



# **THE DISTRICT OF NORTH VANCOUVER**

## **2025-2029 FINANCIAL PLAN APPROVAL BYLAW**

### **BYLAW 8737**

Effective Date – April 7, 2025

#### **CONSOLIDATED FOR CONVENIENCE ONLY**

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

<b>Original Bylaw</b>	<b>Date of Adoption</b>
Bylaw 8737	April 7, 2025
<b>Amending Bylaw</b>	<b>Date of Adoption</b>
Bylaw 8761	October 20, 2025

The bylaw numbers in the margin of this consolidation refer to the bylaws that amended the principal bylaw (2025-2029 Financial Plan Approval Bylaw – Bylaw 8737). The number of any amending bylaw that has been repealed is not referred to in this consolidation.

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

## **Bylaw 8737**

A bylaw to approve the 2025 Financial Plan for the five years ending December 31, 2029 pursuant to section 165 of the *Community Charter*

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

### **Citation**

1. This bylaw may be cited as “2025-2029 Financial Plan Approval Bylaw 8737”.

### **Approval of Financial Plan**

2. The 2025-2029 Financial Plan, as set out in Schedule A, for the five years ending December 31, 2029 is approved.

### **Reserve Fund Appropriations**

3. The 2025-2029 Financial Plan Reserve Fund Appropriations, as set out in Schedule C, are approved.

**READ** a first time March 17, 2025

**READ** a second time March 17, 2025

**READ** a third time March 17, 2025

**ADOPTED** April 7, 2025

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Mayor

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Corporate Officer

## Schedule A to Bylaw 8737

	2024	2025	2026	2027	2028	2029
<b>Revenue</b>						
Taxation	139,641	146,336	154,910	163,919	172,906	183,631
Sales, Fees, and Other User Charges	126,987	138,260	145,945	165,730	195,906	202,287
Developer Contributions	14,812	14,236	32,831	33,566	34,318	30,724
Grants and Other Contributions	14,290	6,565	9,799	6,026	5,598	3,255
Investment Income	8,469	7,284	6,402	5,711	5,641	4,946
Penalties & Interest on Taxes	1,128	1,185	1,214	1,239	1,265	1,291
<b>Total Revenue</b>	<b>305,329</b>	<b>313,866</b>	<b>351,101</b>	<b>376,192</b>	<b>415,634</b>	<b>426,134</b>
<b>Proceeds from Borrowing</b>	<b>4,721</b>	<b>12,335</b>	<b>12,684</b>	<b>10,357</b>	<b>9,060</b>	<b>9,201</b>
<b>Appropriations from:</b>						
Operating Reserves	14,290	23,072	10,268	6,513	3,238	9,226
Capital and New Initiatives Reserves	93,510	91,018	92,214	89,905	63,442	135,032
<b>Total Reserve Appropriations</b>	<b>99,071</b>	<b>114,090</b>	<b>102,482</b>	<b>96,418</b>	<b>66,680</b>	<b>144,258</b>
<b>Source of Funds</b>	<b>409,121</b>	<b>440,292</b>	<b>466,267</b>	<b>482,967</b>	<b>491,374</b>	<b>579,592</b>
<b>Operating Expenditures</b>						
Community Services	53,913	56,907	56,435	57,597	59,461	60,708
Planning and Development	19,942	20,426	18,460	18,784	19,011	19,366
Protective Services	54,410	58,835	60,622	63,427	66,297	68,773
Transportation and Engineering	13,112	13,943	13,620	13,303	13,528	13,960
Utilities	61,782	76,101	86,229	94,124	101,993	109,867
Governance and Admin	23,337	32,346	28,072	28,601	30,272	31,341
<b>Total Operating Expenditures</b>	<b>226,496</b>	<b>258,558</b>	<b>263,438</b>	<b>275,836</b>	<b>290,562</b>	<b>304,014</b>
<b>Capital Expenditures</b>	<b>85,831</b>	<b>110,102</b>	<b>109,673</b>	<b>102,159</b>	<b>85,514</b>	<b>160,054</b>
<b>Debt Service</b>	<b>3,061</b>	<b>5,357</b>	<b>8,396</b>	<b>8,952</b>	<b>7,842</b>	<b>8,158</b>
<b>Contributions to:</b>						
Operating Reserves	622	-185	599	4,605	7,283	541
Capital and New Initiatives Reserves	93,112	66,461	84,161	91,415	100,173	106,825
<b>Total Contributions</b>	<b>67,457</b>	<b>66,276</b>	<b>84,760</b>	<b>96,020</b>	<b>107,456</b>	<b>107,366</b>
<b>Use of Funds</b>	<b>409,121</b>	<b>440,292</b>	<b>466,267</b>	<b>482,967</b>	<b>491,374</b>	<b>579,592</b>

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## Schedule B to Bylaw 8737

### District of North Vancouver 2025 Revenue Disclosure Statement

#### **Revenue from each Funding Source**

The proportion of total revenue to be raised from each funding source in 2025 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	
	2024	2025
Taxation	45.0%	44.4%
Sales, Fees and User Charges	41.0%	42.2%
Other Sources	12.5%	9.8%
Proceeds From Borrowing	1.5%	3.7%
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>

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 2025, 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**

The property tax burden for each property class is shown in the table on the left. The tax distribution detailed for 2025 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

Property Class	% Property Tax	
	2024	2025
Residential	72.4%	72.7%
Utilities	0.2%	0.2%
Major Industry	10.0%	9.7%
Light Industry	0.9%	0.9%
Business	16.2%	16.2%
Recreation	0.3%	0.3%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>

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 \$532,384 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.

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## Schedule C to Bylaw 8737

### District of North Vancouver 2025 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
<b>New Capital</b>															
<b>Affordable Housing</b>															
Social Housing															
Affordable Housing DNV Land	4,600	-	-	-	-	4,600	-	-	-	-	-	-	-	-	-
<b>Civic Facilities and Equipment</b>															
Operations Facilities & Equipment															
Fleet Addition	624	-	-	-	-	-	504	120	-	-	-	-	-	-	-
Operations Centre Expansion	1,456	605	-	-	-	-	-	-	-	-	-	-	851	-	-
Store Improvement	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Climate Action</b>															
Adaptation															
Biodiversity	200	-	-	-	-	-	-	-	200	-	-	-	-	-	-
Channel Upgrade	150	-	-	69	-	-	-	-	-	15	-	66	-	-	-
Culvert & Debris Upgrades	1,779	-	-	1,538	-	-	-	-	-	176	-	64	-	-	-
Forest Resiliency	1,399	-	-	-	-	-	-	1,227	-	-	-	-	-	173	-
<b>Comm Facility, Arts &amp; Culture</b>															
Community Facilities															
Recreation Strategies	99	-	-	-	-	-	-	99	-	-	-	-	-	-	-
Recreation Technology Renewal	17	-	17	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives & Exhibits															
Capilano Library Upgrade	1,417	1,057	-	-	-	-	-	-	-	-	360	-	-	-	-
Parkgate Library	(365)	(361)	-	-	-	-	-	-	-	-	(4)	-	-	-	-
<b>Parks and Open Spaces</b>															
Community Parks															
Community Parks - District wide	333	-	-	-	-	-	-	330	-	3	-	-	-	-	-
Community Parks - Lions Gate	280	-	-	-	-	-	-	3	-	278	-	-	-	-	-
Community Parks - Lynn Creek	385	-	-	-	-	-	-	4	-	381	-	-	-	-	-
Park Fleet Addition	1,104	-	-	-	-	-	-	1,104	-	-	-	-	-	-	-
Sports Court Upgrade	221	75	-	-	-	-	-	146	-	-	-	-	-	-	-
District Level Parks															
Cates Park Facility Expansion	3,056	-	-	-	-	-	-	-	-	361	-	-	2,695	-	-
Cates Park Shoreline Restoration	1,986	728	-	-	-	-	-	(510)	-	-	-	-	-	1,768	-
Paid Parking In Parks	100	-	-	-	-	-	-	-	-	-	-	-	100	-	-
Parkland Acquisition - LCTC	4,820	-	-	-	48	-	-	-	-	4,772	-	-	-	-	-
Strategic Land Acquisition	2,160	-	-	-	2,160	-	-	-	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails															
Alpine Trail Facilities - Seymour	(9)	(5)	-	-	-	-	-	(5)	-	-	-	-	-	-	-
Neighbourhood Parks															
Neighbourhood Parks - LGTC	1,700	-	-	-	-	-	-	-	-	-	-	1,700	-	-	-
Sport Fields															
Handsworth ATF	470	-	-	-	-	-	-	-	-	-	34	-	305	131	-
Inter River Park ATF	655	271	-	-	-	-	-	77	-	85	-	26	57	139	-

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
<b>Public Safety</b>															
Fire & Rescue															
Fire Equipment Addition	295	-	-	-	-	-	-	295	-	-	-	-	-	-	-
Fire Hall #4	2,122	-	-	-	-	-	-	-	-	-	191	-	1,931	-	-
Fire Hall #5	1,500	-	-	-	-	-	-	-	-	419	-	-	1,081	-	-
Maplewood Fire & Rescue Centre	210	-	-	-	-	-	-	-	-	-	-	-	210	-	-
Minor Fire Facility & Equipment	46	-	-	-	-	-	-	46	-	-	-	-	-	-	-
<b>Technology</b>															
Applications & Hardware															
Corporate Hardware Additions	50	-	50	-	-	-	-	-	-	-	-	-	-	-	-
Cyber Security	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transportation</b>															
Active Transportation															
Cycling - Edgemont- Lions Gate	112	-	-	-	-	-	85	-	-	26	-	-	-	-	-
Cycling - LionsGate - CNV	50	-	-	-	-	-	19	-	-	6	-	-	-	25	-
Cycling - LVTC - LCTC (East)	1,000	-	-	-	-	-	437	-	-	76	-	-	-	487	-
Cycling - Lynn Creek to CNV	10	-	-	-	-	-	2	-	-	0	-	-	-	8	-
Cycling - Marine Dr (EB)	1,173	-	-	-	-	-	291	-	-	-	-	-	-	882	-
Cycling improvement	50	-	-	-	-	-	45	-	-	5	-	-	-	-	-
LVTC - LCTC Bike Route West	176	-	-	-	-	-	178	-	-	-	-	-	-	(3)	-
LVTC to Lynn Headwaters Park	2,235	-	-	-	-	-	1,974	-	-	149	-	-	-	113	-
Mtn. Highway: Arborlynn - Highway 1	582	-	-	-	-	-	-	-	-	-	-	-	-	582	-
Safe Routes to School	50	-	-	-	-	-	46	-	-	4	-	-	-	-	-
Sidewalks Capilano	210	-	-	-	-	-	74	-	-	8	-	-	-	128	-
Sidewalks Lynn Valley	125	-	-	-	-	-	113	-	-	12	-	-	-	-	-
Sidewalks Seymour	505	-	-	-	-	-	112	-	-	12	-	-	-	380	-
Spirit Trail (Eastern Segment)	2,361	-	-	-	-	-	-	-	-	208	-	-	623	1,531	-
Traffic Safety	490	-	-	-	-	-	441	-	-	49	-	-	-	-	-
Urban Trails - Inside Town Centres	500	-	-	-	-	-	-	-	-	-	-	500	-	-	-
Roads & Bridges															
LED Street Lights	400	200	-	-	-	-	200	-	-	-	-	-	-	-	-
Road Safety and Monitoring	980	-	-	-	-	-	464	-	-	516	-	-	-	-	-
Vehicle Bridges Edgemont Over	34	22	-	-	-	-	9	-	-	3	-	-	-	-	-
Vehicle Bridges Over Mackay Creek	350	216	-	-	-	-	99	-	-	35	-	-	-	-	-
Transit															
Transit Stops	200	-	-	-	-	-	167	-	-	18	-	-	-	15	-
<b>Utilities</b>															
Solid Waste															
Solid Waste Improvements	300	-	-	300	-	-	-	-	-	-	-	-	-	-	-
Storm Water Utility															
Drainage Upgrades	4,479	-	-	4,035	-	-	-	-	-	443	-	-	-	-	-
Utility Mains															
Culvert & Debris Upgrades	500	-	-	451	-	-	-	-	-	50	-	-	-	-	-
Sewer Inflow & Infiltration	1,151	-	-	275	-	-	-	-	-	-	-	-	-	876	-
Storm Main Upgrade & Expansion	540	-	-	5	-	-	-	-	-	535	-	-	-	-	-
UT - PRV Stations Upgrade & Expansion	800	-	-	720	-	-	-	-	-	80	-	-	-	-	-
<b>Capital Contingency</b>	<b>10,220</b>	<b>4,452</b>	<b>(30)</b>	<b>3,736</b>	-	-	<b>580</b>	<b>(2,758)</b>	-	<b>353</b>	<b>(168)</b>	<b>(746)</b>	<b>(392)</b>	-	<b>5,192</b>
<b>New Capital and Initiatives Total</b>	<b>62,643</b>	<b>7,461</b>	<b>37</b>	<b>11,130</b>	<b>2,208</b>	<b>4,600</b>	<b>5,842</b>	<b>178</b>	<b>200</b>	<b>9,077</b>	<b>413</b>	<b>1,610</b>	<b>7,461</b>	<b>7,234</b>	<b>5,192</b>

Program	EXISTING CAPITAL				LAND AND HOUSING		NEW CAPITAL			DEVELOPER / PRIVATE			OTHERS		
	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															
Affordable Housing															
Social Housing															
Affordable Housing	50	-	-	-	-	50	-	-	-	-	-	-	-	-	-
Civic Facilities and Equipment															
General Provision - All Facilities															
General Buildings Renewal	377	377	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Facilities & Equipment															
DNV Hall	2,351	2,351	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Services Renewal	4,280	-	4,280	-	-	-	-	-	-	-	-	-	-	-	-
Operations Centre Renewal	216	216	-	-	-	-	-	-	-	-	-	-	-	-	-
Comm Facility, Arts & Culture															
Community Facilities															
Mollie Nye House Renewal	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Parkgate CRC Mech Upgrade	14	14	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Equipment Renewal	213	165	48	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Facilities Renewal	2,252	2,252	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology Renewal	292	197	95	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives & Exhibits															
Library Collection ReRenewal	717	717	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology Renewal	78	78	-	-	-	-	-	-	-	-	-	-	-	-	-
Museum Equipment Renewal	105	105	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Art & Heritage															
Public Art Annual Program	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Lands and Real Estate															
Other Lands															
Lynn Valley Village Renewal	3,374	100	-	-	-	-	-	-	-	-	-	-	3,274	-	-
Overhead															
Overhead															
Corporate Project Overhead	1,433	1,433	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks and Open Spaces															
Community Parks															
Parks buildings renewal	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf buildings renewal	1,000	-	(600)	-	-	-	-	-	-	-	-	-	1,600	-	-
Public Golf Renewal	498	-	498	-	-	-	-	-	-	-	-	-	-	-	-
Urban Parkland Renewal	527	527	-	-	-	-	-	-	-	-	-	-	-	-	-
District Level Parks															
Cates Park Renewal	(150)	(150)	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Ecology Centre	600	540	-	-	-	-	-	-	-	-	60	-	-	-	-
Lynn Canyon Park Renewal	446	446	-	-	-	-	-	-	-	-	-	-	-	-	-
Maplewood Farm Renewal	254	254	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails															
Natural Parkland Renewal	1,058	1,058	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields															
Sport Fields Renewal	75	75	-	-	-	-	-	-	-	-	-	-	-	-	-
Windsor ATF	1,510	1,510	-	-	-	-	-	-	-	-	-	-	-	-	-



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
<b>Public Safety</b>															
Fire & Rescue															
Fire Equipment Renewal	1,545	1,545	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Facilities Renewal	402	402	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Vehicles Replacement	2,695	-	-	-	-	-	-	2,695	-	-	-	-	-	-	-
Police Services															
Police Facility & Equipment Renewal	1,340	1,340	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Technology</b>															
Applications & Hardware															
Application Enhancements	483	483	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Systems Specialists	330	330		-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware Refresh	680	-	680	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	895	895	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transportation</b>															
Roads & Bridges															
Road Paving - Renewal	4,330	3,675	-	-	-	-	-	-	-	-	-	-	-	655	-
Traffic Operations Renewal	440	440	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Utilities</b>															
Storm Water Utility															
Major Culvert Replacement	624	-	-	442	-	-	-	-	-	182	-	-	-	-	-
Overhead															
Sewer Project Overhead	527	-	-	475	-	-	-	-	-	52	-	-	-	-	-
Water Project Overhead	1,189	-	-	1,071	-	-	-	-	-	118	-	-	-	-	-
Utility Mains															
Equipment - Utilities Renewal	150	-	-	135	-	-	-	-	-	15	-	-	-	-	-
Lift Stations Renewal	30	-	-	0	-	-	-	-	-	30	-	-	-	-	-
Sewer Mains	1,363	-	-	1,228	-	-	-	-	-	135	-	-	-	-	-
Storm Mains	1,000	-	-	901	-	-	-	-	-	99	-	-	-	-	-
UT - Lift Stations Renewal	704	-	-	634	-	-	-	-	-	70	-	-	-	-	-
UT - PRV Stations Renewal	150	-	-	135	-	-	-	-	-	15	-	-	-	-	-
UT - Pump Stations Renewal	350	-	-	315	-	-	-	-	-	35	-	-	-	-	-
UT - Water Reservoirs Renewal	87	-	-	78	-	-	-	-	-	9	-	-	-	-	-
Water Mains	5,700	-	-	5,136	-	-	-	-	-	564	-	-	-	-	-
<b>Existing Capital Total</b>	47,459	22,249	5,001	10,551	-	50	-	2,695	-	1,323	60	-	4,874	655	-
<b>Grand Total</b>	<b>110,102</b>	<b>29,710</b>	<b>5,038</b>	<b>21,681</b>	<b>2,208</b>	<b>4,650</b>	<b>5,842</b>	<b>2,873</b>	<b>200</b>	<b>10,400</b>	<b>473</b>	<b>1,610</b>	<b>12,335</b>	<b>7,889</b>	<b>5,192</b>

(8761)