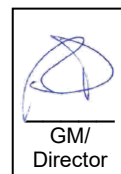
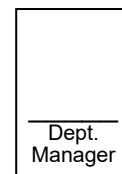


AGENDA INFORMATION	
☒ Regular Meeting	Date: July 13, 2026
☐ Other:	Date: _____



The District of North Vancouver REPORT TO COUNCIL

July 2, 2026

AUTHOR: Sacha Jones, Section Manager – Financial Planning

SUBJECT: 2026-2030 Financial Plan Amendment

RECOMMENDATION:

THAT “2026-2030 Financial Plan Bylaw 8790, 2026, Amendment Bylaw 8800, 2026 (Amendment 1)” is given FIRST, SECOND, and THIRD Readings.

AND THAT staff be directed to bring forward a further Financial Plan Amendment in fall 2026 to incorporate the additional operating and capital plan changes identified in this report.

REASON FOR REPORT:

Since the adoption of the Financial Plan on April 13, 2026, a number of changes have occurred that must be formally adopted through a Financial Plan amendment.

SUMMARY:

This amendment updates the Financial Plan for known changes while supporting the District's transition toward service-based financial planning, improved capital cashflow management, and more transparent future budget discussions.

BACKGROUND:

On March 16, 2026, Council passed a resolution authorizing up to \$50,000 for capital requirements to create a Temporary Youth Centre at Karen Magnussen Community Centre, funding from the Lynn Valley Youth Centre Reserve.

On April 13, 2026, Council adopted “2026-2030 Financial Plan Bylaw 8790, 2026”. The Financial Plan is typically amended twice a year, once in the spring and once in the fall. Changes occurring during the year require adoption through this Financial Plan Amendment.

On June 29, 2026, Council referred the allocation of the Strategic Facilities Plan (SFP) Provision to Priority Projects back to staff for additional information and discussion at a workshop.

On June 29, 2026, Council directed Staff to develop options for the 2027 Budget incorporating tax adjustments, service level adjustments, and revenue measures and report back to Council in fourth quarter of 2026.

EXISTING POLICY:

Section 165 of the Community Charter states that a municipality must have a financial plan adopted annually, by bylaw, before the annual property tax bylaw is adopted, and that the financial plan may be amended by bylaw at any time.

The Financial Plan supports sustainable financial planning through a set of guiding financial principles which aim to bring the plan into balance each year and over the long term. When emerging needs arise, new strategies are developed following the principles.

ANALYSIS:

This amendment includes changes to projects, related revenues and use of reserves. Consistent with prior years, housekeeping items (i.e. reallocations, recognition of external revenues, and minor changes) are summarized and included in the financial plan amendment.

Since Council's adoption of the 2026-2030 Financial Plan, the fiscal environment has continued to evolve. External factors, including regional utility costs, global inflation, labour market pressures, and senior government policy changes, continue to place pressure on municipal finances.

The District's Municipal Price Index (MPI), which reflects the true cost of delivering municipal services, is currently projected to be approximately 6% to 9% annually. Looking ahead, these conditions are expected to persist, requiring trade-offs between affordability, service levels, and long-term financial sustainability.

This amendment incorporates known changes and updated assumptions where sufficient information is available. Additional refinements will be incorporated through the Fall Financial Plan Amendment and the 2027-2031 Financial Plan process.

Service-Based Financial Plan

As part of Council's ongoing service level planning initiative, the Financial Plan has been organized using the District's emerging service-based framework. This approach groups both operating and capital expenditures by service area to improve transparency, strengthen the connection between resources and service delivery, and support future discussions regarding service levels, priorities, and resource allocation.

Staff recognize that the service framework will continue to evolve over future budget cycles as service inventories, performance measures, and service level options are refined. Incorporating the service view at this stage is intended to provide a foundation for future budget deliberations and does not change Council's budget authority under the Financial Plan Bylaw.

Capital Plan

A comprehensive review of more than 300 capital projects was undertaken to better align approved budgets with updated project schedules, delivery capacity, and cashflow requirements.

This review reduced the current five-year capital program by approximately \$53 million. Of that amount, approximately \$48 million has been deferred beyond the current planning horizon and \$5.1 million is being returned to reserves. The review also reduces the 2026 open capital budget by approximately \$39.4 million, improving cash management and reducing future capital carry-over requirements.

As part of the District's transition to service-based financial planning, approximately \$74 million in previously approved capital budgets will be recategorized and incorporated into the service-based framework through the Fall Financial Plan Amendment.

Change in Capital Project Cashflows (Millions)

5-Year Capital Plan					Beyond Current 5-Year Planning Horizon					Net Change
2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
(39.4)	3.0	(14.0)	(11.2)	8.5	1.6	24.4	4.0	14.0	4.0	(5.1)

Table A1 - Reductions

In thousands

Program	2026 Budget			2027-2030 Plan			TOTAL
	Original Bylaw Budget	Change	Spring Amendment	Original Bylaw	Change	Spring Amendment	Change
New Capital							
Parks, Recreation, and Culture							
1 Arts and Culture	375	(2,425)	(2,050)	1,500	2,066	3,566	(359)
2 Library Services	-	(372)	(372)	-	-	-	(372)
3 Parks	4,160	(4,341)	(181)	3,423	3,906	7,329	(435)
4 Recreation and Sport	8,277	(1,200)	7,077	50	800	850	(400)
Protective Services	1,060	(1,683)	(623)	28,290	1,607	29,897	(76)
5 Social Services and Affordable Housing	-	-	-	2,750	(688)	2,063	(688)
Transportation							
6 Active Transportation	436	(331)	105	9,316	-	9,316	(331)
7 Road Network	-	(453)	(453)	-	-	-	(453)
Utilities							
Liquid Waste Management							
8 Sewer Inflow & Infiltration	180	(350)	(170)	-	-	-	(350)
9 Sewer Upgrades TC - LV Trunk	-	(979)	(979)	-	400	400	(579)
10 Stormwater Management	800	(350)	450	4,621	-	4,621	(350)
New Capital Total	15,288	(12,484)	2,804	49,950	8,091	58,042	(4,393)
Existing Capital							
11 Parks, Recreation, and Culture	-	(250)	(250)	324	-	324	(250)
12 Protective Services	130	(444)	(314)	110	-	110	(444)
Grand Total	15,418	(13,178)	2,240	50,384	8,091	58,476	(5,086)

1. Public Art: Provision for public art has been adjusted to align with pace of development and now extends beyond the 10-year plan time frame.

2. Parkgate Library Space refresh: Project completed under budget as utility upgrade costs were lower than originally estimated.
3. Lions Gate Belle Isle Park: Project completed below budget; unused contingency funds are being returned.
4. Handsworth ATF: Underground works have been completed, significantly reducing project risk. The contingency associated with those works is no longer required and is being returned.
5. Provision for DNV share of affordable housing: Reduced in anticipation of pending adjustment to allocate funding to approved projects (see future capital plan changes below).
6. Active transportation: Minor adjustments to a number of active transportation projects to align with workplan.
7. Streetlighting Upgrade: Program has been paused to optimize the delivery strategy. Funding will be requested in future years to complete the remaining work.
8. Sewer Remediation – Regional Inflow and Infiltration Program (I&I): Program completed with unspent funds returned in accordance with grant funding requirements.
9. Sewer Upgrade TC - LV Trunk Sewer: Project completed below budget; unused contingency funds are being returned.
10. Replace CULVERT 5305 Sonora: Following tender award, the project contingency was reassessed and determined to be greater than required. Excess budget is being returned.
11. Northlands Clubhouse Renewal: Project completed under budget due to a reduced scope for the restaurant renewal component.
12. Self-Contained Breathing Apparatus (SCBA) Airpack and Cylinder Replacement: Project completed under budget through procurement from an alternative global supplier. The new equipment provides enhanced safety and functionality while reducing overall project costs.

Table A2 – Deferrals

In thousands

Service Area	#	Description	2026-2030	2031-2035
Utilities	13	Utility Upgrades to support OCP build-out	(8,003)	8,003
Transportation	14	Land for Transportation	(40,000)	40,000
Total			(48,003)	48,003

13. Utility Upgrades to support OCP build-out: Engineering Infrastructure Services workplan includes an important review of utility upgrade needs and priorities relating to OCP build out. Engineering Infrastructure Services recommends deferring \$8 million into years 2031-2035, with potential further rescheduling as infrastructure needs, priorities and delivery strategy are confirmed.
14. Land for Transportation: Allocation of funding to support key transportation needs as part of the OCP vision. With the ongoing planning work on TransLink's Bus Rapid Transit project, and lack of secured implementation funding, the cashflow allocation has been revised to better reflect current progress and certainty.

Table A3 – New Funding

In thousands

2026 Budget				2027-2030 Plan		
Program	Original Bylaw Budget	Change	Spring Amendment	Original Bylaw	Change	Spring Amendment
1 Parks, Recreation, and Culture	-	50	50	-	-	-
2 Transportation	2,036	147	2,183	18,283	-	18,283
New Capital Total	2,036	197	2,233	18,283	-	18,283
Parks, Recreation, and Culture	(45)	(45)	(90)	1,523	-	1,523
3 Utilities	2,980	285	3,265	3,768	-	3,768
Existing Capital Total	2,935	240	3,175	5,291	-	5,291
Grand Total	4,971	437	5,408	23,574	-	23,574

In addition to cashflow changes, a few capital projects required additional funding:

1. Temporary Youth Centre at Karen Magnussen Community Centre: At the March 16th regular Council meeting, Council passed a resolution approving \$50 thousand for capital requirements to create a Temporary Youth Centre at Karen Magnussen Community Centre, funded from the Lynn Valley Youth Centre Reserve, and that this change be reflected in the first Financial Plan Bylaw amendment.
2. Pedestrian Infrastructure 2026: Transportation has requested to add an additional location to this year's scope for pedestrian improvements, at a cost of \$162 thousand, at the intersection of Mahon and Evergreen Place as an opportunity for school safety improvements to coincide with planned paving on Evergreen this summer.
3. Spicer Lift Station Construction: Additional funding of \$285 thousand requested to cover higher tender price and additional contingencies such as CN flagging, possibly longer excavation period, traffic management and potential soil remediation.

Future Capital Plan Changes

This amendment reflects changes incorporated at the time the report was prepared. Several additional capital plan changes are required and are already being advanced as a result of prior Council direction, partner agreements, and confirmed funding updates. Due to timing

considerations, these changes will be incorporated through a subsequent Financial Plan Amendment in fall 2026.

1. Ministry of Transportation and Transit: Finalization of Lower Lynn Improvements Project commercial terms with partners, including the final \$4 million payment to the Province under the Memorandum of Understanding.
2. Affordable housing projects: A reallocation of approximately \$4 million from the affordable housing provision (in 2029 and 2030) will be brought forward into 2026 and allocated to the W16th housing project to cover the costs of waived Development Cost Charges and Amenity Cost Charges.
3. Regional Grant Funding for Queens Rd: The capital plan will be amended to include additional funding of \$761 thousand, secured through TransLink's BICCs program, for the implementation of a one-way cycling facilities on W Queens Road.

Operating Plan

The changes are summarized in Table C with details noted below.

Table B – Operating Expenditures (000's)

Service Area	Total Original Bylaw Budget	Prior Year Carry-Over	2026 Change	Total 2026 Amended Budget
1 Governance & Administration	36,054	2,086	-	38,140
2 Parks, Recreation, and Culture	56,170	392	-	56,562
3 Planning & Development	17,813	884	-	18,697
4 Protective Services	60,186	354	-	60,540
5 Social Services and Affordable Ho	2,719	517	-	3,236
6 Transportation	12,664	734	-	13,398
7 Utilities	83,822	-	48	83,869
	269,428	4,967	48	274,443

For improved transparency and accountability, unspent one-time operating budgets, that were approved by Council in prior years, have been included in the amended operating budget (\$4.9 million). Unspent budget is typically a result of shifting priorities, constraints, and/or resource limitations. As in previous years, any unspent one-time funding will be reviewed at the end of the fiscal year and any budget no longer required will be returned to reserve. As with capital projects, staff anticipate the carry-over budget for operating to reduce as project management best practices are implemented across the organization.

1. Governance & Administration: Operating carry-over includes funding Climate related initiatives such as the energy rebate program, the Biodiversity Strategy, and the Community Energy and Emissions Plan implementation (\$0.9 million). Engineering related carry-over includes AMP culvert studies, Inter River ground water investigation and strategic plans and studies (\$0.7 million).

2. Parks, Recreation, and Culture: One-time operating funding for repair work on Gallant and Cates Park wharves has been carried over into 2026 (\$0.4 million).
3. Planning & Development: One-time operating funding for work related to the Development Review Process, Zoning Bylaw, economic development and servicing plans has been carried over into 2026 (\$0.9 million).
4. Protective Services: Unspent donation and Wildfire deployment funds have been made available to spend in 2026 (\$0.4 million).
5. Social Services and Affordable Housing: Funds raised through the Municipal & Regional District Tax (MRDT) for affordable housing projects and grant funding have been carried forward into 2026 (\$0.5 million).
6. Transportation: One-time funding for strategic plans, travel demand management and active transportation initiatives has been carried forward to 2026 (\$0.7 million).
7. Utilities: Following an unexpected motor failure, it was determined that the annual maintenance budget for the Landfill Gas Collection system at Inter River Park is not sufficient. \$47 thousand has been added for annual maintenance.

Operating Contingencies

Each year, the budget includes a modest contingency for unforeseen costs, providing limited flexibility to address unplanned expenditures after tax rates have been set. However, if such costs are ongoing in nature, they must be incorporated into future planning and factored into subsequent tax rate calculations. This amendment includes the following contingency draw:

Fuel Cost: Due to unexpected fuel price increase in 2026, the fleet operating costs have increased significantly, resulting in a projected \$0.43 million operating shortfall within Fleet Services. The increase reflects external market conditions and was not reasonably foreseeable during budget development. The 2026 in-year impact will be funded through the operating budget contingency in 2026. Fleet Services have experienced unprecedented increases since the pandemic, resulting in reduced contributions to the reserve.

Future Operating Plan Changes

In preparation for the 2027-2031 Financial Plan, any new information impacting future-year projections will be incorporated into the Fall Budget Amendment. This will ensure that updated cost pressures, refined forecasts, and emerging financial considerations are reflected in both the current budget and the outlook for subsequent years.

Known operating pressures requiring incorporation into the 2027 Budget at this time include:

1. **Collective Agreements:** The most recent collective agreement (covering 2025-2027) settled at 3% (+ 25c per hour later in the year) for 2027, which is higher than what had been anticipated in the 2026-2030 plan, for 2027. Agreements for IAFF Local 1183 (DNV Fire) covering 2027 are expected to be settled over the next year.
2. **Operating Impacts of New Assets:** The completion of projects such Inter-river and Handsworth artificial turf fields, as well as other new assets going into service will result in increased operating costs.

3. Fleet Services: Due to significant cost escalation since the pandemic, current contributions to the fleet replacement reserve are insufficient to support projected renewal requirements. Modelling is underway to assess required contribution levels, including consideration of trade-offs between affordability and alternative funding approaches such as debt financing.
4. Debt repayments: The Municipal Finance Authority (MFA), the District's source of external borrowing, has recently revised the structure of its debt repayment schedules. This change advances the timing of initial principal repayments, resulting in higher debt servicing costs in the early years of borrowing.
5. Harry Jerome Community Centre: The new centre is expected to open this summer. Although the District's share on the incremental operating costs were included in the approved 2026-2030 Financial Plan, revised estimates show estimated costs increasing approximately \$200 thousand in 2027.
6. Expansion of Provisional Sales Tax (PST): The recent BC budget announced expansion of PST to certain professional services (including accounting, architectural, engineering and geoscience).
7. Other: Additional minor adjustments will be incorporated as updated assumptions, forecasts, and operating requirements are confirmed.

Consistent with the District's transition to a service-based budgeting approach, any reductions required to achieve Council's target tax increase will be identified and assigned by service area rather than managed centrally. This will provide greater transparency regarding service level trade-offs and resource allocation decisions.

Based on information currently available, staff estimate that maintaining existing service levels and accommodating known cost pressures could increase the projected 2027 tax requirement from approximately 5.6% to 7.7%. The estimates below are preliminary and will continue to be refined as part of the 2027 budget process.

	2027
Prior tax estimates – no reductions	5.6%
1. Collective Agreements	1.1%
2. New Assets*	0.6%
3. Fleet Services	0.3%
4. Debt repayments	0.5%
5. Harry Jerome*	0.1%
6. PST Expansion	0.1%
7. Other	0.1%
*Growth funded	-0.7%
Total – to maintain current service levels	7.7%
Adjustments to achieve 3.5%	4.2%
Adjusted Tax Increase	3.5%

Consistent with the District's transition to service-based budgeting, future budget adjustments required to achieve Council's desired tax increase will be identified and evaluated by service area. This approach will provide clearer visibility into service level impacts, trade-offs, and funding requirements.

Contributions to Reserves

A net reduction of \$0.45 million to reserves reflects reallocations, draws and returns within and between the funds.

Timing/Approval Process:

The Financial Plan must be amended for spending authority to be in place.

Concurrence

This report has been prepared with input from Senior Management.

Financial Impacts:

Changes in the use of funds in the Financial Plan Bylaw are summarized below.

Table C - Bylaw Summary (000's)

2026 Approved Budget	2026 Budget		
	Original Bylaw	Change	Fall Amendment
1 Capital Expenditures (Table A)*	90,110	(39,122)	50,988
2 Operating Expenditures (Table B)	269,428	5,015	274,443
3 Debt Service	5,148	75	5,223
4 Contributions to Reserves	67,813	(446)	67,367
	432,499	(34,478)	398,021

See attached for Financial Plan Amendment Bylaw 8800.

Liability/Risk:

Reducing service levels to maintain the current tax target will increase operational, legal, and community risk.

Social Policy Implications:

Changes to service levels required to maintain tax targets may disproportionately impact vulnerable populations who rely on District-supported programs and services.

Environmental Impact:

Changes to service levels required to maintain tax targets may reduce the District's capacity to address climate change impacts and environmental risks.

Public Input:

To support transparent decision-making and inform future Council direction, the District intends to undertake additional public engagement in fall 2026. This engagement will seek input on service levels, affordability, and community priorities to inform development of the 2027 Budget and longer-term financial planning.

Public input will be considered alongside financial, risk, social, and environmental implications to support informed decision-making. Early in 2027, the budget process will be supported by enhancements to the District's public-facing budget, including improved digital tools to enhance transparency and facilitate meaningful public engagement.

Conclusion

The proposed amendment incorporates approved budget changes, updates capital and operating forecasts based on current information, and strengthens the District's long-term financial planning framework through improved capital cashflow management and the continued implementation of service-based budgeting. These changes will support more transparent and informed discussions regarding future service levels, priorities, and resource allocation.

Respectfully submitted,



Sacha Jones
Section Manager - Financial Planning

Attachment 1 – Financial Plan Amendment Bylaw 8800

REVIEWED WITH:					
☐ Business and Economic	_____	☐ Finance	_____	External Agencies:	
☐ Bylaw Services	_____	☐ Fire Services	_____	☐ Library Board	_____
☐ Clerk's Office	_____	☐ GIS	_____	☐ Museum and Archives	_____
☐ Climate and Biodiversity	_____	☐ Human Resources	_____	☐ NSEM	_____
☐ Communications	_____	☐ Integrated Planning	_____	☐ NS Health	_____
☐ Community Planning	_____	☐ IPG	_____	☐ NVRC	_____
☐ Development Engineering	_____	☐ Parks	_____	☐ RCMP	_____
☐ Development Planning	_____	☐ Real Estate	_____	☐ Other:	_____
☐ Engineering Operations	_____	☐ Review and Compliance	_____		
☐ Environment	_____	☐ Solicitor	_____		
☐ Facilities	_____	☐ Utilities	_____		

The Corporation of the District of North Vancouver

Bylaw 8800

A bylaw to amend 2026-2030 Financial Plan Bylaw 8790, 2026

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

Citation

1. This bylaw may be cited as “2026-2030 Financial Plan Bylaw 8790, 2026 Amendment Bylaw 8800, 2026 (Amendment 1)”.

Amendments

2. 2026-2030 Financial Plan Bylaw 8790, 2026 is amended as follows:
 - a) Schedule A District of North Vancouver 2026-2030 Financial Plan (\$000's) is deleted in its entirety and replaced with a new Schedule A District of North Vancouver 2026-2030 Financial Plan (\$000's) as shown in Schedule 1 to this bylaw; and,
 - b) Schedule B District of North Vancouver 2026 Revenue Disclosure Statement is deleted in its entirety and replaced with a new Schedule B District of North Vancouver 2026 Revenue Disclosure Statement as shown in Schedule 2 to this bylaw
 - c) Schedule C District of North Vancouver 2026 Capital Plan Reserve Fund Appropriations is deleted in its entirety and replaced with a new Schedule C District of North Vancouver 2026 Capital Plan Reserve Fund Appropriations as shown in Schedule 3 to this bylaw.

READ a first time

READ a second time

READ a third time

ADOPTED

Mayor

Corporate Officer

Schedule A to Bylaw 8800
in \$'000

	2025	2026	2027	2028	2029	2030
Revenue						
Taxation	146,336	153,140	159,359	165,844	172,653	179,699
Sales, Fees, and Other User Charges	138,260	149,663	157,115	177,981	190,444	194,382
Developer Contributions	14,236	14,236	32,831	33,566	34,318	30,724
Grants and Other Contributions	6,565	5,261	5,410	4,852	4,217	10,315
Investment Income	7,284	7,884	7,865	8,279	8,398	8,969
Penalties & Interest on Taxes	1,185	1,250	1,312	1,378	1,447	1,519
Total Revenue	313,866	331,434	363,892	391,900	411,477	425,608
Proceeds from Borrowing	12,335	3,048	12,800	9,170	10,595	3,816
Appropriations from:						
Operating Reserves	23,072	10,513	9,476	4,553	4,642	10,005
Capital and New Initiatives Reserves	91,018	53,026	117,938	88,536	83,703	86,059
Total Reserve Appropriations	114,090	63,539	127,413	93,089	88,345	96,064
Source of Funds	440,292	398,021	504,105	494,159	510,417	525,488
Operating Expenditures						
Governance & Administration	37,442	38,140	30,123	28,454	27,587	27,074
Parks, Recreation, and Culture	53,563	56,562	57,526	59,048	60,238	61,466
Planning & Development	16,699	18,697	17,728	18,331	18,835	19,221
Protective Services	59,061	60,540	62,095	64,050	66,068	67,518
Social Services and Affordable Housing	3,045	3,236	2,747	2,802	2,857	2,914
Transportation	12,647	13,398	12,324	12,573	12,993	13,291
Utilities	76,101	83,869	90,900	98,427	106,362	110,016
Total Operating Expenditures	258,558	274,443	273,443	283,683	294,941	301,500
Capital Expenditures	110,102	50,988	129,415	96,100	90,987	93,521
Debt Service	5,357	5,223	7,626	7,139	8,097	8,837
Contributions to:						
Operating Reserves	-185	207	496	5,491	5,932	512
Capital and New Initiatives Reserves	66,461	67,160	93,124	101,747	110,461	121,119
Total Contributions	66,276	67,367	93,620	107,237	116,393	121,631
Use of Funds	440,292	398,021	504,105	494,159	510,417	525,488

Schedule B to Bylaw 8800

District of North Vancouver 2026 Revenue Disclosure Statement

Revenue from each Funding Source

The proportion of total revenue to be raised from each funding source in 2026 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.

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.

Funding Source	% Revenues	
	2025	2026
Taxation	44.9%	44.9%
Sales, Fees and User Charges	42.4%	44.0%
Other Sources	9.0%	8.7%
Proceeds From Borrowing	3.8%	2.4%
TOTAL	100%	100%

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 2026, government grants are expected to decrease slightly, while developer contributions in the form of community amenity contributions and development cost charges 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

Property Class	% Property Tax	
	2025	2026
Residential	72.5%	72.5%
Utilities	0.2%	0.2%
Major Industry	10.2%	10.3%
Light Industry	0.9%	0.9%
Business	15.9%	15.9%
Recreation	0.3%	0.2%
TOTAL	100.0%	100.0%

The property tax burden for each property class is shown in the table on the left. The tax distribution detailed for 2026 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 \$587,000 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 8800

District of North Vancouver 2026 Capital Plan Reserve Fund Appropriations in \$'000

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
		Infrastr. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate & Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants	General Surplus
New Capital															
Governance & Administration															
Climate Action & Sustainability															
Biodiversity	(400)	-	-	-	-	-	-	-	(400)	-	-	-	-	-	-
Corporate Finances															
Capital Plan Contingency	1,174	893	100	-	-	-	(77)	-	-	158	-	-	-	-	100
Corporate Fleet & Equipment Management															
Fleet services Renewal	(200)	-	(200)	-	-	-	-	-	-	-	-	-	-	-	-
Facilities & Corporate Asset Management															
General Buildings	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Facilities Plan Implementation – Provision	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology & Digital Services															
Corporate Hardware Additions	50	-	50	-	-	-	-	-	-	-	-	-	-	-	-
Fiber optics addition	(75)	-	-	-	-	-	-	(75)	-	-	-	-	-	-	-
Risk Management & Emergency Management															
Channel Upgrade	200	-	-	85	-	-	-	-	-	20	-	95	-	-	-
Culvert & Debris Upgrades	728	-	-	692	-	-	-	-	-	72	-	(36)	-	-	-
Wildfire Mitigation	325	-	-	-	-	-	-	175	-	-	-	-	-	150	-
Parks, Recreation, and Culture															
Arts and Culture															
Maplewood Village Public Art	(350)	-	-	-	-	-	-	-	-	-	(350)	-	-	-	-
Lower Capilano Public Art	(500)	-	-	-	-	-	-	-	-	-	(500)	-	-	-	-
Lynn Creek Public Art	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Public Art	(1,100)	-	-	-	-	-	-	-	-	-	(1,100)	-	-	-	-
Public Art Prov Outside TC	(100)	-	-	-	-	-	-	-	-	-	(100)	-	-	-	-
Library Services															
Lynn Valley Library	250	225	-	-	-	-	-	-	-	-	25	-	-	-	-
Parkgate Library	(372)	(268)	-	-	-	-	-	-	-	-	(104)	-	-	-	-
Special Project: NVDPL Wide	(60)	(19)	-	-	-	-	-	(41)	-	-	-	-	-	-	-
Museum and Archives															
Museum Facilities Improvement	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks															
Cates Park Facility Expansion	(3,012)	(368)	-	-	-	-	-	(97)	-	(360)	-	-	(2,187)	-	-
Cates Park Shoreline Restoration	2,756	(7)	-	-	-	-	-	-	-	-	-	-	-	2,763	-
Community Parks - Lions Gate Village	(257)	-	-	-	-	-	-	(2)	-	(255)	-	-	-	-	-
Community Parks - Lynn Creek TC	(263)	-	-	-	-	-	-	(3)	-	(260)	-	-	-	-	-
Community Parks - Lynn Valley TC	120	-	-	-	-	-	-	-	-	119	1	-	-	-	-
Community Parks - Outside TC	75	-	-	-	-	-	-	68	-	8	-	-	-	-	-
Forest Resiliency	115	-	-	-	-	-	-	115	-	-	-	-	-	-	-
Irrigation Upgrades	135	-	-	-	-	-	-	122	-	13	-	-	-	-	-
Lynn Canyon Park	92	-	-	-	-	-	-	-	-	-	-	92	-	-	-

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate & Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
New Capital															
Parks, Recreation, and Culture															
Natural Parkland Improvement	30	-	-	-	-	-	-	27	-	3	-	-	-	-	-
Neighbourhood Parks - Lynn Creek TC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Neighbourhood Parks - Outside Centres	(368)	-	-	-	-	-	-	(368)	-	-	-	-	-	-	-
Parks Buildings Accessibility Improvements	150	-	-	-	-	-	-	135	-	15	-	-	-	-	-
Parks Equipment Addition	60	-	-	-	-	-	-	54	-	6	-	-	-	-	-
Parks Planning and Data Collection	25	-	-	-	-	-	-	23	-	3	-	-	-	-	-
Plazas	131	-	-	-	-	-	-	-	-	-	-	131	-	-	-
Recreation and Sport															
Community Centre Replacement Feasibility / Options	1,000	668	-	-	-	-	-	36	-	-	196	-	100	-	-
Convert Gravel Fields to ATF	(1)	-	-	-	-	-	-	-	-	(0)	-	(0)	(1)	-	-
Handsworth ATF	7,077	-	-	-	-	-	-	-	-	-	512	(1)	4,599	1,968	-
Inter River Park ATF	853	353	-	-	-	-	-	100	-	111	-	34	74	181	-
Inter River Park South Washroom	165	165	-	-	-	-	-	-	-	-	-	-	-	-	-
Karen Magnussen Community Centre	50	-	-	-	-	-	-	-	-	-	50	-	-	-	-
Recreation Strategies	(50)	-	-	-	-	-	-	(50)	-	-	-	-	-	-	-
Sports Court Upgrades	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Development															
Development Services															
Development Infrastructure	(131)	-	-	-	-	-	-	-	-	-	-	(131)	-	-	-
Land and Property Management															
Lynn Valley Village	280	140	-	-	-	-	-	-	-	-	-	-	140	-	-
Protective Services															
Fire and Rescue															
Fire Equipment Addition	50	-	-	-	-	-	-	50	-	-	-	-	-	-	-
Fire Hall #5	(1,082)	-	-	-	-	-	-	-	-	(294)	(3)	-	(786)	-	-
Maplewood Fire & Rescue Centre	459	-	-	-	-	-	-	-	-	-	-	-	459	-	-
Social Services and Affordable Housing															
Affordable Housing															
East Keith - Supportive Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lillooet West - Social Housing	2,585	-	-	-	-	2,585	-	-	-	-	-	-	-	-	-
Transportation															
Active Transportation															
Cycling - Edgemont-Queensdale	200	-	-	-	-	-	150	-	-	50	-	-	-	-	-
Cycling - Improvement	(8)	-	-	-	-	-	(7)	-	-	(1)	-	-	-	-	-
Mtn Hwy: Arbutus - Hwy 1	(539)	-	-	-	-	-	(358)	-	-	-	-	-	-	(181)	-
Neighbourhood Streets Improvements	(101)	-	-	-	-	-	(91)	-	-	(10)	-	-	-	-	-
Pedestrian Crossings	250	-	-	-	-	-	225	-	-	25	-	-	-	-	-
Pedestrian Infrastructure	1,763	-	-	-	-	-	977	-	-	185	-	-	-	600	-
Safe Routes to School	(50)	-	-	-	-	-	(46)	-	-	(4)	-	-	-	-	-
Sidewalks Seymour	(72)	-	-	-	-	-	(5)	-	-	(1)	-	-	(31)	(35)	-
Spirit Trail (Eastern Segment)	(379)	-	-	-	-	-	-	-	-	(29)	-	-	(104)	(246)	-
Urban Trails - Outside TC	100	-	-	-	-	-	75	-	-	25	-	-	-	-	-
Parking and Curbside Management															
Pay Parking Delbrook Rec Centre	20	-	-	-	-	-	-	-	-	2	-	-	18	-	-
Public EV Charging Stations	700	-	-	-	-	-	-	-	175	-	-	-	-	525	-

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate & Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
New Capital															
Transportation															
Road Network															
Data Collection and Technology	100	-	-	-	-	-	90	-	-	10	-	-	-	-	-
LED Street Lights	(453)	(227)	-	-	-	-	(227)	-	-	-	-	-	-	-	-
Neighbourhood Streets Improvements	148	-	-	-	-	-	133	-	-	15	-	-	-	-	-
Road Safety	610	-	-	-	-	-	550	-	-	60	-	-	-	-	-
Signals	80	-	-	-	-	-	72	-	-	8	-	-	-	-	-
Vehicle Bridges over Edgemont Boulevard	452	285	-	-	-	-	122	-	-	45	-	-	-	-	-
Vehicle Bridges over Mackay Creek	200	108	-	-	-	-	72	-	-	20	-	-	-	-	-
Transit															
Land Acquisition Transit Corridors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phibbs Exchange Washroom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transit Infrastructure	250	-	-	-	-	-	100	-	-	25	-	-	-	125	-
Utilities															
Liquid Waste Management															
Lift Stations Expansion	100	-	-	1	-	-	-	-	-	99	-	-	-	-	-
Sewer Capital Contingency	(285)	-	-	(257)	-	-	-	-	-	(28)	-	-	-	-	-
Sewer Inflow & Infiltration	(170)	-	-	(38)	-	-	-	-	-	-	-	-	-	(132)	-
Sewer Main Upgrade & Expansion	50	-	-	1	-	-	-	-	-	50	-	-	-	-	-
Sewer Upgrades TC - LV Trunk	(979)	-	-	(285)	-	-	-	-	-	(328)	-	(367)	-	-	-
Solid Waste Collection															
Solid Waste Carts	500	-	-	500	-	-	-	-	-	-	-	-	-	-	-
Waste Management Equipment	(125)	-	-	(125)	-	-	-	-	-	-	-	-	-	-	-
Stormwater Management															
Culvert & Debris Upgrades	225	-	-	203	-	-	-	-	-	22	-	-	-	-	-
Storm Main Upgrade & Expansion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Supply and Distribution															
PRV Stations Upgrade & Expansion	520	-	-	468	-	-	-	-	-	52	-	-	-	-	-
Water Main Upgrade & Expansion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Capital Total	19,545	7,773	(50)	1,246	-	2,585	1,758	267	(225)	(350)	(1,373)	(183)	2,281	5,717	100
Existing Capital															
Governance & Administration															
Corporate Finances															
Corporate Project Overhead	1,265	1,265	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Fleet & Equipment Management															
Fleet services Renewal	(915)	-	(915)	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology & Digital Services															
Business systems specialists	369	369	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware Refresh	700	-	700	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	863	863	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks, Recreation, and Culture															
Arts and Culture															
Public Art Annual Program	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Services															
Capilano Library	71	71	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Collection Renewal	697	697	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology Renewal	62	62	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Library	70	49	-	-	-	-	-	-	-	-	21	-	-	-	-

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate & Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
Existing Capital															
Parks, Recreation, and Culture															
Museum and Archives															
Museum Equipment	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks															
Cates Park	120	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Cates Park Wharf	90	90	-	-	-	-	-	-	-	-	-	-	-	-	-
Inter River Park South Washroom	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Kilmer Park Washroom	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Park	394	394	-	-	-	-	-	-	-	-	-	-	-	-	-
Maplewood Farm	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Parkland Renewal	1,015	1,015	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Lot Renewal	374	374	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks Equipment Renewal	90	90	-	-	-	-	-	-	-	-	-	-	-	-	-
Playgrounds	105	105	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Court Renewal	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Parkland Renewal	1,365	1,365	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and Sport															
All NVRC Buildings	510	510	-	-	-	-	-	-	-	-	-	-	-	-	-
All NVRC Weight Room Equipment	185	185	-	-	-	-	-	-	-	-	-	-	-	-	-
Delbrook Community Centre	208	208	-	-	-	-	-	-	-	-	-	-	-	-	-
Karen Magnussen Community Centre	850	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Lions Gate Community Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Creek Community Centre	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
North Vancouver Tennis Centre	340	340	-	-	-	-	-	-	-	-	-	-	-	-	-
Northlands Golf Buildings	(250)	-	83	-	-	-	-	-	-	-	-	-	(333)	-	-
Parkgate Community Centre	665	665	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf Course	267	-	267	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf Vehicles and Equipment	180	-	180	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Facilities General	28	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology Renewal	310	310	-	-	-	-	-	-	-	-	-	-	-	-	-
Ron Andrews Community Centre	102	102	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Development															
Land and Property Management															
Lynn Valley Village	1,350	250	-	-	-	-	-	-	-	-	-	-	1,100	-	-
Protective Services															
Fire and Rescue															
Fire Equipment Renewal	(314)	(314)	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Facilities Renewal	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Ladder Truck Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Vehicles Replacement	(2,250)	-	-	-	-	-	-	(2,250)	-	-	-	-	-	-	-
Police Protection															
Police Facility & Equipment Renewal	512	512	-	-	-	-	-	-	-	-	-	-	-	-	-

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate & Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/ Private	Borrowing	Grants	General Surplus
Existing Capital															
Transportation															
Road Network															
Bridge Renewals Provision	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Paving - Renewal	4,330	4,330	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting Renewal	190	190	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Operations Renewal	430	430	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities															
Liquid Waste Management															
Corporate Project Overhead	747	-	-	673	-	-	-	-	-	74	-	-	-	-	-
Lift Stations Renewal	2,867	-	-	2,583	-	-	-	-	-	284	-	-	-	-	-
Sewer Mains	1,000	-	-	901	-	-	-	-	-	99	-	-	-	-	-
Stormwater Management															
Major Culvert Replacement	203	-	-	183	-	-	-	-	-	20	-	-	-	-	-
Storm Mains	1,000	-	-	901	-	-	-	-	-	99	-	-	-	-	-
Water Supply and Distribution															
Corporate Project Overhead	1,373	-	-	1,237	-	-	-	-	-	136	-	-	-	-	-
PRV Stations Renewal	1,400	-	-	1,261	-	-	-	-	-	139	-	-	-	-	-
Water Mains	6,800	-	-	6,127	-	-	-	-	-	673	-	-	-	-	-
Water Reservoirs Renewal	100	-	-	90	-	-	-	-	-	10	-	-	-	-	-
Existing Capital Total	31,443	17,100	315	13,956	-	-	-	(2,250)	-	1,533	21	-	767	-	-
Grand Total	50,988	24,874	265	15,202	-	2,585	1,758	(1,983)	(225)	1,183	(1,352)	(183)	3,048	5,717	100

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