



AGENDA INFORMATION

☒ Regular Meeting
☐ Other:

Date: April 3, 2023
Date: _____


Dept.
Manager

GM/
Director


CAO

The District of North Vancouver REPORT TO COUNCIL

March 20, 2023
File: 09.3900.20/000.000

AUTHOR: Genevieve Lanz, Deputy Municipal Clerk

SUBJECT: Bylaw 8619: 2023-2027 Financial Plan Bylaw

RECOMMENDATION:

THAT "2023-2027 Financial Plan Approval Bylaw 8619, 2023" is ADOPTED.

BACKGROUND:

Bylaw 8619 received First, Second and Third Readings on March 27th, 2023.

The bylaw is now ready to be considered for Adoption by Council.

OPTIONS:

1. Adopt the bylaw;
2. Give no further Readings and abandon the bylaw at Third Reading; or,
3. Rescind Third Reading and debate possible amendments to the bylaw.

Respectfully submitted,



Genevieve Lanz
Deputy Municipal Clerk

Attachments:

1. Bylaw 8619
2. Staff Report dated March 15, 2023

REVIEWED WITH:					
<input type="checkbox"/> Community Planning	_____	<input type="checkbox"/> Clerk's Office	_____	External Agencies:	
<input type="checkbox"/> Development Planning	_____	<input type="checkbox"/> Communications	_____	<input type="checkbox"/> Library Board	_____
<input type="checkbox"/> Development Engineering	_____	<input type="checkbox"/> Finance	_____	<input type="checkbox"/> NS Health	_____
<input type="checkbox"/> Utilities	_____	<input type="checkbox"/> Fire Services	_____	<input type="checkbox"/> RCMP	_____
<input type="checkbox"/> Engineering Operations	_____	<input type="checkbox"/> ITS	_____	<input type="checkbox"/> NVRC	_____
<input type="checkbox"/> Parks	_____	<input type="checkbox"/> Solicitor	_____	<input type="checkbox"/> Museum & Arch.	_____
<input type="checkbox"/> Environment	_____	<input type="checkbox"/> GIS	_____	<input type="checkbox"/> Other:	_____
<input type="checkbox"/> Facilities	_____	<input type="checkbox"/> Real Estate	_____		
<input type="checkbox"/> Human Resources	_____	<input type="checkbox"/> Bylaw Services	_____		
<input type="checkbox"/> Review and Compliance	_____	<input type="checkbox"/> Planning	_____		
<input type="checkbox"/> Climate and Biodiversity	_____				

The Corporation of the District of North Vancouver**Bylaw 8619**

A bylaw to approve the 2023 Financial Plan for the five years ending December 31, 2027 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 "2023-2027 Financial Plan Bylaw 8619, 2023".

Approval of Financial Plan

2. The 2023-2027 Financial Plan, as set out in Schedule A, for the five years ending December 31, 2027 is approved.

Reserve Fund Appropriations

3. The 2023-2027 Financial Plan Reserve Fund Appropriations, as set out in Schedule C, are approved.

READ a first time March 27th, 2023

READ a second time March 27th, 2023

READ a third time March 27th, 2023

ADOPTED

Mayor

Municipal Clerk

Certified a true copy

Municipal Clerk

Schedule A to Bylaw 8619
District of North Vancouver
2023 - 2027 Financial Plan
(\$000's)

	2022	2023	2024	2025	2026	2027
Revenue						
Taxation	122,261	128,964	135,787	142,448	148,879	155,088
Sales, Fees, and Other User Charges	104,467	111,604	120,908	125,128	138,027	138,506
Developer Contributions	9,791	14,963	44,785	35,121	27,428	51,912
Grants and Other Contributions	5,068	11,890	7,225	13,225	6,710	4,929
Investment Income	3,673	10,529	10,733	12,136	12,936	14,951
Penalties & Interest on Taxes	1,115	1,075	1,123	1,157	1,191	1,227
	246,375	279,025	320,561	329,214	335,172	366,613
Proceeds from Borrowing	9,533	23,772	5,973	10,039	5,335	2,674
Appropriations from:						
Operating Reserves	8,282	7,597	2,555	2,045	1,975	3,681
Capital and New Initiatives Reserves	76,438	61,134	75,831	82,808	80,916	87,385
	84,720	68,731	78,386	84,852	82,891	91,067
Source of Funds	340,628	371,528	404,920	424,106	423,399	460,353
Operating Expenditures						
Community Services	41,885	46,373	47,404	48,249	49,189	50,175
Planning and Development	14,684	16,505	16,055	15,864	15,738	16,017
Protective Services	47,369	48,791	49,579	50,681	52,090	53,540
Transportation and Engineering	9,389	9,685	9,463	9,629	9,590	9,766
Utilities	51,573	53,969	59,146	68,982	76,992	85,178
Governance and Admin	19,945	24,868	22,937	22,175	22,058	21,830
	184,845	200,191	204,583	215,580	225,657	236,504
Capital Expenditures	85,801	95,959	86,646	107,194	88,148	97,204
Debt Service	2,762	2,762	6,011	7,722	8,815	9,255
Contributions to:						
Operating Reserves	2,787	1,099	3,713	717	5,270	0
Capital and New Initiatives Reserves	64,433	71,517	103,966	92,893	95,509	117,390
	67,220	72,616	107,679	93,610	100,779	117,390
Use of Funds	340,628	371,528	404,920	424,106	423,399	460,353

**Schedule B to Bylaw 8619
District of North Vancouver
2023 Revenue Disclosure Statement**

Revenue from each Funding Source

The proportion of total revenue to be raised from each funding source in 2023 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest

Funding Source	% Revenues	
	2022	2023
Taxation	47.8%	42.6%
Sales, Fees and User Charges	40.8%	36.9%
Other Sources	7.7%	12.7%
Proceeds From Borrowing	3.7%	7.9%
TOTAL	100%	100%

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.

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

Property Class	% Property Tax	
	2022	2023
Residential	72.0%	72.1%
Utilities	0.2%	0.2%
Major Industry	10.1%	10.1%
Light Industry	0.9%	0.9%
Business	16.5%	16.4%
Recreation	0.3%	0.3%
TOTAL	100.0%	100.0%

Property Tax Burden

The property tax burden for each property class is shown in the table on the left. The tax distribution detailed for 2023 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. Ensuring policy objectives continue to support the taxpayers, the District continues to work with the Province to achieve solutions to inequalities presented in Provincial Port regulations as well as attaining workable solutions to assessment valuation issues affecting the success of select small businesses. 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.

Permissive Tax Exemptions

Permissive tax exemptions represent approximately \$464,424 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 8619
District of North Vancouver
2023 Capital Plan Reserve Fund Appropriations
(\$000's)

		DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation						
NEW CAPITAL AND INITIATIVES															
Affordable Housing															
Social Housing	2,972	-	-	-	-	2,972	-	-	-	-	-	-	-	-	-
Civic Facilities and Equipment															
Operations Facilities & Equipm															
DNV Hall	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet & Equipment	170	170	-	-	-	-	-	-	-	-	-	-	-	-	-
Climate Adapt, Mitig & Nat Haz															
Adaptation															
Biodiversity	200	-	-	-	-	-	-	-	200	-	-	-	-	-	-
Channel upgrade	75	-	-	34	-	-	-	-	-	7	-	34	-	-	-
Culvert & Debris Upgrades	185	-	-	129	-	-	-	-	-	-	-	38	-	-	-
Wildfire Mitigation Fire Fleet	616	-	-	-	-	-	-	616	-	-	-	-	-	-	-
Wildfire Program	325	-	-	-	-	-	-	175	-	-	-	-	-	150	-
Mitigation															
EV charging station - RCMP	28	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Public EV Charging Stations	150	-	-	-	-	-	-	-	150	-	-	-	-	-	-
Comm Facility, Arts & Culture															
Community Facilities															
Lynn Creek Community Centre	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Parkgate Community Centre	255	255	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Plazas															
Town Center plazas	1,363	-	-	-	-	-	-	-	-	-	-	1,363	-	-	-
Library, Archives & Exhibits															
Library Technology Upgrade	300	130	-	-	-	-	-	170	-	-	-	-	-	-	-
Lynn Creek Library	270	-	-	-	-	-	-	-	-	-	270	-	-	-	-
Parkgate library	500	375	-	-	-	-	-	-	-	-	125	-	-	-	-
Library Facilities & Equipment	50	40	-	-	-	-	-	10	-	-	-	-	-	-	-
Public Art & Heritage															
Lynn Valley Public Art	100	-	-	-	-	-	-	-	-	-	100	-	-	-	-
Public Art Provision Outside TC	150	-	-	-	-	-	-	-	-	-	150	-	-	-	-
Maplewood Village Public Art	250	-	-	-	-	-	-	-	-	-	250	-	-	-	-
Contingency															
Contingency															
Capital Plan Contingency	7,100	1,000	100	100	-	-	2,000	1,100	-	-	-	300	2,500	-	-
Parks and Open Spaces															
Community Parks															
Myrtle Park Multi-Purpose Sportcourt	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks															
Deep Cove Improvements	100	50	-	-	-	-	-	50	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails															
Alpine Trail Facilities - Fromme	50	25	-	-	-	-	-	25	-	-	-	-	-	-	-
Alpine Trail Facilities - Seymour	150	75	-	-	-	-	-	75	-	-	-	-	-	-	-
Neighbourhood Parks															
Neighbourhood Parks - Delbrook Lands	3,085	928	-	-	-	-	-	1,851	-	305	-	-	-	-	-
Operations Facilities & Equipm															
Golf equipment addition	75	75	-	-	-	-	-	-	-	-	-	-	-	-	-
Park fleet addition	60	-	-	-	-	-	-	60	-	-	-	-	-	-	-
Sport Fields															
Handsworth Atf	500	-	-	-	-	-	-	-	-	-	-	-	-	500	-
Argyle ATF	898	-	-	-	-	-	-	-	-	-	-	318	580	-	-
Convert Gravel Fields to ATF	300	-	-	-	-	-	-	-	-	30	-	50	220	-	-
Inter River Park ATF	2,745	-	-	-	-	-	-	-	-	275	-	75	-	2,396	-
Windsor ATF	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-

		DISTRICT RESERVES									DEVELOPER / PRIVATE			OTHERS		
Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus	
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation							
Public Safety																
Fire & Rescue																
Fire Hall #4	330	-	-	-	-	-	-	-	-	-	-	-	-	330	-	-
Fire Hall #5	75	-	-	-	-	-	-	-	-	-	-	-	-	75	-	-
Maplewood Fire & Rescue Centre	19,962	-	-	-	-	-	-	-	-	-	-	-	-	19,962	-	-
Minor Fire Facility Equipment	110	-	-	-	-	-	-	110	-	-	-	-	-	-	-	-
Technology																
Applications & Hardware																
Cyber Security	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library IT Integration	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation																
Active Transportation																
Cycling - Edgemont- Lions Gate	50	-	-	-	-	-	38	-	-	12	-	-	-	-	-	-
Cycling improvement	50	-	-	-	-	-	45	-	-	5	-	-	-	-	-	-
Multimodal - Welch St. / Garden	250	-	-	-	-	-	171	-	-	19	-	-	-	-	60	-
Sidewalks Capilano	900	-	-	-	-	-	809	-	-	91	-	-	-	-	-	-
Sidewalks Seymour	50	-	-	-	-	-	45	-	-	5	-	-	-	-	-	-
Spirit Trail (Eastern Segment)	300	-	-	-	-	-	-	-	-	-	-	150	105	45	-	-
Traffic Safety	200	-	-	-	-	-	180	-	-	20	-	-	-	-	-	-
UrbanTrails - Inside TC	510	-	-	-	-	-	10	-	-	-	-	500	-	-	-	-
Roads & Bridges																
LED Street Lights	100	50	-	-	-	-	50	-	-	-	-	-	-	-	-	-
Local Improvement Program	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Upgrades - Deep Cove	3,319	-	-	-	-	-	-	-	-	-	-	-	-	3,319	-	-
Road Upgrades - Maplewood	3,500	-	-	-	-	-	5	-	-	495	-	3,000	-	-	-	-
Vehicle Bridges Edgemont over Mackay	50	32	-	-	-	-	14	-	-	5	-	-	-	-	-	-
Vehicle Bridges over Mackay Creek	78	48	-	-	-	-	22	-	-	8	-	-	-	-	-	-
Road Safety and Monitoring	775	-	-	-	-	-	276	-	-	499	-	-	-	-	-	-
Transit																
Phibbs Exchange Upgrade	145	-	-	-	-	-	1	-	-	144	-	-	-	-	-	-
Transit Stops	200	-	-	-	-	-	180	-	-	20	-	-	-	-	-	-
Utilities																
Operations Facilities & Equipm																
UT equipment addition	165	-	-	165	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste																
Garbage Compacting Containers	49	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Mains																
Sewer Inflow & Infiltration	1,528	-	-	413	-	-	-	-	-	-	-	-	-	-	1,116	-
Sewer Main Upgrade & Expansion	365	-	-	4	-	-	-	-	-	361	-	-	-	-	-	-
Sewer Upgrades TC - LV Trunk	3,400	-	-	34	-	-	-	-	-	3,366	-	-	-	-	-	-
Storm Main Upgrade & Expansion	1,858	-	-	1,674	-	-	-	-	-	184	-	-	-	-	-	-
Water Main Upgrade & Expansion	420	-	-	4	-	-	-	-	-	416	-	-	-	-	-	-
New Capital and Initiatives Total	63,110	4,680	100	2,556	-	2,972	3,847	4,243	350	6,284	895	5,828	23,772	7,585	-	-

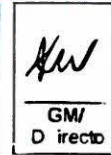
		DISTRICT RESERVES									DEVELOPER / PRIVATE			OTHERS		
Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus	
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation							
EXISTING CAPITAL																
Civic Facilities and Equipment																
Gen Provision - All Facilities																
General buildings Renewal	1,519	1,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Facilities & Equipm																
DNV Municipal Hall Renewal	595	595	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Services Renewal	850	-	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Centre Renewal	665	665	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	542	542	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Comm Facility, Arts & Culture																
Community Facilities																
Deep Cove Cultural Renewal	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pemberton Community Facility	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Equipment Renewal	178	178	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Facilities Renewal	1,567	1,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology Renewal	140	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Seymour Youth Centre Renewal	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives & Exhibits																
Library Collection reRenewal	622	622	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Facil & Equip Renewal	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Facilities & Eqp Renewal	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology Renewal	88	88	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Equipment Renewal	44	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Facilities Renewal	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art & Heritage																
Public art annual program	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency																
Contingency																
Capital Plan Contingency	(5,000)	(5,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lands and Real Estate																
Other Lands																
Commercial properties upgrade	675	675	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Village Renewal	80	30	-	-	-	-	-	-	-	-	50	-	-	-	-	-
Parks and Open Spaces																
Community Parks																
Overhead	141	141	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf Renewal	859	859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Parkland Renewal	642	642	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wharves Renewal	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks																
Cates Park Renewal	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Park Renewal	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maplewood Farm Renewal	232	186	-	-	-	-	-	-	-	-	-	-	-	46	-	-
Natural Parkland & Alpine Trail																
Natural Parkland Renewal	540	540	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	17	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields																
Sport Fields Renewal	578	578	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		DISTRICT RESERVES									DEVELOPER / PRIVATE			OTHERS		
Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus	
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation							
Public Safety																
Fire & Rescue																
Fire Facilities & Eqp Renewal	2,326	426	1,900	-	-	-	-	-	-	-	-	-	-	-	-	
Police Services																
Police Facility & Eqpt Renewal	584	584	-	-	-	-	-	-	-	-	-	-	-	-	-	
Technology																
Applications & Hardware																
Application Enhancements	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-	
Business systems specialists	330	330	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Hardware Refresh	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-	
Digital Transformation	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transportation																
Active Transportation																
Sidewalk Renewal	530	530	-	-	-	-	-	-	-	-	-	-	-	-	-	
Roads & Bridges																
Overhead	491	491	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Network Renewal - Other	212	212	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Network Renewal - Paving	220	220	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Paving - Renewal	4,310	3,655	-	-	-	-	-	-	-	-	-	-	-	655	-	
Road/UT Dev Opp Renewal	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street lighting Renewal	190	190	-	-	-	-	-	-	-	-	-	-	-	-	-	
Traffic Operations Renewal	343	343	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utilities																
Storm Water Utility																
Major Culvert Replacement	95	-	-	86	-	-	-	-	-	9	-	-	-	-	-	
Overhead	42	-	-	38	-	-	-	-	-	4	-	-	-	-	-	
Special Watercourses Renewal	1,075	-	-	969	-	-	-	-	-	106	-	-	-	-	-	
Utility Mains																
Equipment - Utilities Renewal	150	-	-	135	-	-	-	-	-	15	-	-	-	-	-	
Lift Stations Renewal	90	-	-	81	-	-	-	-	-	9	-	-	-	-	-	
Overhead	1,254	-	-	1,130	-	-	-	-	-	124	-	-	-	-	-	
PRV Stations Renewal	100	-	-	90	-	-	-	-	-	10	-	-	-	-	-	
Pump Stations Renewal	75	-	-	68	-	-	-	-	-	7	-	-	-	-	-	
Sewer Main Renewal	1,670	-	-	1,505	-	-	-	-	-	165	-	-	-	-	-	
Storm Main Remediation	350	-	-	315	-	-	-	-	-	35	-	-	-	-	-	
Storm Main Renewal	150	-	-	135	-	-	-	-	-	15	-	-	-	-	-	
UT - Lift Stations Renewal	1,434	-	-	1,292	-	-	-	-	-	142	-	-	-	-	-	
UT - Pump Stations Renewal	2,000	-	-	1,802	-	-	-	-	-	198	-	-	-	-	-	
Water main Renewal	6,000	-	-	5,406	-	-	-	-	-	594	-	-	-	-	-	
Water Reservoirs Renewal	50	-	-	45	-	-	-	-	-	5	-	-	-	-	-	
Existing Capital Total	32,849	14,813	2,750	13,096	-	-	-	-	-	1,439	50	-	-	701	-	
2023 Capital Budget	95,959	19,493	2,850	15,652	-	2,972	3,847	4,243	350	7,723	945	5,828	23,772	8,286	-	

AGENDA INFORMATION

☐ Regular Meeting☒ Other: *Special*

Date:

Date: *March 27/23*

The District of North Vancouver REPORT TO COUNCIL

March 15, 2023
File: 05.1780/2023

AUTHOR: Sacha Jones, Section Manager, Financial Planning

SUBJECT: 2023 – 2027 Financial Plan Bylaw

RECOMMENDATION:

THAT "2023 – 2027 Financial Plan Bylaw 8619, 2023" is given FIRST, SECOND, and THIRD Readings.

REASON FOR REPORT:

To adopt the 2023 – 2027 Financial Plan Bylaw based on the draft financial plan with a 5.25% property tax increase.

SUMMARY:

Following a series of public workshops on the financial plan, starting last December, the draft financial plan workbook was introduced to Council and the public on February 13. Public input on the plan closed March 6. Following the March 6 special meeting where Council heard directly from the public on the importance of Active Transportation and Sport Fields, staff developed a strategy to reintroduce key projects into the plan, for Council's consideration during their deliberations meeting on March 13. Following Council deliberations, staff were directed to prepare the financial plan bylaw with a property tax increase of 5.25%.

EXISTING POLICY:

The financial plan reflects a 2023 property tax increase of 5.25% or \$131.25 on the average residential home. A departure from the District's typical 3% increase is required to address inflation and other ongoing impacts from supply chain issues and labour shortages. To address affordability concerns but maintain flexibility, the proposed tax increase is achieved through a temporary suspension of our usual 1% policy dedicated to the eventual replacement of our existing infrastructure, reducing contributions to existing capital reserves and matching one-time costs with one-time revenues.

This plan continues to address priority areas the community has identified: transportation and mobility challenges; the community's housing needs; the achievement of a balanced and fair economy; acceleration of local actions to address the climate emergency; and fostering community wellbeing, culture and safety.

ANALYSIS:

The 2023-2027 Financial Plan contains the District's proposed 5.25% property tax increase, approved utility rate increases, operating and capital budgets and highlights of the work program.

The total budget for 2023 is \$371.5 million including \$200.2 million in operations, \$95.9 million in capital expenditures, \$2.8 million in debt servicing costs and \$72.6 million in contributions to reserves. The financial plan is presented in Schedule A of Bylaw 8619. The bylaw also includes a Revenue Disclosure Statement and Capital Plan Appropriations from Reserves in Schedules B and C respectively.

The five-year Capital Plan is \$475.2 million with approximately half invested in existing capital and half invested in new capital and initiatives including the following priorities:

- Enhancing transportation and mobility \$101.6 million, including \$35.35 million for active transportation projects
- Addressing community housing needs \$14.9 million (excluding \$70.3 million for the value of District land)
- Leading in climate action and environmental management: \$19.7 million for climate adaptation and \$1.3 million for climate mitigation, and \$20.4 million for utility upgrades
- Fostering Community wellbeing, health and safety \$90.8 million, including \$24.2 million for new ATF sport fields and improvements
- Fostering a resilient organization, including \$1.8 million for digital and technology projects and \$5.8 million for project and planning contingency

The "Five Year Capital Details" section of the financial plan workbook includes the full list of new capital projects. Changes to the draft financial plan will be reflected in the final version of the budget workbook following adoption of the financial plan bylaw.

Timing/Approval Process:

Financial planning processes in local government follow cycles driven by a variety of events and legislative requirements. All municipalities in BC must have a financial plan (or budget) that is adopted annually, by bylaw, before the annual property tax bylaw is adopted. The property tax bylaw must be adopted before May 15. The financial plan may be amended by bylaw at any time. Generally, the bylaw is amended twice a year: once in spring and once in fall. The bylaw authorizes continued operations until Council adopts the 2024 – 2028 Financial Plan. Early adoption enables earlier procurement thereby securing services and potential cost savings in competitive markets.

The financial plan bylaw is now scheduled for adoption April 03, 2023, prior to the Property Tax Distribution workshop on April 17, 2023.

Financial Impacts:

The draft financial plan was developed to be flexible, with the ability to adapt to new information. The financial plan bylaw is based on the draft financial plan introduced on February 13, and includes the following changes that were introduced at the Budget Deliberations Workshop on March 13, to include new information and public input on priorities:

1. \$20 million for the Spirit Trail connection from Maplewood to Deep Cove, funded by:
 - \$10 million external partners,
 - \$7 million borrowing, and
 - \$3 million Growing Communities Fund
2. \$20.6 million to install an artificial turf field at Inter-River, Handsworth and convert 3 gravel fields to artificial turf field, funded by:
 - \$4.5 million developer funding,
 - \$2.2 million external partners,
 - \$8.6 million borrowing,
 - \$5 million Growing Communities Fund, and
 - \$0.3 million reserves
3. Additional staff capacity is included in the costs of the reintroduced projects above.
4. The remaining \$2.25 million funding from the Growing Communities Fund will be held in reserve.
5. 2023 Property tax rate increase from 4.5% to 5.25% to help mitigate the ongoing risk of high construction prices, labour settlements, recruitment and retention.

The additional \$40.6 million in capital will require an additional \$15.6 million in debt financing, in addition to the \$51.6 million already anticipated in the draft financial plan and the \$28.2 million of debt already in issue. The total amount of outstanding debt, net of repayments, at the end of the 5-year period is expected to be approximately \$71.1 or 6.4% of debt repayment to ongoing tax revenue. Municipalities across BC are typically conservative with their borrowing, with most showing a debt repayment to tax revenue percentage of 10% or less.

In addition to the items above, the following housekeeping items have also been made:

6. \$1.78m in grant funding from the Building Safer Communities Fund added, for the development and implementation of a 3-year public safety and youth crime prevention plan. The District and the North Vancouver RCMP will form a joint management team to oversee this work and a consultant will be retained to serve as a project lead.
7. \$70.3 million allocation of District Land to Housing has been removed from the final budget, as noted on page 14 of the draft financial plan workbook. This amount represents the estimated value of District Land that is expected to be allocated to affordable housing and was included in the draft financial plan for information purposes only.

Conclusion:

Following public input on priorities and confirmation of new senior government funding, key projects were reintroduced to the plan for Council deliberations on March 13. The financial plan bylaw has been prepared with a property tax increase of 5.25% and is recommended for first, second and third readings.

Respectfully submitted,



Sacha Jones
Section Manager, Financial Planning

REVIEWED WITH:					
<input type="checkbox"/> Community Planning	_____	<input type="checkbox"/> Clerk's Office	_____	External Agencies:	
<input type="checkbox"/> Development Planning	_____	<input type="checkbox"/> Communications	_____	<input type="checkbox"/> Library Board	_____
<input type="checkbox"/> Development Engineering	_____	<input type="checkbox"/> Finance	_____	<input type="checkbox"/> NS Health	_____
<input type="checkbox"/> Utilities	_____	<input type="checkbox"/> Fire Services	_____	<input type="checkbox"/> RCMP	_____
<input type="checkbox"/> Engineering Operations	_____	<input type="checkbox"/> ITS	_____	<input type="checkbox"/> NVRC	_____
<input type="checkbox"/> Parks	_____	<input type="checkbox"/> Solicitor	_____	<input type="checkbox"/> Museum & Arch.	_____
<input type="checkbox"/> Environment	_____	<input type="checkbox"/> GIS	_____	<input type="checkbox"/> Other:	_____
<input type="checkbox"/> Facilities	_____	<input type="checkbox"/> Real Estate	_____		
<input type="checkbox"/> Human Resources	_____	<input type="checkbox"/> Bylaw Services	_____		
<input type="checkbox"/> Review and Compliance	_____	<input type="checkbox"/> Planning	_____		

The Corporation of the District of North Vancouver

Bylaw 8619

A bylaw to approve the 2023 Financial Plan for the five years ending December 31, 2027 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 "2023-2027 Financial Plan Bylaw 8619, 2023".

Approval of Financial Plan

2. The 2023-2027 Financial Plan, as set out in Schedule A, for the five years ending December 31, 2027 is approved.

Reserve Fund Appropriations

3. The 2023-2027 Financial Plan Reserve Fund Appropriations, as set out in Schedule C, are approved.

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 8619
District of North Vancouver
2023 - 2027 Financial Plan
(\$000's)

	2022	2023	2024	2025	2026	2027
Revenue						
Taxation	122,261	128,964	135,787	142,448	148,879	155,088
Sales, Fees, and Other User Charges	104,467	111,604	120,908	125,128	138,027	138,506
Developer Contributions	9,791	14,963	44,785	35,121	27,428	51,912
Grants and Other Contributions	5,068	11,890	7,225	13,225	6,710	4,929
Investment Income	3,673	10,529	10,733	12,136	12,936	14,951
Penalties & Interest on Taxes	1,115	1,075	1,123	1,157	1,191	1,227
	246,375	279,025	320,561	329,214	335,172	366,613
Proceeds from Borrowing	9,533	23,772	5,973	10,039	5,335	2,674
Appropriations from:						
Operating Reserves	8,282	7,597	2,555	2,045	1,975	3,681
Capital and New Initiatives Reserves	76,438	61,134	75,831	82,808	80,916	87,385
	84,720	68,731	78,386	84,852	82,891	91,067
Source of Funds	340,628	371,528	404,920	424,106	423,399	460,353
Operating Expenditures						
Community Services	41,885	46,373	47,404	48,249	49,189	50,175
Planning and Development	14,684	16,505	16,055	15,864	15,738	16,017
Protective Services	47,369	48,791	49,579	50,681	52,090	53,540
Transportation and Engineering	9,389	9,685	9,463	9,629	9,590	9,766
Utilities	51,573	53,969	59,146	68,982	76,992	85,178
Governance and Admin	19,945	24,868	22,937	22,175	22,058	21,830
	184,845	200,191	204,583	215,580	225,657	236,504
Capital Expenditures	85,801	95,959	86,646	107,194	88,148	97,204
Debt Service	2,762	2,762	6,011	7,722	8,815	9,255
Contributions to:						
Operating Reserves	2,787	1,099	3,713	717	5,270	0
Capital and New Initiatives Reserves	64,433	71,517	103,966	92,893	95,509	117,390
	67,220	72,616	107,679	93,610	100,779	117,390
Use of Funds	340,628	371,528	404,920	424,106	423,399	460,353

**Schedule B to Bylaw 8619
District of North Vancouver
2023 Revenue Disclosure Statement**

Revenue from each Funding Source

The proportion of total revenue to be raised from each funding source in 2023 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest

Funding Source	% Revenues	
	2022	2023
Taxation	47.8%	42.6%
Sales, Fees and User Charges	40.8%	36.9%
Other Sources	7.7%	12.7%
Proceeds From Borrowing	3.7%	7.9%
TOTAL	100%	100%

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.

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

Property Class	% Property Tax	
	2022	2023
Residential	72.0%	72.1%
Utilities	0.2%	0.2%
Major Industry	10.1%	10.1%
Light Industry	0.9%	0.9%
Business	16.5%	16.4%
Recreation	0.3%	0.3%
TOTAL	100.0%	100.0%

Property Tax Burden

The property tax burden for each property class is shown in the table on the left. The tax distribution detailed for 2023 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. Ensuring policy objectives continue to support the taxpayers, the District continues to work with the Province to achieve solutions to inequalities presented in Provincial Port regulations as well as attaining workable solutions to assessment valuation issues affecting the success of select small businesses. 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.

Permissive Tax Exemptions

Permissive tax exemptions represent approximately \$464,424 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 8619
District of North Vancouver
2023 Capital Plan Reserve Fund Appropriations
(\$000's)

Program	Cost	DISTRICT RESERVES									DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL				Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants	General Surplus
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation							
NEW CAPITAL AND INITIATIVES																
Affordable Housing																
Social Housing	2,972	-	-	-	-	2,972	-	-	-	-	-	-	-	-	-	-
Civic Facilities and Equipment																
Operations Facilities & Equipm																
DNV Hall	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet & Equipment	170	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Climate Adapt, Mitig & Nat Haz																
Adaptation																
Biodiversity	200	-	-	-	-	-	-	-	200	-	-	-	-	-	-	-
Channel upgrade	75	-	-	34	-	-	-	-	-	7	-	34	-	-	-	-
Culvert & Debris Upgrades	185	-	-	129	-	-	-	-	-	18	-	38	-	-	-	-
Wildfire Mitigation Fire Fleet	616	-	-	-	-	-	-	616	-	-	-	-	-	-	-	-
Wildfire Program	325	-	-	-	-	-	-	175	-	-	-	-	-	-	150	-
Mitigation																
EV charging station - RCMP	28	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public EV Charging Stations	150	-	-	-	-	-	-	-	150	-	-	-	-	-	-	-
Comm Facility, Arts & Culture																
Community Facilities																
Lynn Creek Community Centre	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parkgate Community Centre	255	255	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Plazas																
Town Center plazas	1,363	-	-	-	-	-	-	-	-	-	-	-	1,363	-	-	-
Library, Archives & Exhibits																
Library Technology Upgrade	300	130	-	-	-	-	-	170	-	-	-	-	-	-	-	-
Lynn Creek Library	270	-	-	-	-	-	-	-	-	-	270	-	-	-	-	-
Parkgate library	500	375	-	-	-	-	-	-	-	-	125	-	-	-	-	-
Library Facilities & Equipment	50	40	-	-	-	-	-	10	-	-	-	-	-	-	-	-
Public Art & Heritage																
Lynn Valley Public Art	100	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-
Public Art Provision Outside TC	150	-	-	-	-	-	-	-	-	-	150	-	-	-	-	-
Maplewood Village Public Art	250	-	-	-	-	-	-	-	-	-	250	-	-	-	-	-
Contingency																
Contingency																
Capital Plan Contingency	7,100	1,000	100	100	-	-	2,000	1,100	-	-	-	-	300	2,500	-	-
Parks and Open Spaces																
Community Parks																
Myrtle Park Multi-Purpose Sportcourt	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks																
Deep Cove Improvements	100	50	-	-	-	-	-	50	-	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails																
Alpine Trail Facilities - Fromme	50	25	-	-	-	-	-	25	-	-	-	-	-	-	-	-
Alpine Trail Facilities - Seymour	150	75	-	-	-	-	-	75	-	-	-	-	-	-	-	-
Neighbourhood Parks																
Neighbourhood Parks - Delbrook Lands	3,085	928	-	-	-	-	-	1,851	-	305	-	-	-	-	-	-
Operations Facilities & Equipm																
Golf equipment addition	75	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park fleet addition	60	-	-	-	-	-	-	60	-	-	-	-	-	-	-	-
Sport Fields																
Handsworth Atf	500	-	-	-	-	-	-	-	-	-	-	-	-	-	500	-
Argyle ATF	898	-	-	-	-	-	-	-	-	-	-	-	318	580	-	-
Convert Gravel Fields to ATF	300	-	-	-	-	-	-	-	-	-	30	50	220	-	-	-
Inter River Park ATF	2,745	-	-	-	-	-	-	-	-	-	275	-	75	-	2,396	-
Windsor ATF	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		DISTRICT RESERVES									DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL				Develop. Cost Charges	Community Amenity Contrib	Offsite/ Private	Borrowing	Grants	General Surplus
Program	Cost	Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation							
Public Safety																
Fire & Rescue																
Fire Hall #4	330	-	-	-	-	-	-	-	-	-	-	-	-	330	-	-
Fire Hall #5	75	-	-	-	-	-	-	-	-	-	-	-	-	75	-	-
Maplewood Fire & Rescue Centre	19,962	-	-	-	-	-	-	-	-	-	-	-	-	19,962	-	-
Minor Fire Facility Equipment	110	-	-	-	-	-	-	110	-	-	-	-	-	-	-	-
Technology																
Applications & Hardware																
Cyber Security	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library IT Integration	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation																
Active Transportation																
Cycling - Edgemont- Lions Gate	50	-	-	-	-	-	38	-	-	12	-	-	-	-	-	-
Cycling improvement	50	-	-	-	-	-	45	-	-	5	-	-	-	-	-	-
Multimodal - Welch St. / Garden	250	-	-	-	-	-	171	-	-	19	-	-	-	-	60	-
Sidewalks Capilano	900	-	-	-	-	-	809	-	-	91	-	-	-	-	-	-
Sidewalks Seymour	50	-	-	-	-	-	45	-	-	5	-	-	-	-	-	-
Spirit Trail (Eastern Segment)	300	-	-	-	-	-	-	-	-	-	-	150	105	45	-	-
Traffic Safety	200	-	-	-	-	-	180	-	-	20	-	-	-	-	-	-
UrbanTrails - Inside TC	510	-	-	-	-	-	10	-	-	-	-	500	-	-	-	-
Roads & Bridges																
LED Street Lights	100	50	-	-	-	-	50	-	-	-	-	-	-	-	-	-
Local Improvement Program	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Upgrades - Deep Cove	3,319	-	-	-	-	-	-	-	-	-	-	-	-	-	3,319	-
Road Upgrades - Maplewood	3,500	-	-	-	-	-	5	-	-	495	-	3,000	-	-	-	-
Vehicle Bridges Edgemont over Mackay	50	32	-	-	-	-	14	-	-	5	-	-	-	-	-	-
Vehicle Bridges over Mackay Creek	78	48	-	-	-	-	22	-	-	8	-	-	-	-	-	-
Road Safety and Monitoring	775	-	-	-	-	-	276	-	-	499	-	-	-	-	-	-
Transit																
Phibbs Exchange Upgrade	145	-	-	-	-	-	1	-	-	144	-	-	-	-	-	-
Transit Stops	200	-	-	-	-	-	180	-	-	20	-	-	-	-	-	-
Utilities																
Operations Facilities & Equipm																
UT equipment addition	165	-	-	165	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste																
Garbage Compacting Containers	49	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Mains																
Sewer Inflow & Infiltration	1,528	-	-	413	-	-	-	-	-	-	-	-	-	-	1,116	-
Sewer Main Upgrade & Expansion	365	-	-	4	-	-	-	-	-	361	-	-	-	-	-	-
Sewer Upgrades TC - LV Trunk	3,400	-	-	34	-	-	-	-	-	3,366	-	-	-	-	-	-
Storm Main Upgrade & Expansion	1,858	-	-	1,674	-	-	-	-	-	184	-	-	-	-	-	-
Water Main Upgrade & Expansion	420	-	-	4	-	-	-	-	-	416	-	-	-	-	-	-
New Capital and Initiatives Total	63,110	4,680	100	2,556	-	2,972	3,847	4,243	350	6,284	895	5,828	23,772	7,585		

		DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS		
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
Program	Cost	Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation						
EXISTING CAPITAL															
Civic Facilities and Equipment															
Gen Provision - All Facilities															
General buildings Renewal	1,519	1,519	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Facilities & Equipm															
DNV Municipal Hall Renewal	595	595		-	-		-	-	-	-	-	-	-	-	-
Fleet Services Renewal	850	-	850		-		-	-	-	-	-	-	-	-	-
Operations Centre Renewal	665	665	-	-	-		-	-	-	-	-	-	-	-	-
Overhead	542	542	-	-	-		-	-	-	-	-	-	-	-	-
Comm Facility, Arts & Culture															
Community Facilities															
Deep Cove Cultural Renewal	30	30	-	-	-		-	-	-	-	-	-	-	-	-
Pemberton Community Facility	200	200	-	-	-		-	-	-	-	-	-	-	-	-
Recreation Equipment Renewal	178	178	-	-			-	-	-	-	-	-	-	-	-
Recreation Facilities Renewal	1,567	1,567	-	-			-	-	-	-	-	-	-	-	-
Recreation Technology Renewal	140	140	-	-	-		-	-	-	-	-	-	-	-	-
Seymour Youth Centre Renewal	30	30	-	-	-		-	-	-	-	-	-	-	-	-
Library, Archives & Exhibits															
Library Collection reRenewal	622	622	-	-	-		-	-	-	-	-	-	-	-	-
Library Facil & Equip Renewal	40	40	-	-	-		-	-	-	-	-	-	-	-	-
Library Facilities & Eqp Renewal	50	50	-	-	-		-	-	-	-	-	-	-	-	-
Library Technology Renewal	88	88	-	-			-	-	-	-	-	-	-	-	-
Museum Equipment Renewal	44	44	-	-			-	-	-	-	-	-	-	-	-
Museum Facilities Renewal	30	30	-	-	-		-	-	-	-	-	-	-	-	-
Public Art & Heritage															
Public art annual program	50	50	-	-	-		-	-	-	-	-	-	-	-	-
Contingency															
Contingency															
Capital Plan Contingency	(5,000)	(5,000)	-	-	-		-	-	-	-	-	-	-	-	-
Lands and Real Estate															
Other Lands															
Commercial properties upgrade	675	675	-	-	-		-	-	-	-	-	-	-	-	-
Lynn Valley Village Renewal	80	30	-	-	-		-	-	-	-	50	-	-	-	-
Parks and Open Spaces															
Community Parks															
Overhead	141	141	-	-	-		-	-	-	-	-	-	-	-	-
Public Golf Renewal	859	859	-	-			-	-	-	-	-	-	-	-	-
Urban Parkland Renewal	642	642	-	-	-		-	-	-	-	-	-	-	-	-
Wharves Renewal	25	25	-	-	-		-	-	-	-	-	-	-	-	-
District Level Parks															
Cates Park Renewal	100	100	-	-	-		-	-	-	-	-	-	-	-	-
Lynn Canyon Park Renewal	250	250	-	-	-		-	-	-	-	-	-	-	-	-
Maplewood Farm Renewal	232	186	-	-	-		-	-	-	-	-	-	-	46	-
Natural Parkland & Alpine Trail															
Natural Parkland Renewal	540	540	-	-	-		-	-	-	-	-	-	-	-	-
Overhead	17	17	-	-	-		-	-	-	-	-	-	-	-	-
Sport Fields															
Sport Fields Renewal	578	578	-	-	-		-	-	-	-	-	-	-	-	-

Program	Cost	DISTRICT RESERVES								DEVELOPER / PRIVATE			OTHERS			
		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus	
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation							
Public Safety																
Fire & Rescue																
Fire Facilities & Eqp Renewal	2,326	426	1,900	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Services																
Police Facility & Eqpt Renewal	584	584	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology																
Applications & Hardware																
Application Enhancements	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business systems specialists	330	330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware Refresh	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation																
Active Transportation																
Sidewalk Renewal	530	530	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads & Bridges																
Overhead	491	491	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Network Renewal - Other	212	212	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Network Renewal - Paving	220	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Paving - Renewal	4,310	3,655	-	-	-	-	-	-	-	-	-	-	-	-	655	-
Road/UT Dev Opp Renewal	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street lighting Renewal	190	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Operations Renewal	343	343	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities																
Storm Water Utility																
Major Culvert Replacement	95	-	-	86	-	-	-	-	-	9	-	-	-	-	-	-
Overhead	42	-	-	38	-	-	-	-	-	4	-	-	-	-	-	-
Special Watercourses Renewal	1,075	-	-	969	-	-	-	-	-	106	-	-	-	-	-	-
Utility Mains																
Equipment - Utilities Renewal	150	-	-	135	-	-	-	-	-	15	-	-	-	-	-	-
Lift Stations Renewal	90	-	-	81	-	-	-	-	-	9	-	-	-	-	-	-
Overhead	1,254	-	-	1,130	-	-	-	-	-	124	-	-	-	-	-	-
PRV Stations Renewal	100	-	-	90	-	-	-	-	-	10	-	-	-	-	-	-
Pump Stations Renewal	75	-	-	68	-	-	-	-	-	7	-	-	-	-	-	-
Sewer Main Renewal	1,670	-	-	1,505	-	-	-	-	-	165	-	-	-	-	-	-
Storm Main Remediation	350	-	-	315	-	-	-	-	-	35	-	-	-	-	-	-
Storm Main Renewal	150	-	-	135	-	-	-	-	-	15	-	-	-	-	-	-
UT - Lift Stations Renewal	1,434	-	-	1,292	-	-	-	-	-	142	-	-	-	-	-	-
UT - Pump Stations Renewal	2,000	-	-	1,802	-	-	-	-	-	198	-	-	-	-	-	-
Water main Renewal	6,000	-	-	5,406	-	-	-	-	-	594	-	-	-	-	-	-
Water Reservoirs Renewal	50	-	-	45	-	-	-	-	-	5	-	-	-	-	-	-
Existing Capital Total	32,849	14,813	2,750	13,096	-	-	-	-	-	1,439	50	-	-	-	701	-
2023 Capital Budget	95,959	19,493	2,850	15,652	-	2,972	3,847	4,243	350	7,723	945	5,828	23,772	8,286	-	-