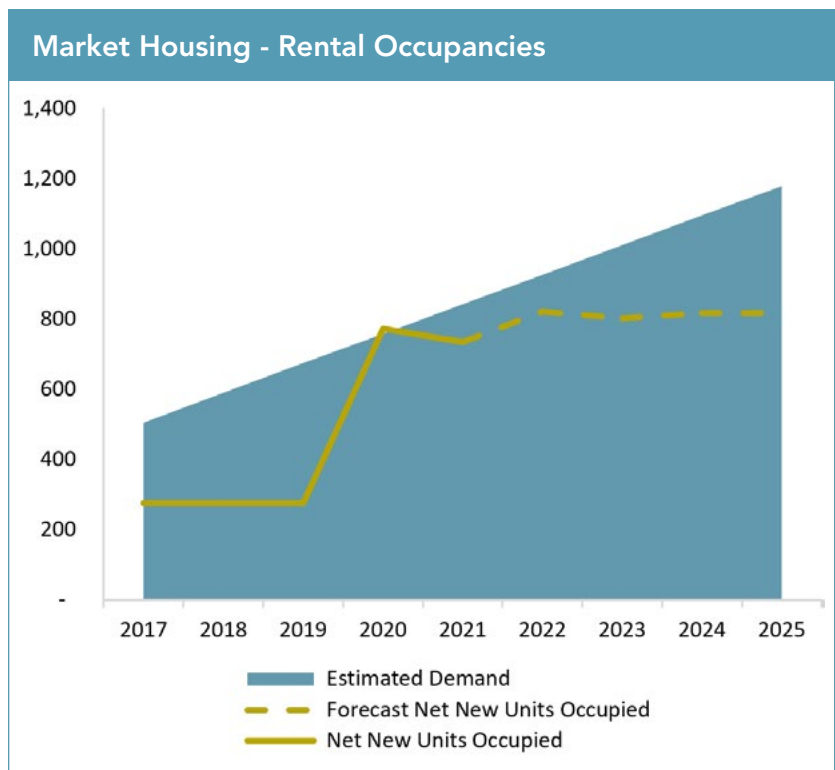
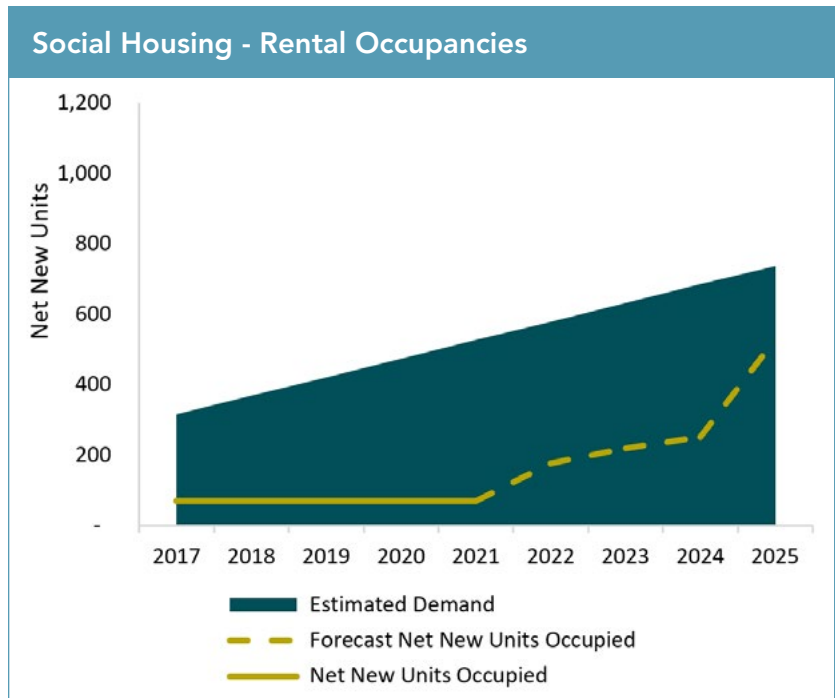
Goal statement

We envision the District as a livable, connected community with an appropriate mix of housing types. A variety of safe and sustainable transportation options promotes ease of mobility between centres.

Services supporting this goal include community and development planning, real estate and properties, and transportation. Current measures illustrating progress and the range of services delivered are reflected below.

Community and Development Planning

Planning services involve the creation of long-term integrated community, land-use, environment, economic, and social policies and plans. The District provides advisory and support services through management of the development process and impacts can be seen across the District's services and operations, especially as it relates to affordability and housing.



Housing Strategy

The figures below show net new rental units that have been approved for rezoning and occupied since the OCP in 2011. Occupied units are shown in the year they received occupancy, from 2017 to 2021, and units not yet occupied are shown in the year they are forecast to be occupied. Units not yet occupied can include those at the development permit stage, those approved but that have not yet submitted a building permit application, those under application review for a building permit, or those under construction.

Child Care

The Child Care Action Plan, approved by Council in December 2020, identified four goals to enhance child care services over the next ten years: increase access to child care, improve affordability, focus on quality, and strengthen partnerships.

The District currently supports approximately 25% of child care spaces in the community through the allocation of

amenity contributions, grants, land, or land and facility space. The District successfully applied for a provincial grant to create up to 37 new child care spaces in conjunction with a rebuilt field house in Eldon Park.

Transportation

The District's Engineering Department complements and supports advancing the community vision for a connected network of livable, vibrant, sustainable centres through planning, delivery, operation and maintenance of a variety of transportation

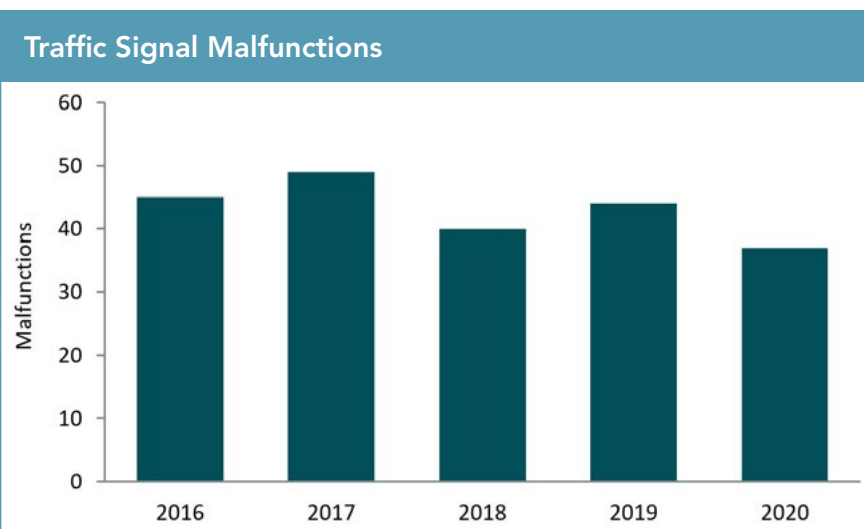
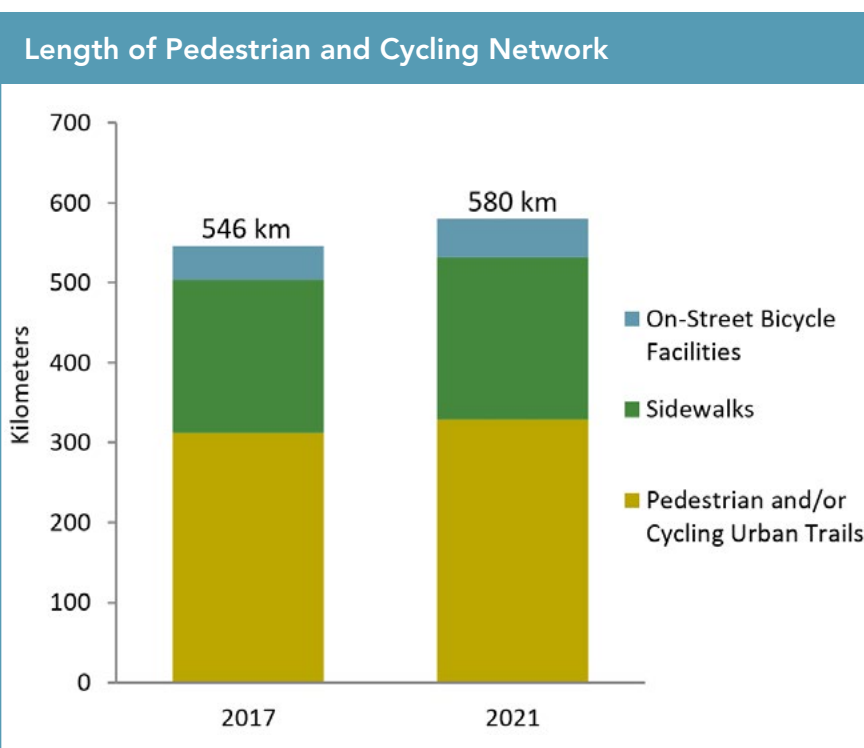
infrastructure and services. Multiple travel modes and purposes are supported, including transit, pedestrian, bicycle, vehicle, goods/ services movement (trucks) and emergency response. Appropriate allocation, regulation and administration of public road space to complement envisioned land use and built form is essential in planning transportation to, through, and within the new town centres in the interest of community livability, well-being, economic vibrancy, and reduction of greenhouse gas emissions.



The total active transportation network continues to increase as new sidewalks and cycling infrastructure are constructed, with many of these new facilities located in the town and village centres and around schools. A number of ongoing mobility improvements are planned and in progress as the District continues to improve conditions for people walking, rolling and cycling.

Transit

The District, working with our partners at TransLink and Coast Mountain Bus Company, continues to improve access to bus stops. A full review of bus stops was completed in 2021. The District has 420 bus stops, including Phibbs Exchange and Capilano University Exchange, of which 224 (53%) are accessible.



COVID Response

We supported social distancing measures and allowed for more business space through the continued Gallant Avenue Road Space Reallocation pilot program.

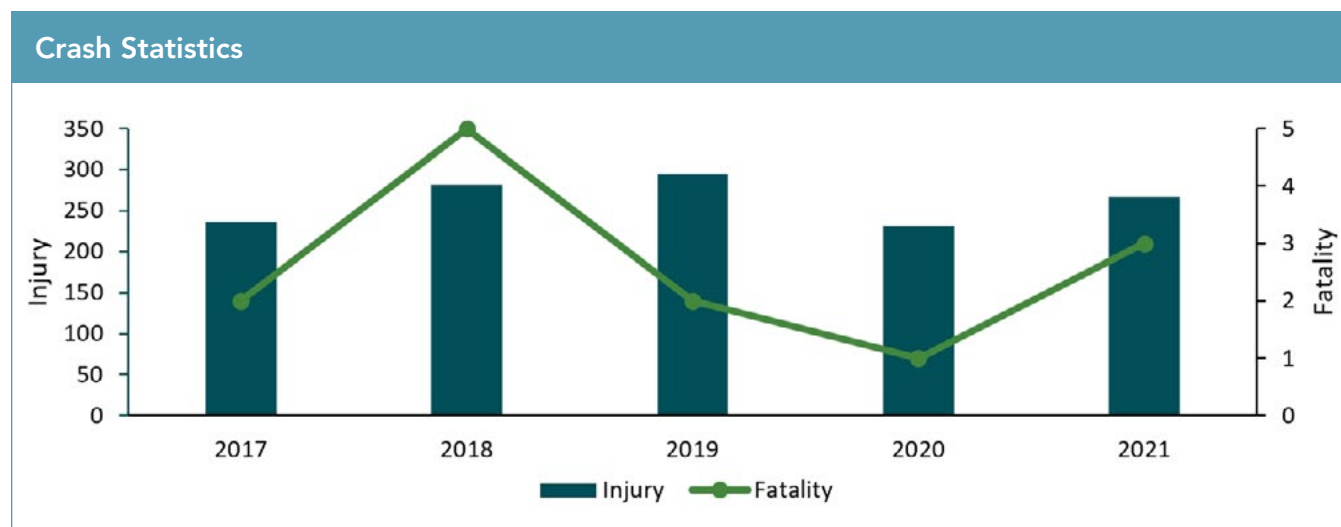
Vehicle Accidents attended by RCMP

In almost every community in BC, traffic safety ranks as one of the top three concerns of its residents. Efforts of the North Vancouver RCMP Traffic Unit have led to a general decline in the total number of injurious motor vehicle collisions over the past five years (2017 to 2021).

In an effort to increase road safety for all road users, the North Vancouver RCMP Traffic

Unit uses data obtained from police sources, as well as ICBC, to identify problem intersections and areas. Targeted enforcement of these areas is then conducted, consisting not only of enforcement but also education. The Traffic Unit also concentrates a majority of its efforts to addressing the priorities as outlined by national, divisional and detachment senior leadership that have been identified to

lead to increased risk to road users. These priorities are: use of occupant restraints (seatbelts), impaired driving, distracted driving (cell phone use), aggressive driving (high-risk driving behaviours), and intersection infractions. The combination of general enforcement and high-visibility enforcement campaigns (i.e., Counterattack, Distracted Driving, and Excessive Speed Enforcement) work together to increase road safety.



COVID Response

RCMP implemented a variety of pandemic measures to ensure RCMP members and community members were kept safe. These included emphasizing online reporting options in line with recommendations by the Chief Public Health Officer of Canada and the Provincial Health Officer.

SAFETY, HEALTH AND RESILIENCY

Goal statement

Our vision is to see the District as a safe and healthy community with robust protective services. Community health and well-being are fostered for all ages through educational, social, arts, cultural and recreational services. A resilient population

is supported by proactive emergency planning, response recovery, and training and education.

Services supporting this goal include recreation and culture, library, museum and archives, police, fire, emergency management, and bylaw services, among others. Current measures illustrating progress and the range of services delivered are reflected below.

North Vancouver Recreation and Culture Commission

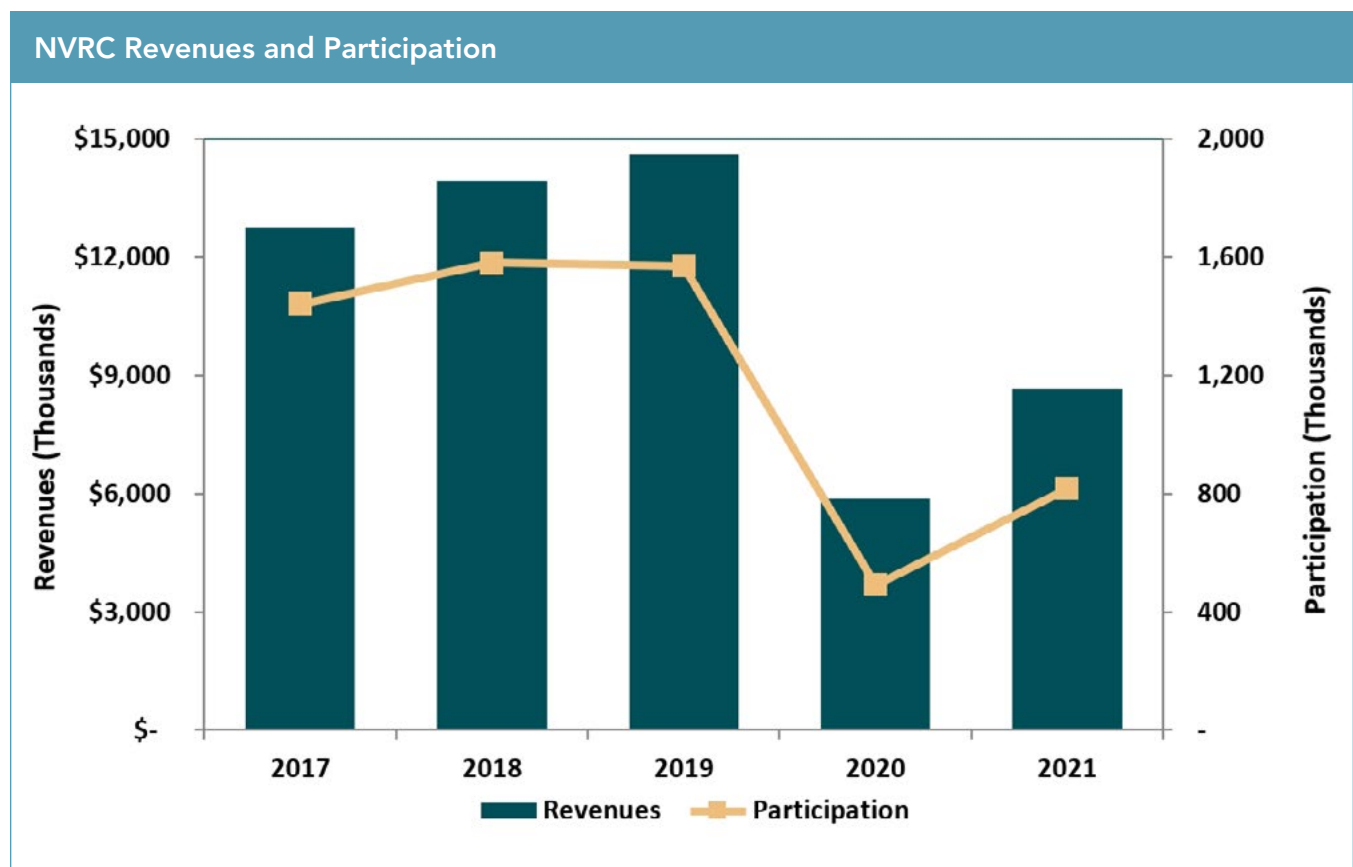
The North Vancouver Recreation and Culture Commission (NVRC) offers a wide range of opportunities for individual and families to be active, engaged and inspired through recreational and cultural services and events.



SERVICES AND OPERATIONS - SAFETY, HEALTH AND RESILIENCY

NVRC's programs and services were significantly affected by the COVID-19 pandemic in both 2020 and 2021. Facilities were open in 2021, but with reduced offerings, reduced capacities and many changing requirements and protocols. Total 2021 revenues were

\$8.7 million — an increase of 48% from 2020. Program participation also showed a significant increase in 2021, up about 66% over 2020. Compared to pre-pandemic levels, 2021 revenues are at about 59% and program participation is at about 52%.



COVID Response

North Vancouver Recreation and Culture Commission implemented new outdoor recreation programs and continuously modified facility access, services, capacities and protocols in accordance with Provincial Health Orders.

Parks

The District's Parks Department manages approximately 3,000 hectares of parkland that includes 88 parks and 109 greenbelts and contains sub-alpine, forested and coastal ecosystems. The variety of parks includes small neighbourhood parks, larger community parks with sports amenities, destination-type parks such as Lynn Canyon, Deep Cove and Cates Park/Whey-ah-Wichen, and vast natural parkland outside of developed areas.

The Parks Department

is responsible for the maintenance, planning and construction of all urban and natural parkland amenities, which also includes specialized services such as urban forestry, habitat and ecosystem restoration, field and turf maintenance, and horticulture and community beautification. The breadth of amenities includes sports fields and courts, paths and trails, playgrounds, beaches and waterfront access, picnic shelters, benches and tables, waste bins, and fieldhouses and washrooms. The Parks Department also manages

visitor attractions such as Maplewood Farm, the Ecology Centre, and the Lynn Canyon Suspension Bridge and Café.

In addition to the important ongoing maintenance and operation of park assets and amenities, following are examples of key capital projects and initiatives that were advanced by the Parks Department in 2021:

- Lynn Canyon Pay Parking Pilot
- Artificial Turf Field projects (Argyle, Inter River and William Griffin)
- Cleveland Park and Kilmer Park Fencing Replacement
- Bridgman Park Playground
- Delbrook Lands Neighbourhood Park
- Deep Cove Canoe and Kayak Centre Building Repairs
- Eldon Park Washrooms Lighting Improvements
- Deep Cove Anchorage Area
- Alcohol in Parks Pilot
- Lynn Canyon Boardwalk Replacement



COVID Response

We promoted social distancing by implementing temporary and permanent on-street parking restrictions at high-demand trail heads.

Maplewood Farm

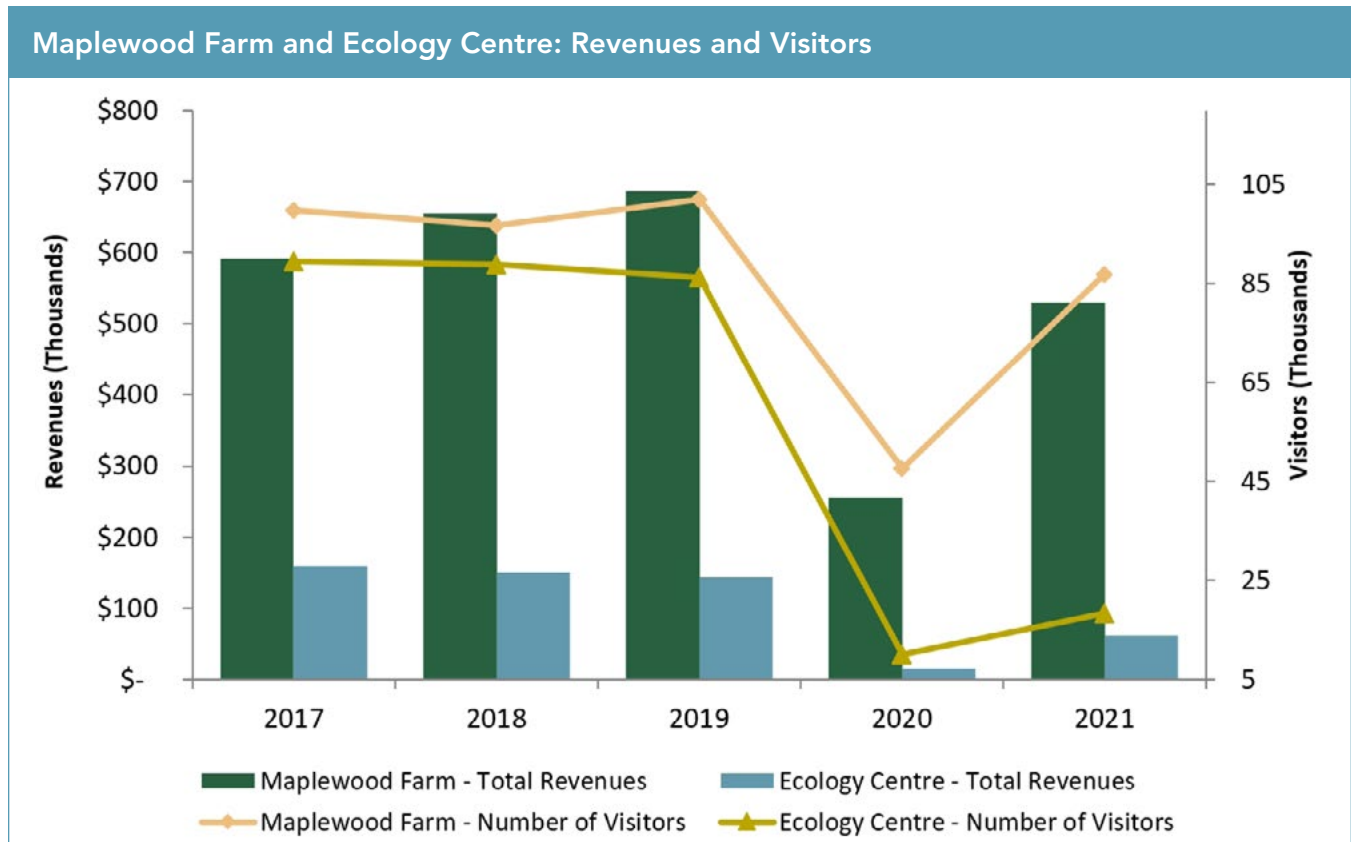
Maplewood Farm provides a unique education-based tourist attraction, which is home to over 200 domestic animals and birds. Due to COVID-19, the farm was closed to the public for over three months in 2020. In July 2020 the farm reopened with a 75-person capacity limit per hour. Increasing capacity from 75 to 100 patrons per hour in July 2021 allowed a steady increase in farm visitors. Total visitors to the farm in

2021 was 86,829, 85% of 2019 pre-pandemic visitor numbers.

Through 2021 a number of new programs and initiatives have been implemented with a vision to modernize farm operations and enhance visitor experience and learning opportunities. Examples include:

- Offering eco-friendly and sustainable items for sale in the gift shop

- New volunteer opportunities
- Installation of a new fire suppression system in the livestock barn
- Installation of a new camera security system
- Repairs and upgrades to the amenity room
- Extended partnerships and developed relationships with BC SPCA, Kenneth Gordon School, Thrive Community Centre, and North Vancouver Salvation Army





Lynn Canyon Ecology Centre

The end of 2021 marks the completion of the Ecology Centre's fiftieth year of operation, a year in which the centre had to continue to adapt and react quickly to deal with the changing needs of the community during the COVID-19 pandemic. Unlike previous years where we looked forward to welcoming around 88,000 visitors through our doors, in 2021 we saw 12,700 visitors at the centre, an increase of 10,000 more than in 2020. In addition, over 5,700 people attended our online programs, for a total of 18,400 virtual and in-person visits.

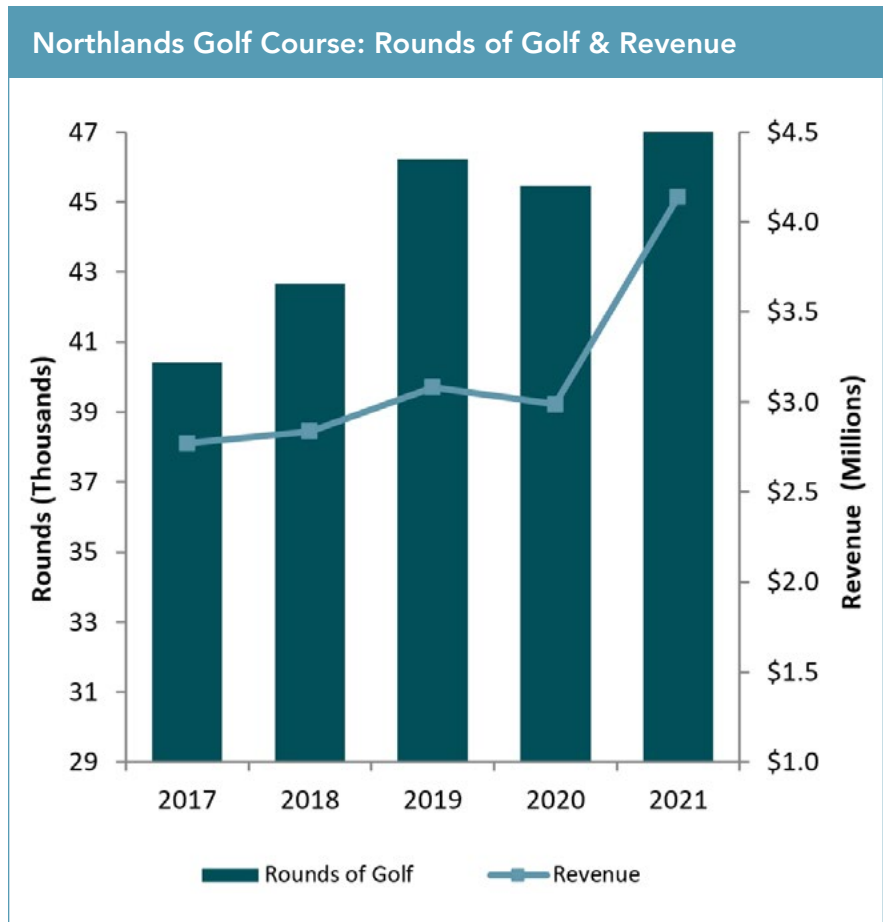
Ecology Centre programming continues to be very popular, providing local residents and schools with a wide range of online ecological and environmental education programs focusing on local flora and fauna, environmental sustainability, and the protection of local parks and natural spaces. In addition, with our new virtual capabilities, we have been able to expand both our reach and our scope of programming within our local community, which includes bringing global ecological-based programs into our residents' homes in response to their interests.

Despite the pandemic, we were still able to celebrate the Ecology Centre's fiftieth anniversary, which included inviting long-term partners to celebrate with us with a variety of outdoor booths and experiential opportunities for visitors. The event was a huge success and a much-appreciated celebration, outreach and education opportunity.

Through 2021 we also implemented many upgrades and incorporated new features in our programs, including introducing new technology and virtual tools, as well as installing impressive new dioramas in the Ecology Centre that provide excellent learning opportunities and a visual overview of Lynn Canyon Park.

Northlands Golf

In 2021, golf rounds and revenues outperformed the past 25 years of operations, setting records for revenue and rounds played. With 58,600 rounds played, revenues reached a staggering \$4.1 million. This amount was over \$1 million more than our previous record set back in 2009. These totals would have been even more impressive if it were not for the wet weather that occurred starting mid-September and lasting throughout the remainder of the 2021 season. The high demand for golf has remained consistent since the start of the pandemic in 2020 and will continue for the 2022 season.



COVID Response

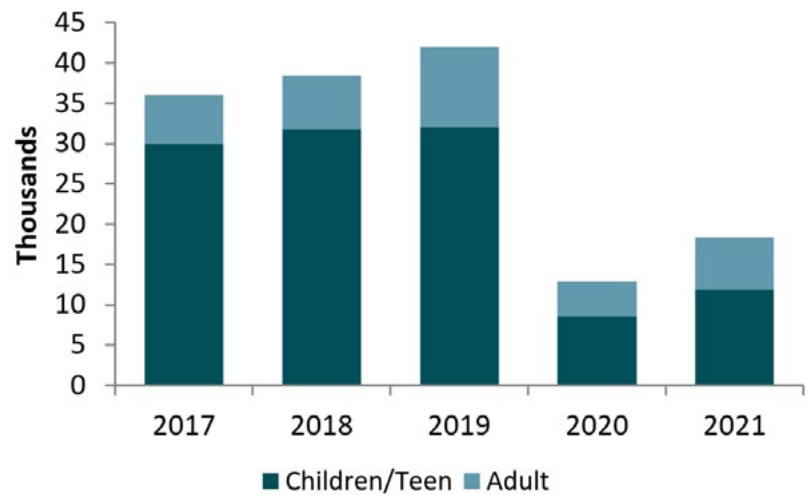
Northlands Golf was fortunate to have golf deemed a safe activity during the pandemic. The overall impact to operations was very favorable and Northlands remained extremely busy throughout the year, without any cases of COVID-19 reported by staff or the customer base.

North Vancouver District Public Library

The library system offers a full range of information services, literacy-based programs and learning opportunities, an extensive collection of books and digital collections, and a variety of online resources through the library website. The library serves the community through its three branches, at Capilano, Lynn Valley, and Parkgate, and through around-the-clock access to digital services.

Library operations transitioned towards pre-COVID-19 service levels in 2021, by slowly extending hours and expanding seating areas. In-person visits in 2021 reflect this shift, with a recovery of 43% over 2020 numbers. Digital visits to the library's website and catalogue returned to pre-pandemic upward trend figures in 2021, with a 7.5% increase over 2020 and a 4% increase over 2019.

Program Attendance



Library Visits



COVID Response

North Vancouver District Public Library focused on responding proactively and evolving services and operations as per changing public health orders, implementing policy and operations supports for staff and the community.

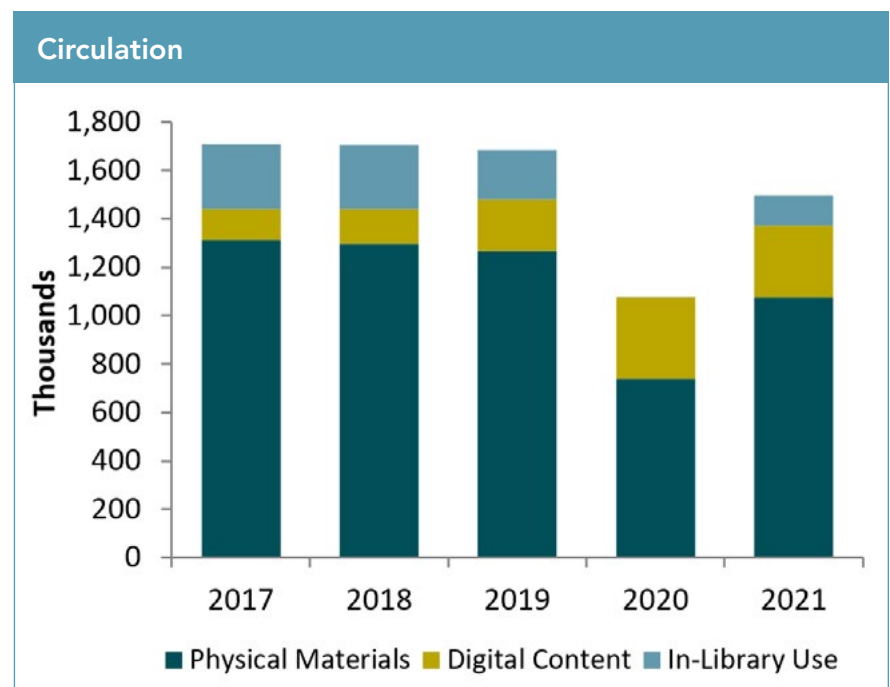
SERVICES AND OPERATIONS - SAFETY, HEALTH AND RESILIENCY

Program offerings continued to evolve throughout 2021, compared to pre-pandemic levels, with most programs offered virtually. In 2021 we saw a significant recovery of 44% in program attendance compared to 2020. These figures largely reflect an increased number of virtual programs in 2021 over 2020, with in-person programs re-introduced on a small scale in the final quarter of 2021. Always a highlight of the year, the Summer Reading Club attracted 3,120 participants in 2021.

The library's collection continues to reflect the popularity of both physical and digital materials. While reliance on digital materials continued into 2021 due to the pandemic, this usage decreased slightly by 11% compared to 2020, while maintaining a 39% increase over 2019. Meanwhile, the circulation of physical materials bounced back by 45% in 2021 over 2020, just 18% behind 2019 circulation figures. This underscores the enduring popularity of physical materials even as demand for digital materials

continues to increase overall. Throughout this challenging year, the library, its staff, and its patrons have continued to adapt to changing conditions while maintaining

the library's mission of connecting community, sharing knowledge, and inspiring stories. For further information, please visit nvdpl.ca.



Museum and Archives MONOVA

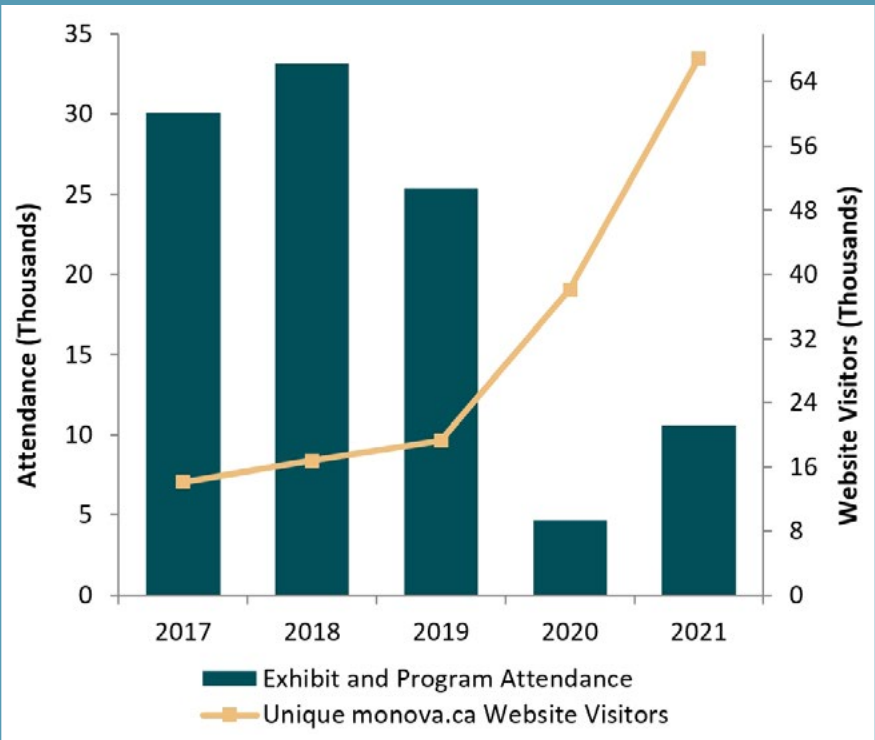
MONOVA: Museum of North Vancouver moved staff and artifacts to the new museum facility in mid-2021 in preparation for opening later that year. The new operation includes a museum store, spacious entrance pavilion with iconic Streetcar 153, community and activity spaces available for events and programming, and two large exhibition galleries — the core gallery with stories



of North Vancouver, and a spacious temporary exhibition gallery. MONOVA continued to engage and deliver services digitally. This included The Inlet blog and a number of digital engagement activities, such as online speaker events and workshops. Collectively,

these efforts resulted in a 105% increase in sessions (formerly known as unique visits) to the monova.ca website, and a 61% increase in page views. Volunteers contributed a total of 880 hours, for an industry standard dollar equivalent of \$14,828.

MONOVA: Exhibit and Program Attendance



COVID Response

MONOVA continued to deliver online opportunities to engage with an appointment-based system for safe access to the archives, and it provided support for staff to work remotely during the pandemic. MONOVA implemented a vaccine passport requirement for visitors and for special events.

Archives

The Archives remained open during the pandemic by appointment only, responding to 488 remote requests and supporting 121 on-site researchers. Archives staff spent 572 hours conducting research on behalf of clients. Focusing on community outreach and engagement, the Archives continued to provide online exhibitions and events as well as on-site exhibitions at the Archives building in Lynn Valley.

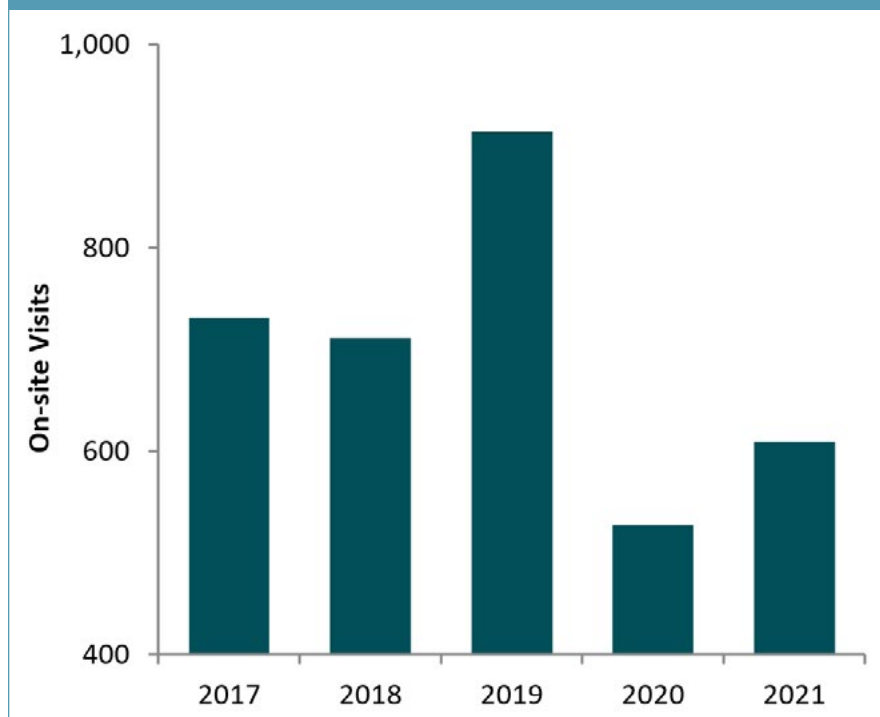
The Archives created two exhibitions that were available both on-site and online: An Archival View: History of Photography on the North Shore (876 page views) and Between Science and the Sublime: Neal Carter's 1920s Mountaineering Photography Albums (1,941 page views). One exhibit was exclusively virtual: Artists in the Archives (1,034 page views). And three events were offered virtually: Home Movies from North Vancouver (565 page views and 503 video views), #NorthVanStories Living History (983 page views and

2,292 video views), and Karl Ricker and Glenn Woodsworth in Conversation (167 participants).

In 2021, 600 archival photographs and 350 textual documents were scanned in response to research requests. Acquisitions and accruals commenced again, including donations from the Mount Seymour Ski Club, the Masonic Hall, Lions Gate Hospital, Grouse Mountain

Chalet, and Viterra, the Saskatchewan Wheat Pool. The oral history program focused on transcribing 12 existing interviews and created four new oral histories with members of the Squamish Nation. In support of the Truth and Reconciliation Commission's calls to action, the Archives created a research guide for holdings related to St. Paul's Indian Residential School.

Archives: On-site Visits



Crime Rate

Crime Severity Index (CSI) is a measure of the seriousness of police-reported crime. It covers all Criminal Code violations, including traffic, drug violations, and violations of all federal statutes. Each criminal offence is weighted based on sentences given. The Canadian Centre for Justice Statistics, in cooperation with the policing community, collects police-reported crime statistics through the Uniform Crime Reporting (UCR) Survey.

The UCR Survey was designed to measure the incidence of crime in Canadian society and crime characteristics.

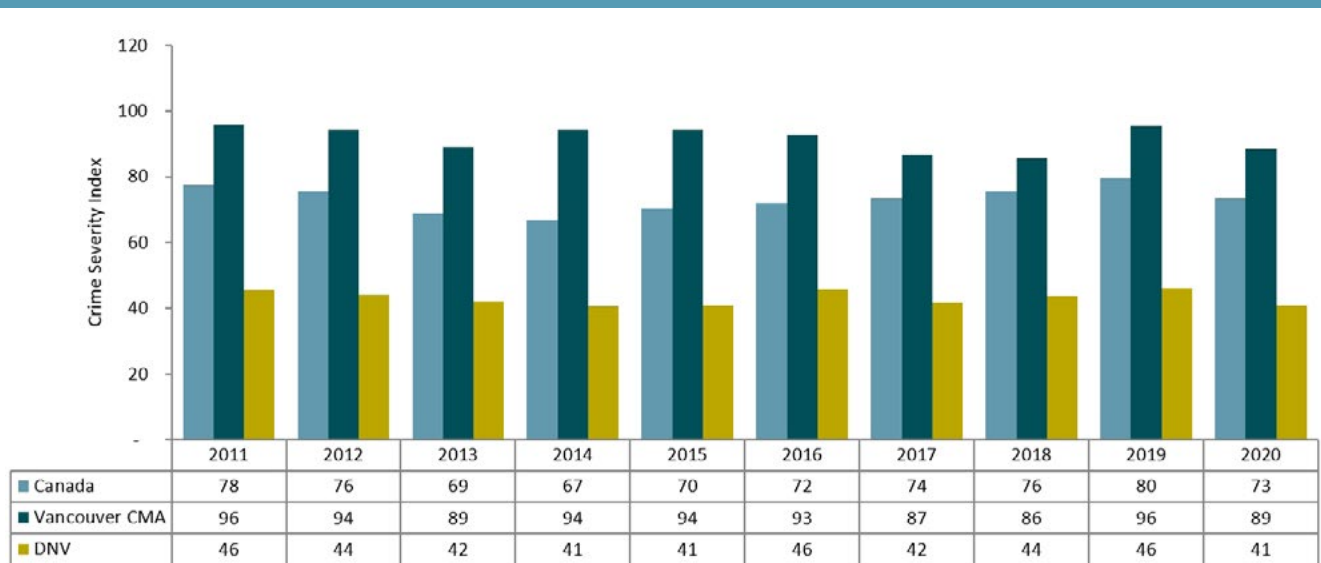
In 2020, the Crime Severity Index (CSI) in the District was 41, compared to 89 for the Vancouver Census Metropolitan Area and 73 for all of Canada. While CSI data for 2021 is not yet available, the latest data from Statistics Canada shows that the District remains one of the safest communities in Canada.

Break and Enters/ Vehicle Theft

Thefts from vehicles have been reported by various municipalities to be on the decline thanks to RCMP public awareness campaigns such as recognizing April as Lock Out Auto Crime Month and media releases with pleas to the community to secure their valuables, improve surveillance, and increase guardianship over parking facilities. Technological advances in vehicle manufacturing, such as locked

Crime Severity Index (CSI) 2011–2020

Source: Statistics Canada



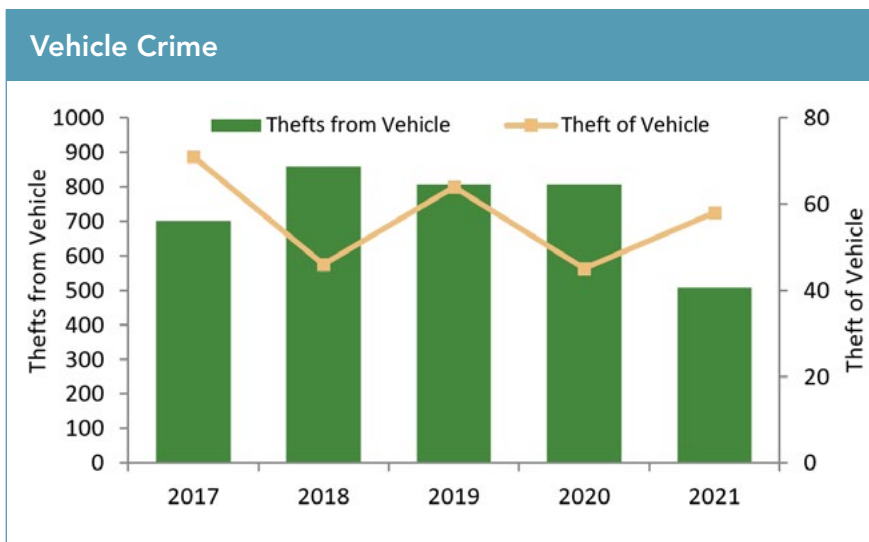
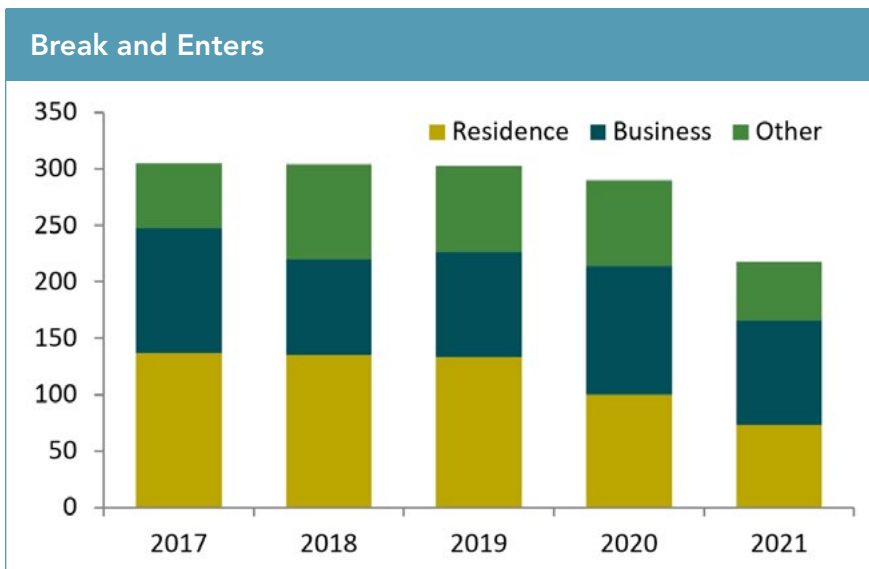
NOTE: Crime rate data for 2021 was unavailable at the time of writing this report. This year's chart has been updated to compare the District against Canada and the Vancouver Census Metropolitan Area defined by Census Canada.

gas tanks, have also had an impact on vehicle crime types, such as theft of fuel and the decreases in thefts of vehicle parts and accessories like hub caps and stereos.

Although incidents of break and enters appear to be on the decrease, there are other crime types around commercial buildings that have seen an increase in reporting. Additionally, secure

and insecure underground parkades have been the target of increased criminal activities. Often when there are no signs of forced entry and the incident was not caught on CCTV, a break and enter cannot be substantiated and the incident is captured by other forms of scoring, such as theft of mail, theft of bicycle, theft from motor vehicle, theft under \$5,000, and/or mischief.

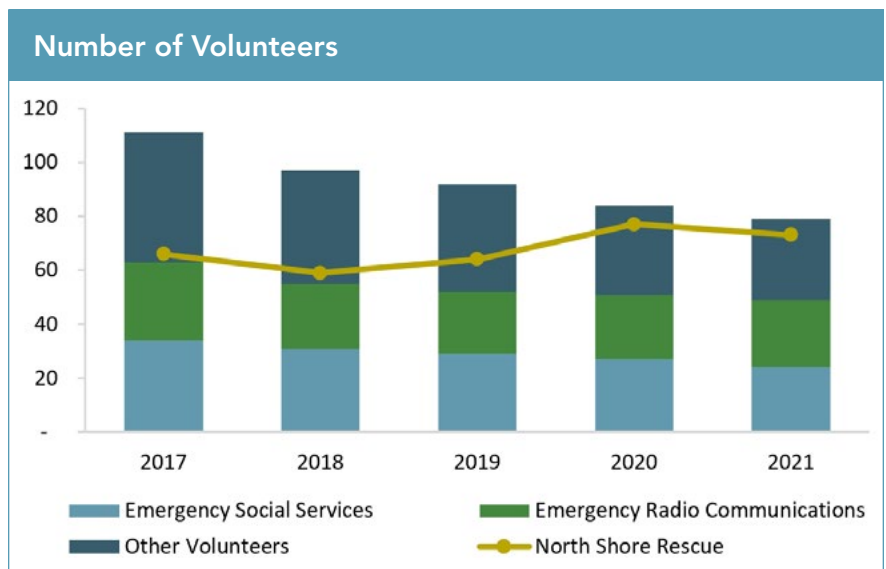
The RCMP detachment relies on metrics and analytics to deploy resources in “hot spot” areas for a focused approach at crime reduction. The RCMP is vital in providing safety and security for Canadians by tackling crime at the municipal, provincial/territorial, federal and international levels. The detachment provides various services, including crime preventing strategies and investigative services, maintaining peace and order, enforcing laws, ensuring the safety of visiting dignitaries and officials, and providing operational support services to other police and law enforcement agencies.



North Shore Emergency Management

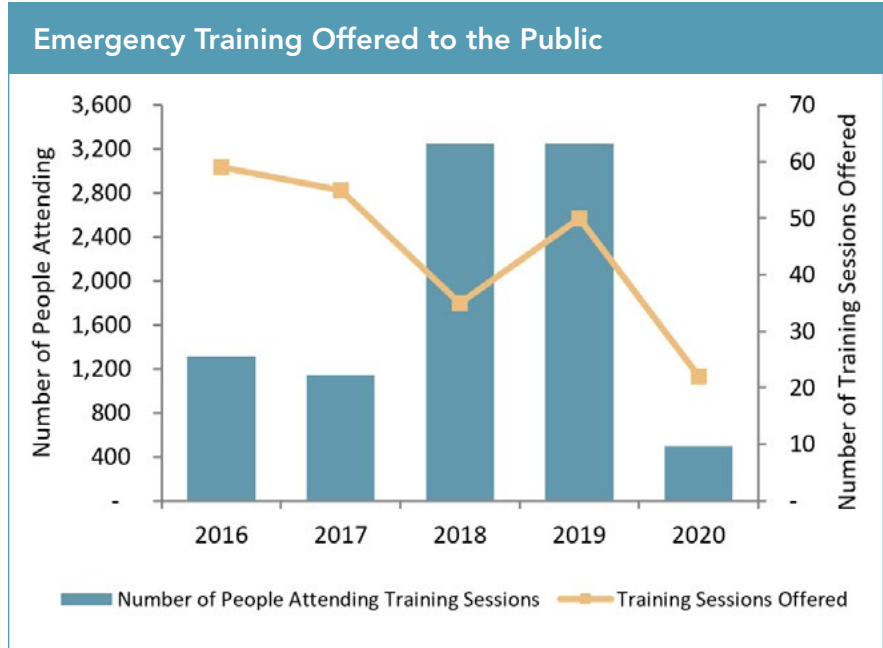
North Shore Emergency Management (NSEM) is the emergency management department for City of North Vancouver, District of North Vancouver, and District of West Vancouver. NSEM provides an extensive range of services to the three North Shore municipalities, including:

- Support for the municipalities and residents to prepare for and respond to hazards and emergencies on the North Shore.
- Implementation of annual training, exercises, education, research and plans development; these are ongoing annually to meet the extensive needs of the North Shore community.
- Assessment of needs during emergencies and oversight of Emergency Social Services (ESS) when incidents occur; trained staff and volunteers implement the ESS processes.
- Provision of business continuity management support across all three



- municipalities.
- Effective coordination and support for emergency response and recovery, working with partner agencies.

- Development of procedures, plans, operational guidelines, cooperative agreements and technical documents to ensure effective coordinated action during an emergency.



COVID Response

North Shore Emergency Management activated a fully virtual emergency operations centre for the North Shore in response to COVID-19 to ensure a coordinated approach. This response structure remained operational until the fall of 2021. NSEM, in collaboration with the North Shore municipalities, also launched an online platform, Connect North Shore, to provide coordinated information and resources for residents and businesses across the North Shore in response to the pandemic.

Fire & Rescue Incidents & Responses

The District of North Vancouver Fire and Rescue Services (DNVFRS) is a mission-oriented emergency services agency focused on ensuring the health, safety, and well-being of residents.

Each and every day, DNVFRS members provide caring

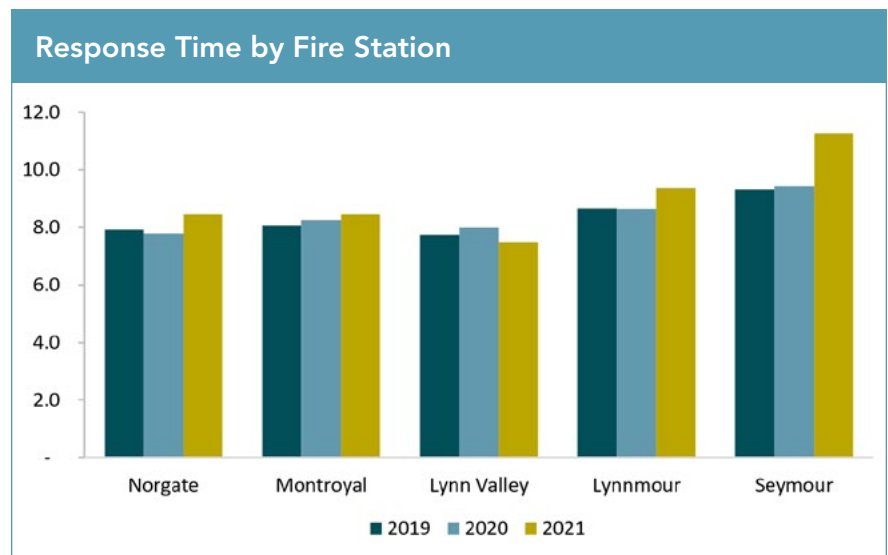
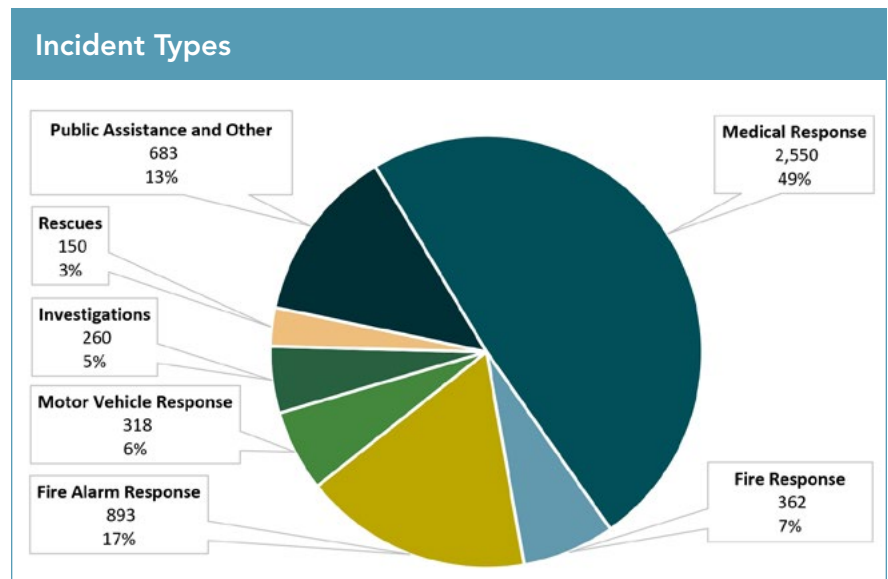
and compassionate service to residents and visitors to the North Shore who may be experiencing difficult or emergency circumstances. DNVFRS delivers services through an integrated approach, encompassing emergency and non-emergency response, fire and life safety outreach, and fire

prevention/investigation. Fire and Rescue Services maintains a high level of expertise and proficiency in a broad span of disciplines, though most notably in the area of technical rescue, incorporating both high-angle rope rescue and swiftwater rescue. In 2021, DNVFRS published the Fire and Rescue Annual Report

to summarize achievements in 2020 as well as provide additional useful performance measures. Please visit [DNV.org/FireAnnualReport](https://www.dnv.org/fire-annual-report) for further information.

Response Time by Fire Station

Firefighters respond to incidents from one or more of five different fire stations, depending on the emergency's location and size. In 2021, we achieved an overall response time of 8 minutes and 50 seconds for 90% of emergency responses. In 2021, the ongoing COVID-19 pandemic impacted turn-out times, and by extension the overall response times, due to requirements around donning of personal protective equipment related not only to medical incidents but to the full scope of non-fire incidents the DNVFRS responds to. It is anticipated that the levelling out and normalizing of these requirements, in addition to efforts related to traffic pre-emption and enhanced dispatching technology, will see an improvement in the 90th percentile response times



for 2022. The anticipated opening of the Maplewood Fire and Rescue Centre in 2023 and the resulting improvements in the resource deployment model will provide additional opportunities for

response time improvements. This data set is monitored regularly and used as a key performance measure for the DNVFRS in our journey towards continuous improvement.

CLIMATE AND ENVIRONMENT

Goal statement

We will strive to make the District a leader in climate emergency action, mitigation, and adaptation, and continue to care deeply for its natural assets. Healthy, biodiverse ecosystems are proactively protected and restored through policy, stewardship and community education.

Services supporting this goal include parks, utilities, infrastructure planning, community planning and the climate office. Current measures illustrating progress and the range of services delivered are reflected below.

Climate Action

The District moved forward with new climate and environment initiatives in 2021, formally establishing the new Climate Action, Natural Systems and Biodiversity Office and implementing actions to reach our goals of reducing greenhouse gas emissions by 45% by 2030 and to zero by 2050 while strengthening our



resiliency to climate change and enhancing ecosystem health and biodiversity.

The District is taking action in six key areas to reach our goals:

1. Corporate Leadership:

The District's Strategic Energy Management Program achieved a 50% reduction in emissions at the District Hall in 2021 due to a comprehensive mechanical retrofit project. We are transitioning our municipal fleet to lower-emission vehicles: as of 2021 our fleet includes 24 fully electric vehicles in various business areas, including bylaws,

inspections, and fire. In 2021, all paving projects were completed using lower-emission warm mix asphalt.

2. Low-Carbon Buildings:

With 40% of emissions in the District associated with fossil gas in buildings, the Jump on a Heat Pump program, launched in 2021, supports North Shore homeowners to switch to low-carbon heat pumps for home heating and cooling. The District's new low-carbon Step Code amendment to the Construction Bylaw limits fossil fuel use in new buildings.

3. Low-Carbon

Transportation: We are taking action to reduce emissions and congestion in the District through programs and policies to support active transportation and electric vehicles, along with compact, complete community design. In 2021, we partnered with the City of North Vancouver and the District of West Vancouver to launch a two-year electric bike pilot program. We also developed a new policy requiring 100% of all residential parking spaces in new developments to be capable of providing Level 2 electric charging.

4. Zero Waste: The District is supporting the transition to a more circular economy that supports the reuse, repurposing and recycling of resources. We've introduced policies to encourage the use of recycled materials beyond current municipal specifications and industry standards.

5. Healthy Ecosystems:

We are developing an overarching strategy for protecting, enhancing and restoring biodiversity and natural systems in the District. In 2021 we launched the Urban Tree Canopy Project to provide residents with trees to expand the urban forest cover and increase biodiversity.

6. Climate Adaptation:

The District continues to implement projects and policies to increase resiliency to climate change impacts. We're continuing to upgrade key infrastructure to manage

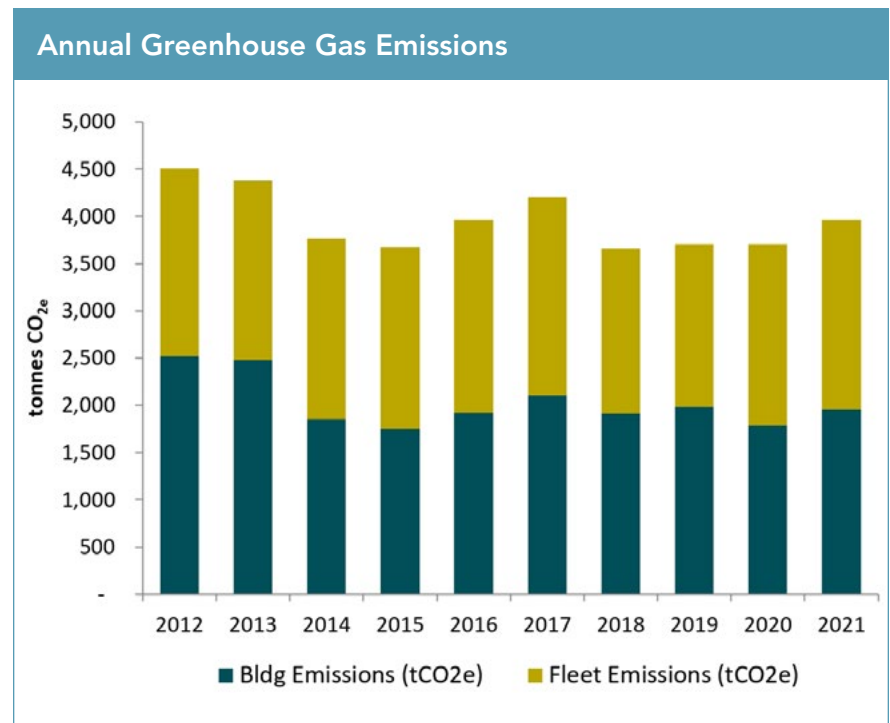
future high-intensity rain events: in 2021, the Gallant storm sewer replacement project was completed and we partnered with School District 44 to daylight Kilmer Creek. This same year gave us a summer of unprecedented high summer temperatures, and we continued to implement our Community Wildfire Protection Plan with wildfire protection fuel management activities and FireSmart homeowner outreach activities. In 2021 the District was awarded the Community Energy Association's Adaptation Award for the North Shore Sea Level Rise Strategy.



Corporate Emissions (District Operations)

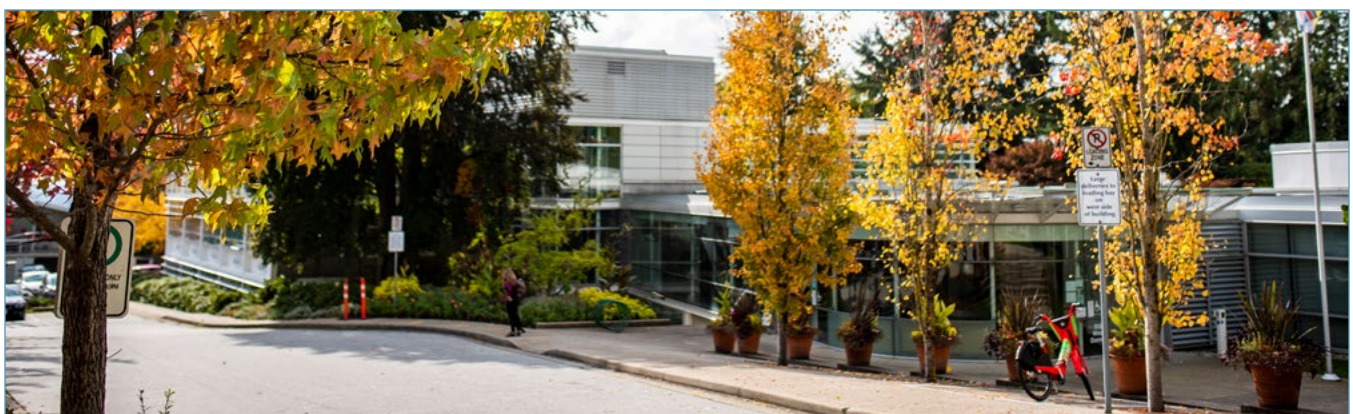
Greenhouse gas emissions (GHGs) from District operations, shown to the right, are measured in tonnes of carbon dioxide equivalents (tCO₂e). A focus on high-efficiency corporate buildings with improved energy monitoring and control systems, fuel switching to low-carbon energy, and fleet electrification has resulted in ongoing reduction of GHG emissions, despite adding new facilities and services. In 2021 we achieved a 50% reduction in emissions at the District Hall through a comprehensive mechanical retrofit project.

Fleet emissions were higher in 2020 and 2021 as COVID-19 restricted the



number of occupants per vehicle, increasing vehicle trips. Building emissions also increased in 2021 as facilities reopened and ventilation rates were increased. However, continued emission reductions

are anticipated in the near term as the District's facility and fleet plans are implemented, including targeted retrofit work at the District's most energy-intensive buildings, along with continued fleet electrification.



Utility Services

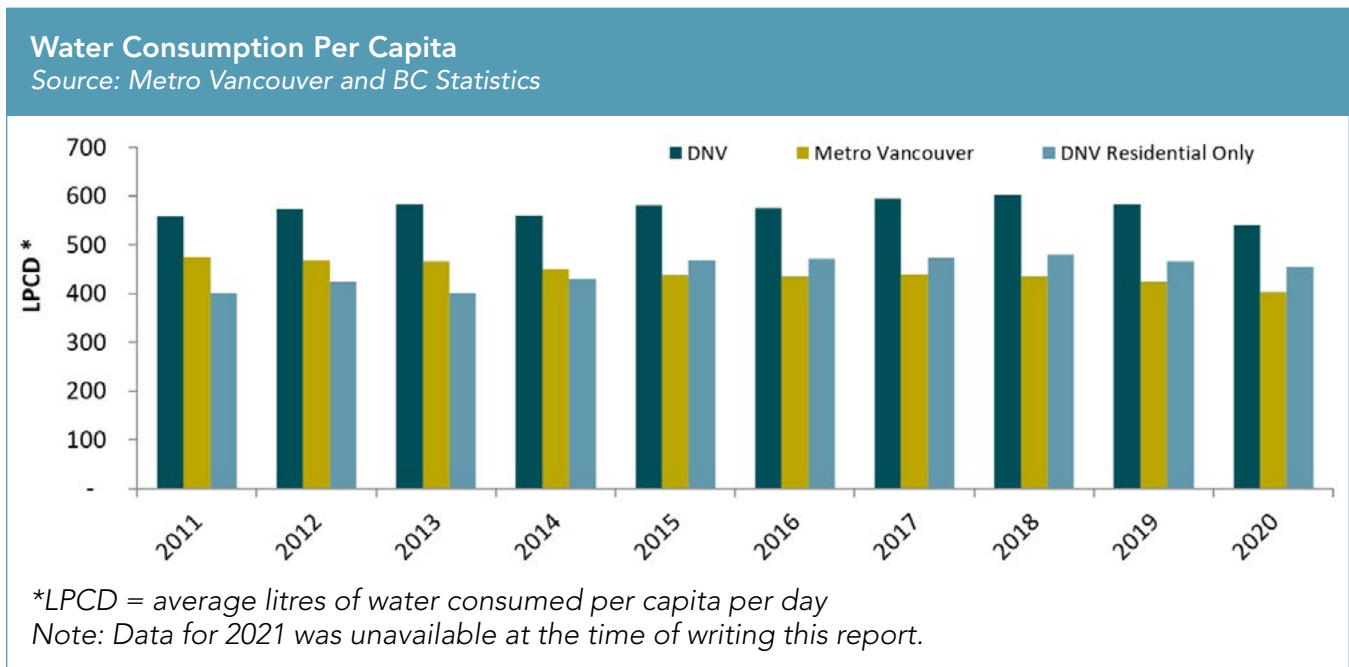
The provision of utility services, including water, liquid and solid waste, contributes to District residents' health and well-being. The District continues to implement climate adaptation measures that reduce risks related to its utility infrastructure as well as focusing on education

initiatives that support community stewardship and reduced waste and water use.

Water Consumption

This graph compares the District's water consumption to that of Metro Vancouver as a whole. It is based on data from the Greater Vancouver Water District for total water consumption by all users,

including commercial users. Water consumption data is generally one year behind for reporting purposes. In 2020, residential consumption decreased marginally from 2019 but is still very much in line with the last five-year average. The District's relatively large proportion of single-family residential customers



COVID Response

Service continued in an uninterrupted manner throughout the pandemic for the Utilities Department. Some increases in costs from inflation were realized; for example, supply costs of PVC sewer pipe doubled at times from the previous year. Additional fleet vehicles (from three to six vehicles over two years) were also required to comply with social distancing requirements.

creates a use pattern that heavily influences residential water use.

The District’s Water Conservation Program continued into its fourteenth year with an emphasis on public education. In 2018, the District adopted Metro Vancouver’s Drinking Water Conservation Plan, which was amended in 2021. Under this plan, water restrictions take effect earlier—on May 1 of each year, versus May 15 in 2017 and 2016, which in turn was two weeks earlier

than in 2015. The Drinking Water Conservation Plan also reduces the allowable days of lawn watering from three to two. The District continues to maintain a proactive leak detection system and leak repair protocol to minimize water loss from the system.

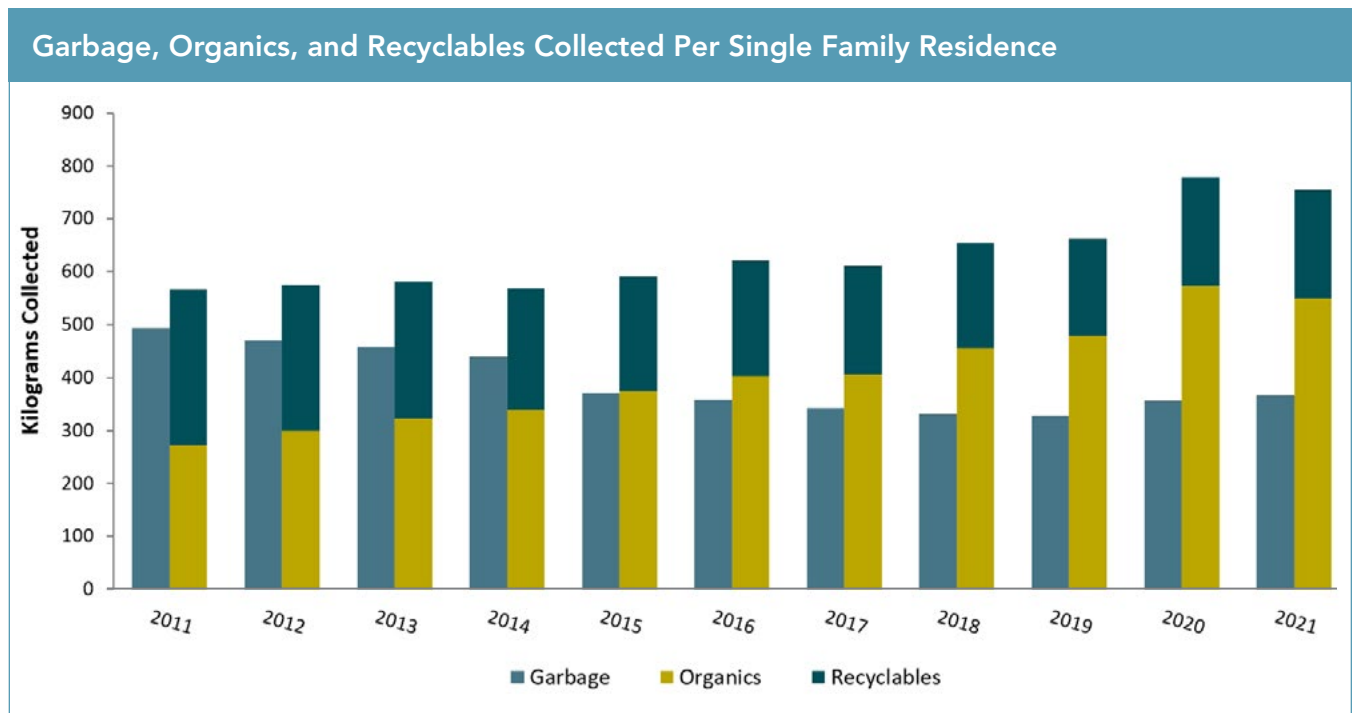
The District continues to refine its monitoring process for water consumption by user, time of year, and other considerations.

Every year since 2009, including 2021, the District’s water quality sampling has

consistently met or exceeded all regulatory requirements defined by Health Canada in the Guidelines for Canadian Drinking Water Quality.

Solid Waste Collection and Diversion

Solid Waste services include the collection and transport of garbage, organics, and cardboard generated by residential and commercial customers to the North Shore Recycling and Waste Centre. In addition to the curbside collection program and commercial waste services,



a network of over 150 public space waste containers, concentrated in town centres and along transit routes, are serviced by Solid Waste staff on a frequent basis.

In 2021, 67% of the waste collected from District homes was diverted from the landfill via curbside recycling and organics collection programs. Residential recycling generated in the District is managed by RecycleBC, and the tonnages collected are included in the calculated diversion rate. The diversion rate has continued to improve year over year with a 5% increase over the past five years. The District continues to pursue the aspirational goal of diverting 80% from the landfill, as aligned with Metro Vancouver's regional diversion target in the Integrated Solid Waste and Resource Management Plan.

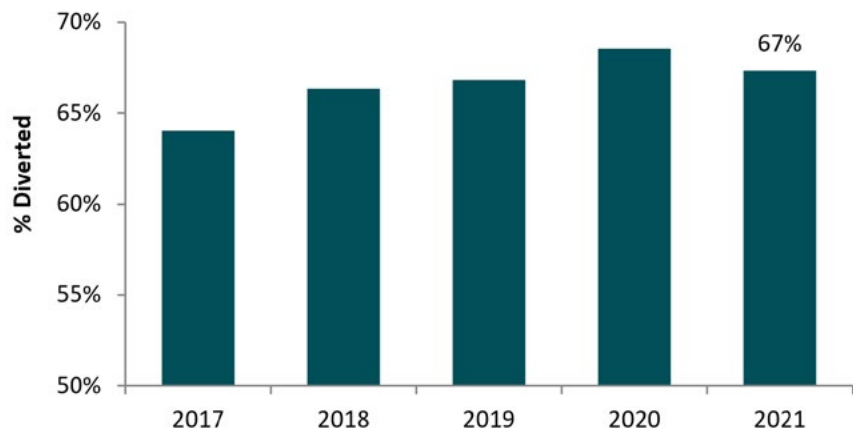
In 2021, approximately 7,578 tonnes of garbage (366 kilograms per single-family residence) were collected, representing a decrease of 1% or 96 tonnes over the year prior. In addition,

approximately 11,394 tonnes of organics (550 kilograms per single-family residence) were collected in 2021 and reflect a 7% or 919-tonne decrease from 2020. The pandemic made 2020 an atypical year for waste, and in 2021 variability in waste continued due to record weather events and multiple waves of the virus. During the flooding in November 2021, glass and styrofoam recycling were temporarily suspended province-wide by RecycleBC as the processing facilities and transportation routes were impacted. This shift may have

led to glass and styrofoam items in the garbage stream from late November to the end of December.

In 2022, review of Solid Waste collection services will continue, to increase the efficiency of collection routes, reduce vehicle emissions and operating costs, improve diversion rates, and provide a reputable level of service. Staff will continue to develop and build upon existing programs to progress towards municipal and regional waste diversion targets.

Total Solid Waste Diversion Rate



NOTE: The 2020 diversion rate is higher than other years in part due to the record-level organics tonnage collected by Solid Waste staff. Organics tonnage was lower in 2021 but still above pre-pandemic levels.

ECONOMY

Goal statement

We will work to ensure the District is a partner in supporting economic activity, an advocate for fairness in taxation, and a leader in sustainable financial planning. A thriving business community is supported by a balance of jobs and housing.

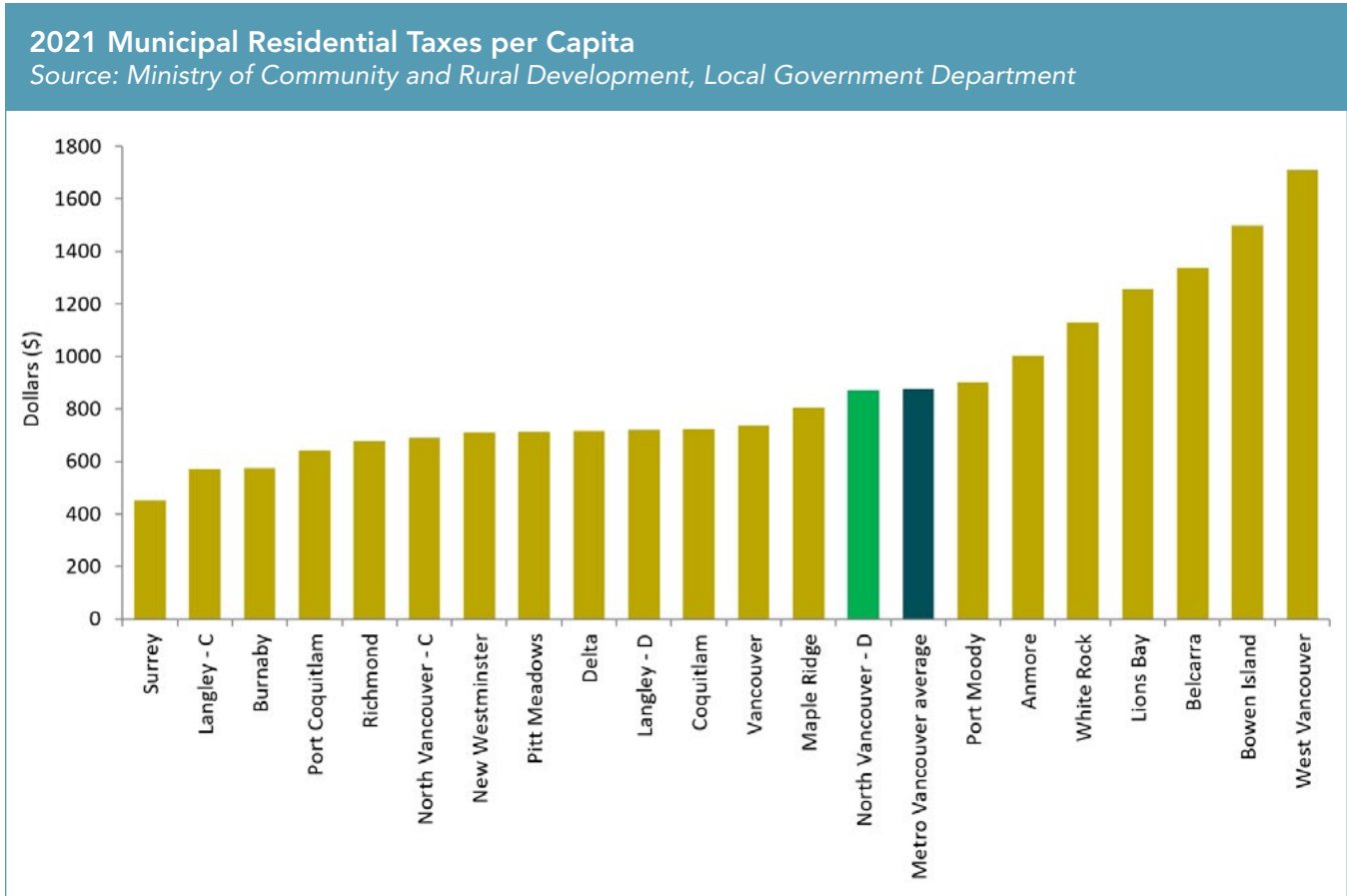
Services supporting this goal

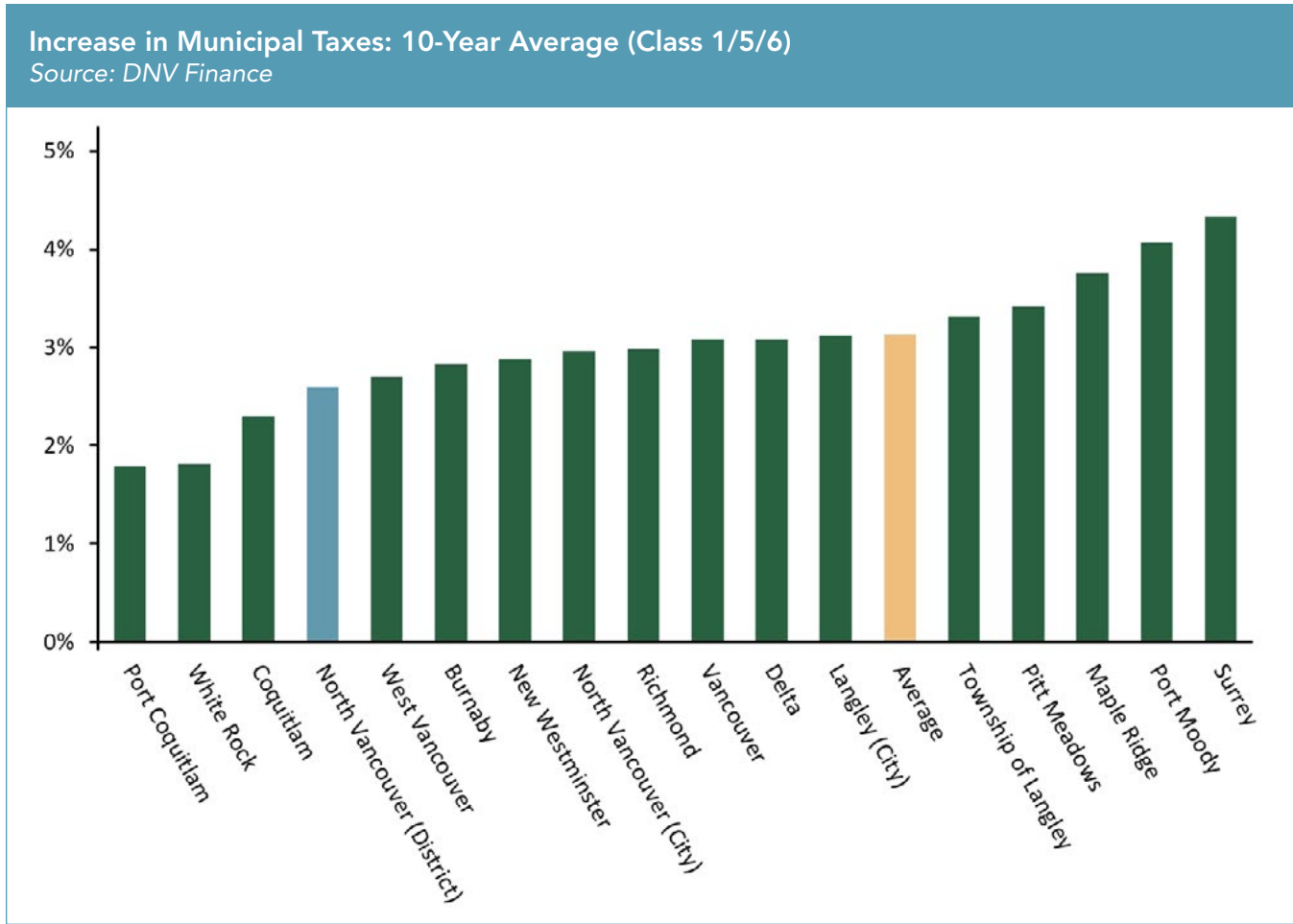
include finance, infrastructure planning, development services, permits and licences, and real estate and properties. Current measures illustrating progress and the range of services delivered are reflected below.

Residential Taxes

This graph compares the 2021 net municipal residential tax levy for Metro Vancouver communities. The per capita

comparison is calculated by dividing municipal residential taxes by the population base for each municipality represented. Many factors influence this per capita result, including: levels of service, investments in public infrastructure, service delivery efficiency, size of the business community, revenue policy (e.g., tax distribution and user fees), geography, population growth and density.





Property Tax Increase (10-year Rolling Average)

Municipal property taxes account for more than half of our annual operating budget. This graph represents the

average increase in municipal property taxes over the last 10 years (excluding special levies on the major industry class over 2018–2019 to address tax assessment appeals risks). The District remains competitive

within the Lower Mainland with a stable approach that has been effective at maintaining one of the lowest average increases in municipal taxes over the last ten years.

SERVICES AND OPERATIONS - ECONOMY

2021 Tax Rate Benchmarked per \$1,000 Assessed Value

The District's objective in allocating the tax requirement is to distribute the tax burden between property classes based on the principles of equity, fairness and responsiveness to community goals. Council approved a tax strategy based on rate competitiveness designed to attract and retain its industrial and commercial base. Its main elements are:

- Harmonization of tax rates with averages for the region

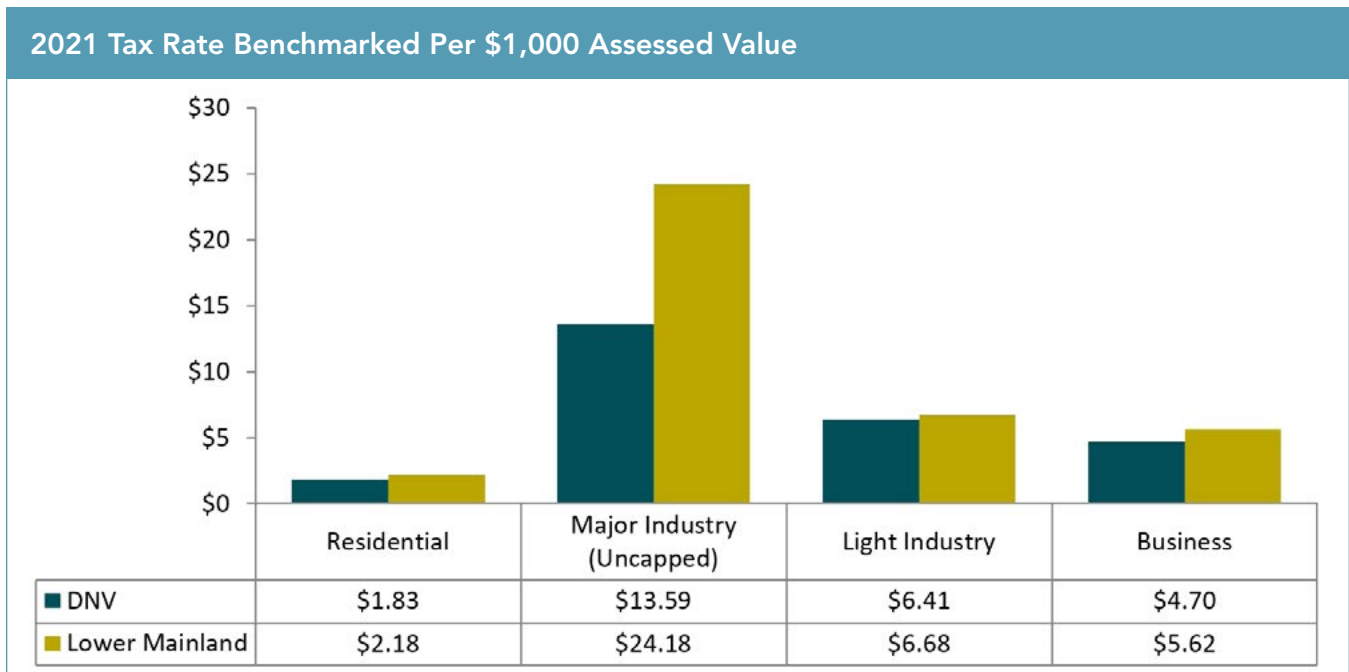
or the Ports Property Tax Act capped rate of \$27.50 (if applicable)

- Tax shift between classes where the tax base for a property class is too small to be corrected by investment alone

Since being implemented in 2009, tax strategy outcomes have led to a continued rate reduction for both the Light and Major Industrial classes, resulting in tax rates better than the regional averages. Light Industry tax rates have decreased from \$25.28 in 2009

to \$6.41 per \$1,000 in 2021, while uncapped rates for Major Industry have fallen from \$47.62 in 2009 to \$13.59 per \$1,000 in 2021.

In 2021, the District's rate for Major Industry (uncapped) was \$13.59, compared with a \$24.18 regional average for Lower Mainland municipalities with heavy industries adjacent to accessible waterways. Per provincial legislation, designated port properties are taxed at capped rates of \$27.50 and \$22.50 for select new improvements.



SERVICES AND OPERATIONS - ECONOMY

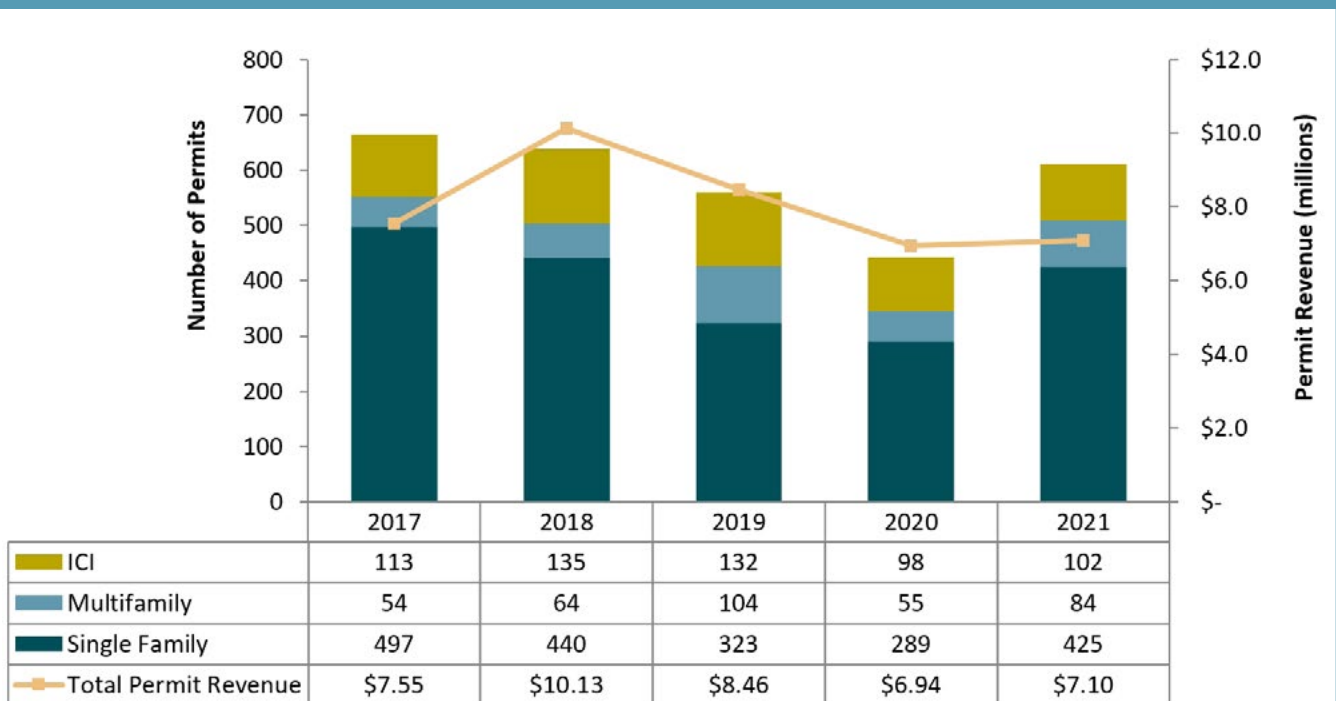
Building Permits

Building permits are required for any new construction, alteration, demolition or addition to a structure in the District of North Vancouver. The majority of building permits issued are for single-family construction.

Over the past five years, the average number of all permits issued is 562. The reduction in permit numbers in 2019 and 2020 followed by the increase seen in 2021 coincides with changes in market demand. Compared to the previous

year, single-family permits increased over 30% in 2021 with 425 permits issued, almost a return to 2017 and 2018 levels. Similarly, Industrial/Commercial/Institutional (ICI) permits were near prior levels with 102 permits in 2021.

Building Permits and Total Permit Revenue



NOTE: ICI means Industrial, Commercial, and Institutional

NOTE: Previous years' amounts have been restated based on updated information



COVID Response

The organization improved the customer experience by moving to a more electronic-based permit application process, while complying with COVID-19 safety measures.

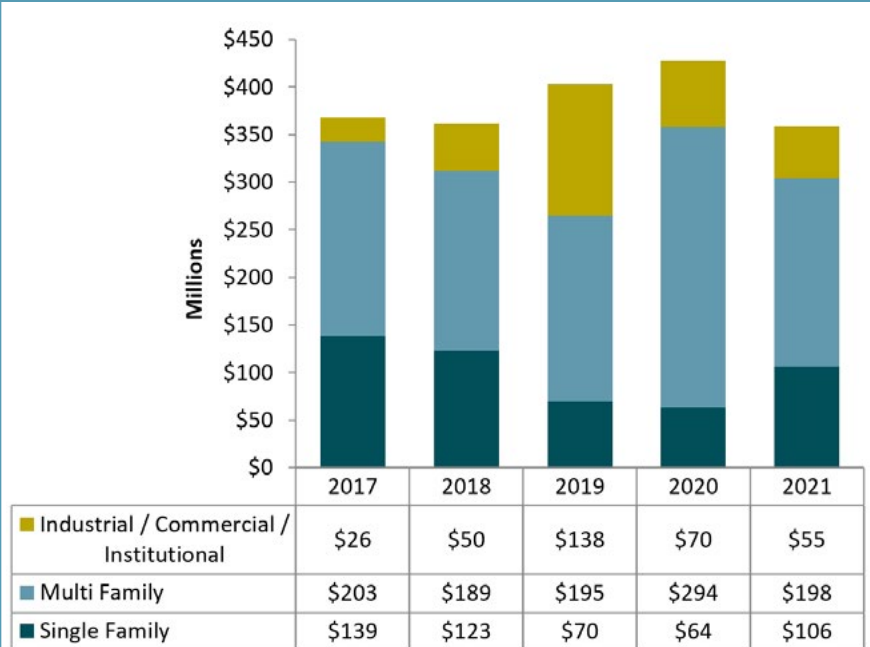
Construction Values

Construction values remained strong in 2021 at \$359 million. Major projects approved for construction included:

- **Emery Village, Phase 2** (1200–1259 Emery Place): 220 units of market housing (ownership)
- **Ebb + Flow Townhomes, Phase 1** (2035 Glenaire Drive): 109 units of market housing (ownership)
- **Maplewood Fire and Rescue Centre** (Old Dollarton Road): New fire station, headquarters and fire training facility
- **Oxford Adera** (1550 Oxford Street): 88 units of market housing (rental)
- **Fibreco Terminal Enhancement Project** (1209 McKeen Avenue): Replacement of 15 silos

Value of Construction 2017–2021

Source: DNV, Permits, Planning and Bylaws



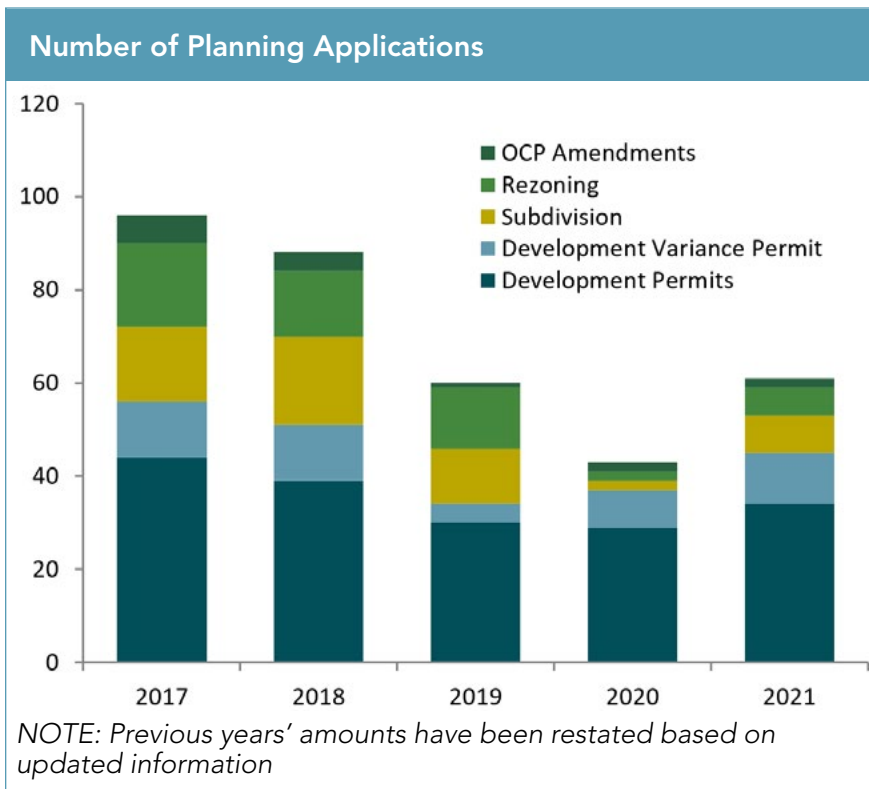
NOTE: Previous years' amounts have been restated based on updated information



Planning Applications

The chart shows the number of detailed development planning applications received each year for OCP amendment, rezoning, subdivision, development variance permit, and development permit.

The number of planning applications in 2021 saw a year of growth following a period of decline.

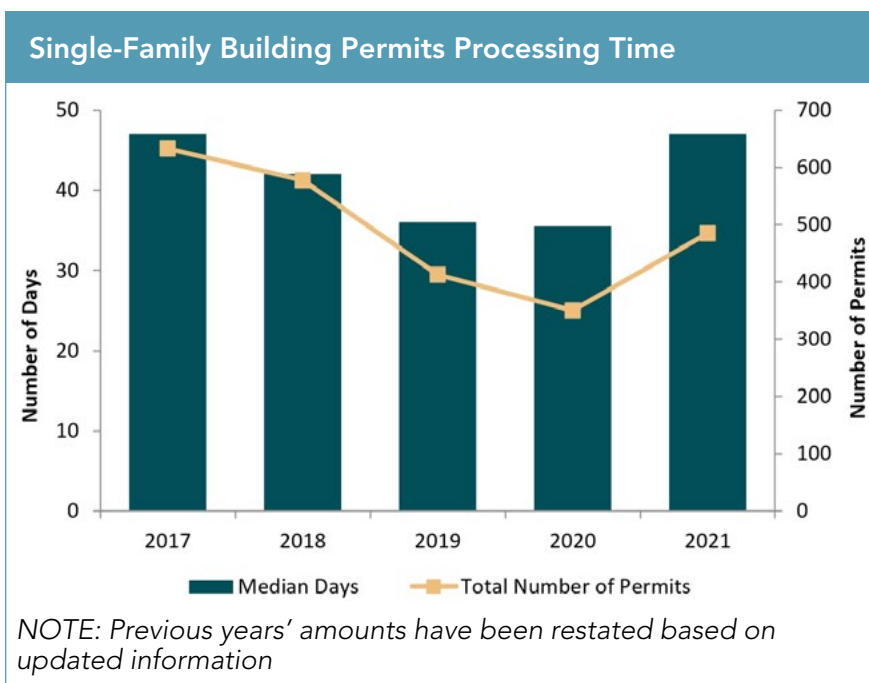


Single-Family Building Permits

The majority of building permits processed and issued by the District relate to single-family homes and related structures. The graph shows the number of single-family building permits issued, the median processing times, and trend over the last five years.

There was an increase in median processing time for single-family residential building permits in 2021. The processing time was influenced by a number of factors, including an increase in permit applications, adjustments to operating procedures in response to the COVID-19 pandemic, and staffing challenges.

Reductions in processing time are anticipated in 2022 as improvements are made to business processes and recruitment is fulfilled. Overall in 2021, customer service feedback on the permit process continued to be positive.



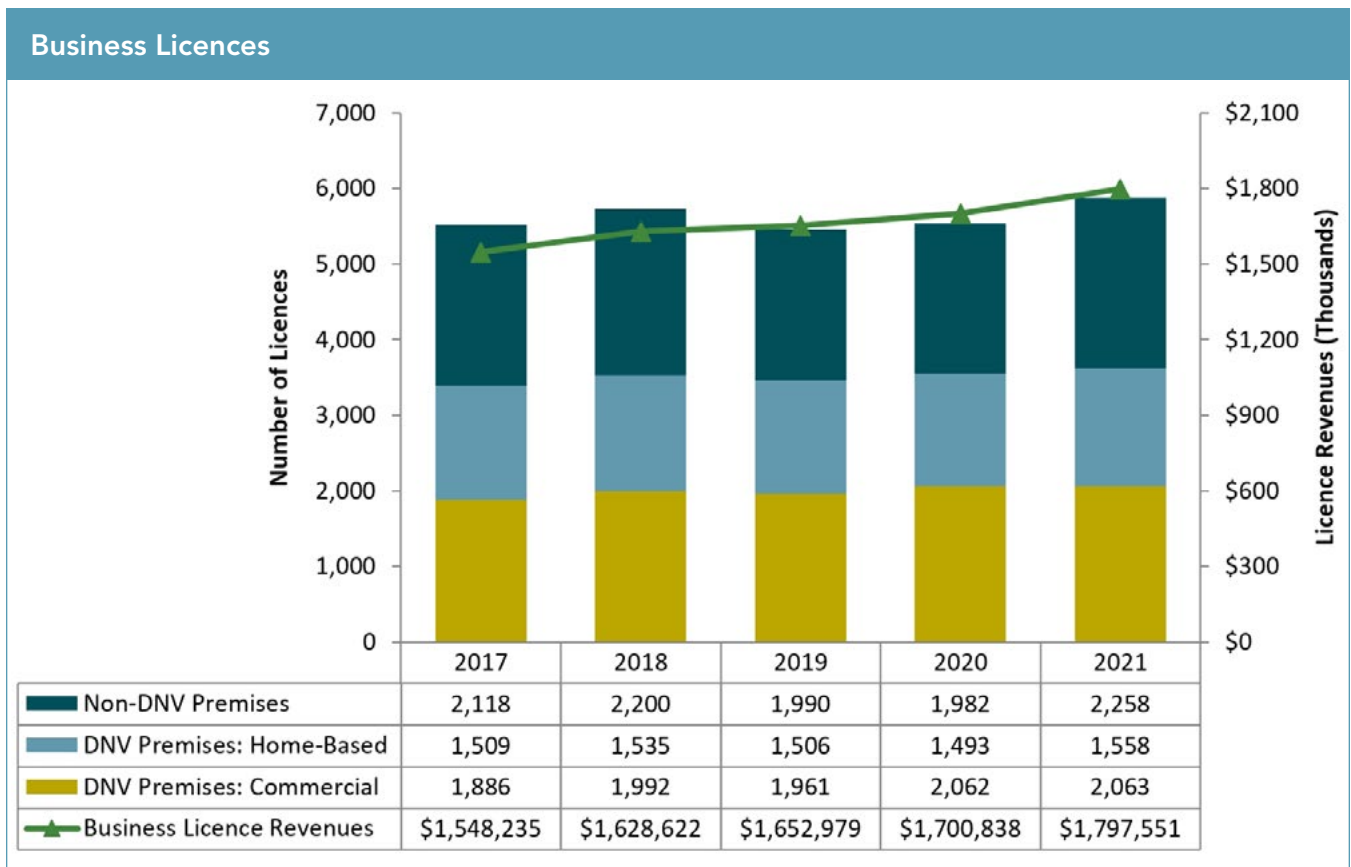
SERVICES AND OPERATIONS - ECONOMY

Business Licences

After an increasing trend in the number of business licences over the past few years, issued business licences rose noticeably in 2021 after a decrease in 2019 and slight rise

in 2020. In particular, licences issued to businesses located in the District increased nearly 2% from 2020. Revenues correspondingly increased close to 6% due to the increased number of licences

and an inflationary increase in rates. Business licences have been through one full cycle of renewal since the COVID-19 pandemic; it is encouraging to see strong licence numbers in 2021.



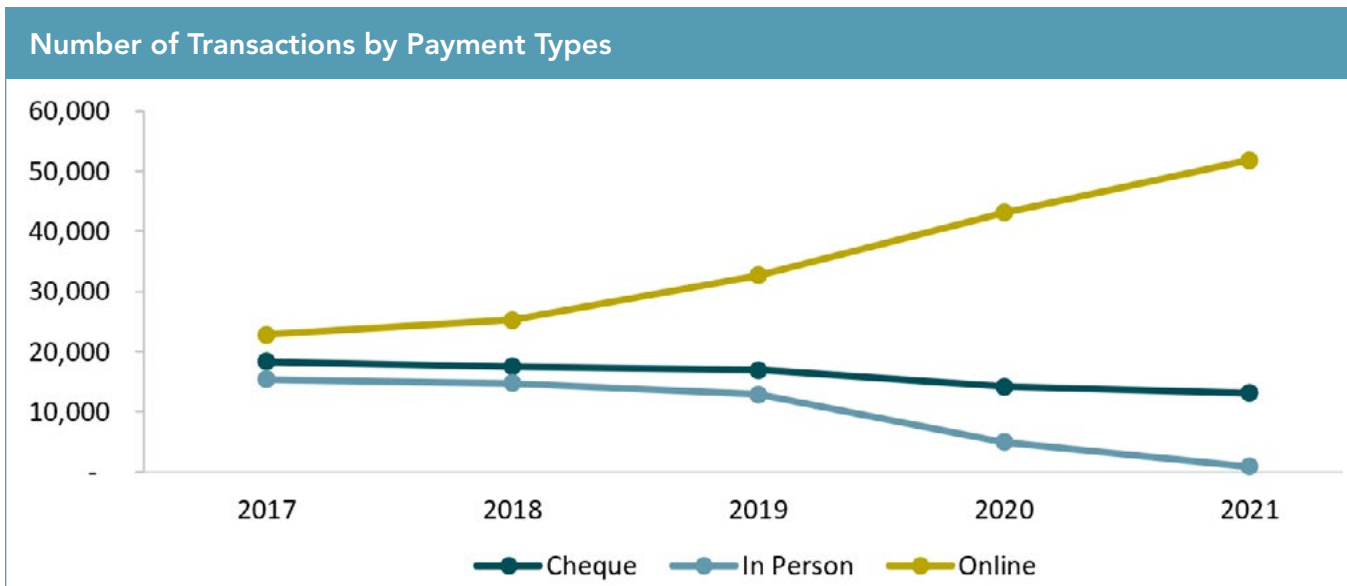
Online Payments

The District continues to enhance the ability for residents and business owners to complete transactions and request services from anywhere, at any time. The District offers a range of payment options with residents being able to pay property taxes, utilities, business licences, dog licences, fines and most permits fees online or in person. With advances in technology and an emphasis

on enhancing the end-user experience, the percentage of total transactions completed online has steadily increased year over year.

In late 2018, the District transitioned to a streamlined online payment option for permits. At the onset of the pandemic, we were able to harness that capability and quickly automate District business processes to encourage residents to use the online payment options

and stay home in accordance with public health orders, when possible. Since 2019, there has been a significant increase in online transactions. Approximately 12,000 payment transactions shifted from in-person to online, resulting in fewer vehicle trips to District Hall, freeing up time for both community members and municipal staff as well as helping the environment by reducing travel emissions.



COVID Response

The organization improved the customer experience by moving to online payment options for property taxes, utilities, business licences and dog licences. This reduced the number of trips to District Hall in compliance with safety measures.

ORGANIZATIONAL RESILIENCY

Goal statement

We envision the District as an engaged and nimble public service, equipped with the tools and workplaces to effectively deliver services and engage meaningfully with the community. A foundation of strong internal processes, strategic human resources programs, facilities, technological infrastructure, and sound financial planning support this work.

Services supporting this goal relate to the business of managing the District as an organization. While these services are not necessarily visible to the public, their impacts can be seen through annual reporting, communications with residents, and enhanced service delivery.

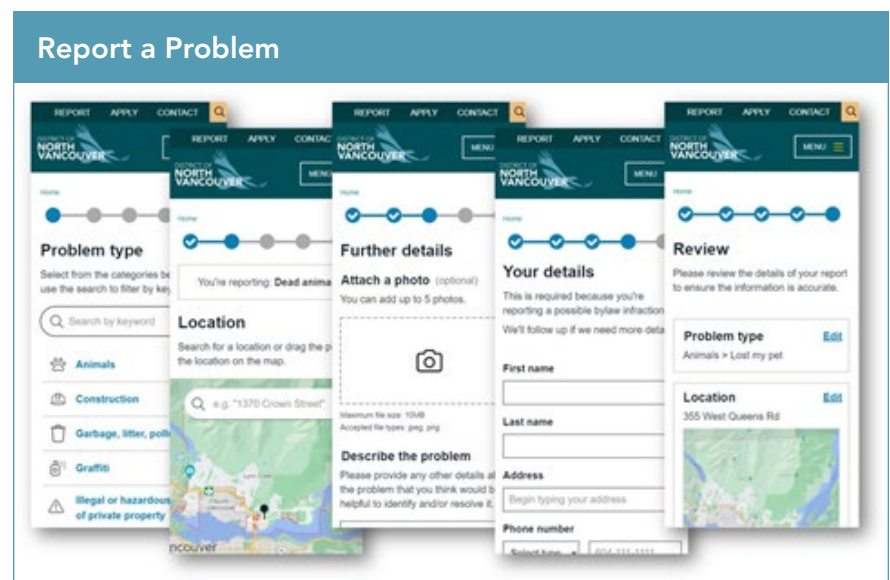
Technology and Digital Services

In 2021, the District made significant progress advancing the goals of our Digital Strategy, which aims to support and enable community members to quickly, easily,

and securely complete transactions, request services, access information, and share their thoughts with us at any time, from anywhere. One project that contributed to our strategy vision is Report a Problem, a tool that will allow community members to report different issues online, such as damaged streetlights, graffiti, litter, and so on, simply by dropping a pin on a map and taking a photo.

The staff-facing part of the tool was completed in 2021 and is performing beyond expectations: in 2021, 9,431

problems were received through this new system. Of these reported problems, the top three categories related to possible bylaw infractions at 23%, trees and vegetation at 20%, and 17% were related to street issues, such as blocked street drains. Once public access to Report a Problem is switched on, problems reported online by the community will be automatically transferred directly to staff, providing a seamless end-to-end reporting and management system that will significantly enhance

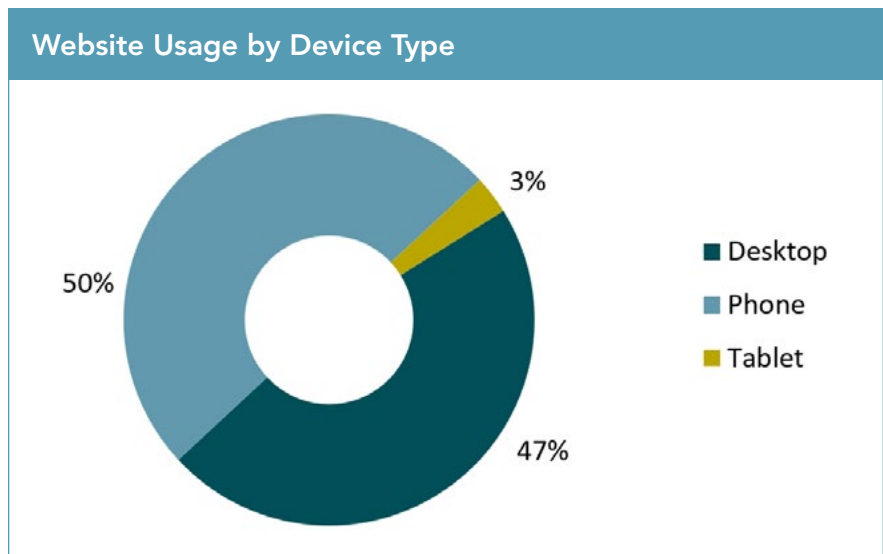


service delivery to District residents and businesses.

Other projects that helped advance our Digital Strategy in 2021 were the delivery of a new, modern corporate intranet and the completion of our main fibre optic loop across North Vancouver. Now complete, our fibre network includes over 39 kilometres of fibre optic cable providing high-speed internet to all District facilities (including libraries and recreation centres), connecting our traffic signal network, and expanding our Transportation Department's ability to monitor real-time traffic conditions.

Website Visits

In 2021, we turned our focus from usability to accessibility. Work began on an expert accessibility review of the website to ensure that people with disabilities can perceive, understand, navigate, and interact with it. We will spend 2022 implementing the findings of the accessibility review.



Employee Turnover

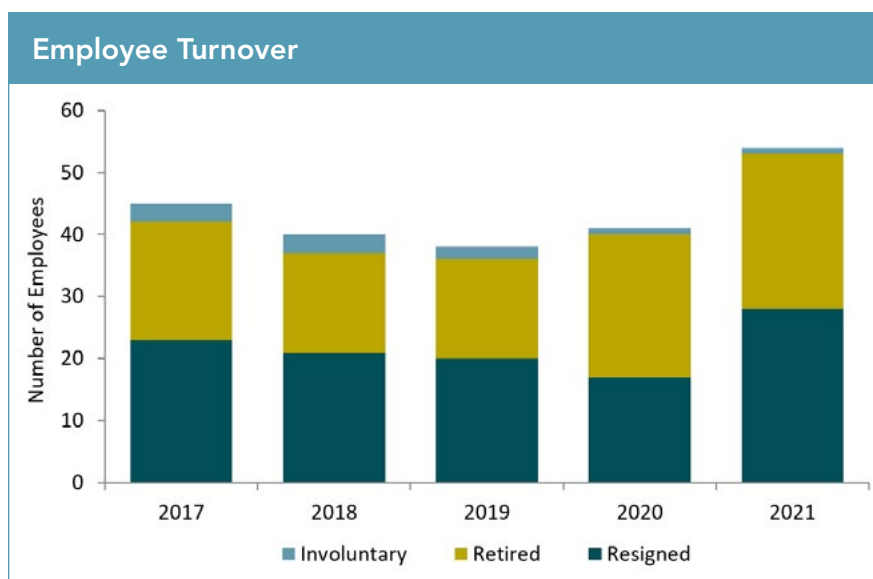
Attrition reached a peak in 2021 with approximately 9.5% of the organization turning over due to retirements and resignations. While 2020 saw a peak in retirements due to the voluntary early retirement program offered by the District to mitigate workforce adjustments, more individuals chose to retire in 2021 than in any other year. In some cases, the older cohort retired out of a desire to spend more time with family and focus on priorities beyond work. Others left due to greater susceptibility to serious COVID-19 health impacts. Resignations also

rose. Instances of serious illness brought about by the pandemic resulted in a societal shift with individuals reconsidering the role of work in their lives. This shift resulted in some parents and caregivers leaving jobs to take care of young or vulnerable family members. Additionally, with the change in remote work options, some employees relocated outside of the Lower Mainland and accepted roles where they could work from home indefinitely.

The District was selected as a Top Employer in BC by MediaCorp Canada Inc for another consecutive year in 2022, reflective of performance

in 2021. This designation gives us a competitive advantage over other North Shore employers as an employer of choice and enhances our ability to attract and retain staff. The District has been designated a Top Employer in 2018, 2019, 2021 and 2022.

Recruitment and retention continue to be a focus as the organization navigates the societal shifts resulting from the pandemic and the impact on human resources. The District has undertaken efforts towards workforce planning to identify human resources priorities and implement a range of strategies, including succession planning, job rotation, acting assignments, and proactive recruitment planning to prepare for future potential workforce challenges. It is expected that flexible work arrangements will be the norm and become a key benefit sought by prospective employees. The District remains challenged by commuting distances, traffic congestion, and the cost of real estate on the North Shore. As the competition for talent



in the external labour market continues, we anticipate our skilled labour force to be potential recruits for private industry and other public sector employers.

Sustaining and developing organizational resiliency has

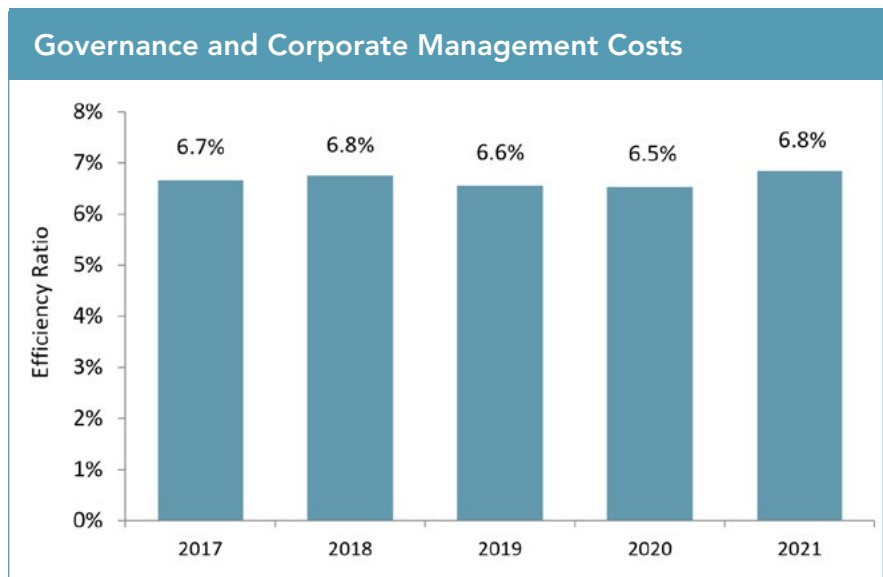
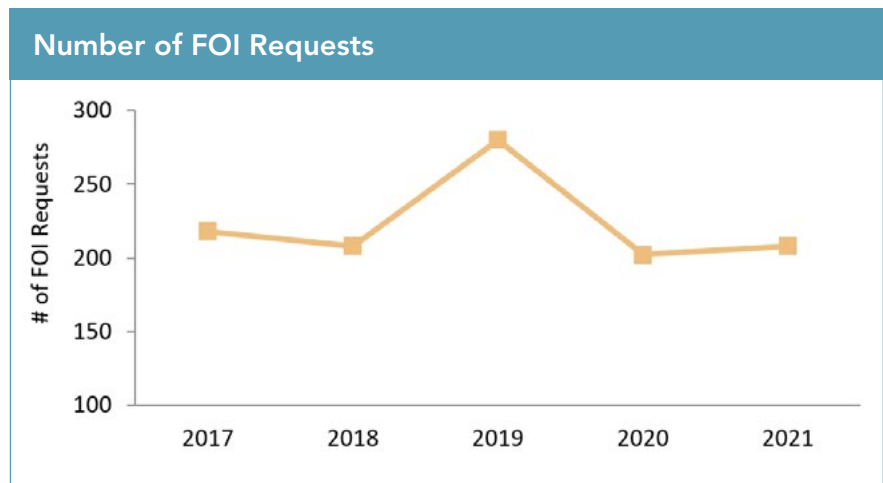
been a priority for the District throughout the past year. Organizational learning efforts to support a diverse, inclusive, and equitable organization remains an ongoing priority.

Freedom of Information Requests

There was a slight increase in FOI requests during 2021 as the community adjusted to COVID-19 protocols, housing sales started up again, and residents became more interested in District business.

Governance and Corporate Management Costs

The cost of governance and corporate management (GCM) as a percentage of the municipal operating budget (efficiency ratio) has remained relatively stable, averaging 6.7% over the last five years. The increase in 2021 reflects new investments in technology, pandemic impacts, and other costs that support a hybrid working environment.



COVID Response



The organization enabled staff to work safely and remotely during the pandemic through the introduction of a remote work policy and other response measures. Implementation of a mandatory COVID-19 vaccination policy and mandatory mask mandate in alignment with Provincial Health Officer recommendations enabled the District to continue operations with minimal workforce impacts. Balancing changes in public health requirements, individuals' rights to privacy, our obligation to provide a safe and healthy workplace, and our commitment to protect the safety of staff and residents remains a key priority.

Asset Sustainability Indicators

Asset Condition Ratings: Five-Year Average

The District's asset condition ratings, based on physical condition of the assets, are shown in the table to the right.

Overall from portfolio level, the District's assets are in good physical condition. However, about 20% of the assets are still in poor or very poor condition and are in need of renewal.

While there is now \$42.8 million in ongoing funding to maintain the District's existing assets in a state of good repair, this amounts to approximately 1.7% of the District's \$2.5 billion asset replacement value. Improvements to overall asset conditions cannot be made within a short or even medium period of time. This would not be affordable, nor would it amount to a good return on investment as asset management plans are already prioritized based on risk and maintaining levels of service. Instead, the approach is steady-state replacement.

As capital improvements are

Average Physical Conditions 2017–2021

Source: Asset Management Plan master data files

Group	F Very Poor	D Poor	C Fair	B Good	A Very Good	Average
Buildings	20%	18%	29%	9%	24%	Fair
Parks	2%	7%	14%	26%	50%	Good
Transportation	2%	4%	7%	48%	39%	Good
Utility - Drainage	9%	14%	12%	36%	30%	Good
Utility - Sanitary	2%	12%	6%	23%	57%	Good
Utility - Water	4%	18%	10%	38%	30%	Good
Vehicles and Equipment	1%	8%	17%	32%	43%	Good
Total	8%	13%	14%	30%	35%	Good

implemented and information on the District's large and long-lived asset base is improved, target condition ratings will be adjusted and the District will begin to project future condition ratings as part of its Long-Term Financial Plan.

As shown below, most of the asset groups have long lives. The District is targeting to get to steady-state replacement for most of the asset groups,

which means that each year only 1% to 3% of the assets for the major asset groups (roads, water, sewer and buildings) is renewed. This reinvestment is offset by the age and condition decline of other assets. As a result, overall average condition ratings have minor changes from year to year.

The current renewal funding is still short to meet the steady-state replacement needs.

Group	Useful Life	Annual Renewal %
Buildings	40	3%
Parks	21	5%
Transportation	48	2%
Utility - Drainage	65	2%
Utility - Sanitary	65	2%
Utility - Water	84	1%
Vehicles and Equipment	14	7%
Average	59	2%

Operating Surplus Ratio

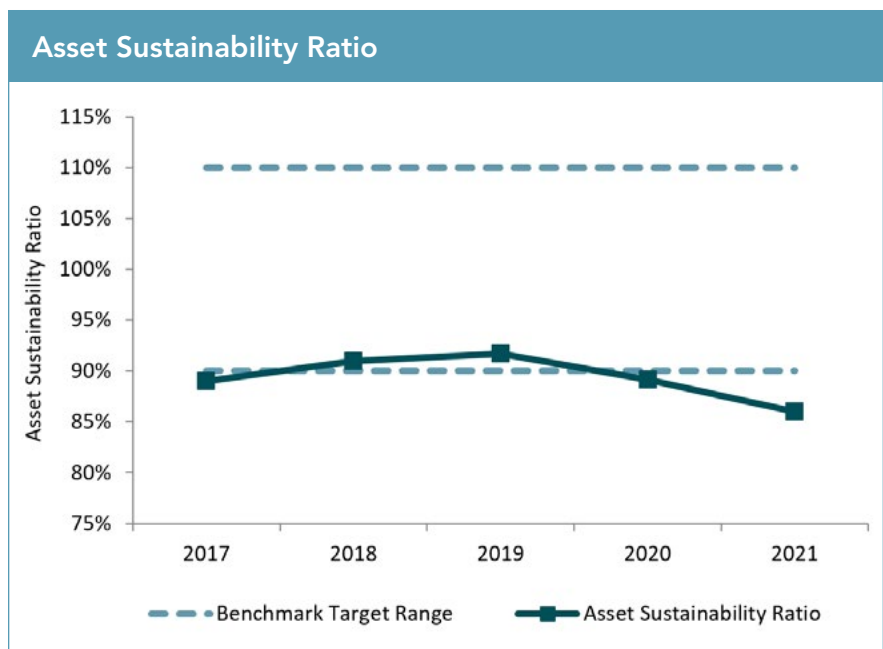
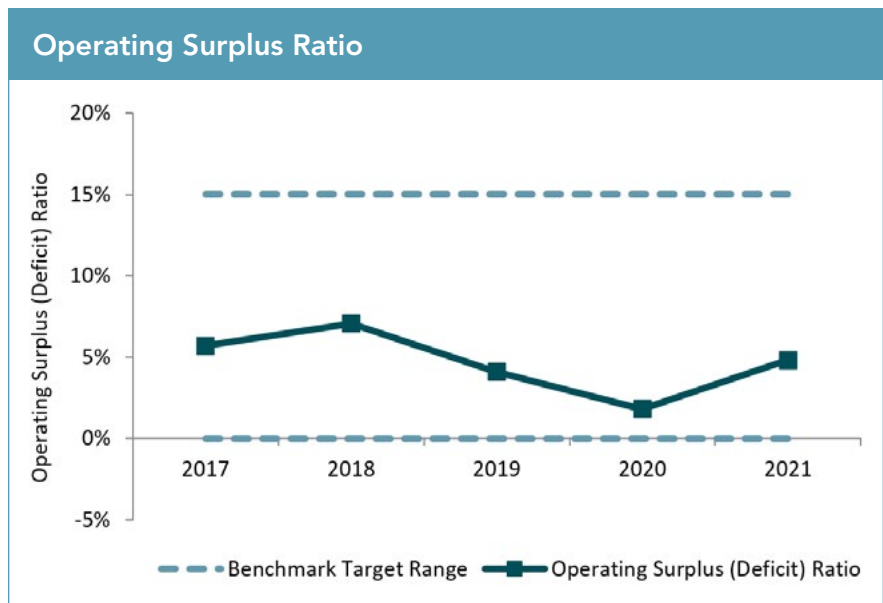
When recurring revenues exceed recurring operating expenses, this ratio indicates if there is reasonable flexibility in funding to support the renewal of aging infrastructure.

A positive operating surplus ratio is a strong indicator of long-term financial sustainability. The District aims for a small surplus each year in order to achieve a ratio that falls within the benchmark target range of 0% and 15%. This target has been met since 2013, averaging 5% over the past five years. For 2021, the operating surplus ratio is 5%.

Asset Sustainability Ratio

This ratio assists in measuring progress on the renewal of aging infrastructure. It expresses actual net capital expenditures on renewal and replacement of existing assets as a percentage of optimal levels calculated in the District's asset management plans. The District's minimum target is 90%.

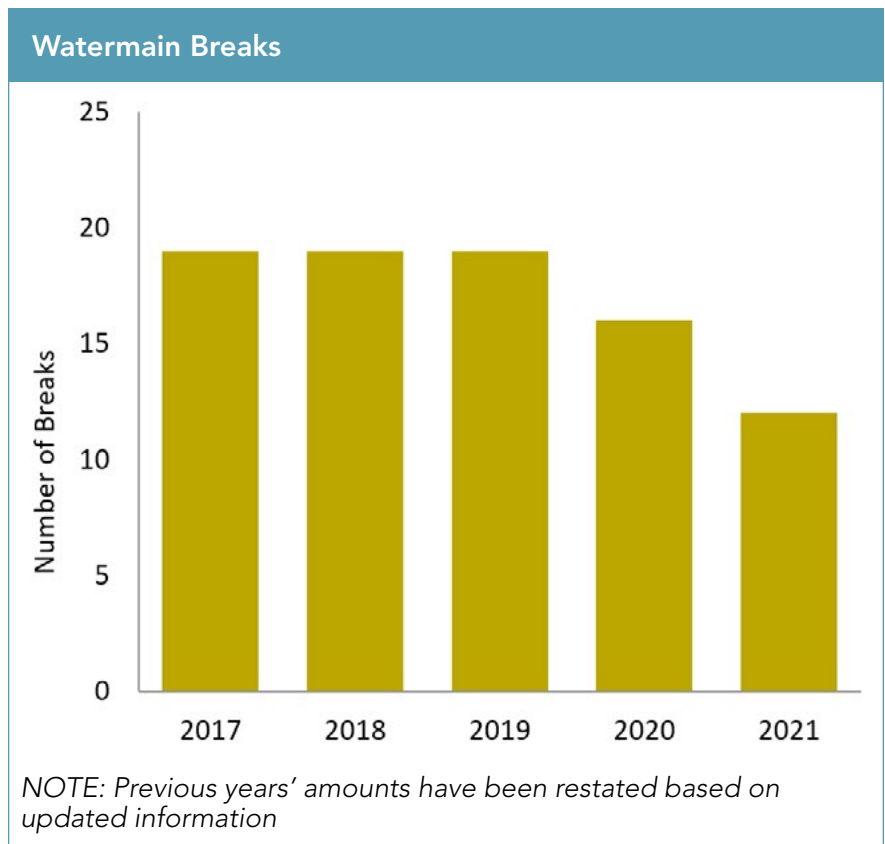
In 2021, the asset management ratio declined to 86%, as



COVID-19 continued to impact the supply chain and staff's ability to implement projects.

Water Main Breaks

A proactive accelerated replacement strategy was implemented in the mid 1990s. Yearly fluctuations in the number of water main breaks are due largely to seasonal weather variations and operational fluctuations. In 2021 there were 12 water main breaks in the District, continuing the downward trend since 2013. The trend is a direct result of the accelerated replacement strategy of asbestos cement pipes. Water main breaks continue to heavily influence annual water main replacement selection and priority.



DIVISIONAL AREAS OF RESPONSIBILITY

Executive Services

Executive Services includes the Chief Administrative Officer, Mayor, and Council, who define strategic directions and priorities that support the District's vision. Service areas include strategic planning, leadership, and overall corporate governance to ensure Council direction is supported and corporate accountabilities are met. In 2020, Executive Services established funding for the Climate Action, Natural Systems and Biodiversity Office, which continues in 2021 to be included within the Executive Services area.

Corporate Services

Corporate Services provides critical internal services in support of the District's overall strategic plan and plays a liaison role in relation with other governments, agencies and partners. Corporate planning, internal audit, business improvement, legal, communications, Indigenous relations, business relations services, human resources, information technology services and systems, and digital services, along with

the activities of the Clerk's office, are all provided by the Corporate Services group.

Finance Services

Financial Services focuses on financial stewardship and policy development, financial strategies and long-term planning, business planning and decision support, procurement and risk management, and accounting and financial reporting. It is dedicated to effective, efficient business transformation and the development of long-term strategies supporting sustainable service delivery and financial health.

Fire and Rescue Services

Fire and Rescue Services works closely with its partner agencies on the North Shore to deliver a diverse set of emergency services, including structural and wildland-urban interface firefighting, motor vehicle rescue, high-angle rope rescue, tower crane rescue, swift water rescue, hazardous materials response, prehospital medical response, and, in partnership with Vancouver

Fire Department, marine firefighting.

Engineering, Parks and Facilities

Engineering, Parks and Facilities consists of several distinct service groups, including: Parks, Utilities, Public Works, Engineering Services, Facilities and Project Management Services, and Northlands Golf. The Division:

- Plans, designs, builds, operates, maintains and provides lifecycle asset management of municipal infrastructure
- Provides park services supporting public enjoyment of parks, trails and green spaces
- Makes sport fields and sport courts available for recreational use
- Provides transportation services, including infrastructure supporting the movement of people and goods

DIVISIONAL AREAS OF RESPONSIBILITY

- Provides utility operation services including water distribution, liquid and solid waste collection, and energy management
- Provides operational services including streets, construction, survey and fleet
- Provides a number of central support services to other divisions and partners, including facility, fleet, and project management services

Planning, Properties and Permits

Planning, Properties and Permits is comprised of these groups and their responsibilities:

- Community Planning is responsible for long-range, integrated community planning, as well as heritage and social planning functions.
- Development Planning is responsible for the review of a variety of land-use applications, including OCP amendments, rezonings, subdivisions, development permits, and development variance permits, and it

ensures comprehensive assessment of development, including engineering, transportation, planning, and regulatory considerations.

- Development Engineering provides engineering review, analysis and acceptance of the off-site implications and servicing requirements of development proposals, from preliminary planning applications through building permit issuance to construction completion.
- Environmental Sustainability (Operations) is responsible for both regulatory and proactive environmental planning functions to protect and enhance the natural assets in the District.
- Bylaw Services provides enforcement and public education about the District's regulations, to support public safety, quality of life, and community sustainability.
- Real Estate and Properties provides a variety of real estate services, such as property management, community leases,

negotiation, valuation, marketing, and Land Title Office and Court Registry.

- Permits and Licences is responsible for review and issuance of building and trade permits then the subsequent inspection and compliance monitoring for the demolition, construction, alteration, and addition of buildings and structures

Partner Agencies

Police Protection Services (RCMP)

The North Vancouver RCMP Detachment provides policing services within the District and City of North Vancouver. These services include investigation, enforcement, crime prevention, and services to victims of crime. The detachment is committed to preserving the peace, upholding the law, and providing quality services in partnership with the community. The Community Policing program provides an important bridge to local communities through the Auxiliary Constables, Block

DIVISIONAL AREAS OF RESPONSIBILITY

Watch, Business Watch, and Youth Intervention Unit programs.

North Vancouver District Public Library

Connecting community, sharing knowledge, inspiring stories. The library system offers a full range of information services and learning opportunities, including an extensive collection of books and digital collections, welcoming and inviting spaces, a diverse range of online resources, innovative programs for all ages, and a new digital creativity and learning centre called StoryLab. The District is served by three branches: Capilano, Lynn Valley, and Parkgate.

North Vancouver Recreation and Culture

The North Vancouver Recreation and Culture Commission (NVRC) improves the health and well-being of all North Vancouver individuals, families and communities and inspires residents through high-quality recreational and cultural opportunities. NVRC plans, facilitates and delivers

social, active and creative activities for people of all ages, genders, abilities and economic status in both indoor and outdoor venues.

The Commission is responsible for the operation of all North Vancouver community recreation centres, the North Vancouver Tennis Centre and Centennial Theatre. These facilities include pools, ice arenas, fitness centres, art,

pottery and woodworking studios, gymnasiums, sport courts, multipurpose spaces, public gathering spaces, youth centres, seniors' spaces, and meeting rooms. In addition, the Commission is responsible for management of the public art programs, administration of grants for community arts and culture and recreation, booking of many public spaces, supporting and hosting community events,



DIVISIONAL AREAS OF RESPONSIBILITY



and providing support to recreational, cultural and sporting organizations.

North Vancouver Museum and Archives (MONOVA)

MONOVA: Museum of North Vancouver, operated by the North Vancouver Museum and Archives, is a shared partner agency of the City of North Vancouver and District of North Vancouver. MONOVA operates both the Museum of North Vancouver, which opened in Lower Lonsdale in 2021, and the Archives of North Vancouver, located in Lynn Valley. In addition to the two physical visitor centres, MONOVA supports several other online/off-site experiences for the public to engage with and learn about the past, present, and future

stories of North Vancouver.

North Shore Emergency Management

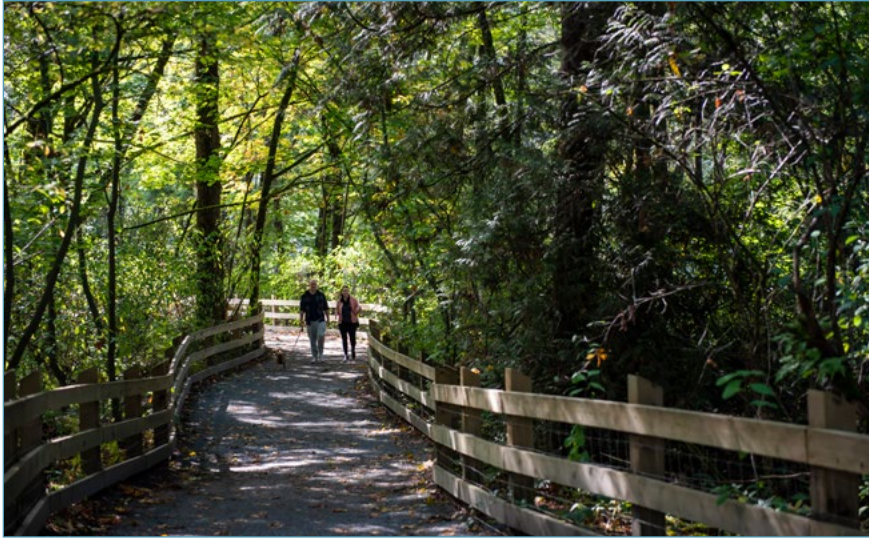
North Shore Emergency Management (NSEM) is the emergency management department for City of North Vancouver, District of North Vancouver, and District of West Vancouver. NSEM provides an extensive range of services to the three North Shore municipalities, including:

- Support for the municipalities and residents to prepare for and respond to hazards and emergencies on the North Shore.
- Implementation of annual training, exercises, education, research and plans development; these are ongoing annually to meet

the extensive needs of the North Shore community.

- Assessment of needs during emergencies and oversight of Emergency Social Services (ESS) when incidents occur; trained staff and volunteers implement the ESS processes.
- Provision of business continuity management support across all three municipalities.
- Effective coordination and support for emergency response and recovery, working with partner agencies.
- Development of procedures, plans, operational guidelines, cooperative agreements and technical documents to ensure effective coordinated action during an emergency.

FEEDBACK



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Annual Report 2021

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