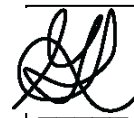
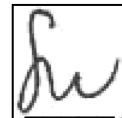


AGENDA INFORMATION	
☐ Regular Meeting	Date: _____
☐ Other:	Date: _____



Dept.
Manager



GM/
Director



CAO

The District of North Vancouver REPORT TO COUNCIL

March 18, 2026
File: 09.3900.20/000.000

AUTHOR: Rhonda Schell, Deputy Corporate Officer, Legislative Services

SUBJECT: 2026-2030 Financial Plan Approval Bylaw 8790

RECOMMENDATION:

THAT "2026-2030 Financial Plan Approval Bylaw 8790" is ADOPTED.

BACKGROUND:

Bylaw 8790 received first, second and third readings on March 16, 2026 ([Staff report dated March 10, 2026](#)).

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,



Rhonda Schell
Deputy Corporate Officer, Legislative Services

Attachment:

1. Bylaw 8790

REVIEWED WITH:		
☐ Business and Economic _____	☐ Finance _____	External Agencies:
☐ Bylaw Services _____	☐ Fire Services _____	☐ Library Board _____
☐ Clerk's Office _____	☐ Golf _____	☐ Museum and Archives _____
☐ Climate and Biodiversity _____	☐ Housing _____	☐ NSEM _____
☐ Communications _____	☐ Human Resources _____	☐ NS Health _____
☐ Community Planning _____	☐ Integrated Planning _____	☐ NVRC _____
☐ Development _____	☐ ITS _____	☐ RCMP _____
Engineering _____	☐ Parks _____	☐ Other: _____
☐ Development Services _____	☐ Real Estate _____	
☐ Engineering _____	☐ Solicitor _____	
Infrastructure _____	☐ Transportation _____	
☐ Engineering Public _____		
Works _____		
☐ Environment _____		
☐ Facilities _____		

The Corporation of the District of North Vancouver

Bylaw 8790

A bylaw to approve the 2026 Financial Plan for the five years ending December 31, 2030 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 “2026-2030 Financial Plan Approval Bylaw 8790”.

Approval of Financial Plan

2. The 2026-2030 Financial Plan, as set out in Schedule A, for the five years ending December 31, 2030 is approved.

Reserve Fund Appropriations

3. The 2026-2030 Financial Plan Reserve Fund Appropriations, as set out in Schedule C, are approved.

READ a first time March 16, 2026

READ a second time March 16, 2026

READ a third time March 16, 2026

ADOPTED

Mayor

Corporate Officer

Schedule A to Bylaw 8790

	2025	2026	2027	2028	2029	2030
Revenue						
Taxation	146,336	152,940	159,155	165,636	172,440	179,482
Sales, Fees, and Other User Charges	138,260	149,787	157,245	178,117	190,588	194,533
Developer Contributions	14,236	14,236	32,831	33,566	34,318	30,724
Grants and Other Contributions	6,565	6,346	6,086	9,558	4,068	4,258
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	332,443	364,494	396,534	411,259	419,485
Proceeds from Borrowing	12,335	8,067	14,604	10,121	7,072	278
Appropriations from:						
Operating Reserves	23,072	12,908	9,188	5,341	4,345	7,565
Capital and New Initiatives Reserves	91,018	79,082	112,659	95,981	98,845	89,569
Total Reserve Appropriations	114,090	91,989	121,847	101,322	103,190	97,134
Source of Funds	440,292	432,499	500,945	507,978	521,521	516,897
Operating Expenditures						
Community Services	56,907	59,123	60,311	61,728	62,906	64,196
Planning and Development	20,426	19,573	19,559	20,096	20,656	21,100
Protective Services	58,835	61,026	62,951	64,922	66,943	68,425
Transportation and Infrastructure	13,943	13,710	13,340	13,620	14,060	14,381
Utilities	76,101	83,822	90,880	98,406	106,362	110,016
Governance and Admin	32,346	32,176	26,373	24,890	24,014	23,383
Total Operating Expenditures	258,558	269,428	273,414	283,663	294,941	301,500
Capital Expenditures	110,102	90,110	126,402	110,056	102,184	85,022
Debt Service	5,357	5,148	7,551	7,064	8,022	8,762
Contributions to:						
Operating Reserves	-185	467	496	5,491	5,932	512
Capital and New Initiatives Reserves	66,461	67,346	93,082	101,705	110,441	121,101
Total Contributions	66,276	67,813	93,578	107,196	116,374	121,614
Use of Funds	440,292	432,499	500,945	507,978	521,521	516,897

Schedule B to Bylaw 8790

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 8790

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

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 AND INITIATIVES															
Active Transportation															
Cycling															
Cycling - Edgemont-Queensdale (PH1 Delbrook)	200	-	-	-	-	-	150	-	-	50	-	-	-	-	-
Mtn Hwy: Arborlynn - Hwy 1	50	-	-	-	-	-	-	-	-	-	-	-	-	50	-
Multi-modal															
Spirit Trail (Eastern Segment)	436	-	-	-	-	-	-	-	-	37	-	-	116	283	-
Urban Trails - Outside TC	100	-	-	-	-	-	75	-	-	25	-	-	-	-	-
Pedestrian Safety															
Pedestrian Crossings	250	-	-	-	-	-	225	-	-	25	-	-	-	-	-
Pedestrian Infrastructure	1,600	-	-	-	-	-	842	-	-	158	-	-	-	600	-
Roads & Bridges															
Data Collection and Technology	100	-	-	-	-	-	90	-	-	10	-	-	-	-	-
Neighbourhood Streets Improvements	250	-	-	-	-	-	225	-	-	25	-	-	-	-	-
Road Safety	610	-	-	-	-	-	550	-	-	60	-	-	-	-	-
Signals	80	-	-	-	-	-	72	-	-	8	-	-	-	-	-
Vehicle Bridges on Edgemont Boulevard	300	189	-	-	-	-	81	-	-	30	-	-	-	-	-
Vehicle Bridges over Mackay Creek	200	108	-	-	-	-	72	-	-	20	-	-	-	-	-
Transit															
Phibbs Exchange Washroom	400	-	-	-	-	-	400	-	-	-	-	-	-	-	-
Transit Corridors and Circulation Improvements	300	-	-	-	3	-	-	-	-	297	-	-	-	-	-
Transit Infrastructure	250	-	-	-	-	-	100	-	-	25	-	-	-	125	-
Affordable Housing															
Affordable Housing DNV land															
East Keith - Supportive Housing	3,575	-	-	-	-	3,575	-	-	-	-	-	-	-	-	-
Lillooet West - Social Housing	2,585	-	-	-	-	2,585	-	-	-	-	-	-	-	-	-
Other Capital															
Contingency	1,000	500	100	-	-	-	100	-	-	200	-	-	-	-	100
Climate Action															
Adaptation															
Forest Resiliency	450	-	-	-	-	-	-	450	-	-	-	-	-	-	-
Geohazard Mitigation	1,000	-	-	806	-	-	-	-	-	99	-	95	-	-	-
Wildfire Mitigation	325	-	-	-	-	-	-	175	-	-	-	-	-	150	-
Mitigation															
Public EV Charging Stations	700	-	-	-	-	-	-	-	175	-	-	-	-	525	-

Program	Cost	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 AND INITIATIVES															
Utilities															
Sanitary Sewer Network															
Inflow & Infiltration - Grant Funded	180	-	-	43	-	-	-	-	-	-	-	-	-	137	-
Lift Stations	100	-	-	1	-	-	-	-	-	99	-	-	-	-	-
Sewer Mains & Inflow & Infiltration	135	-	-	1	-	-	-	-	-	133	-	-	-	-	-
Solid Waste Collection															
Solid Waste Carts	500	-	-	500	-	-	-	-	-	-	-	-	-	-	-
Storm Water (Drainage) Network															
Major Culvert Replacement	2,025	-	-	1,824	-	-	-	-	-	201	-	-	-	-	-
Storm Main Upgrade & Expansion	540	-	-	5	-	-	-	-	-	535	-	-	-	-	-
Water Distribution Network															
Water Equipment & PRV's	520	-	-	468	-	-	-	-	-	52	-	-	-	-	-
Water Main Upgrade & Expansion	77	-	-	1	-	-	-	-	-	76	-	-	-	-	-
Community Facilities, Arts, and Culture															
Community Facilities															
Community Centre Renewal / Replacement Options	1,000	668	-	-	-	-	-	36	-	-	196	-	100	-	-
Recreation Strategies	99	-	-	-	-	-	-	99	-	-	-	-	-	-	-
Library, Archives and Exhibits															
Lynn Valley Library Refresh Scoping	250	225	-	-	-	-	-	-	-	-	25	-	-	-	-
Museum Facility Improvement	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art and Heritage															
Lower Capilano Public Art	98	-	-	-	-	-	-	-	-	-	98	-	-	-	-
Lynn Creek Public Art	65	-	-	-	-	-	-	-	-	-	65	-	-	-	-
Lynn Valley Public Art	30	-	-	-	-	-	-	-	-	-	30	-	-	-	-
Maplewood Village Public Art	90	-	-	-	-	-	-	-	-	-	90	-	-	-	-
Public Art Provision Outside TC	158	-	-	-	-	-	-	-	-	-	158	-	-	-	-
Parks and Open Spaces															
Community Parks															
Community Parks - Lynn Valley TC	120	-	-	-	-	-	-	-	-	119	1	-	-	-	-
Community Parks - Outside TC	240	-	-	-	-	-	-	216	-	24	-	-	-	-	-
Parks Washrooms	315	165	-	-	-	-	-	135	-	15	-	-	-	-	-
Sports Court Upgrades	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks Planning	25	-	-	-	-	-	-	23	-	3	-	-	-	-	-
Parks Equipment	60	-	-	-	-	-	-	54	-	6	-	-	-	-	-
District Level Parks															
Cates Park Facilities Replacement / Scoping	117	-	-	-	-	-	-	-	-	12	-	-	105	-	-
Cates Park Shoreline Restoration	2,826	-	-	-	-	-	-	-	-	-	-	-	-	2,826	-
Lynn Canyon Park	142	-	-	-	-	-	-	-	-	-	-	142	-	-	-
Maplewood Farm Facility Replacement Scoping	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Neighbourhood Parks - Lynn Creek TC	4,025	-	-	-	40	-	-	-	-	3,985	-	-	-	-	-
Pay Parking in Parks	180	-	-	-	-	-	-	-	-	18	-	-	162	-	-

		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
Program	Cost	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 AND INITIATIVES															
Parks and Open Spaces															
Neighbourhood Parks															
Neighbourhood Parks - Outside Centres	120	-	-	-	-	-	-	120	-	-	-	-	-	-	-
Sport Fields															
Handsworth ATF	8,277	-	-	-	-	-	-	-	-	-	597	-	5,375	2,305	-
Inter River Park ATF	883	365	-	-	-	-	-	104	-	115	-	35	76	188	-
Public Safety															
Fire & Rescue															
Fire Equipment Addition	50	-	-	-	-	-	-	50	-	-	-	-	-	-	-
Fire Hall #5 Replacement / Expansion	600	-	-	-	-	-	-	-	-	168	-	-	432	-	-
Maplewood Fire & Rescue Centre	460	-	-	-	-	-	-	-	-	-	-	-	460	-	-
Civic Facilities and Equipment															
Operations Facilities & Equipment															
General Buildings Security System Upgrades	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Facilities Plan Implementation – Provision	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology															
Applications & Hardware															
Corporate Hardware Additions	50	-	50	-	-	-	-	-	-	-	-	-	-	-	-
New Capital and Initiatives Total	45,290	8,396	150	3,650	43	6,160	2,982	1,462	175	6,626	1,259	272	6,827	7,189	100
EXISTING CAPITAL															
Roads & Bridges															
Bridges & Structures	40	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Paving	4,330	4,330	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	190	190	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Operations	430	430	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Capital															
Other Lands															
Lynn Valley Village	1,630	390	-	-	-	-	-	-	-	-	-	-	1,240	-	-
Overhead	1,265	1,265	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities															
Sanitary Sewer Network															
Lift Stations	2,980	-	-	2,685	-	-	-	-	-	295	-	-	-	-	-
Sewer Mains	1,747	-	-	1,574	-	-	-	-	-	173	-	-	-	-	-
Storm Water (Drainage) Network															
Culverts	203	-	-	183	-	-	-	-	-	20	-	-	-	-	-
Storm Mains	1,000	-	-	901	-	-	-	-	-	99	-	-	-	-	-
Water Distribution Network															
Pump Stations & Reservoirs	950	-	-	856	-	-	-	-	-	94	-	-	-	-	-
Water Equipment & PRV's	1,400	-	-	1,261	-	-	-	-	-	139	-	-	-	-	-
Water Mains	8,173	-	-	7,364	-	-	-	-	-	809	-	-	-	-	-

		EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
Program	Cost	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															
Community Facilities, Arts, and Culture															
Community Facilities															
Recreation Facilities General	5,668	5,668	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology	310	310	-	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives and Exhibits															
Capilano Library	71	71	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Collections	697	697	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology	62	62	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Library	70	49	-	-	-	-	-	-	-	-	21	-	-	-	-
Museum & Archives Facilities & Equipment	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art and Heritage															
Public Art Program	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks and Open Spaces															
Community Parks															
Community and Neighbourhood Parks	1,585	1,585	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Lots	374	374	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks Washrooms	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf Course and Equipment	447	-	447	-	-	-	-	-	-	-	-	-	-	-	-
Parks Equipment	55	55	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks															
Cates Park	210	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Park	394	394	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Parkland															
Alpine Trails	1,015	1,015	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields															
Sportsfields Non-ATF	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety															
Fire & Rescue															
Fire Equipment	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Facilities	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Ladder Truck Replacement	4,250	-	4,250	-	-	-	-	-	-	-	-	-	-	-	-
Police Services															
Police Facilities & Equipment	512	512	-	-	-	-	-	-	-	-	-	-	-	-	-
Civic Facilities and Equipment															
Operations Facilities & Equipment															
Fleet Services	1,580	-	1,580	-	-	-	-	-	-	-	-	-	-	-	-
Technology															
Applications & Hardware															
Business Applications	369	369	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware	700	-	700	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	863	863	-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL															
	90,110	28,525	7,127	18,474	43	6,160	2,982	1,462	175	8,255	1,280	272	8,067	7,189	100
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Existing Capital Total	44,820	20,129	6,977	14,824	-	-	-	-	-	1,629	21	-	1,240	-	-
2026 Capital Budget	90,110	28,525	7,127	18,474	43	6,160	2,982	1,462	175	8,255	1,280	272	8,067	7,189	100