



# THE DISTRICT OF NORTH VANCOUVER

## 2019 – 2023 FINANCIAL PLAN APPROVAL BYLAW

### BYLAW 8373

Effective Date – January 1, 2019

#### CONSOLIDATED FOR CONVENIENCE ONLY

This is a consolidation of the bylaws below. The amending bylaws have been combined with the original bylaw for convenience only. This consolidation is not a legal document. Certified copies of the original bylaws should be consulted for all interpretations and applications of the bylaw on this subject.

<b>Original Bylaw</b>	<b>Date of Adoption</b>
Bylaw 8373	October 1, 2018
<b>Amending Bylaw</b>	<b>Date of Adoption</b>
Bylaw 8378	May 13, 2019
Bylaw 8413	December 2, 2019

The bylaw numbers in the margin of this consolidation refer to the bylaws that amended the principal bylaw (2019 – 2023 Financial Plan Approval Bylaw 8373, 2018). The number of any amending bylaw that has been repealed is not referred to in this consolidation.

## **The Corporation of the District of North Vancouver**

### **Bylaw 8373**

A bylaw to approve the 2019 Financial Plan for the five years ending December 31, 2023 pursuant to section 165 of the *Community Charter*

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The Council for The Corporation of the District of North Vancouver enacts as follows:

#### **Citation**

1. This bylaw may be cited as “2019 – 2023 Financial Plan Approval Bylaw 8373, 2018”.

#### **Approval of Financial Plan**

2. The 2019 - 2023 Financial Plan, as set out in Schedule A, for the five years ending December 31, 2023 is approved.

#### **Reserve Fund Appropriations**

3. The 2019 - 2023 Financial Plan reserve fund appropriations, as set out in Schedule C, are approved.

#### **Effective Date**

4. The effective date of this bylaw is January 1, 2019.

**Schedule A to Bylaw 8373**  
**District of North Vancouver**  
**2019-2023 Financial Plan**  
(\$000's)

	2018	2019	2020	2021	2022	2023
<b>Revenue</b>						
Taxation	\$ 106,978	\$ 112,144	\$ 112,918	\$ 116,850	\$ 120,900	\$ 124,295
Sales, Fees, and Other User Charges	99,412	97,692	102,059	119,707	105,630	108,944
Developer Contributions	15,438	18,867	24,832	4,212	12,467	1,414
Grants and Other Contributions	4,138	5,958	7,223	2,296	2,311	2,158
Investment Income	4,846	4,928	5,334	5,335	5,701	5,780
Penalties & Interest on Taxes	720	975	732	732	732	732
	231,532	240,564	253,098	249,132	247,741	243,323
<b>Proceeds from Debt</b>						
<b>Appropriations from:</b>						
Operating Reserves & Surplus	8,266	10,413	2,403	1,993	1,514	1,291
Capital Committed Funds	321	50	-	-	-	-
Reserve Funds	85,953	63,534	98,667	63,707	40,552	57,631
	94,540	73,997	101,070	65,700	42,066	58,922
<b>Source of Funds</b>	<b>\$ 326,072</b>	<b>\$ 314,561</b>	<b>\$ 354,168</b>	<b>\$ 314,832</b>	<b>\$ 289,807</b>	<b>\$ 302,245</b>
<b>Operating Expenditures</b>						
Community Services	\$ 37,522	\$ 39,573	\$ 40,562	\$ 41,779	\$ 41,587	\$ 42,411
Planning and Development	12,465	12,791	12,043	12,190	12,361	12,604
Protective Services	42,389	43,378	43,944	44,590	45,486	46,503
Transportation and Engineering	9,130	9,448	9,251	9,462	9,342	9,524
Utilities	43,587	46,485	50,559	56,171	61,461	64,271
Governance and Admin	16,476	16,929	13,144	12,475	12,215	11,673
	161,569	168,604	169,503	176,667	182,452	186,986
<b>Capital Expenditures</b>	89,252	72,816	107,418	64,007	42,085	58,136
<b>Debt Service</b>	4,041	2,762	2,762	2,762	2,762	2,762
<b>Contributions to:</b>						
Operating Reserves & Surplus	3,714	3,754	512	512	512	512
Reserve Funds	67,496	66,625	73,973	70,884	61,996	53,849
	71,210	70,379	74,485	71,396	62,508	54,361
<b>Use of Funds</b>	<b>\$ 326,072</b>	<b>\$ 314,561</b>	<b>\$ 354,168</b>	<b>\$ 314,832</b>	<b>\$ 289,807</b>	<b>\$ 302,245</b>

**(8378 8413)**

**Schedule B to Bylaw 8373  
District of North Vancouver  
2019 Revenue Disclosure Statement**

**Revenue from each Funding Source**

The proportion of total revenue to be raised from each funding source in 2019 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest proportion of municipal revenues. The system of property taxation is relatively easy to administer and understand. It provides a stable and consistent source of revenue for services that provide general community benefits that can be often difficult to fund on a user-pay basis.

Funding Source	% Revenues	
	2018	2019
Taxation		
Property Value Taxes	46.2%	46.6%
Parcel Taxes	0.0%	0.0%
Sales, Fees and User Charges	42.9%	40.6%
Other Sources	10.9%	12.8%
Proceeds From Borrowing	0.0%	0.0%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>

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

Other sources of revenue include developer contributions, government grants and other external contributions. These sources of revenue are difficult to predict and can fluctuate significantly from year to year. In 2019, government grants and developer contributions in the form of community amenity contributions are expected to increase.

Proceeds from borrowing make up the last source of funding and is used for asset replacement or acquisition of new assets.

**Property Tax Burden**

The property tax burden for each property class is shown in the table on the right. The tax distribution detailed for 2019 is consistent with the current tax strategy approved by Council in 2009 that aligns the District tax rates with the average for Metro Vancouver, or the capped rate (if applicable) and relevant Ports Property Tax Act impacts. This strategy considers some shifting of the tax burden between classes if the tax base for a property class is not sufficient to be corrected by investment alone. It is expected that the competitiveness of the municipality as a place to do business will benefit from this policy. Council’s tax strategy is based on the principles of equity, fairness, and responsiveness to community goals. Proportionate relationships between property classes can be affected by Council’s economic policies, provincially legislated tax incentive programs and new permissive and statutory exemptions.

Property Class	% Property Tax
	2019
Residential	69.0%
Utilities	0.2%
Major Industry	12.6%
Light Industry	1.0%
Business	17.0%
Recreation	0.2%
<b>TOTAL</b>	<b>100.0%</b>

**Permissive Tax Exemptions**

Permissive tax exemptions represent approximately \$434,600 in foregone tax revenues. Council grants permissive tax exemptions based on Section 224 of the Community Charter on “use of property” not based upon the charitable status of the organization as a whole. Organizations that contribute to the well-being of citizens within the municipality by improving their quality of life and effectively enhancing community services are eligible.

**(8378 8413)**

## Schedule C to Bylaw 8373 Appropriations from Capital Reserves

	RENEWAL CAPITAL			NEW CAPITAL			LANDS AND HOUSING		Total
	Infrastructure	Equipment	Utilities	New Capital Reserve	Local Impr. & Public Art	Development (DCC, CAC)	Housing	Land Opportunity(1)	
<b>2019 Opening Balance</b>	<b>27,457,566</b>	<b>9,499,179</b>	<b>31,694,752</b>	<b>599,992</b>	<b>4,310,507</b>	<b>28,271,795</b>	<b>2,611,750</b>	<b>1,193,022</b>	<b>105,638,563</b>
<b>Child and Seniors Care</b>									
<b>Child Care</b>									
Preschool and School Age - Seylynn Provision						900,000			900,000
<b>Civic Facilities and Equipment</b>									
<b>Operations Facilities &amp; Equipment</b>									
DNV Municipal Hall Renewal	190,000			(22,500)					167,500
Facilities AMP Provision Renewal	598,750								598,750
Fleet Services		1,585,000	300,000	50,000					1,935,000
Operations Centre Renewal	180,000								180,000
<b>Community Facilities, Arts, and Culture</b>									
<b>Community Facilities</b>									
Lynn Creek Community Centre and Childcare	450,000					10,000,000			10,450,000
Lynmour Jaycee House Renewal	15,000								15,000
Museum Facilities and Equipment Renewal	39,500								39,500
New Delbrook Community Centre Build				25,000					25,000
Recreation Equipment Renewal		193,000							193,000
Recreation Facilities Renewal	1,249,000			22,500					1,271,500
Recreation Technology Renewal		158,000							158,000
<b>Library Archives and Exhibits</b>									
Library Collections Renewal	577,000								577,000
Library Facilities & Equipment Renewal	105,000								105,000
Library Technology Renewal	40,834								40,834
Lions Gate Community Centre - Express Library						62,300			62,300
<b>Public Art and Heritage</b>									
Public Art Provision for Town Centres						500,000			500,000
Public Art					50,000				50,000
<b>Lands and Real Estate</b>									
<b>Other Lands</b>									
Commercial Building Provision Renewal	30,000								30,000
Lynn Valley Village Renewal	168,000								168,000
Land Acquisition - Orwell Street							1,480,000		1,480,000
<b>Overhead</b>									
<b>Overhead</b>									
Capital Contingency (project bundling, minimize local impacts)	415,000								415,000
Capital Plan Implementation	964,660								964,660
<b>Parks and Open Spaces</b>									
<b>Community Parks</b>									
Bridgeman Park Upgrades	100,000					150,000			250,000
Lynn Creek Seylynn Park Upgrades						150,000			150,000
Murdo Frazer Park Upgrades	500,000								500,000
Urban Parkland Renewal	1,195,400								1,195,400

## Appropriations from Capital Reserves continued

	RENEWAL CAPITAL			NEW CAPITAL			LANDS AND HOUSING		Total
	Infrastructure	Equipment	Utilities	New Capital Reserve	Local Impr. & Public Art	Development (DCC, CAC)	Housing	Land Opportunity(1)	
<b>District Level Parks</b>									0
Cates Park Upgrade	230,000			50,000					280,000
Deep Cove Canoe and Kayak Centre Renewal	27,712								27,712
Inter River Park Bike Skills Park	250,000		132,180	175,000		17,820			575,000
Lions Gate Belle Isle Park						15,000			15,000
Lynn Canyon Park Renewal	334,000								334,000
Lynn Canyon Park Upgrades	84,500			488,280		77,220			650,000
Maplewood Farm Renewal	28,000								28,000
Public Golf Renewal		513,784							513,784
<b>Natural Parkland and Alpine Trails</b>									0
Natural Parkland Renewal	206,000								206,000
Trails Renewal	534,000								534,000
<b>Neighbourhood Parks</b>									0
Kirkstone Park Upgrades						100,000			100,000
<b>Sports Fields</b>									0
Brooksbank Backstop	10,000								10,000
Delbrook Park Upgrades	300,000								300,000
Inter River Artificial Turf Field	18,125			47,875		9,000			75,000
Sports Fields Renewal	147,250								147,250
<b>Public Safety</b>									
<b>Fire &amp; Rescue</b>									
Fire Facilities & Equipment Renewal	77,375	775,000							852,375
Fire Facility EV Charging Stations		40,000							40,000
Fire Investigation Vehicle		75,000							75,000
Maplewood Fire and Rescue Centre	6,800,000								6,800,000
<b>Social and Supportive Housing</b>									
<b>Social Housing</b>									
Project Provision							2,200,000		2,200,000
Seniors Rental Housing - Kiwanis							392,000		392,000
<b>Technology</b>									
<b>Applications</b>									
Application Enhancements				165,000					165,000
Application Renewal	420,000								420,000
Business Process Renewal	300,000								300,000
Digital Transformation				200,000					200,000
Licensing Provision	100,000								100,000

## Appropriations from Capital Reserves continued

	RENEWAL CAPITAL			NEW CAPITAL			LANDS AND HOUSING		Total
	Infrastructure	Equipment	Utilities	New Capital Reserve	Local Impr. & Public Art	Development (DCC, CAC)	Housing	Land Opportunity(1)	
<b>Fibre Optic Network</b>									0
Fibre Optics	100,000			40,000					140,000
<b>Hardware</b>									0
Corporate Hardware Renewal	783,000								783,000
Mobile Workforce Expansion				40,000					40,000
<b>Transportation</b>									
<b>Active Transportation</b>									
Active Transportation Multimodal				84,500					84,500
Delbrook Rainbow Crosswalk	10,000								10,000
E29th St Road Improvements	683,000			294,808		156,000			1,133,808
Minor Projects Outside Centres (walking, cycling, transit)				1,640,500					1,640,500
On-Street Parking Demand Study				84,000					84,000
Orwell Street Neighbourhood Bikeway				25,000					25,000
Sidewalk Renewal	450,000			(25,000)					425,000
<b>Roads and Bridges</b>									0
1300 Ross Road Bridge and Infrastructure	661,513		1,457,470	807,273		353,744			3,280,000
Intersection/Lynn Valley and Mountain Highway Upgrades				15,000					15,000
Road Network - Other Renewal	999,700								999,700
Road Network - Paving Renewal	3,223,000								3,223,000
Street Lighting Renewal	222,300			(20,000)					202,300
Traffic Operations Renewal	534,600								534,600
Transportation Equipment				45,000					45,000
Transportation Road Network Data Infrastructure				191,000					191,000
<b>Transit</b>									0
North Shore B-Line (Marine to Main-DNV portion)				200,000					200,000
<b>Utilities</b>									
<b>Recycling &amp; Solid Waste</b>									
Fleet Services Renewal			75,000						75,000
<b>Storm Water Utility</b>									0
Culvert and Debris Basin Upgrade	52,225		(184,301)			(99,043)			(231,119)
Special Watercourses Renewal	25,775		3,571,088			618,056			4,214,919
Storm Sewer Renewal			539,294			72,706			612,000
<b>Utility Mains</b>									0
Lift Station Renewal			398,655			53,745			452,400
Pump Stations & Reservoirs Renewal			107,859			14,541			122,400
Sewer Main Renewal						171,594			171,594
Sewer Mains Renewal			1,126,526			(19,720)			1,106,806
Water Main Renewal			4,677,526			685,814			5,363,340
Water Equipment & PRV Renewal			276,149			21,051			297,200
Sewer Main Town Centre Upgrades			1,000			99,000			100,000
<b>LESS: Appropriations from Reserves</b>	<b>24,430,219</b>	<b>3,339,784</b>	<b>12,478,446</b>	<b>4,623,236</b>	<b>50,000</b>	<b>14,108,828</b>	<b>2,592,000</b>	<b>1,480,000</b>	<b>63,102,513</b>
<b>ADD: Contributions to Reserves</b>	<b>22,211,378</b>	<b>2,292,451</b>	<b>16,620,488</b>	<b>4,597,179</b>	<b>90,750</b>	<b>20,077,885</b>	<b>583,418</b>	<b>151,391</b>	<b>66,624,940</b>
<b>2019 Projected Closing Balance</b>	<b>25,238,725</b>	<b>8,451,846</b>	<b>35,836,794</b>	<b>573,935</b>	<b>4,351,257</b>	<b>34,240,852</b>	<b>603,168</b>	<b>(135,587)</b>	<b>109,160,990</b>

Note 1: the Land Opportunity Fund ending balance is projected to exceed \$4m once funding not required for the 2018 Lower Lynn Connectivity Project is returned.

**(8413)**