

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*

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.

READ a first time

READ a second time

READ a third time

ADOPTED

Mayor

Municipal Clerk

Certified a true copy

Municipal Clerk

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

	2018	2019	2020	2021	2022	2023
Revenue						
Taxation	\$ 106,978	\$ 108,920	\$ 112,918	\$ 116,850	\$ 120,900	\$ 124,295
Sales, Fees, and Other User Charges	89,917	97,269	101,952	119,841	105,768	109,083
Developer Contributions	15,438	46,383	16,337	14,217	2,551	596
Grants and Other Contributions	2,913	10,716	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	732	732	732	732	732
	220,812	268,868	244,496	259,271	237,963	242,644
Proceeds from Debt						
Appropriations from:						
Operating Reserves & Surplus	8,892	9,098	2,301	1,942	1,514	1,291
Reserve Funds	63,024	56,532	98,667	63,707	40,552	57,631
	71,916	65,630	100,968	65,649	42,066	58,922
Source of Funds	\$ 292,728	\$ 334,498	\$ 345,464	\$ 324,920	\$ 280,029	\$ 301,566
Operating Expenditures						
Community Services	\$ 37,433	\$ 38,917	\$ 40,603	\$ 41,871	\$ 41,681	\$ 42,507
Planning and Development	12,188	12,431	12,043	12,190	12,361	12,604
Protective Services	41,826	42,847	43,713	44,590	45,486	46,503
Transportation and Engineering	8,881	9,254	9,200	9,410	9,342	9,524
Utilities	43,558	46,487	50,559	56,171	61,461	64,271
Governance and Admin	16,734	16,555	13,177	12,518	12,259	11,717
	160,620	166,491	169,295	176,750	182,590	187,126
Capital Expenditures	65,891	71,165	107,418	64,007	42,085	58,136
Debt Service	4,041	2,762	2,762	2,762	2,762	2,762
Contributions to:						
Operating Reserves & Surplus	3,902	512	512	512	512	512
Reserve Funds	58,274	93,568	65,477	80,889	52,080	53,030
	62,176	94,080	65,989	81,401	52,592	53,542
Use of Funds	\$ 292,728	\$ 334,498	\$ 345,464	\$ 324,920	\$ 280,029	\$ 301,566

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	48.5%	40.5%
Parcel Taxes	0.0%	0.0%
Sales, Fees and User Charges	40.7%	36.2%
Other Sources	10.8%	23.3%
Proceeds From Borrowing	0.0%	0.0%
TOTAL	100.0%	100.0%

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	71.3%
Utilities	0.2%
Major Industry	9.4%
Light Industry	0.9%
Business	18.0%
Recreation	0.2%
TOTAL	100.0%

Permissive Tax Exemptions

Permissive tax exemptions represent approximately \$456,484 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.

Schedule C to Bylaw 8373
District of North Vancouver
2019 Capital Plan Reserve Fund Appropriations

	COST	RENEWAL		UPGRADE / EXPAND			UTILITY	LAND	OTHER	TOTAL DISTRICT RESERVES	DEVELOPMENT / PRIVATE			GRANTS
		Infrastructure	Equipment	New Capital & Other	Housing	Local Impr & Public Art	Water, Sewer, Drainage, Solid Waste	Land Opportunity	Operating Reserves		CAC Reserve	DCC Reserves	Offsites/ Private	Senior Government
2019 Projected Opening Balance		28,779	8,521	1,024	500	4,105	32,683	7,906	18,358	101,875	12,425	18,436		
Affordable Housing														
Non-Market Rental														
DNV and Other Lands	2,592	-	-	-	592	-	-	-	2,000	2,592	-	-	-	-
Child and Seniors Care														
Child Care														
Preschool and School Age	900	-	-	-	-	-	-	-	-	-	900	-	-	-
Civic Facilities and Equipment														
Operations Facilities & Equipment														
DNV Municipal Hall Renewal	190	190	-	-	-	-	-	-	-	190	-	-	-	-
Facility AMP Provision Renewal	793	793	-	-	-	-	-	-	-	793	-	-	-	-
Fleet Services Renewal	1,560	-	1,560	-	-	-	-	-	-	1,560	-	-	-	-
Operations Centre Renewal	150	150	-	-	-	-	-	-	-	150	-	-	-	-
Operations Equipment	40	-	-	-	-	-	-	-	40	40	-	-	-	-
Community Facilities, Arts and Culture														
Community Facilities														
Lynn Creek Community Centre and Childcare Build	10,450	450	-	-	-	-	-	-	-	450	10,000	-	-	-
Lynnmour Jaycee House Renewal	15	15	-	-	-	-	-	-	-	15	-	-	-	-
Museum Equipment Renewal	25	25	-	-	-	-	-	-	-	25	-	-	-	-
New Delbrook Community Centre Build	25	-	-	25	-	-	-	-	-	25	-	-	-	-
Recreation Equipment Renewal	193	-	193	-	-	-	-	-	-	193	-	-	-	-
Recreation Facilities Renewal	1,249	1,249	-	-	-	-	-	-	-	1,249	-	-	-	-
Recreation Technology Renewal	158	-	158	-	-	-	-	-	-	158	-	-	-	-
Community Plazas														
Lions Gate Plazas Build	1,330	-	-	-	-	-	-	-	-	-	-	-	1,330	-
Library, Archives and Exhibits														
Library Collections Renewal	577	577	-	-	-	-	-	-	-	577	-	-	-	-
Library Facilities & Equipment Renewal	105	105	-	-	-	-	-	-	-	105	-	-	-	-
Library Mobile Classroom Laptops	18	-	-	-	-	-	-	-	18	18	-	-	-	-
Library Technology Renewal	41	41	-	-	-	-	-	-	-	41	-	-	-	-
Lions Gate Community Centre - Library IT	62	-	-	-	-	-	-	-	62	62	-	-	-	-
Lynn Valley and Parkgate Facility Upgrade	200	-	-	-	-	-	-	-	200	200	-	-	-	-
Museum Facilities Renewal	15	15	-	-	-	-	-	-	-	15	-	-	-	-
Public Art and Heritage														
Public Art Provision for Town Centres	500	-	-	-	-	-	-	-	-	-	500	-	-	-
Public Art Renewal	50	-	-	-	-	50	-	-	-	50	-	-	-	-
Lands and Real Estate														
Other Lands														
Commercial Buildings Provision Renewal	30	30	-	-	-	-	-	-	-	30	-	-	-	-
Lynn Valley Village Renewal	168	168	-	-	-	-	-	-	-	168	-	-	-	-

2019 Capital Plan Reserve Fund Appropriations, cont.

	COST	RENEWAL		UPGRADE / EXPAND			UTILITY	LAND	OTHER	TOTAL DISTRICT RESERVES	DEVELOPMENT / PRIVATE			GRANTS
		Infrastructure	Equipment	New Capital & Other	Housing	Local Impr. & Public Art	Water, Sewer, Drainage, Solid Waste	Land Opportunity	Operating Reserves		CAC Reserve	DCC Reserves	Offsites/ Private	Senior Government
Overhead														
Overhead														
Capital Plan Implementation	836	836	-	-	-	-	-	-	-	836	-	-	-	-
Parks and Open Spaces														
Community Parks														
Bridgeman Park Upgrades	250	100	-	-	-	-	-	-	-	100	150	-	-	-
Lynn Creek Seylynn Park Upgrades	150	-	-	-	-	-	-	-	-	-	75	75	-	-
Murdo Frazer Park Upgrades	500	500	-	-	-	-	-	-	-	500	-	-	-	-
Urban Parkland Renewal	1,095	1,095	-	-	-	-	-	-	-	1,095	-	-	-	-
District Level Parks														
Cates Park Upgrades	50	-	-	50	-	-	-	-	-	50	-	-	-	-
Deep Cove Canoe And Kayak Centre Renewal	28	28	-	-	-	-	-	-	-	28	-	-	-	-
Inter River Park	350	175	-	175	-	-	-	-	-	350	-	-	-	-
Lynn Canyon Park Renewal	350	350	-	-	-	-	-	-	-	350	-	-	-	-
Lynn Canyon Park Upgrades	650	85	-	488	-	-	-	-	-	573	-	77	-	-
Maplewood Farm Renewal	28	28	-	-	-	-	-	-	-	28	-	-	-	-
Public Golf Renewal	485	-	485	-	-	-	-	-	-	485	-	-	-	-
Natural Parkland and Alpine Trails														
Alpine Recreational Trails	50	-	-	-	-	-	-	-	50	50	-	-	-	-
Natural Parkland Renewal	190	190	-	-	-	-	-	-	-	190	-	-	-	-
Trails Renewal	534	534	-	-	-	-	-	-	-	534	-	-	-	-
Neighbourhood Parks														
Kirkstone Park Upgrades	100	-	-	-	-	-	-	-	-	-	88	12	-	-
New Delbrook Park Build	100	-	-	-	-	-	-	-	100	100	-	-	-	-
Sport Fields														
Delbrook Park Upgrades	300	300	-	-	-	-	-	-	-	300	-	-	-	-
IR Tournament Centre Build	75	18	-	48	-	-	-	-	-	66	-	9	-	-
Sportsfields Renewal	150	150	-	-	-	-	-	-	-	150	-	-	-	-
Public Safety														
Fire & Rescue														
Fire Facilities & Equipment Renewal	414	70	235	-	-	-	-	-	109	414	-	-	-	-
Fire Facility EV Charging Stations	40	-	40	-	-	-	-	-	-	40	-	-	-	-
Fire Inspections Application	85	-	-	-	-	-	-	-	85	85	-	-	-	-
Fire Investigation Vehicle	75	-	75	-	-	-	-	-	-	75	-	-	-	-
Fire Technology Improvements	36	-	-	-	-	-	-	-	36	36	-	-	-	-
Mnor Fire Facility & Equipment Improvements	92	-	-	-	-	-	-	-	92	92	-	-	-	-
New Maplewood Fire Facility Build	6,800	6,800	-	-	-	-	-	-	-	6,800	-	-	-	-
Police Services														
Police Facilities & Equipment Renewal	410	-	-	-	-	-	-	-	410	410	-	-	-	-
Risk and Natural Hazard Management														
Mitigation														
Wildfire Mitigation Program	25	-	-	-	-	-	-	-	25	25	-	-	-	-

2019 Capital Plan Reserve Fund Appropriations, cont.

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		Infrastructure	Equipment	New Capital & Other	Housing	Local Impr. & Public Art	Water, Sewer, Drainage, Solid Waste	Land Opportunity	Operating Reserves		CAC Reserve	DCC Reserves	Offsites Private	Senior Government
Technology														
Applications														
Application Enhancements	165	-	-	165	-	-	-	-	-	165	-	-	-	-
Application Renewal	420	420	-	-	-	-	-	-	-	420	-	-	-	-
Business Process Renewal	300	300	-	-	-	-	-	-	-	300	-	-	-	-
Digital Transformation	200	-	-	200	-	-	-	-	-	200	-	-	-	-
Licencing Provision Renewal	100	100	-	-	-	-	-	-	-	100	-	-	-	-
Fibre Optic Network														
Fibre Optics	40	-	-	40	-	-	-	-	-	40	-	-	-	-
Hardware														
Corporate Hardware Renewal	783	783	-	-	-	-	-	-	-	783	-	-	-	-
Mobile Workforce Expansion	40	-	-	40	-	-	-	-	-	40	-	-	-	-
Transportation														
Active Transportation														
Active Transportation Multimodal	500	-	-	500	-	-	-	-	-	500	-	-	-	-
Orwell Street Neighbourhood Bikeway Build	25	-	-	25	-	-	-	-	-	25	-	-	-	-
Sidewalk Maintenance Renewal	450	450	-	-	-	-	-	-	-	450	-	-	-	-
Spirit Trail - Central Build	375	-	-	-	-	-	-	-	-	-	-	-	-	375
Town Centre Greenways	2,200	-	-	-	-	-	-	-	-	-	-	2,200	-	-
Transp Investments - Minor Projects Outside Centres	1,400	-	-	1,400	-	-	-	-	-	1,400	-	-	-	-
Roads and Bridges														
1300 Ross Road Bridge and infrastructure Build	450	207	-	190	-	-	-	-	-	397	-	53	-	-
Intersection/Lynn Valley and Mountain Highway Upgrades	15	-	-	15	-	-	-	-	-	15	-	-	-	-
Road Network - Other Renewal	1,175	1,025	-	-	-	-	-	-	-	1,025	-	-	150	-
Road Network - Paving Renewal	4,382	4,052	-	-	-	-	-	-	-	4,052	-	-	-	330
Street Lighting Renewal	222	222	-	-	-	-	-	-	-	222	-	-	-	-
Traffic Operations Renewal	535	535	-	-	-	-	-	-	-	535	-	-	-	-
Transportation Equipment	45	-	-	45	-	-	-	-	-	45	-	-	-	-
Transportation Road Network Data Infrastructure Build	230	-	-	230	-	-	-	-	-	230	-	-	-	-
Transit:														
North Shore B Line and Frequent Transit Corridor	8,200	-	-	200	-	-	-	-	-	200	-	-	-	8,000
Utilities														
Recycling & Solid Waste														
Fleet Services Renewal	75	-	-	-	-	-	75	-	-	75	-	-	-	-
Storm Water Utility														
Culvert and Debris Basin Upgrades	1,375	78	-	-	-	-	749	-	-	827	163	385	-	-
Special Watercourses Renewal	2,894	-	-	-	-	-	2,550	-	-	2,550	344	-	-	-
Storm Sewers Renewal	712	-	-	-	-	-	627	-	-	627	85	-	-	-
Utility Mains														
Lift Stations Renewal	452	-	-	-	-	-	399	-	-	399	54	-	-	-
Pump Stations & Reservoirs Renewal	122	-	-	-	-	-	108	-	-	108	15	-	-	-
Sewer Main Upgrades Town Centers	100	-	-	-	-	-	1	-	-	1	99	-	-	-
Sewer Mains Renewal	1,278	-	-	-	-	-	1,127	-	-	1,127	152	-	-	-
Water Equipment & Prvs Renewal	297	-	-	-	-	-	276	-	-	276	21	-	-	-
Water Mains Renewal	5,923	-	-	-	-	-	5,219	-	-	5,219	704	-	-	-
Subtotal - Appropriations from Reserves	71,165	23,239	2,746	3,836	592	50	11,130		3,227	44,820	11,713	1,862	4,065	8,705
Contributions including Interest		21,893	2,293	4,750	583	91	16,621	151		46,382	32,687	14,499		
2019 Projected Closing Balance		27,433	8,068	1,938	491	4,145	38,173	8,057	15,131	103,437	33,399	31,073		