

AGENDA FOR THE REGULAR MEETING OF COUNCIL HELD IN THE COUNCIL CHAMBER AND ELECTRONICALLY (HYBRID) FROM CITY HALL, 141 WEST 14<sup>TH</sup> STREET, NORTH VANCOUVER, BC, ON MONDAY, JUNE 16, 2025 AT 6:00 PM

Watch Livestream at <u>cnv.org/LiveStreaming</u> View complete Agenda Package at <u>cnv.org/CouncilMeetings</u>

The City of North Vancouver respectfully acknowledges that this Council meeting is held on the traditional and unceded territories of the S<u>kwx</u>wú7mesh (Squamish) and səĺılwəta<del>l</del> (Tsleil-Waututh) Nations.

# CALL TO ORDER

#### APPROVAL OF AGENDA

1. Regular Council Meeting Agenda, June 16, 2025

#### ADOPTION OF MINUTES

2. Regular Council Meeting Minutes, June 9, 2025

#### PROCLAMATION

National Indigenous Peoples Day – June 21, 2025

#### **PUBLIC INPUT PERIOD**

#### **CONSENT AGENDA**

Items \*3 and \*4 are listed in the Consent Agenda and may be considered separately or in one motion.

#### **REPORTS**

- \*3. 2024 Statement of Financial Information
- \*4. Report Required Under the Local Government (Green Communities) Statutes Amendment Act, 2008

#### PUBLIC MEETING – 758 Harbourside Drive

#### PUBLIC MEETING – 2024 Annual Municipal Report

#### MOTION

5. Temporary Use Permit No. PLN2024-00007 (758 Harbourside Drive)

#### <u>REPORT</u>

6. 2024 Annual Municipal Report

#### PRESENTATION

Provincial Legislation Alignment Options and Proposed Direction – Manager, Planning (City Design and Planning)

#### **REPORTS**

- 7. Provincial Legislation Alignment Zoning Bylaw Options and Proposed Direction
- 8. Amending City Regulations to Support Faster Housing Delivery

#### BYLAW – FIRST, SECOND AND THIRD READINGS

9. "Construction Regulation Bylaw, 2003, No. 7390, Amendment Bylaw, 2025, No. 9118" (Amendments to Support Faster Housing Delivery)

#### **REPORT**

10. The Gull Bar and Kitchen – Liquor Licensed Patio Application

#### **PUBLIC CLARIFICATION PERIOD**

#### **COUNCIL INQUIRIES**

**COUNCIL REPORTS** 

#### **NEW ITEMS OF BUSINESS**

#### **NOTICES OF MOTION**

#### **RECESS TO CLOSED SESSION**

#### REPORT OF THE COMMITTEE OF THE WHOLE (CLOSED SESSION)

#### <u>ADJOURN</u>

#### CALL TO ORDER

#### **APPROVAL OF AGENDA**

1. Regular Council Meeting Agenda, June 16, 2025

#### ADOPTION OF MINUTES

2. Regular Council Meeting Minutes, June 9, 2025

#### PROCLAMATION

National Indigenous Peoples Day – June 21, 2025

#### **PUBLIC INPUT PERIOD**

The Public Input Period is addressed in sections 12.20 to 12.28 of "Council Procedure Bylaw, 2015, No. 8500." The time allotted for each speaker addressing Council during the Public Input Period is 2 minutes, with the number of speakers set at 5 persons. Speakers' comments will be audio recorded, as well as live-streamed on the City's website, and will form part of the public record.

Speakers may only speak on the same matter once in a 3-month period.

Speakers during the Public Input Period are permitted to join the meeting in person in the Council Chamber or electronically via Webex. There are 2 ways to sign up to speak during the Public Input Period.

- 1) IN PERSON: Speakers who choose to participate in person must sign the speaker list located outside the Council Chamber between 5:30 and 5:50pm on the day of the Council meeting.
- 2) ELECTRONICALLY VIA WEBEX: Speakers who choose to participate electronically must pre-register by 12:00 noon on the day of the Council meeting by completing the online form at cnv.org/PublicInputPeriod, or by phoning 604-990-4234. These pre-registrants will receive instructions by email or phone on the afternoon before the Council meeting.

If a speaker has written material to accompany their comments, the material must be sent to the Corporate Officer at clerks@cnv.org no later than 12:00 noon on the day of the Council Meeting.

The Public Input Period provides an opportunity for comment only and places the speaker's concern on record, without the expectation of a response from Council. Speakers must comply with the General Rules of Conduct set out in section 5.1 of "Council Procedure Bylaw, 2015, No. 8500" and may not speak with respect to items as listed in section 12.25(2), including Zoning Bylaws for which a Public Hearing will not be held or is prohibited under section 464 of the *Local Government Act*.

Speakers are requested not to address matters that refer to items from a concluded Public Hearing/Public Meeting or to Public Hearings, Public Meetings and Committee meetings when those matters are scheduled on the same evening's agenda, as an opportunity for public input is provided when the particular item comes forward for discussion.

Please address the Mayor as "Your Worship" or "Mayor, followed by their surname". Councillors should be addressed as "Councillor, followed by their surname".

#### CONSENT AGENDA

Items \*3 and \*4 are listed in the Consent Agenda and may be considered separately or in one motion.

#### **RECOMMENDATION:**

THAT the recommendations listed within the "Consent Agenda" be approved.

#### START OF CONSENT AGENDA

#### REPORTS

\*3. 2024 Statement of Financial Information – File: 05-1880-20-0008/2024

Report: Chief Financial Officer, May 28, 2025

#### **RECOMMENDATION:**

PURSUANT to the report of the Chief Financial Officer, dated May 28, 2025, entitled, "2024 Statement of Financial Information":

THAT the Statement of Financial Information for the year ended December 31, 2024 be approved and forwarded to the Ministry of Municipal Affairs.

\*4. Report Required Under the *Local Government (Green Communities) Statutes Amendment Act, 2008* – File: 05-1610-01-0001/2024

Report: Chief Financial Officer, May 28, 2025

#### **RECOMMENDATION:**

PURSUANT to the report of the Chief Financial Officer, dated May 28, 2025, entitled "Report Required Under the *Local Government (Green Communities) Statutes Amendment Act, 2008*":

THAT the report be received and filed.

#### END OF CONSENT AGENDA

#### **PUBLIC MEETING – 758 Harbourside Drive**

Purpose: Temporary Use Permit No.PLN2024-00007 would permit an increase in the allowable commercial floor area for the property located at 758 Harbourside Drive. The proposal would permit the applicant to temporarily expand their recreation use from 500 square metres to 908 square metres and would be considered for a three-year term.

#### AGENDA

Staff presentation

Public comments - 5 minutes per speaker

Questions and comments from Council

Temporary Use Permit No. PLN2024-00007 to be considered under Item 5.

#### PUBLIC MEETING (Continued) – 2024 Annual Municipal Report

Purpose: To provide an opportunity for Council and the public to make comments on the 2024 Annual Municipal Report.

#### AGENDA

Public comments – 5 minutes per speaker

Questions and comments from Council

Motion to conclude the Public Meeting

2024 Annual Municipal Report to be considered under Item 6.

# <u>MOTION</u>

5. Temporary Use Permit: 758 Harbourside Drive – Expanding Commercial Floor Area – File: 08-3400-20-0146/1

#### **RECOMMENDATION:**

THAT Temporary Use Permit No. PLN2024-00007 (758 Harbourside Drive) be issued to Absolute Cheer & Tumbling Ltd., in accordance with Section 493 of the *Local Government Act*;

AND THAT the Mayor and Corporate Officer be authorized to sign Temporary Use Permit No. PLN2024-00007.

#### <u>REPORT</u>

6. 2024 Annual Municipal Report – File: 01-0640-20-0001/2024

Report: Chief Financial Officer, May 28, 2025

#### **RECOMMENDATION:**

PURSUANT to the report of the Chief Financial Officer, dated May 28, 2025 entitled "2024 Annual Municipal Report":

THAT the 2024 Annual Municipal Report be approved.

#### PRESENTATION

Provincial Legislation Alignment Options and Proposed Direction – Manager, Planning (City Design and Planning)

Item 7 refers.

#### **REPORTS**

7. Provincial Legislation Alignment – Zoning Bylaw Options and Proposed Direction – File: 09-3900-30-0008/1

Report: Manager, Planning (City Design and Planning), June 16, 2025

#### **RECOMMENDATION:**

PURSUANT to the report of the Manager, Planning (City Design and Planning), dated June 16, 2025, entitled "Provincial Legislation Alignment – Zoning Bylaw Options and Proposed Direction":

THAT staff be directed to initiate an amendment to the Official Community Plan to enable changes to the Zoning Bylaw that would allow for the 20-year housing need;

THAT staff be directed to initiate an amendment to the Zoning Bylaw to accommodate the 20-year housing need;

THAT staff be directed to schedule an 'OCP Facilitated Town Hall' to gather feedback on the proposed amendments to the Official Community Plan;

AND THAT staff be directed to bring back proposed changes to the Official Community Plan and Zoning Bylaw later this year for Council's consideration.

#### **REPORTS** – Continued

 Amending City Regulations to Support Faster Housing Delivery – File: 09-3800-20-0001/2025

Report: Chief Building Official, June 16, 2025

#### **RECOMMENDATION:**

PURSUANT to the report of the Chief Building Official, dated June 16, 2025, entitled "Amending City Regulations to Support Faster Housing Delivery":

THAT "Construction Regulation Bylaw, 2003, No. 7390, Amendment Bylaw, 2025, No. 9118" (Amendments to Support Faster Housing Delivery) be considered.

Item 9 refers.

#### **BYLAW – FIRST, SECOND AND THIRD READINGS**

9. "Construction Regulation Bylaw, 2003, No. 7390, Amendment Bylaw, 2025, No. 9118" (Amendments to Support Faster Housing Delivery)

#### **RECOMMENDATION:**

THAT "Construction Regulation Bylaw, 2003, No. 7390, Amendment Bylaw, 2025, No. 9118" (Amendments to Support Faster Housing Delivery) be given first, second and third readings.

#### **REPORT**

10. The Gull Bar and Kitchen – Liquor Licensed Patio Application – File: 09-4230-50-0002/2025

Report: Manager, Business Services, May 27, 2025

#### **RECOMMENDATION:**

PURSUANT to the report of the Manager, Business Services, dated May 27, 2025, entitled "The Gull Bar and Kitchen – Liquor Licensed Patio Application":

THAT the proposed liquor licensed patio application for The Gull Bar and Kitchen at 175 East 1<sup>st</sup> Street be supported on the basis that:

 The proposed licensed patio will not result in the service area being operated in a manner that is contrary to the primary purpose of the business;

#### <u>REPORT</u> – Continued

- 10. The Gull Bar and Kitchen Liquor Licensed Patio Application – File: 09-4230-50-0002/2025 – Continued
  - The impact of noise on the community in the immediate vicinity of the establishment, in general, is expected to be minimal if managed diligently; and
  - The proposed licensed patio is consistent with the vision for the lower Lonsdale neighbourhood;

AND THAT the City of North Vancouver opts out of the public consultation process to allow the Liquor and Cannabis Regulation Branch to conduct public consultation with respect to this application.

#### **PUBLIC CLARIFICATION PERIOD**

The Public Clarification Period is limited to 10 minutes in total and is an opportunity for the public to ask a question regarding process or clarification on an item on the Regular Council Agenda. The Public Clarification Period concludes after 10 minutes and the Regular Council Meeting reconvenes.

#### **COUNCIL INQUIRIES**

#### **COUNCIL REPORTS**

#### **NEW ITEMS OF BUSINESS**

#### **NOTICES OF MOTION**

#### RECESS TO CLOSED SESSION

THAT Council recess to the Committee of the Whole, Closed Session, pursuant to the *Community Charter*, Section 90(1)(k) [contract negotiations/proposed service].

#### REPORT OF THE COMMITTEE OF THE WHOLE (CLOSED SESSION)

#### ADJOURN

THE CORPORATION OF THE CITY OF NORTH VANCOUVER



# **PUBLIC HEARING / PUBLIC MEETING GUIDELINES**

The purpose of **Public Hearings** is to provide members of the public an opportunity to provide written submissions and make representations to Council regarding proposed changes to zoning bylaws, heritage designations or the Official Community Plan (OCP). Public Hearings are included as part of a Regular Council agenda and governed by the provisions of the *Local Government Act*. Recent changes to the *Act* provide that Public Hearings are prohibited in respect of some zoning bylaws and not required in respect of others.

The purpose of **Public Meetings** is to provide members of the public an opportunity to make representations to Council regarding various issues and/or proposed changes that have never required a Public Hearing, such as a Development Variance Permit or Temporary Use Permit. North Vancouver residents can participate in the civic process of a Public Meeting on such permit matters that may affect their community, property and interests. These opportunities are generally held in conjunction with Regular Council Meetings.

Subject to the provisions of the *Act* prohibiting or otherwise not requiring a Public Hearing on certain zoning bylaws, all persons who believe their interest in property is affected by a proposed bylaw or permit are afforded a reasonable opportunity at a Public Hearing or Public Meeting to be heard, voice concerns or present written submissions regarding matters contained within the bylaw/permit. Where a zoning bylaw will not be going to Public Hearing, written submissions are the only means by which the public may address the bylaw.

All written submissions, regardless of whether a Public Hearing or Public Meeting is held, and all representations made at a Public Hearing or Public Meeting, will form part of the official public record. Minutes of any Public Hearing or Public Meeting and a video recording of the proceedings will be posted on the City's website at cnv.org.

<u>To provide written input</u>: All written submissions must include your name and address. If this information is not provided, it cannot be included as part of the public record. Email submissions addressed to the Corporate Officer at <u>input@cnv.org</u> are preferred, and hand-delivered or mailed submissions will also be accepted. The deadline for submit written submissions is 12:00 noon on the day of the Public Hearing/Public Meeting or, in the case of no Public Hearing on a zoning bylaw, at a 12 noon on the day of the Council Meeting set for first reading of the bylaw.

#### To speak at a Public Hearing or Public Meeting:

<u>In person at City Hall</u>: On the day of the meeting, a sign-up sheet will be available in the lobby, outside the Council Chamber, from 5:30 to 5:50 pm. Enter City Hall through the doors at the southwest corner of the building (off 13<sup>th</sup> Street) after 5:30pm.



THE CORPORATION OF THE CITY OF NORTH VANCOUVER

<u>Via Webex/Phone</u>: Pre-register by completing the online form at cnv.org/PublicHearings, or by phoning 604-990-4234 to provide contact details, so callin instructions can be forwarded to you. **All Webex/phone pre-registration must be submitted no later than 12:00 noon on the day of the Public Hearing/Public Meeting**.

<u>Non-registered speakers</u>: Speakers who have not pre-registered will also have an opportunity to provide input.

# PUBLIC HEARING / PUBLIC MEETING GUIDELINES

Comments from the public must specifically relate to the proposed bylaw/permit or subject of the Public Hearing/Public Meeting. Speakers are asked to avoid repetitive comments and not to divert to other matters.

Speakers will be asked to confirm their name for the record and will be provided one 5minute opportunity to present their comments. Everyone will be given a reasonable opportunity to be heard and no one should feel discouraged or prevented from making their views known.

Procedural rules for the conduct of a Public Hearing/Public Meeting are set at the call of the Chair. Council's main function is to listen to the views of the public regarding the change of land use in the proposed bylaw/permit. It is not the function of Council to debate the merits of an application with speakers. Questions from members of the public and Council must be addressed through the Chair.

Once the Public Hearing/Public Meeting concludes, no further information or submissions can be considered by Council until the bylaw or permit is approved or rejected.

Following adjournment of the Public Hearing/Public Meeting, the Regular meeting of Council reconvenes and the bylaw/permit is discussed and debated by members of Council, followed by consideration of third reading of the bylaw or approval of the permit.



MINUTES OF THE REGULAR MEETING OF COUNCIL HELD IN THE COUNCIL CHAMBER AND ELECTRONICALLY (HYBRID) FROM CITY HALL, 141 WEST 14<sup>TH</sup> STREET, NORTH VANCOUVER, BC, ON MONDAY, JUNE 9, 2025

#### PRESENT

#### COUNCIL MEMBERS

- Mayor L. Buchanan Councillor H. Back Councillor D. Bell Councillor A. Girard
- Councillor J. McIlroy\*
- Councillor S. Shahriari
- Councillor T. Valente

# STAFF MEMBERS

- L. McCarthy, CAO
- A. Cifarelli, Corporate Officer

C. Lesmeister, Park Planner

- L. Sawrenko, Chief Financial Officer
- K. Magnusson, Director, Engineering, Parks and Environment
- S. Galloway, Director, Planning and Development
- E. Doran, Director, People, Culture and Transformation
- A. Gibbs, Sr. Manager, Communications and Engagement
- S. Peters, Manager, Projects and Initiatives
- T. Huckell, Legislative Services Advisor
- \*participated electronically
- A. Negenman, Environmental Coordinator
- A. Man-Bourdon, Manager, Parks and Natural Spaces
- D. Fergusson, Manager, Planning (City Design and Planning)
- K. Veng, CEO, Lonsdale Energy
- S. Wood, Manager, Finance, Lonsdale Energy
- J. Linsangan, Communications Officer, Lonsdale Energy
- S. Larisch, Administrative Coordinator

The meeting was called to order at 6:00 pm.

# APPROVAL OF AGENDA

Moved by Councillor Shahriari, seconded by Councillor Valente

1. Regular Council Meeting Agenda, June 9, 2025

# ADOPTION OF MINUTES

Moved by Councillor Bell, seconded by Councillor Girard

2. Regular Council Meeting Minutes, May 12, 2025

#### CARRIED UNANIMOUSLY R2025-06-09/1

CARRIED UNANIMOUSLY R2025-06-09/2

# ADOPTION OF MINUTES

Moved by Councillor Bell, seconded by Councillor Girard

3. Workshop Council Session Minutes, May 26, 2026

CARRIED UNANIMOUSLY R2025-06-09/3

#### PUBLIC INPUT PERIOD

- Sean Alexander, North Vancouver, spoke regarding the City's DEI Initiative.
- Sarah Robertson, North Vancouver, spoke regarding housing in the City.
- Ross McMillan, North Vancouver, spoke regarding TransLink's Moodyville application.

#### PRESENTATION

2025 Living City Awards Recipients

Mayor Buchanan presented the 2025 Living City Awards to Ponnie Matin, Mark Howard, and the Ocean Ambassadors Canada group.

The Living City Awards recognize the efforts of community members committed to environmental sustainability.

#### PRESENTATION

Cool It! 2024 Recipients - Mayor Buchanan

Mayor Buchanan presented the 2024 Cool It! Challenge Award to Laura Hall's Grade 7 Class at Boundary Elementary School.

The Cool It! Challenge recognizes the efforts of the community members who play a key role in achieving climate action targets in the City.

#### DELEGATION

Lisa Hubbard, Executive Director, Lea Howard, Community Program Manager, and Rebecca Knight, Community Solutions Navigator, North Shore Neighbourhood House

Re: Community Solutions Navigators

Lisa Hubbard, Executive Director, Lea Howard, Community Program Manager, and Rebecca Knight, Community Solutions Navigator, North Shore Neighbourhood House, provided a PowerPoint presentation regarding the "Community Solutions Navigators" and responded to questions from Council.

#### CORRESPONDENCE

Moved by Councillor Shahriari, seconded by Councillor Valente

4. Lea Howard, Community Program Manager, North Shore Neighbourhood House, February 11, 2025 – File: 01-0230-20-0036/2025

THAT the correspondence from Lea Howard, Community Program Manager, North Shore Neighbourhood House, dated February 11, 2025, regarding the "Community Solutions Navigators", be received for information with thanks.

#### PRESENTATION

Lonsdale Energy 2025 Annual General Meeting – Chief Executive Officer, Manager, Finance, and Communications Officer, Lonsdale Energy

The Chief Executive Officer, Manager, Finance, and Communications Officer, Lonsdale Energy provided a PowerPoint presentation regarding the "Lonsdale Energy 2025 Annual General Meeting" and responded to questions from Council.

#### **REPORTS**

Moved by Councillor Shahriari, seconded by Councillor Back

5. Lonsdale Energy 2025 Annual General Meeting – File: 01-0510-20-0004/2025

PURSUANT to the report of the Chief Executive Officer and the Manager, Finance, Lonsdale Energy Corporation, dated May 21, 2025, entitled "2025 Annual General Meeting":

THAT the 2024 Financial Statements be received and filed;

THAT the proposed Unanimous Consent Resolutions of the Shareholder of Lonsdale Energy Corporation be endorsed;

AND THAT the Mayor and Corporate Officer be authorized to sign and seal the resolution.

#### CARRIED UNANIMOUSLY

R2025-06-09/5

Moved by Councillor Girard, seconded by Councillor Valente

 Chiba Delegation Visit to Commemorate 55<sup>th</sup> Anniversary of Our Sister City Relationship 2025 – File: 01-0110-01-0001/2025

PURSUANT to the report of the Manager, Projects and Initiatives, dated June 3, 2025, entitled "Chiba Delegation Visit to Commemorate 55<sup>th</sup> Anniversary of Our Sister City Relationship 2025":

THAT a budget of \$25,000 be approved from Sister Cities operating budget and Sister Cities Non-Statutory Reserve to support protocol activities for the upcoming delegation from Chiba to honour our 55<sup>th</sup> Sister City anniversary.

#### CARRIED UNANIMOUSLY

#### **PRESENTATION**

Small Scale Multi-Unit Housing – Director, Planning and Development and the Manager, Planning (City Design and Planning)

The Director, Planning and Development and the Manager, Planning (City Design and Planning) provided a PowerPoint presentation regarding "Small Scale Multi-Unit Housing" and responded to questions from Council.

#### <u>REPORT</u>

Moved by Councillor Valente, seconded by Councillor Back

7. Zoning Bylaw Amendment to Comply with Provincial Small Scale Multi-Unit Housing Legislation – File: 09-3900-30-0013/1

PURSUANT to the report of the Planner 2, dated June 9, 2025, entitled "Zoning Bylaw Amendment to Comply with Provincial Small Scale Multi-Unit Housing Legislation":

THAT "Zoning Bylaw, 1995, No. 6700, Amendment Bylaw, 2025 No. 9031" (Amendments to Comply with Provincial Small Scale Multi-Unit Housing Legislation (Bill 44)) be considered for readings;

THAT the Province be notified that the requirements outlined in section 481.3 of the *Local Government Act* have been satisfied;

AND THAT staff be directed to continue refining a draft zone that would enable more diverse forms of housing within low-density areas, consider standards that are in keeping with existing neighbourhood character, and return to Council with the refined zone and recommendations for areas of the City that are most suitable for its implementation.

#### CARRIED UNANIMOUSLY

R2025-06-09/7

#### BYLAW – FIRST, SECOND AND THIRD READINGS

Moved by Councillor Valente, seconded by Councillor Back

8. "Zoning Bylaw, 1995, No. 6700, Amendment Bylaw, 2025, No. 9031" (Amendments to Comply with Provincial Small Scale Multi-Unit Housing Legislation (Bill 44))

THAT "Zoning Bylaw, 1995, No. 6700, Amendment Bylaw, 2025, No. 9031" (Amendments to Comply with Provincial Small Scale Multi-Unit Housing Legislation (Bill 44)) be given first, second and third readings.

#### **CARRIED UNANIMOUSLY**

#### **BYLAW – ADOPTION**

Moved by Councillor Back, seconded by Councillor Valente

9. "Zoning Bylaw, 1995, No. 6700, Amendment Bylaw, 2025, No. 9031" (Amendments to Comply with Provincial Small Scale Multi-Unit Housing Legislation (Bill 44))

THAT "Zoning Bylaw, 1995, No. 6700, Amendment Bylaw, 2025, No. 9031" (Amendments to Comply with Provincial Small Scale Multi-Unit Housing Legislation (Bill 44)) be adopted, signed by the Mayor and Corporate Officer and affixed with the corporate seal.

#### CARRIED UNANIMOUSLY

R2025-06-09/9

#### REPORT AND BYLAW – THIRD READING, AS AMENDED

Moved by Councillor Valente, seconded by Councillor McIlroy

10. Street and Traffic Bylaw Update for the Curb Access and Parking Plan (Amendment Bylaw, 2025, No. 9088) – File: 16-8350-20-0041/1

Report: Planner 2, May 21, 2025

PURSUANT to the report of the Planner 2, dated May 21, 2025, entitled "Street and Traffic Bylaw Update for the Curb Access and Parking Plan":

THAT third reading of "Street and Traffic Bylaw, 1991, No. 6234, Amendment Bylaw, 2025, No. 9088" (Curb Access and Parking Plan Policy Changes) be rescinded;

THAT "Street and Traffic Bylaw, 1991, No. 6234, Amendment Bylaw, 2025, No. 9088" (Curb Access and Parking Plan Policy Changes) be amended as follows:

- in Section 2.C.(3).4, at the end of the clause by removing the words "but no Metered Space shall be subject to a fee less than \$1.00 per hour"; and
- (b) in Section 2.C.(3).6, at the end of the clause by removing the words "but no Metered Space shall be subject to a fee less than \$1.00 per hour";

AND THAT "Street and Traffic Bylaw, 1991, No. 6234, Amendment Bylaw, 2025, No. 9088" (Curb Access and Parking Plan Policy Changes) be given third reading, as amended.

#### CARRIED

Councillor Back, Councillor Bell and Councillor Shahriari opposed. R2025-06-09/10

#### NOTICE OF MOTION

Moved by Councillor Valente, seconded by Councillor McIlroy

11. Declaring Housing as a Human Right – File: 10-5040-01-0001/2025

#### **RECOMMENDATION:**

WHEREAS recognizing housing as a human right fundamentally shifts government motivations by adding critical urgency and responsibility to ensure access to affordable housing (meaning housing costs are aligned with income) through policies that prevent homelessness, address the escalating housing and homelessness crisis, eliminate discrimination, and prioritize the needs of vulnerable and marginalized populations;

AND WHEREAS the Government of Canada affirmed the right to housing as a matter of international law and enshrined it domestically through the *National Housing Strategy Act* (2019), recognizing housing as a human right and establishing mechanisms for accountability and inclusion;

THEREFORE BE IT RESOLVED THAT the UBCM call for the BC Government to enshrine housing as a human right in legislation and forthcoming housing and homelessness strategies, ensuring that housing policy in British Columbia is grounded in principles of equity, accessibility, accountability and the inherent dignity of all people.

#### CARRIED UNANIMOUSLY

R2025-06-09/11

#### PUBLIC CLARIFICATION PERIOD

Nil.

#### COUNCIL INQUIRIES

Nil.

#### NEW ITEMS OF BUSINESS

Nil.

#### **NOTICES OF MOTION**

Nil.

#### RECESS TO CLOSED SESSION

Moved by Councillor Shahriari, seconded by Councillor Back

THAT Council recess to the Committee of the Whole, Closed Session, pursuant to the *Community Charter*, Sections 90(1)(b) [personal information – award] and 90(1)(e) [land matter].

#### CARRIED UNANIMOUSLY

The meeting recessed to the Committee of the Whole, Closed Session, at 8:25 pm and reconvened at 9:17 pm.

# REPORT OF THE COMMITTEE OF THE WHOLE (CLOSED SESSION)

Moved by Councillor Girard, seconded by Councillor Bell

THAT the actions directed regarding the following items from the Committee of the Whole (Closed Session) of June 9, 2025, be ratified:

12. 2025 Living City Grant Recipient Recommendations – File: 05-1850-20-0008/2025

Report: Environmental Coordinator, May 21, 2025

PURSUANT to the report of the Environmental Coordinator, dated May 21, 2025, entitled "2025 Living City Grant Recipient Recommendations":

THAT the 2025 Living City Grants be awarded to the list of organizations as proposed in the report, in the total amount of \$30,000, with funds allocated from the 2025 Living City Grants budget;

THAT the allocation of funds be awarded, as outlined in the following table:

Name of Applicant	Award Amount
Carson Graham Secondary School	\$1,200
The Craft Pod	\$1,360
Get Out And Play	\$2,150
Queen Mary Community Elementary PAC	\$2,500
Vancouver Food Runners	\$3,000
Elements Society	\$3,000
Coho Society of the North Shore	\$10,000
North Shore Neighbourhood House	\$2,850
Green Bricks Education Society	\$3,940
TOTAL	\$30,000

THAT the following organization be notified that their application for a 2025 Living City Grant will not be funded:

Name of Applicant	
North Shore Community Garden Society	

AND THAT the resolution be released and the report of the Environmental Coordinator, dated May 21, 2025, entitled "2025 Living City Grant Recipient Recommendations", remain in the Closed Session.

#### REPORT OF THE COMMITTEE OF THE WHOLE (CLOSED SESSION) – Continued

13. Community Facility Lease: Flicka Gymnastics Club – File: 02-0870-01-0001/2025

Report: Manager, Real Estate, and Deputy Director, Strategic Initiatives and Civic Development, May 21, 2025

PURSUANT to the report of the Manager, Real Estate, and the Deputy Director, Strategic Initiatives and Civic Development, dated May 21, 2025, entitled "Community Facility Lease: Flicka Gymnastics Club":

THAT staff be authorized to finalize a Community Facility Lease with Flicka Gymnastics Club ("Flicka") for City property located on 240 East 23<sup>rd</sup> Street at the Mickey McDougall building for nominal rent (\$10.00) for a term of ten (10) years, with two further five (5) year options to renew, together with a Development Management Agreement regarding development management services to be provided by the City to Flicka for the delivery of Flicka's tenant improvements, undertaken in coordination with other City-led building improvements;

THAT notice of disposition and notice of assistance to the Flicka Gymnastics Club be given, in accordance with the *Community Charter*;

THAT the Mayor and Corporate Officer be authorized to execute the necessary documentation to give effect to this motion;

AND THAT the resolution be released and the report of the Manager, Real Estate, and the Deputy Director, Strategic Initiatives and Civic Development, dated May 21, 2025, entitled "Community Facility Lease: Flicka Gymnastics Club", remain in the Closed session.

R2025-06-09/13

# CARRIED UNANIMOUSLY

# <u>ADJOURN</u>

Moved by Councillor Bell, seconded by Councillor Back

THAT the meeting adjourn.

# CARRIED UNANIMOUSLY

The meeting adjourned at 9:18 pm.

"Certified Correct by the Corporate Officer"

CORPORATE OFFICER



Office of the Mayor CITY OF NORTH VANCOUVER BRITISH COLUMBIA

Proclamation

# NATIONAL INDIGENOUS PEOPLES DAY

Mhereas Mhereas

Mhereas

Whereas

traditional lands of the Squamish and Tsleil-Waututh First Nations; the City of North Vancouver is grateful to have the opportunity to live,

the City of North Vancouver recognizes that it is located on the

work and play on these lands and is committed to learning about the unique heritage, diverse cultures and immeasurable contributions of Indigenous peoples;

First Nations, Inuit and Metis people across Canada continue to demonstrate remarkable leadership and resilience;

every year the Government of Canada commemorates National Indigenous History Month and National Indigenous Peoples Day in June;

And Whereas

Now Therefore

the City of North Vancouver, on its path towards Truth and Reconciliation, is committed to building reflexive, equitable and reciprocal relationships and partnerships with Indigenous peoples;

I, Linda Buchanan, Mayor of the City of North Vancouver, do hereby proclaim June 21, 2025 as National Indigenous Peoples Day in the City of North Vancouver, the traditional territories of the Squamish and Tsleil-Waututh Nations.

So proclaimed on Monday, June 16, 2025

Linda C. Quehanan

Mayor Linda Buchanan

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# The Corporation of THE CITY OF NORTH VANCOUVER FINANCE DEPARTMENT

REPORT

To: Mayor Linda Buchanan and Members of Council

From: Larry Sawrenko, Chief Financial Officer

SUBJECT: 2024 STATEMENT OF FINANCIAL INFORMATION

Date: May 28, 2025

File No: 05-1880-20-0008/2024

The following is a suggested recommendation only. Refer to Council Minutes for adopted resolution.

#### RECOMMENDATION

PURSUANT to the report of the Chief Financial Officer, dated May 28, 2025, entitled, "2024 Statement of Financial Information":

THAT the Statement of Financial Information for the year ended December 31, 2024 be approved and forwarded to the Ministry of Municipal Affairs.

# ATTACHMENT

1. The Corporation of the City of North Vancouver Statement of Financial Information for the year ended December 31, 2024 (CityDoc <u>2675234</u>)

#### BACKGROUND

The *Financial Information Act* ("FIA") and Regulation requires municipalities to prepare a Statement of Financial Information ("SOFI") approved by Council and the municipality's Financial Officer and make it publically available. The Ministry of Municipal Affairs also annually requests a copy as permitted by the FIA. The FIA requires that the SOFI be completed and made available as per above no later than June 30<sup>th</sup> each year. The SOFI must include the following items:

- 1. A management report that explains the roles and responsibilities of Council (i.e. providing financial oversight), of management (i.e. preparing the financial information in the report), and CNV's auditors (i.e. expressing an opinion on whether or not CNV's financial statements are fairly presented)
- 2. Information on CNV's assets, liabilities, operations, debts, guarantees, and indemnity agreements
- 3. Council remuneration and expenses
- 4. Employee remuneration over \$75,000 and related expenses during the year
- 5. Payments to suppliers over \$25,000 during the year

Section 168 of the *Community Charter* also specifies that, at least once a year, Council's remuneration, expenses, benefits, and any outside services contracts with a member of Council must be disclosed. CNV's SOFI report is prepared to meet this requirement.

#### DISCUSSION

A SOFI report for 2024 has been prepared for Council consideration (*Attachment 1*). In this report, the management report and financial information sections (items 1 and 2) are consistent with the Statement of Management Responsibility, financial schedules, and notes included in CNV's 2024 Consolidated Financial Statements accepted by Council at its regular meeting on May 5, 2025. Further explanation of items 3, 4, and 5 is provided below.

#### **Remuneration and Expenses**

This section includes the remuneration paid to each Council member, and each employee where payments were greater than \$75,000. The consolidated total of remuneration paid to employees whose annual remuneration is \$75,000 or less is also provided.

The definition of remuneration is broad and includes any form of salary, wages, bonuses, gratuities, and taxable benefits paid during the year. However, as per the SOFI guidelines, exclusions include anything payable under a severance agreement and the employer's portion of contributions to registered pension and superannuation plans, extended health plans and dental plans.

Expenses include amounts not included in remuneration, for example travel, memberships, tuition, or other similar amounts. As per the SOFI guidelines, exclusions include benefits of a general nature applicable to all employees pursuant to an agreement such as medical, dental, counselling, insurance and similar plans.

The *Financial Information Act* and Regulations require disclosure of summary information on severance agreements with non-union employees for which payment commenced during the fiscal year. The required disclosure includes the number of months of compensation paid, which protects the confidential nature of these types of agreements.

This section also reconciles the amounts reported in the SOFI (which are reported on a cash basis) to the amounts reported in CNV's audited financial statements (recorded as per Public Sector Accounting Standards on an accruals basis) to provide readers with additional confidence in the SOFI report.

#### **Suppliers of Goods and Services**

This section lists the names of suppliers paid by CNV during the year for the supply of goods or services with an aggregate amount over \$25,000 and the consolidated total paid to suppliers with an aggregate amount equal to \$25,000 or less. This section also includes a separate schedule of grants and contributions. Finally, this section reconciles the amounts reported in the SOFI (which are reported on a cash basis) to the amounts reported in CNV's audited financial statements (recorded as per Public Sector Accounting Standards on an accruals basis) to provide readers with additional confidence in the SOFI report.

#### FINANCIAL IMPLICATIONS

CNV staff prepare the SOFI, so there are no additional operating or capital costs incurred in its preparation.

#### INTERDEPARTMENTAL IMPLICATIONS

Mayor and Council, as well as members of CNV's Leadership Team, had an opportunity to review their expenses before the draft report was completed.

# STRATEGIC PLAN, ORP OR POLICY IMPLICATIONS

CNV's SOFI supports the Corporate Business Plan goal of being a "Responsible Organization".

RESPECTFULLY SUBMITTED:

Larry Sawrenko Chief Financial Officer

Attachment 1

The Corporation of the City of North Vancouver Statement of Financial Information As at December 31, 2024

#### The Corporation of the City of North Vancouver Management Report and Statement of Financial Information Approval For the year ended December 31, 2024 FIR Schedule 1, Sections 9 (2), (3) & 9 (4) 2024

The Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for the preparation of the Statement of Financial Information and ensuring this information is consistent with the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls. Council annually reviews and approves the consolidated financial statements and the statement of financial information.

CNV's internal auditor has the responsibility for assessing the management systems and practices of CNV.

CNV's external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of CNV's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presently fairly.

As authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), I approve all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

Larry Sawrenko Chief Financial Officer May 28, 2025

# The Corporation of the City of North Vancouver 2024 Statement of Financial Information

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Council Approval of the Statement of Financial Information	Appendix 1

# The Corporation of the City of North Vancouver

Consolidated Financial Statements For the year ended December 31, 2024 The Council of the Corporation of the City of North Vancouver ("CNV") has delegated the responsibility for the integrity and objectivity of the financial information contained in the consolidated financial statements to the management of CNV. The consolidated financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are executed and recorded in accordance with authorization, and that financial records are reliable for preparation of financial statements.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. Council annually reviews and accepts the consolidated financial statements.

CNV's independent auditors, BDO Canada LLP, are engaged to express an opinion as to whether CNV's consolidated financial statements present fairly in all material respects the financial position of CNV as at December 31, 2024, and the results of operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian generally accepted auditing standards.

The consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards.

Larry Sawrenko Chief Financial Officer May 7, 2025



Tel: 604 688 5421 Fax: 604 688 5132 vancouver@bdo.ca www.bdo.ca

BDO Canada LLP Unit 1100 - Royal Centre 1055 West Georgia Street Vancouver, BC V6E 3P3 Canada

#### Independent Auditor's Report

#### To the Mayor and Council of The Corporation of the City of North Vancouver

#### Opinion

We have audited the consolidated financial statements of the Corporation of the City of North Vancouver and its controlled entities (the "City"), which comprise the consolidated statement of financial position as at December 31, 2024 and the consolidated statement of operations, the consolidated statement of changes in net financial assets and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2024, and its consolidated results of operations, its changes in consolidated net financial assets, its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Unaudited Information

We have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the Schedules A, B and C of the City's consolidated financial statements.

#### Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



# Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



• Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the City audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# BDO Canada LLP

Chartered Professional Accountants Vancouver, British Columbia May 7, 2025

#### The Corporation of the City of North Vancouver Consolidated Statement of Financial Position As at December 31, 2024 with comparative figures for 2023 (in thousands of dollars)

	 2024	2023		
FINANCIAL ASSETS				
Cash and cash equivalents	\$ 212,705	\$	237,385	
Investments (note 3)	55,362		68,927	
Investment in Lonsdale Energy Corp. (note 4)	5,071		4,829	
Due from other governments	7,219		7,731	
Accounts receivable	10,709		8,773	
Loan to Lonsdale Energy Corp. (note 5)	26,318	26,62		
Interest receivable	750	3		
	 318,134		354,577	
LIABILITIES				
Accounts payable and accrued liabilities	30,062		30,356	
Deferred revenue (note 13 (a))	45,660		38,961	
Deferred lease revenue (note 13 (b))	48,402		48,911	
Deferred development cost charges	30,018		27,815	
Employee future benefits (note 6)	8,555		8,334	
Advances and other liabilities	18,066		12,650	
Debt (note 14)	873		-	
Asset retirement obligations (note 8)	2,829		2,742	
	 184,465		169,769	
NET FINANCIAL ASSETS	 133,669		184,808	
NON-FINANCIAL ASSETS				
Tangible capital assets (note 7)	599,653		528,021	
Inventories	1,013		978	
Prepaid expenses	2,195	_	3,316	
	 602,861		532,315	
ACCUMULATED SURPLUS (note 9)	\$ 736,530	\$	717,123	

Commitments and contingencies (note 10) See accompanying notes to the consolidated financial statements

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Chief Financial Officer Larry Sawrenko

#### The Corporation of the City of North Vancouver Consolidated Statement of Operations Year ended December 31, 2024 with comparative figures for 2023 (in thousands of dollars)

	2024 Budget (notes 2(i) and 16)	2024	2023
REVENUE			
Property value tax (note 10 (a))	\$ 80,941	\$ 81,899	\$ 76,274
Other levies	5,564	5,621	4,188
Licences and permits	6,036	4,723	7,898
Fines and fees	6,449	6,110	6,854
Rent	2,889	3,584	3,873
Interest, dividends and penalties	5,136	14,427	15,156
Sale of services	39,649	41,785	36,819
Rebate and recoveries	85	116	203
Grants and other	9,140	17,682	28,099
Developer contributions and other transfers	499	4,608	5,948
Gain on disposition of assets	-	1,231	746
Lonsdale Energy Corp. income (note 4)		242	3
	156,388	182,028	186,061
EXPENSES			
General government	26,047	28,465	28,197
Transportation and transit	8,596	13,414	10,749
Health, social services and housing	3,322	3,144	2,984
Development services	9,311	8,872	9,604
Protective services	34,539	35,880	32,844
Parks, recreation and culture	39,140	41,846	37,143
Water utilities	13,170	13,140	12,378
Sewer & drainage utilities	14,643	14,081	13,054
Solid waste	4,242	3,779	3,744
Total expenses (note 12)	153,010	162,621	150,697
Annual surplus	3,378	19,407	35,364
Accumulated surplus beginning of year	717,123	717,123	681,759
Accumulated surplus end of year	\$ 720,501	\$ 736,530	\$ 717,123

See accompanying notes to the consolidated financial statements

#### The Corporation of the City of North Vancouver Consolidated Statement of Changes in Net Financial Assets Year ended December 31, 2024 with comparative figures for 2023 (in thousands of dollars)

	2024 Budget		2024		2023	
	(notes 2(i) and 16)					
Annual surplus	\$	3,378	\$	19,407	\$	35,364
Acquisition of tangible capital assets		(145,086)		(87,079)		(63,940)
Non-cash developer contributed assets		-		(2,887)		(2,094)
Proceeds on sale of tangible capital assets		-		1,994		1,029
Amortization of tangible capital assets		19,500		17,571		16,860
Gain on disposition of tangible capital assets		-		(1,231)		(746)
		(125,586)		(71,632)		(48,891)
Acquisition of inventories		-		(1,222)		(1,334)
Acquisition of prepaid expenses		-		(3,072)		(3,356)
Use of inventories		-		1,187		1,306
Use of prepaid expenses		-		4,193		2,794
		-		1,086		(592)
Decrease in net financial assets		(122,208)		(51,139)		(14,119)
Net financial assets, beginning of year		184,808		184,808		198,927
Net financial assets, end of year	\$	62,600	\$	133,669	\$	184,808

See accompanying notes to the consolidated financial statements

#### The Corporation of the City of North Vancouver Consolidated Statement of Cash Flows Year ended December 31, 2024 with comparative figures for 2023 (in thousands of dollars)

	2024			2023		
Cash provided by (used for):						
Operating Transactions						
Annual surplus	\$	19,407	\$	35,364		
Items not involving cash:						
Amortization expense		17,571		16,860		
Accretion expense		96		93		
Gain on disposal of ARO		(9)		-		
Gain on disposal of tangible capital assets		(1,231)		(746)		
Non-cash developer contributed assets		(2,887)		(2,094)		
Lonsdale Energy Corp. income		(242)		(3)		
Changes in non-cash operating items:						
Decrease (increase) in due from other governments		512		(2,644)		
Decrease (increase) in accounts receivable		(1,936)		1,469		
Change in loan to Lonsdale Energy Corp.		305		30		
Increase in interest receivable		(441)		(192)		
Increase (decrease) in accounts payable and accrued liabilities		(294)		8,157		
Increase in deferred revenue		6,699		1,354		
Decrease in deferred lease revenue		(509)		(510)		
Increase in deferred development cost charges		2,203		5,991		
Increase (decrease) in accrued employee future benefits		221		(162)		
Increase in advances and other liabilities		5,416		2,462		
Decrease in inventories		(35)		(30)		
Decrease (increase) in prepaid expenses		1,121		(562)		
		45,967		64,837		
Capital Transactions						
Cash used to acquire tangible capital assets		(87,079)		(63,940)		
Proceeds from sale of tangible capital assets		1,994		1,029		
		(85,085)		(62,911)		
Investing Transactions						
Decrease in investments		13,565		34,163		
		13,565		34,163		
Financing Transactions						
Increase in debt		873		-		
		873		-		
Increase (decrease) in cash and cash equivalents		(24,680)		36,089		
Cash and cash equivalents, beginning of year		237,385		201,296		
Cash and cash equivalents, end of year	\$	212,705	\$	237,385		

See accompanying notes to the consolidated financial statements

#### The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

#### 1. OPERATIONS

The City of North Vancouver ("CNV") was incorporated in 1907 and operates under the provisions of the Community Charter and the Local Government Act of British Columbia. CNV's principal activity is the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water and sanitary services.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of CNV have been prepared in accordance with Canadian public sector accounting standards, as prescribed by the Public Sector Accounting Board ("PSAB"). The significant accounting policies are summarized below:

#### (a) Basis of Presentation

The consolidated financial statements include the accounts of all the funds of CNV, the accounts of the North Vancouver City Library, which is controlled by CNV, CNV's 33.94% proportionate share of the operations of the North Vancouver Recreation Commission, and CNV's 50% proportionate share of the operations of the North Vancouver Museum and Archives Commission. CNV's investment in Lonsdale Energy Corporation ("LEC"), a wholly owned government business enterprise, is accounted for using the modified equity method.

CNV has an agreement with the District of North Vancouver in the operation and management of the North Vancouver Recreation Commission, and CNV includes its proportionate share in CNV's consolidated financial statements. The current agreement specifies that the operating costs shall be paid 33.94% (2023 – 33.94%) by CNV and 66.06% (2023 – 66.06%) by the District of North Vancouver. Each municipality is responsible for its own facilities and pays 100% of all capital costs relating to improvement, expansion and replacement of buildings or facility equipment.

CNV also has an agreement with the District of North Vancouver in the operation and management of the North Vancouver Museum and Archives Commission, and CNV includes its proportionate share in CNV's consolidated financial statements. The current agreement specifies that the operating costs shall be paid 50% (2023 – 50%) by CNV and 50% (2023 – 50%) by the District of North Vancouver. Each municipality is responsible for its own facilities and pays 100% of all capital costs relating to improvement, expansion and replacement of buildings or facility equipment.

#### (b) Basis of Accounting

Revenue is recorded on an accrual basis and recognized when earned as specified below. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services.

#### (c) Revenue Recognition

On January 1, 2024, CNV adopted public sector accounting standard 3400, Revenue, on a prospective basis. PS 3400 proposes a framework describing two categories of revenue – transactions with performance obligations and transactions with no performance obligations.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

## (c) Revenue Recognition (continued)

Revenue from transactions with performance obligations is recognized when (at a point in time) or as (over a period of time) the organization satisfies the performance obligations, which occurs when control of the benefits associated with the promised goods or services has passed to the payor.

Revenue from transactions without performance obligation is recognized at realizable value when the organization has the authority to claim or retain an inflow of economic resources received or receivable and there is a past transaction or event that gives rise to the economic resources.

Property value taxes are recognized as revenue in the year that the taxes are authorized, the taxable event occurs and they are considered collectible. Through the British Columbia Assessments appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded. Levies imposed for Regional District services and other taxing authorities are not included in the revenues of CNV.

License and permit revenues are recognized when CNV's performance obligations are satisfied.

Rent revenue is recognized on a straight-line basis over the term of the lease.

Charges for sewer, water and solid waste usage are recorded as user fees and recognized as the service is provided. Connection fees revenues are recognized when the connection has been established.

Sale of service and other revenue are recognized on an accrual basis when the service is provided or control of the goods is transferred.

Unrestricted government transfers are recognized as revenue in the year that the transfer is authorized by the issuing government and any eligibility criteria have been met. Restricted government transfers, in the way of grants or other transfers, are recognized as revenue in the year in which any stipulations that create liabilities are met.

Tangible capital assets received as contributions or transfers from developers are recorded at their estimated fair value at the date of receipt and also are recorded as revenue.

## (d) Deferred Revenue

Deferred revenue consists of prepaid property taxes, prepaid business licenses, unspent portion of restricted grants and fees paid in advance for services yet to be provided.

## (e) Deferred Lease Revenue

Deferred lease revenue consists of funds collected in advance of rental periods for long-term prepaid leases, which will be recognized as revenue on a straight-line basis over the term of the lease.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

## (f) Deferred Development Cost Charges

Development cost charges collected to pay for future capital projects are deferred upon receipt and recognized as revenue when the capital costs for which they were collected are incurred.

#### (g) Cash and cash equivalents

Cash and cash equivalents consist of cash, highly liquid pooled high interest savings accounts with the Municipal Finance Authority ("MFA").

#### (h) Investments

Investments include bank issued notes and bonds and Provincial bonds and debentures maturing after December 31, 2024 and are valued at the lower of cost or market value. Securities are recorded at their cost and written down to reflect losses in value that are other than temporary.

#### (i) Budget Figures

The budget figures are based on the financial plan adopted by Council as the "Financial Plan for the Years 2024 to 2028 Bylaw, 2024, No. 9016" on April 22nd, 2024.

## (j) Employee Future Benefits

CNV and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer plan, contributions are expensed as incurred.

Sick leave and post-employment benefits also accrue to CNV's employees. The liabilities related to these benefits are actuarially determined based on services and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefits plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

## (k) Debt

Interest on debt is charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year. Debt issued through the Municipal Finance Authority is recorded in the consolidated financial statements net of sinking fund payments and adjustments.

## (I) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They may have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (I) Non-Financial Assets (continued)

#### (i) Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost less residual value of the tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	Straight-line over useful life of each asset unit	10 – 100 years
Parks	Straight-line over useful life of each asset unit	10 – 75 years
Buildings	Straight-line over useful life of each asset unit	10 – 100 years
Machinery & equipment	Straight-line over useful life of each asset unit	3 – 25 years
Vehicles	Straight-line over useful life of each asset unit	6 – 25 years
Infrastructure	Straight-line over useful life of each asset unit	7 – 100 years
Library materials	Straight-line over useful life of each asset unit	2 – 5 years
Work in progress	Not amortized until put into use	

#### (ii) Works of Art and Historic Assets

CNV and the Museum and Archives Commission manages and controls various works of art and non-operational historic assets, including buildings, artifacts, paintings and sculptures located at City sites and public display areas.

Works of art and historic assets are not recorded as assets in these consolidated financial statements.

#### (iii) Natural Resources

Horticultural assets such as treed areas, grassy areas and gardens are not recognized as assets in the consolidated financial statements.

#### (iv) Interest Capitalization

CNV does not capitalize interest costs associated with the construction of a tangible capital asset.

#### (v) Leased Tangible Capital Assets

Leases that transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the payments are charged to expenses as incurred.

#### (vi) Inventories

Inventories held for consumption are recorded at the lower of weighted average cost and replacement cost.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (m) Estimates

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts in the consolidated financial statements and the disclosure of contingent liabilities. Areas requiring significant estimation are post-employment benefits, compensated absences and termination benefits, estimated useful life of tangible capital assets, asset retirement obligations and measurement of contingent liabilities. Actual results could differ from these estimates.

## (n) Segment Disclosure

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information related to expenses (note 12).

#### (o) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

- i) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- ii) the past transaction or event giving rise to the liability has occurred;
- iii) it is expected that future economic benefits will be given up; and
- iv) a reasonable estimate of the amount can be made.

The resulting costs have been capitalized into the carrying amount of the related tangible capital assets and are being amortized on the same basis as the related tangible capital asset. Assumptions used in the calculations are reviewed annually.

## (p) Financial Instruments

Financial instruments classification is determined upon inception and financial instruments are not reclassified into another measurement category for the duration of the period they are held. Financial assets and financial liabilities, other than hedges, equity instruments quoted in an active market, and financial instruments designated at fair value, are measured at cost or amortized cost upon inception and subsequent to initial recognition. Cash and cash equivalents are measured at cost. Accounts receivable, investments, other receivables, and accounts payable and accrued liabilities are measured at amortized cost using the effective interest rate method to determine interest revenue or expense in the Consolidated Statement of Operations for the period it is earned. Valuation allowances are made when collection is in doubt. Investments include bank issued notes and bonds and provincial bonds and debentures maturing after the current year. Investments are adjusted for any amortization of premiums or discounts. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are included in the carrying value of the related investments.

All financial assets recorded at cost or amortized cost are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Consolidated Statement of Operations. A financial liability is de-recognized when it is extinguished.

## 3. INVESTMENTS

The fair value of investments at December 31, 2024 is \$54,264,000 (2023 - \$65,962,000). CNV's investment portfolio consists of provincial governments and Canadian bank bonds with an amortized cost of \$55,362,000 (2023 - \$68,927,000).

Financial instruments maturing between January 2025 to December 2025 range in yield from 1.30% to 7.52% (2024 – 2.10% to 3.13%). Investments maturing from January 2026 to May 2031 range in yield from 1.40% to 3.36%.

No investments valued at market value were revalued in 2024, so a Consolidated Statement of Remeasurement Gains and Losses is not applicable.

## 4. INVESTMENT IN LONSDALE ENERGY CORPORATION ("LEC")

CNV owns all the issued and outstanding shares of LEC, which was incorporated under the Business Corporations Act (British Columbia) on July 7, 2003. LEC operates a district energy system providing hydronic energy to residential, institutional and commercial buildings in the City of North Vancouver.

Summarized financial information relating to LEC is as follows:

	20	024	2	2023
Cash and accounts receivable	\$	4,952	\$	4,050
Plant and equipment		49,886		40,969
Other assets		1,438		732
Total assets	\$	56,276	\$	45,751
Accounts payable and accrued liabilities	\$	4,810	\$	3,678
Deferred contributions	·	12,037	·	8,621
Debt		34,358		28,623
Total Liabilities	\$	51,205	\$	40,922
Shareholder's equity	\$	5,071	\$	4,829
	2	024	2	2023
Total revenue	\$	10,651	\$	9,713
Total expenses		10,409		9,710
Net income	\$	242	\$	3

Included in CNV's Consolidated Statement of Financial Position is "Investment in Lonsdale Energy Corp." in the amount of \$5,071,000 (2023 - \$4,829,000) and a loan receivable in the amount of \$26,318,000 (2023 - \$26,623,000) (note 5(a)). Also included in accounts receivable in CNV's Consolidated Statement of Financial Position are receivables from LEC in the amount of \$1,040,000 (2023 - \$1,067,000).

## 5. LOAN TO LONSDALE ENERGY CORPORATION

The loan receivable balance of \$26,318,000 (2023 - \$26,623,000) consists of the following interest bearing promissory notes:

On August 1, 2018, CNV converted amounts due from LEC whereby LEC issued a 5 year promissory note to CNV in the amount of \$33,661,966. On July 15, 2019 and November 17, 2021, CNV's Council authorized LEC to borrow an additional \$1,681,000 and \$290,000 respectively.

On August 1, 2023, a five-year demand term loan was issued by CNV to borrow a maximum of \$35,632,966. This promissory note replaced and nullified all previous promissory notes issued by CNV to LEC. The loan matures on August 1, 2028 and bears interest at 3.51% per annum.

As at December 31, 2024 an amount of \$26,317,804 remains due to CNV. During the year, LEC drew \$715,000 (2023 - \$1,050,000) from this promissory note. After considering the principal payments of \$5,389,162 made to date, the remaining funding available to LEC under the terms of the agreement is \$3,926,000, which LEC expects to draw on for future asset construction. At the maturity date of the loan to LEC, CNV may, at its discretion, extend the terms of the loan in whole or in part or LEC may repay the loan in whole or in part using either internal or external financing.

Interest revenue of \$949,000 (2023 - \$798,000) and dividend revenue of \$54,000 (2023 - \$45,900) has been included in the Consolidated Statement of Operations.

## 6. EMPLOYEE FUTURE BENEFITS

#### (a) Sick and Severance

Employees of CNV are entitled to payments related to unused sick leave and severance upon retirement or resignation after ten years of service. The amount recorded for these benefits is based on an actuarial valuation done by an independent firm of actuaries using a projected benefit actuarial valuation method pro-rated on services. The most recent actuarial valuation of CNV's future benefits was completed as at December 31, 2024.

Information regarding CNV's obligations for these benefits, including 100% of the North Vancouver City Library and its proportionate share of the North Vancouver Recreation Commission and North Vancouver Museum and Archives Commission, is as follows:

	2024		2	2023
Benefit obligation - beginning of the year Add: Current service costs Interest on accrued benefit obligation Actuarial loss (gain)	\$	7,958 708 337 (169)	\$	6,944 597 322 1,023
Less: Benefits paid		(659)		(928)
Benefit obligation - end of the year	\$	8,175	\$	7,958
Add: Unamortized actuarial gain		380		376
Benefit liability - end of the year	\$	8,555	\$	8,334

## 6. EMPLOYEE FUTURE BENEFITS (continued)

The significant actuarial assumptions adopted in measuring CNV's accrued benefit liability are as follows:

	2024	2023
Discount rates	4.30%	4.10%
Future inflation rates	3.5% for 2024 and 2.0% thereafter	4.5% for 2024 and 2.0% thereafter
Compensation increases, net of inflation	0.0% to 1.9%	0.0% to 0.5%

The unamortized actuarial gain is amortized over a period equal to the employees' average remaining service lifetime of 12 years for CNV (2023 - 11 years).

#### (b) Council Retirement Stipend

Starting 2005, Council Members are entitled to a retirement stipend based on 9.31% of the individual's total indemnity received subsequent to 2002. These amounts are accrued as earned and recorded in accounts payable and accrued liabilities.

## 7. TANGIBLE CAPITAL ASSETS

2024 Costs		Land	Imp	Land provements		Parks	E	Buildings		achinery & quipment	,	Vehicles	Inf	rastructure		Library laterials	ir	Work Progress		Total
Balance beginning of year	\$	46.229	¢	82.423	\$	63.082	\$	152.820	¢	26,854	¢	14.504	¢	282,658	¢	960	\$	118.468	¢	787.998
Additions and Adjustments	Ψ	40,223	Ψ	- 02,420	Ψ	- 00,002	Ψ	1.196	Ψ	20,034	Ψ	976	Ψ	15,853	Ψ	246	Ψ	86.860	Ψ	105,131
Disposals and Transfers		1		_		-		23		-		482		1.923		214		15,165		17,808
Balance end of year	\$	46,228	\$	82,423	\$	63,082	\$	153,993	\$	26,854	\$	14,998	\$	296,588	\$	992	\$	190,163	\$	875,321
Accumulated Amortization																				
Balance beginning of year	\$	-	\$	23,710	\$	22,271	\$	81,859	\$	21,007	\$	5,939	\$	104,727	\$	464	\$	-	\$	259,977
Amortization and Adjustments		-		2,137		2,148		4,514		1,334		1,012		6,209		217		-		17,571
Disposals		-		-		-		23		-		411		1,232		214		-		1,880
Balance end of year	\$	-	\$	25,847	\$	24,419	\$	86,350	\$	22,341	\$	6,540	\$	109,704	\$	467	\$	-	\$	275,668
Net Book Value	\$	46,228	\$	56,576	\$	38,663	\$	67,643	\$	4,513	\$	8,458	\$	186,884	\$	525	\$	190,163	\$	599,653

2023	Land	Imp	Land provements	Parks	E	Buildings	achinery & quipment	١	/ehicles	Inf	rastructure	I	Library Materials	in	Work Progress	Total
Cost																
Balance beginning of year	\$ 46,229	\$	82,411	\$ 57,695	\$	149,468	\$ 26,101	\$	12,718	\$	277,033	\$	955	\$	71,212	\$ 723,822
Additions and Adjustments	-		12	5,387		3,352	753		3,314		5,726		233		47,256	66,033
Disposals	-		-	-		-	-		1,528		101		228		-	1,857
Balance end of year	\$ 46,229	\$	82,423	\$ 63,082	\$	152,820	\$ 26,854	\$	14,504	\$	282,658	\$	960	\$	118,468	\$ 787,998
Accumulated Amortization																
Balance beginning of year	\$ -	\$	21,509	\$ 20,113	\$	77,363	\$ 19,476	\$	6,309	\$	99,444	\$	478	\$	-	\$ 244,692
Amortization and Adjustments	-		2,201	2,158		4,496	1,531		917		5,343		214		-	16,860
Disposals	 -		-	-		-	-		1,287		60		228		-	1,575
Balance end of year	\$ -	\$	23,710	\$ 22,271	\$	81,859	\$ 21,007	\$	5,939	\$	104,727	\$	464	\$	-	\$ 259,977
Net Book Value	\$ 46,229	\$	58,713	\$ 40,811	\$	70,961	\$ 5,847	\$	8,565	\$	177,931	\$	496	\$	118,468	\$ 528,021

## 7. TANGIBLE CAPITAL ASSETS (continued)

#### (a) Work in Progress

Work in progress having a cost of \$190,163,000 (2023 - \$118,468,000) has not been amortized. Amortization of these assets will commence when the asset is in service.

## (b) Developer Contributed Tangible Capital Assets and Other Transfers

Developer contributed tangible capital assets and other transfers such as roads, sidewalks, street lighting and other infrastructure of \$2,887,000 (2023 - \$2,094,000) have been recognized during the year.

#### 8. ASSET RETIREMENT OBLIGATIONS

CNV owns several buildings known to have asset retirement obligations at their retirement. Estimated costs have been discounted to the present value using a discount rate of 3.5% per annum (2023 - 3.5%).

Balances of the asset retirement obligations are as follows:

	20	)24	202	23
Balance beginning of year	\$	2,742	\$	2,649
Accretion expense		96		93
Disposal of ARO		(9)		-
Balance end of year	\$	2,829	\$	2,742

## 9. ACCUMULATED SURPLUS

	2024	 2	023
General funds – general, water and sewer & drainage (a)	\$ 72,016	\$	64,868
Reserve fund (b)	77,190		148,117
Capital fund (c)	635,726		553,049
Prepaid lease revenue not yet recognized	(48,402)		(48,911)
Accumulated surplus, end of year	\$ 736,530	 \$	717,123

The prepaid lease revenue not yet recognized is available to temporarily finance specific operations until planned revenues are received. The proceeds from the prepaid lease (note 13 (b)) have been utilized for the construction of the Harry Jerome Community Recreation Centre.

## 9. ACCUMULATED SURPLUS (continued)

#### (a) General funds – general, water and sewer

	2024		2023			
Appropriated:						
General fund	\$	20,999	\$	23,071		
Water fund		6,304		7,105		
Sewer & Drainage fund		15,707		14,220		
Unappropriated:						
General fund		13,445		11,688		
Water fund		7,238		4,212		
Sewer & Drainage fund		7,918		3,743		
General funds – COVID-19 Safe Restart Grant		405		829		
	\$	72,016	\$	64,868		

## (b) Reserve Funds

		Balance December 31, 2023		ontributions & Transfers	Earnings	Expenditures		Balance December 31, 2024	
Machinery and Equipment									
Engineering	\$	2,643	\$	73	\$ 268	\$	581	\$	2,403
Fire		428		236	28		280		412
General		21		-	4		-		25
Computer		43		38	4		-		85
Building		74		-	-		45		29
Local Improvements		855		1	51		1		906
Affordable Housing		8,148		-	245		8,073		320
Tax Sale Lands		36,785		-	2,240		1,901		37,124
Waterworks		5,271		-	315		-		5,586
Parking		6		-	-		-		6
Civic Amenity		76,458		3,835	2,986		76,285		6,993
Justice Administration Accommodation		56		-	-		21		35
Streets DCC		-		1,158	-		1,158		-
Parks DCC		-		1,248	-		1,248		-
Lower Lonsdale Legacy		2,763		-	160		179		2,744
Infrastructure		1,414		-	683		449		1,648
Public Art		729		115	46		23		867
Sustainable Transportation		244		88	13		123		222
Carbon Fund		818		65	750		442		1,191
Growing Communities Fund		11,361		-	671		227		11,805
Housing Accelerator Fund		-		-	4,789		-		4,789
Total	\$ 1	48,117	\$	6,857	\$ 13,253	\$	91,036	\$	77,190

#### (c) Capital Fund

	 2024	2	2023
Invested in tangible capital assets	\$ 595,951	\$	525,280
Appropriated capital funds	 39,775		27,769
	\$ 635,726	\$	553,049

## **10. COMMITMENTS AND CONTINGENCIES**

#### (a) Property Value Taxes

CNV is obliged to levy, collect and remit property taxes on behalf of, and to finance the arrears of property value taxes of, other bodies as follows:

	2		023		
Tax collected	\$	143,008		\$	133,575
Less collections for and remittances to other bodies:					
Provincial Government - Schools	\$	44,170		\$	42,797
Greater Vancouver Regional District		2,407			2,187
Greater Vancouver Transportation Authority		12,392			10,214
British Columbia Assessment Authority		1,633			1,595
Municipal Finance Authority		8			8
BIA Lower Lonsdale Society		499			500
	\$	61,109		\$	57,301
Property Value Tax	\$	81,899		\$	76,274

#### (b) Pension Liability

CNV and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2023, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024. CNV paid \$5,895,000 (2023 - \$5,143,000) for employer contributions while employees contributed \$5,195,000 (2023 - \$4,565,000) to the plan in fiscal 2024.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

## 10. COMMITMENTS AND CONTINGENCIES (continued)

#### (c) Contingent Liabilities

CNV is currently engaged in or party to certain legal actions, assessment appeals and other existing conditions involving uncertainty, which may result in material loss. A reasonable estimate of these future liabilities has been made where possible and is recorded in the financial statements as a liability. Where the outcomes or amounts or losses are uncertain, management has determined that there are no potential material amounts involved.

#### (d) E-Comm

CNV is a member of Emergency Communications for British Columbia, Incorporated ("E-Comm"), an organization comprised predominately of member municipalities, for the purpose of providing emergency dispatch services. CNV is represented on the board and as a class "A" shareholder has voting rights should the organization want to incur additional debt.

The E-Comm facility was constructed using debt as a financing mechanism and members are liable for a proportionate share of that debt. This debt is repaid by members through annual fees charged by E-Comm. Should E-Comm dissolve, the members would be liable for a proportionate share of any residual debt. Alternatively, should members choose to opt out of E-Comm, they would be liable for a proportionate share of debt at the time of withdrawal.

CNV holds 2 class "A" shares and one class "B" share.

#### (e) Contractual Rights and Obligations

As at December 31, 2024 CNV had entered into various construction contracts for a total outstanding value of \$116,600,000 (2023 - \$140,300,000).

#### Land Leases

In 1978, CNV entered into 3 land lease agreements as the lessor with private sector entities as lessees, allowing the private sector entities to construct multi-unit residential premises on CNV's land. At the end of the lease, CNV will be required to pay the leaseholders consideration equal to the fair market value of the improvements, if CNV determines that the improvements have value (with no value attributable to the land), when the ownership transfers back to CNV. The amount to be paid as compensation is not currently determinable, as the fair market value of the improvements at the end of the lease terms is reliant upon factors outside of the control of CNV. The land leases are set to end in 2058.

#### Private Sector Leases

CNV has also entered into lease agreements with private sector entities to allow those entities to construct buildings on CNV owned land. In return, CNV received basic rent and the land and buildings will be surrendered back to CNV with no compensation payable by CNV. The timing of the end of lease terms range from 2077 to 2121.

Lessee	Premise
The Shipyards Development Ltd.	125 Victory Ship Way
Darwin/Minto Properties (M4 at Lonsdale Square) Ltd. (name	126 East 21 <sup>st</sup> Street
changed to Lonsdale Square Property Ltd. in January 2025)	
SRZ North (North Vancouver) Ltd.	2141 Eastern Avenue

## 10. COMMITMENTS AND CONTINGENCIES (continued)

## (e) Contractual Rights and Obligations (continued)

#### Not for Profit Leases

CNV had entered into lease agreements as the lessor with various not-for-profit organizations and other government entities as lessees. Upon expiration the leases, ownership of the buildings constructed by the lessees transfer to CNV. The timing of the end of lease terms range from 2026 to 2086, if all options to renew are exercised.

Lessee	Premise
Quay View Housing Society	150 West 2 <sup>nd</sup> Street
Entre Nous Femmes Housing Society	1800 Rufus Drive
Greater Vancouver Housing Corporation	601 West Keith Road
The Lookout Emergency Aid Society	705 West 2 <sup>nd</sup> Street
Creekside Housing Co-operative	710 West 15 <sup>th</sup> Street
Catalyst Community Developments Society	221 East 2 <sup>nd</sup> Street and 144 St. Georges Avenue
North Shore Health Region	1601 Forbes Avenue
British Columbia Photography and Media Arts Society	105 Carrie Cates

#### **11. TRUST FUNDS**

Certain assets have been conveyed or assigned to CNV to be administered as directed by an agreement or statute. CNV holds the assets for the benefit of, and stands in a fiduciary relationship to, the beneficiary. The Cemetery Trust Fund, totaling \$3,974,000 (2023 - \$3,810,000), which is administered by CNV, has not been included with CNV's accounts.

## **12. SEGMENTED INFORMATION**

CNV is a diversified municipal government entity in the Province of British Columbia that provides a wide range of services to its citizens. Certain functional areas have been combined and separately disclosed in the segmented information. The segments and the services they provide are as follows:

#### **General Government**

General Government provides the administrative and legislative services that support the various sectors of CNV. Functions include financial planning and reporting, economic development and legislative services.

#### **Transportation and Transit**

The Transportation and Transit division aims to provide enhanced access to public transit, safe pedestrian and cyclist routes, accessible transportation for people with limited mobility and maintain existing infrastructure. These goals are achieved through street design, traffic signals and signs, street lighting and road maintenance activities.

#### Health, Social Services and Housing

Health, Social Services and Housing encompasses a wide variety of City funded initiatives aimed at supporting the social structure and sustainability of the community. Included are cemetery operations, youth and family support services, seniors programs and homeless prevention initiatives.

## 12. SEGMENTED INFORMATION (continued)

#### **Development Services**

Development Services' focus is community planning, which includes land use guidelines, the management of City owned lands, heritage planning and development of CNV's official community plan.

#### **Protective Services**

Protective Services is comprised of the North Vancouver RCMP detachment, the North Vancouver City Fire Department and bylaw enforcement. The North Vancouver RCMP detachment plays an integral role in the protection of North Vancouver residents and their property through crime prevention and detection, emergency response and victim services. The North Vancouver City Fire Department is responsible for providing fire suppression service, fire prevention services and fire safety education. Bylaw Services is responsible for the enforcement and education of CNV's bylaws and conflict resolution.

#### Parks, Recreation and Culture

Parks, Recreation and Culture provides access to recreation facilities, the operation and maintenance of CNV's many parks and trails, the North Vancouver City Library and CNV's participation in the North Vancouver Museum and Archives and the North Vancouver Recreation and Culture Commission.

#### Water Utilities

The Water Utility, in conjunction with Metro Vancouver, provides safe, clean, reliable water to the residents and businesses of the City of North Vancouver.

#### Sewer & Drainage Utilities

The Sewer & Drainage Utility collects waste water and transports it to trunk water mains and wastewater treatment plants operated by Metro Vancouver. In addition to the collection of wastewater, the Sewer Utility also manages CNV's 150km storm drainage system which diverts rainfall runoff with an emphasis on flood prevention.

## Solid Waste

The Solid Waste Utility provides curbside garbage, recycling and yard trimmings collection to the residents of the City of North Vancouver.

The Consolidated Statement of Operations by segment and services is as follows:

			Expenses										
	F	Revenues	Wage	es & Benefits	Goo	ds & Supplies		Services	Ar	mortization and Accretion	Capitalized	Total	nual Surplus (Deficit)
General government	\$	112,907	\$	22,389	\$	5,090	\$	3,989	\$	2,219	\$ (5,222) \$	28,465	\$ 84,442
Transportation and transit		2,701		4,057		955		6,619		4,400	(2,617)	13,414	(10,713)
Health, social services and housing		499		522		75		2,553		4	(10)	3,144	(2,645)
Development services		6,923		7,293		37		1,542		-	-	8,872	(1,949)
Protective services		2,023		21,506		827		12,864		833	(150)	35,880	(33,857)
Parks, recreation and culture		13,264		19,759		2,720		84,084		8,117	(72,834)	41,846	(28,582)
Water utilities		18,613		2,371		9,697		4,201		978	(4,107)	13,140	5,473
Sewer & drainage utilities		21,381		1,959		186		12,747		1,082	(1,893)	14,081	7,300
Solid waste		3,620		1,807		25		1,905		42	-	3,779	(159)
2024	\$	181,931	\$	81,663	\$	19,612	\$	130,504	\$	17,675	\$ (86,833) \$	162,621	\$ 19,310
2023	\$	186,061	\$	77,248	\$	18,407	\$	101,788	\$	16,960	\$ (63,706) \$	150,697	\$ 35,364

## **13. DEFERRED REVENUE**

## (a) Deferred revenue

	2	 2023		
Deposits and contributions for future use	\$	29,103	\$	25,933
Prepaid property taxes and utilities		11,675		11,085
Prepaid licenses and permits		3,103		181
Other		1,779		1,762
Total	\$	45,660	 \$	38,961

The adoption of PS 3400 resulted in a 2024 adjustment of \$2,915,000 to increase license and permit deferred revenue.

## (b) Deferred lease revenue

In 2020, CNV entered into an agreement for the Harry Jerome Neighborhood Lands for a lease term of 99 years. Deferred lease revenue is comprised of \$48,402,000 (2023 - \$48,911,000) in relation to this lease.

## 14. DEBT

CNV obtains debt through the MFA pursuant to security issuing bylaws under authority of the Community Charter to finance certain capital expenditures:

		Year of	Current	Net debt		Net debt
Bylaw	Use	Maturity	Interest Rate	2023	Additions	2024
9032	North Shore Neighborhood House	2029	4.05%	-	\$ 873	\$ 873
9032	Kings Mill Walk Park	2029	-	-	-	-
9032	1600 Eastern Park	2029	-	-	-	-
8909	Harry Jerome Community Recreation Centre	2027	-	-	-	-
				-	\$ 873	\$ 873

Loan authorization bylaws 9032 and 8909 are for temporary interim borrowing loans (up to 5 years) with interest-only payments. After the interim period is complete, they will transfer into long-term debt with annual interest and principal payments.

The maximum borrowing for each use is as follows:

Use	Total Au	thorized
North Shore Neighborhood House	\$	49,500
Kings Mill Walk Park		4,300
1600 Eastern Park		1,900
Harry Jerome Community Recreation Centre		109,000
Total Loan Authorization:	\$	164,700

## **15. FINANCIAL RISK MANAGEMENT**

CNV has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. CNV has identified its major risks and ensures that management monitors and controls them.

## (a) Credit risk

Credit risk is the risk of financial loss to CNV if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from accounts receivable made up of property tax and utilities and other non-property tax related balances.

For property tax and utility balances, outstanding amounts are transferred to the property tax account associated with the invoiced real property at the end of each fiscal year and form all or part of the tax arrears for the property. CNV is required by the Local Government Act to conduct an annual tax sale by offering for sale by public auction each parcel of real property on which taxes are delinquent. Registered charge holders have the full right to redeem the property. To redeem the property, the charge holder must remit the full upset price, plus interest on the purchase price at a rate set by the Province, within one year of the tax sale.

For other account receivable balances, CNV maintains allowances for potential credit losses, with results to date within CNV's expectations. In making estimates in respect of the allowance for doubtful accounts, current economic conditions, historical information, reasons for the accounts being past due, and operational nature of invoices are all considered in the determination of when to record allowances for past due accounts. The same factors are considered when determining whether to write off amounts charged to the allowance account against amounts receivable.

## (b) Market risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk, The market risks to which CNV is exposed are foreign exchange risks and interest rate risks.

## (i) Foreign exchange risk

Foreign exchange risk refers to the risk that the fair value of financial instruments, or future cash flows associated with the instruments, will fluctuate in Canadian dollar value due to changes in foreign exchange rates.

The functional currency of CNV is the Canadian dollar. CNV receives some US dollar payments and incurs some US dollar operating and capital costs. These US dollar transactions represent an insignificant volume and value of total overall transactions, resulting in minimal risk.

## (ii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. CNV manages such risk by adoption of an investment policy and adherence to this policy and the Community Charter. Investments are in pooled funds with the Municipal Finance Authority in a diversified portfolio in accordance with CNV's investment policy, which include preservation of capital, minimization of

## 15. FINANCIAL RISK MANAGEMENT (continued)

#### (b) Market risk (continued)

#### (ii) Interest rate risk (continued)

default and interest rate risk, sufficient liquidity to meet operating and capital requirements, and generation of a stable return on investments. Investments include GICs and High Interest Savings Accounts not subject to market fluctuations. It is management's opinion that CNV is not exposed to significant market risk arising from its financial instruments.

#### (c) Liquidity risk

Liquidity risk is the risk that CNV will not be able to meet its financial obligations as they become due. For its accounts payables, CNV manages liquidity risk by holding assets that can be readily converted into cash and by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to CNV's reputation.

#### **16. BUDGET FIGURES**

The budget figures presented in these consolidated financial statements include 100% of the North Vancouver City Library and CNV's proportionate share of the North Vancouver Recreation Commission and North Vancouver Museum and Archives Commission. The financial plan was approved by Council as the Financial Plan for the Years 2024 to 2028 Bylaw, 2024, No. 9016 April 22nd, 2024. The table below reconciles the approved budget to the budget figures reported.

	-	Financial Pla	n Bylaw
Revenue per Statement of Operations Less:		\$	156,388
Budget adjustments for consolidation	5,170		
Transfers from reserve	(8,096)		
Interagency funds	(7,503)		
			(10,429)
Revenue per Financial Plan Bylaw	-	\$	145,959
Expenses per Statement of Operations Adjustments:			153,010
Decrease for capital expenditures	(15,520)		
Increase for non-capital projects	11,788		
Budget adjustments for consolidation	13,571		
Decrease for interagency payments	(7,503)		
			2,335
Expenses per Financial Plan Bylaw	-	\$	155,345
Deficit for the year	-		(9,386)

## 16. BUDGET FIGURES (continued)

Reserves and capital:	
Capital expenditures	(145,086)
Depreciation	19,500
Equity	(19,281)
Transfers from reserves	133,206
External contributions	23,045
Debt Servicing	(1,998)
Annual budgeted surplus per Financial Plan Bylaw	\$ -

## **17. COMPARATIVE INFORMATION**

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

# The Corporation of the City of North Vancouver Schedule A, B & C - Unaudited Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

## Schedule A: COVID-19 Safe Restart Grant

	202	24
2023 Grant Funding Balance	\$	829
Grant Expenditures:		
Business Continuity		(42)
Community Resiliency & Recovery		(120)
City Services		(262)
2024 Grant Funding Balance, December 31, 2024	\$	405

## Schedule B: Growing Communities Fund

	2	2024
2023 Grant Funding Balance	\$	11,361
Interest Earned		671
Grant Expenditures		(228)
2024 Grant Funding Balance, December 31, 2024	\$	11,804

## Schedule C: Local Government Housing Initiatives Funding

	2024	1
2024 Grant Funding Received	\$	431
Grant Expenditures		(69)
2024 Grant Funding Balance, December 31, 2024	\$	362

Elected Official	Position	Remuneration	O	ne-Time Payments <sup>1</sup>	Benefits <sup>2</sup>	Expenses
Buchanan, Linda	Mayor	\$ 159,294	\$	12,710	\$ 4,846 \$	5,319
Back, Holly	Councillor	53,658		4,571	-	9,286
Bell, Don	Councillor	53,658		4,571	-	8,589
Girard, Angela	Councillor	53,658		4,571	3,557	997
Hu, Tina	Councillor	-		957	49	-
McIlroy, Jessica	Councillor	53,658		4,571	3,557	9,023
Shahriari, Shervin	Councillor	53,658		3,699	3,505	5,765
Valente, Antonio	Councillor	53,658		4,571	3,557	4,993
Total		\$ 481,244	\$	40,221	\$ 19,072 \$	43,973

 One-Time Payments are for retroactive wages following the settled collective bargaining agreement. Council Remuneration is authorized under Council Remuneration Bylaw No. 8820 and compensation adjustments are linked to those negotiated through collective bargaining settlements and the Consumer Price Index.
 Includes taxable benefits and the employer's portion of CPP.

Last	First Initial	Job Description	Remuneration	One-Time Payments	Expenses
Aceves	R	Venue Rental Liaison	\$ 66,909	\$ 8,665	\$ -
Aitchison	G	Equipment Operator 3	101,927	-	174
Allen	J	Senior Project Engineer LEC	112,812	-	704
Anderson	Т	Assist Supervisor-Operations	87,158	-	165
Apperley	M	Firefighter	123,053	11,845	452
Ashley	J	Firefighter	144,586	14,687	44
Askraba	G	Project Coordinator	109,146	-	
Averiss	C	Manager-People & Culture	166,441		
	D	Physical Plant Maint. Worker 1	82,132	-	400
Aylsworth				-	2,914
Ayoughi	A	Business Applications Spec	77,502	-	
Bae	J	Traffic Engineering Technician	75,733	-	1,640
Ballard	С	Museum Programs Coordinator	82,690	10,618	195
Balraj	S	Sr Manager-Information Tech	133,642	-	9,210
Barber	S	Utility Trades-Waterworks	106,869	-	1,620
Barker	E	Administrative Coordinator I	87,057	-	830
Basi	R	Manager-Planning	95,013	1,279	574
Beaupre	L	Irrigation Systems Worker	86,908	-	281
Bell	W	Formsetter-Concrete Finisher	82,689	-	246
Bendo-Watson	Μ	Manager-Internal Cntrl & Perf	112,331	-	2,820
Bennett	S	Tree Worker	75,873	-	2,211
Bergstrom	L	Budget Analyst II	103,351	-	1,538
Bernard	С	Project Manager	124,439	-	2,058
Biggin	D	Assistant Fire Chief	170,381	-	4,528
Bird	R	Project Eng-Build Con&Per LEC	128,986	-	755
Borland	J	Records Mgmt and Privacy Coord	113,676	-	32
Bosa	S	Firefighter	125,574	12,456	627
Bot	M	Project Manager	141,979	12,400	1,730
Bovill	J	Firefighter	155,844	- 15,082	834
	B	0		10,002	520
Bowman		Section Manager-Streets/Fleet	145,310	-	
Bradbury	В	Custodial Guard	75,023	-	-
Braithwaite	J	Supervisor-Develop Servicing	117,732	-	-
Brauser	S	Labourer 3	80,446	-	240
Bridge	K	Project Engineer-EIT LEC	93,677	-	799
Brini	A	Truck Driver 3	101,793	-	215
Brown	J	Truck Driver-Swamper 2	77,917	-	174
Brown	S	Disability & Wellness Spec	127,802	-	-
Browne	R	GIS Coordinator	113,889	-	3,842
Brownlow	D	Fire Prevention Inspector	89,611	1,573	10,651
Buckham	С	Ppl & Culture Business Partner	127,451	-	865
Budgell	J	Supervisor-Operations	120,055	-	1,401
Bulaqui	V	Network Specialist	115,184	-	1,632
Burak	R	Firefighter	145,805	15,265	-
Burgess	В	Firefighter	127,542	13,038	-
Byron	V	Truck Driver-Swamper 2	75,508	-	1,465
Cahill	J	Clerk 3	79,426	_	-
Callow	ĸ	Planner 3	121,915		737
Cameron	J	Section Manager-Site Operation	114,847	-	151
				- 7 520	1 204
Cann	С		101,893	7,539	1,284
Cao	S	Junior Accountant - LEC	89,829	-	608
Carter	S	Insurance & Risk Analyst	87,580	-	2,811
Chambers	K	Firefighter	114,282	9,315	-
Chan	M	Director-Real Est,Facil,Ec Dev	203,375	-	-
Chan	S	Budget Analyst I	87,270	-	-
Chant	С	Project Manager	147,335	-	1,085
Chiang	Р	Manager-Application Services	132,993	-	5,440
Chong	L	Senior Building Inspector	119,805	-	1,296
Choquette	С	Paralegal/Administrative Asst	93,893	-	-
Chu	D	RCMP Computer Sys Specialist	99,542	-	-
Chu	К	RCMP Computer Sys Specialist	99,562	-	-
Congdon	J	Auto & Controls Special LEC	131,767	-	-
Connery	ĸ	Project Manager	98,420	-	-
		,_ c	00,120		

Last	First Initial	Job Description	Remuneration	One-Time Payments	Expenses
Cook	J	Firefighter	109,268	6,192	1,210
Cooper	D	Construct Mgr-Civil Works LEC	133,427	-	-
Copping	T	Firefighter	99,894	2,232	-
Corcoran	R	Firefighter	109,167	11,756	394
Croft	J	Firefighter	109,782	9,565	1,612
Cullen	R	Firefighter	141,946	13,336	-
Cumming	В	Court Liaison Officer	106,132	-	-
Curleigh	S	Firefighter	97,414	2,286	1,476
Curtin	М	Firefighter	135,247	13,436	-
D'Aguiar	С	Trades 2-Gardener	85,978	-	225
Dale	А	Assistant to the CAO	102,736	-	-
D'Angelo	Ν	Digital Communications Coord	81,312	-	1,384
Daniel	J	Occ Health & Safety Specialist	122,249	-	10
Danks	G	Captain-Preplan & Comm	146,190	14,761	646
De Oliveira Nogueira	S	Crisis Intervention Worker	98,601	1,912	269
de St. Croix	R	Manager-Planning	112,160	1,203	1,158
Deas	Μ	Site Spvr-Dist Enrg Civ Cn LEC	105,542	-	519
Dees	Μ	Formsetter-Concrete Finisher	76,705	-	429
DeJong	Р	Corporate Officer	147,021	-	-
Di Spirito	D	Captain	151,219	15,538	704
Dickson	S	Captain	153,696	14,685	375
Doran	E	Director-Ppl, Cultr & Transf	225,797	-	-
Draper	J	Deputy Director-Plan & Dev	193,928	-	1,476
Du	W	Manager-Data Services	143,510	-	2,602
Duffus	G	Project Manager-Lonsdale Gt St	99,868	-	-
Duffy	Р	Manager-Bylaws	149,923	-	2,535
Dunlop	S	Firefighter	82,892	-	5,389
Dyer	S	Bylaw Enforcement Officer 2	88,208	-	182
Easton	A	Captain	119,016	15,781	576
Easton	S	Captain	155,476	14,779	-
Ebrahimy	Т	Data Coordinator	75,983	-	-
Eghtesadi	S	Project Manager LEC	104,045	-	1,058
Elliott	E	Manager-Transportation	163,591	-	3,900
Elliott	G	Senior Systems Analyst	113,464	-	-
Fabert	U	Manager - Engineering LEC	164,141	-	1,464
Farrally	М	Firefighter	139,586	15,252	818
Fazeli	F	Planner 1	84,466	-	5,766
0	Р	Development Technician 2	94,912	-	769
Finlayson	A	Technical Services Specialist	119,724	-	1,654
Foldi	D	Senior Project Manager	148,347	-	1,848
Forman	V	Admin Assistant-Fire	79,272	-	116
Fox	R	Firefighter	126,217	12,452	150
Friesen	M	Manager-Planning	158,866	1,185	2,405
Friestadt	D	Survey Technician 2	84,582	-	-
Fujiwara	J	Systems Analyst	101,597	-	-
Fuller	S	Supervisor-Operations	100,317	-	652
Galloway	S	Director-Planning & Developmnt	224,327	-	2,278
Garden	S	Firefighter	144,904	14,611	1,859
Gercsak	Т	Plumbing and Gas Inspector	115,953	-	708
Gibbs	A	Sr. Manager-Comms & Engmt	154,719	-	34
Gibson	В	Building Inspector	101,530	-	1,287
Gilan	J	Transportation Technologist	107,296	-	1,075
Gilfoil	R	Trades 2-Mechanic	97,094	-	1,688
Gill	R	Utility Worker-Painting&Carp	88,085	-	625
Gillespie	Т	Firefighter	128,684	13,139	402
Gillies	L	Deputy Dir-Proj Mgmt & Del-LEC	183,455	-	3,855
Graham	K	Corporate Officer	111,040	-	-
Granger	Н	City Solicitor	212,284	-	2,665
Green	B	Transportation Engineer	137,821	-	1,803
Green	K	Firefighter	125,786	12,992	2,011
Grundza	E	Formsetter-Concrete Finisher	79,908	-	199

Last	First Initial	Job Description	Remuneration	One-Time Payments	Expenses
Guolo	С	Firefighter	124,512	11,350	-
Hadikin	С	Parking Bylaw Enforcement Off	75,562	-	1,445
Hafso	J	Community Policing Serv Superv	77,725	_	366
Hall	J	Manager-Public Realm Infrstrct	159,766	_	5,007
Hallaway	M	Firefighter	134,962	13,917	4,475
Harrison	A	Captain-Training	149,537	13,545	491
Hawkshaw	D	Captain	151,328	14,624	863
Herman	L	Coordinator-Community Dev	100,032	-	93
Hickey	P	Utility Trades-Painting&Carp	96,313	-	-
Hofilena	G	Database Admin/Sr Systems Anls	126,509	-	227
Holm	M	Manager-Engineering Design	153,844	-	1,055
Howard	R	Section Manager-Facilities Ops	143,031	-	-
Huang	J	GIS Applications Developer	116,074	-	7,429
Huckell	G	Building Inspector-Min Structs	77,695	-	5,021
Huckell	Т	Administrative Coordinator I	77,414	-	-
Hudson	J	Ppl & Culture Business Partner	127,972	-	582
Husk	С	Filming and Events Coordinator	83,020	-	34
Hutch	D	Deputy Dir-Parks&Public Spaces	198,388	-	4,133
Hutchinson	Q	Fleet Maintenance Coordinator	75,343	-	-
Iglesias	G	Payroll Technician	85,624	-	499
Jacobi	M	Storekeeper-Buyer 1	86,016	_	(38)
Jacobs	J	Firefighter	105,110	9,342	(00)
Johal	В	Bylaw Enforcement Officer 2	88,512	0,042	209
Johnson	B	Revenue Accountant	141,407	-	209
				-	-
Johnston	M	Planner 1	82,468	-	-
Kahanizaree	0	Development Technician 2	106,236	-	1,735
Kazemiyekta	S	Supervisor-Develop Servicing	76,824	-	1,904
Kelsch	L	Section Mgr-Operations Support	122,368	-	3,915
Kelso	Μ	Captain	153,123	16,202	163
Kilmartin	Т	Firefighter	125,715	12,613	-
Kilner	J	Communications Coordinator	83,951	-	-
King	Р	Assist Supervisor-Operations	100,766	-	528
Klochnyk	J	Manager-Public Works	142,418	-	235
Kowalski	А	Office Manager LEC	82,952	-	208
Kral	L	Project Eng-Civil Works LEC	145,530	-	1,717
Kwaterska	М	Manager-Shipyards & Waterfront	152,248	-	5,019
Lam	D	Manager-Accounting	131,806	-	4,545
Larson	L	Administrative Coordinator II	80,601	_	-
Laut	S	Caretaker-Cemeteries	75,816	_	_
Leggo	C	Equipment Operator 4A	81,002	_	_
Lemanski	C	Firefighter	135,398	14.753	
	Т	Assistant Fire Chief		,	3,444
Lentsch			168,363	14,302	,
Lertnamvongwan	S	Mgr-Business Sup & Transform	156,298	-	7,807
Lesku	J	Reader-RCMP	90,148	-	147
Lesmeister	С	Section Mgr- Envrm & Prks Plng	127,216	-	4,034
Lightfoot	В	Manager-Real Estate	163,635	-	1,904
Lin	Y	Economic & Business Develop Co	108,950	-	589
Lindgren	С	Planner 2	111,992	-	-
Lindsay	S	Supervisor-Operations	114,974	-	174
Linsangan	J	Communications Officer-LEC	121,700	-	-
Low	W	Trades 2-Mechanic	99,904	-	-
Macaulay	Μ	Supervisory Survey Technlgist	89,651	-	-
MacDonald	С	Graphic Artist	92,551	-	608
MacDonald	E	Planner 2	118,087	-	616
MacInnis	D	Design Technician	87,654	-	1,230
Mackay	J	Park Attendant	104,002	-	250
Mackay	M	Captain	153,396	14,898	1,768
•	Z	•		6,074	
Mackoff de Miranda		Director Museum	152,958	0,074	1,368
Magnusson	K	City Engineer	227,664	-	534
Maillie	D	Captain	159,756	16,307	210
Malagoli	F	Supervisor-Crisis Intervention	90,471	-	600

Maranarion         P         Contollar         172 257         4.68         9.69           Marnarion         M         Track Driver 3         772 259         -         174           Marshall         J         Firefpher         100.526         9.43         95           Maron         W         Sourcey Technican 2         512.25         -         567           Mason         W         Sourcey Technican 2         512.55         -         1.727           Mathew         N         Plan Checker 1         9.1771         -         1.312           Mathews         R         Mangen-Building Services         10.1010         -         7777           McCaritridie         T         Research & Communications Spec         10.1010         -         7777           McCaritridie         T         Research & Contrumunications Spec         11.0190         -         221           McCaritridie         T         Research & Contrumunications Spec         11.0190         -         221           McCaritridie         T         Research & Contrumunications Spec         11.0190         -         -           McCaritridie         A         Pjr & Colutre Builness Pratrie         19.070         14.2400         -	Last	First Initial	Job Description	Remuneration	One-Time Payments	Expenses
Mananalino         M         Truck Driver 3         75.299          174           Marshall         J         Firefspirer         100.528         9.483         95           Martin         T         Survey Technician 2         81.225          567           Mathew         N         Plan Checker 1         91.771          1.312           Mathew         R         Manager-Building Services         134.544          673           McCarthy         L         Chief Administrative Officer         327.479          104           McCarthy         L         Chief Administrative Officer         133.833         12.720         1.603           McCarthon         J         FirefSpirer         133.833         12.720         1.604           McCarthon         G         Prise Prevention Off-Licerant         139.368         13.607         4.555           McCarthy         C         Prise Prevention Off-Licerant         139.368         1.606         -           McCarthy         G         Assist Supervisor-Operations         80.111         -         -           McCarthy         G         Assist Supervisor-Operations         80.111         -         -	Manarovici	Р	Controller	172.257	4,569	580
Martin         J         Firedipiter         100.526         9.433         95           Martin         T         Survey Technicina 2         812.25         -         567           Masnow         W         Section Manager-Utilities         156,866         -         1,727           Mathews         R         Manager-Sultiding Services         145,806         -         1,670           McCathry         L         Chief Administrative Offleer         327,479         -         3,643           McCortindue         T         Researth & Communications Spec         110,180         -         7,77           McCortindue         T         Researth & Admyor's Offlee         107,542         -         104           McGeen         A         Fire Prevention Off-Litutenant         139,386         13,607         4,562           McGeean         K         Park Ontiger Buinness Partner         98,463         -         -         -           McGeean         A         Pire Acture Buinness Partner         98,463         -         -         -           McGeean         A         Pire Acture Buinness Partner         107,373         -         -         -           McAtaughton         A         Pire Acture Buinnes						
Martin         T         Survey Technician 2         81.225         -         567           Mathew         N         Pian Checker 1         91,771         -         1.312           Mathews         R         Managare-Building Services         144,506         -         1.670           McAllister         J         Supervisor-Operations         134,544         -         673           McCarthy         L         Chief Administrative Officer         322,479         -         3.643           McCarthy         L         Chief Administrative Officer         131,383         12,720         1.009           McCathen         K         Executive Asst-Mayor's Office         107,542         -         1.04           McCaeh         Fire Prevention Off-Lieutenant         139,386         13.607         4.552           McCaean         K         Parking Bylaw Enforcement Off         75,183         -         2.519           McHaudo         A         PJ & Culture Buiness Partner         98,683         -         -           McHaudo         J         Fire Prevention Off-Lieutenant         177,736         -         -           McHaudo         J         Prevention Off-Lieutenant         177,736         -         - <td></td> <td></td> <td></td> <td></td> <td>9,493</td> <td></td>					9,493	
Mason         W         Section Manager-Building         155.966         -         1.727           Mathew         R         Manager-Building Services         145.806         -         1.670           McAllister         J         Supervisor-Operations         134.544         -         673           McCortindle         T         Research & Communications Spec         110.190         -         777           McCortindle         T         Research & Communications Spec         133.333         12.720         1.009           McCortindle         T         Research & Communications Spec         133.936         1.607         4.562           McEachern         K         Executive Asst-Mayor's Office         137.833         12.720         1.009           McEachern         K         Fer Prevention Off-Linutennnt         139.386         1.607         4.517           McMaudo         A         Fire Prevention Off-Linutennnt         137.862         12.840         2.157           McMaudo         J         Fire Prevention Off-Linutennnt         137.852         12.840         2.157           McMaudo         J         Fire Prevention Off-Linutennnt         137.852         12.840         2.157           McMardo         D <t< td=""><td></td><td></td><td>0</td><td>,</td><td>-</td><td></td></t<>			0	,	-	
Mathew         N         Plan Checker <sup>1</sup> 91,771         -         1.312           Mathews         R         Manager-Studing Services         144,806         -         1.670           McCarthy         L         Chief Administrative Officer         327,479         -         3.643           McCarthy         L         Chief Administrative Officer         131,383         12.720         1.809           McCarthy         K         Executive Asst-Mayor's Office         107,542         -         1.04           McCarthy         K         Executive Asst-Mayor's Office         107,542         -         1.04           McGaee         A         Price Prevention Off-Licutant         139,366         1.3607         4.551           McLean         C         Manager-RCMC Cro'Do So'Do'Su'D         113.809         -         -         -           McMaudito         A         Pj & Culture Business Partner         96,657         -         -         -           McHaudito         G         Frier Prevention Off-Licutant         137,852         12,840         -         -         -           Michaud         J         Frierflytter         19,773         -         -         -         -         -			5		-	
Mathews         R         Manager-Building Services         145,806         -         1670           McAllister         J         Supervico-Operation         134,544         -         670           McCarthy         L         Chiel Administrative Officer         327,479         -         3,643           McCarthindle         T         Research & Communications Spec         110,190         -         777           McCutcheon         J         Firefighter         133,383         12,720         1,004           McGearen         K         Parking Bylaw Enforcement Off         75,163         -         2255           McGearen         C         Manager-RCMP C/O C/Op C/Op S/Sup         113,800         -         -           McGearen         G         Assist Supervisor-Operations         80,111         -         -           McMardo         J         Fire Prevention Off-Lisutenant         137,852         12,840         -,173           McMarda         J         Fire Prevention Off-Lisutenant         137,852         12,840         -         -           McMarda         J         Fire Prevention Off-Lisutenant         137,355         -         -         -           McTasus         Maresus         Superviso		Ν	0		-	,
McKarity         J         Supervisor-Operations         134,544          673           McCarthy         L         Chiel Administrative Officer         327,479          3.643           McCorthy         J         Research & Communications Spec         110,190          777           McCarthy         K         Executive Asst-Mayor's Office         107,542          104           McGaen         K         Executive Asst-Mayor's Office         107,542          104           McGae         A         Fire Prevention Off-Licutenant         139,396          -2519           McMurdo         A         Pt A Culture Business Partner         96,463          -7           McMaughto         G         Assist Supervisor-Operations         80,111          -7           McMaughto         G         Partner 3         199,300          -           McInhaid         J         Fire Prevention Off-Licutenant         137,852         12,840          -           McInhaid         J         Fire Prevention Off-Licutenant         137,857          -         -           Michaid         J         Eref prevention Off-Licut					-	
McCarthy         L         Chief Administrative Officer         327,479          3.643           McCarthindale         T         Research & Communications Spec         110,190         -         7777           McCurchanon         J         Firefighter         131,333         12.720         1.004           McCaren         K         Executive Asst-Mayor's Office         107,342         -         104           McCaren         K         Parking Bylaw Enforcement Off         75,163         -         2255           McLean         C         Manager-RCMP Civ Ops Ops Sup         113,309         -         -           McMurdo         A         Ppl & Culture Business Partner         98,661         -         -           McMaud         J         Fire Prevention Off-Lieutenant         137,852         12,840         -         -           Minhas         S         Court Liasion Officer         93,857         -         -         145           Minhas         G         Court Liasion Officer         137,852         12,840         -         145           Minhas         Male Events Coord & Community Liais         84,341         -         1077           Moren         M         Events Coord & Community L	McAllister		5 5		-	
McCortholatie         T         Research & Communications Spec         110, 190         -         777           McCoutheon         J         Fired fifther         131,383         12,720         1,669           McGaen         K         Executive Asst-Mayor's Office         107,542         -         104           McGaean         K         Parking Bylaw Enforcement Off         75,183         -         225           McMaudit         A         Pp14 Culture Business Partner         96,463         -         -           McMaugiton         G         Assist Supervisor-Operations         80,111         -         -           McMaugiton         G         Assist Supervisor-Operations         80,111         -         -           Michaud         J         Fire Prevention Off-Licutenant         137,852         12,840         2,157           Minhas         S         Community Lisis         84,511         -         -         -           Michaud         M         Pervention Off-Licutenant         137,852         12,840         -         -         -           Michaud         M         Environment Technician         137,851         -         -         -         -         -           Morici </td <td>McCarthy</td> <td>L</td> <td></td> <td>327,479</td> <td>-</td> <td>3,643</td>	McCarthy	L		327,479	-	3,643
McCutcheon         J         Freinghter         131,383         12,720         1,609           McGaen         K         Evocutive Asst:Mayor's Office         107,542         -         104           McGean         K         Parking Bywe Enforcement Off         75,163         -         2255           McLean         C         Manager-RCMP Civ: Ops Ops Sup         113,809         -         2255           McLean         C         Manager-RCMP Civ: Ops Ops Sup         113,809         -         -           McMurdo         A         Pp18 Coultre Business Partner         66,463         -         -           Minhad         J         Fire Prevention Officer         33,657         -         145           Minnhammad Rezzie         Development Technician         77,396         -         -         -           Minnhammad Rezzie         Development Technician         85,911         3,096         -         -           More         J         Firefighter         73,002         -         166           More         B         Truck Driver-Swamper 2         73,002         -         1,177           More         B         Truck Driver-Swamper 2         73,600         -         1,197 <t< td=""><td>,</td><td>Т</td><td>Research &amp; Communications Spec</td><td></td><td>-</td><td></td></t<>	,	Т	Research & Communications Spec		-	
McEachern         K         Executive Asst-Mayor's Office         107.542         .         104           McGee         A         Fire Prevention Off-Lieutenant         139.66         13,607         4.582           McGee         M         Parking Bylaw Enforcement Off         75,163         .         225           McMurdo         A         Parking Bylaw Enforcement Off         75,163         .         215           McMaudo         A         Parking Bylaw Enforcement Off         93,663         .         .           McHaad         J         Fire Prevention Off-Lieutenant         137,852         12,840         2,157           Minhas         S         Court Lieutenant         173,865         .         .         .           Minhas         S         Court Lieutenant         77,396         .         .         .           Minhas         Court Lieutenant         177,707         12,643         .         .         .         .           More         J         Firefighter         119,770         12,643         .         .         .           More         R         Track Driver-Swamper 2         78,002         .         .         .         .           More	McCutcheon	J	-		12,720	1,609
McGee         A         Fire Prevention Off-Licutemant         139,366         13,807         4,562           McGeean         C         Manager-RCMP (iv) Ops Ops Sup         113,809         -         225           McLean         C         Manager-RCMP (iv) Ops Ops Sup         113,809         -         251           McMurdo         A         Ppl & Culture Business Partner         66,463         -         -           Michaud         J         Fire Prevention Off-Licutenant         137,852         12,840         2,157           Minhaud         J         Fire Prevention Off-Licutenant         137,852         12,840         2,157           Minhaud         J         Fire Prevention Off-Licutenant         137,852         12,840         -           Minhaud         J         Fire Prevention Off-Licutenant         137,852         12,840         -           Minhaud         J         Events Coord & Community Liais         84,341         -         1,073           Moon         M         Events Coord & Community Liais         84,2704         -         652           Mortey         B         Truck Driver-Swamper 2         78,002         -         1,177           Mortey         B         Trostas Driver-Swamper 2	McEachern	К	-		-	104
McGean         K         Parking Bylaw Enforcement Off         7,163         -         2255           McMurdo         A         Ppl & Culture Business Partner         96,463         -         577           McNaughton         G         Assist Supervisor-Operations         80,111         -         -           Menzel         M         Planner 3         119,930         -         -           Minnas         S         Court Liaison Officer         93,857         -         -           Minnaharmma Rezaie         M         Development Technician         77,396         -         -           Mitchell         S         Court Liaison Officer         93,657         -         -         -           Mitchell         S         Court Liaison Officer         93,657         -         -         -           Mitchell         S         Court Liaison Officer         93,657         -         -         -           More         M         Events Coord & Community Liais         84,341         -         10,73           Moore         M         Events Coord & Community Liais         84,341         -         62           Mulge         R         Traesyny Analyst         95,163         -	McGee	А		139,366	13,607	4,562
McLean         C         Manager-RCMP Civ Ops Ops Sup         113.809         -         2.519           McMurdo         A         Ppl & Culture Business Partner         66,463         -         677           McNaughton         G         Assist Supervisor-Operations         80,111         -         -           Menzel         M         Planner 3         119,930         -         -           Michaud         J         Fire Prevention Off-Lieutenant         137,852         12,840         2,157           Mirnha         S         Court Liaison Officir         93,667         -         145           Mirnhammad Rezaie         M         Development Technician         77,36         -         1073           Moren         M         Events Coard & Community Liais         84,341         -         1073           Moren         J         Firefighter         119,770         12,643            Moreley         R         Tracestry Analyst         95,763         -         1652           Mudge         R         Tracestry Analyst         97,700         -         -           Naab         K         Development Technician         75,510         -         -           Naab </td <td>McGeean</td> <td>К</td> <td>Parking Bylaw Enforcement Off</td> <td>75,163</td> <td>_</td> <td>225</td>	McGeean	К	Parking Bylaw Enforcement Off	75,163	_	225
McMurdo         A         Ppl & Culture Business Partner         96,463         -         577           McNaughon         M         Planner 3         119,930         -         -           Minhas         J         Fire Prevention Off-Lieutenant         137,852         12,840         2,157           Minhas         S         Court Liason Officer         93,657         -         -           Minhas         S         Court Liason Officer         93,657         -         -           Minhas         S         Court Liason Officer         93,657         -         -           Mitchell         Development Technician         77,306         -         -         -           Moore         M         Events Coord & Community Liais         84,341         -         10,73           Moore         B         Truck Driver-Swamper 2         78,002         -         11,84           Morek         B         Truck Driver-Swamper 2         146,418         -         461           Mulleder         L         Planner 2         140,418         -         -           Naab         K         Development Technician 2         146,418         -         -           Naageri-Infrs Policy Pin&Ahats </td <td>McLean</td> <td>С</td> <td>0,</td> <td></td> <td>-</td> <td>2,519</td>	McLean	С	0,		-	2,519
Menzel         M         Planner 3         1         119.930         -         -           Minhas         J         Fire Prevention Off-Lieutenant         137.852         12.840         2.157           Minhas         S         Court Lisison Officer         93.657         -         -           Minchammad Rezaie         M         Development Technician         77.396         -         -           Mitchell         S         Community Liais         84,341         -         1073           Moore         J         Firefighter         119,770         12.643         -           Morey         B         Truck Driver-Swamper 2         78,002         -         652           Mudge         R         Trous Driver-Swamper 2         99,700         -         1,177           Naab         K         Development Technician 2         146,418         -         -           Naaber         K         Development Technician 2         146,418         -         -           Naaber         K         Development Technician 2         146,418         -         -           Naaperi         A         Manager-Infer Solicy Pin&Anits         141,433         -         -           Naaperi	McMurdo	А	Ppl & Culture Business Partner	96,463	-	577
Michaud         J         Fire Prevention Off-Lieutenant         137,852         12,840         2,157           Minnbasmand Rezaie         M         Development Technician         77,386         -         -           Mitchell         S         Communications Operator 3         85,911         3,096         -           Moren         M         Events Coord & Community Liais         84,341         -         1,073           Moore         J         Firefighter         119,770         12,643         -           Morey         B         Truck Driver-Swamper 2         78,002         -         165           Morey         M         Environmental Technician         82,704         -         622           Mudge         R         Traseury Analyst         99,700         -         1,177           Naab         K         Development Technician 2         146,418         -         -           Nacorda         J         Building Maintenance Coordintr         92,571         -         -           Naegerinan         A         Environmental Coordinator         75,510         -         -           Neleson         L         Firefighter         127,098         12,922         402	McNaughton	G	Assist Supervisor-Operations	80,111	-	-
Minkas         S         Court Liaison Officer         93.657         -         145           Mirmohammad Rezia         M         Development Technician         77.396         -         -           Mitchell         S         Community Liais         84.341         -         1.073           Moore         M         Events Coord & Community Liais         84.341         -         1.073           Morey         B         Truck Driver-Swamper 2         78.002         -         652           Mudge         R         Treasury Analyst         95.163         -         1.964           Mulleder         L         Planner 2         99.700         -         1.177           Naab         K         Development Technician 2         146.418         -         461           Nacorda         J         Building Maintenance Coordintr         92.571         -         -           Naerin         A         Manager-Infer Solicy PlackAntis         141.41.433         -         -           Naerin         A         Benoinger-Infer Solicy PlackAntis         87.860         -         -           Naerin         A         Benoinger-Infer Solicy PlackAntis         87.860         -         -	Menzel	Μ	Planner 3	119,930	-	-
Minchammad Rezaie         M         Development Technician         77.36         -         -           Mitchell         S         Communications Operator 3         85.911         3.096         -           Moren         M         Events Coord & Community Liais         84.341         -         1,073           Moore         J         Firefighter         119.770         12.643         -           Mortey         B         Truck Driver-Swamper 2         78.002         -         165           Mozik         M         Environmental Technician         82.704         -         652           Mudge         R         Treasury Analyst         95.163         -         1,964           Muldedar         L         Planner 2         99.700         -         1,177           Naab         K         Development Technician 2         146.418         -         -           Naveri         A         Environmental Coordinator         75.510         -         -           Nagerinan         A         Records Analyst         87.869         -         150           Neson         L         Firefighter         120.630         13.947         -           Nesion         L         <	Michaud	J	Fire Prevention Off-Lieutenant	137,852	12,840	2,157
Mitchell         S         Communications Operator 3         85,911         3.096         -           Moone         J         Firefighter         119,770         12,643         -           Morey         B         Truck Driver-Swamper 2         78,002         -         6652           Mudge         R         Environmental Technican         82,704         -         6552           Mudge         R         Prasury Analyst         99,700         -         1,177           Naab         K         Development Technician 2         146,418         -         -           Naaperi         A         Manager-Intrs Policy Pin&Anits         141,433         -         -           Nayeri         A         Manager-Intrs Policy Pin&Anits         141,433         -         -           Nayeri         A         Records Analyst         87,669         -         150           Nestorn         L         Firefighter         136,801         13,947         -           Newbery         B         Firefighter         136,801         13,947         -           Nobert         D         Building Maintenance Coordintr         88,530         -         -           Nobert         D	Minhas	S	Court Liaison Officer	93,657	-	145
Menen         M         Events Coord & Community Liais         B431         -         10,73           Moorey         J         Firefighter         119,770         12,643         -           Morley         B         Truck Driver-Swamper 2         78,002         -         6652           Mudge         R         Trasury Analyst         36,163         -         1,964           Mulleder         L         Planner 2         99,700         -         1,177           Naab         K         Development Technician 2         146,418         -         -           Nacorda         J         Building Maintenance Coordintr         92,571         -         -           Nacorda         A         Records Analyst         131,833         -         3,964           Negenman         A         Excords Analyst         87,869         -         -           Neigens         A         Records Analyst         87,869         -         -           Newbery         B         Firefighter         127,098         13,947         -           Newbery         B         Firefighter         127,098         13,947         -           No         Manager-RoWP Civ Ops Admin Sup         8	Mirmohammad Rezaie	Μ	Development Technician	77,396	-	-
Moore         J         Firefighter         119,70         12,643         -           Morley         B         Truck Driver-Swamper 2         78,002         -         1652           Mudge         R         Treasury Analyst         95,163         -         1652           Mudge         R         Preasury Analyst         95,163         -         19,64           Mulleder         L         Planner 2         99,700         -         11,177           Naab         K         Development Technician 2         146,418         -         461           Nacorda         J         Building Maintenance Coordintr         92,571         -         -           Nayeri         A         Manager-Infrs Policy Pln&Antls         114,433         -         3,964           Nageri         A         Recrofis Analyst         87,869         -         150           Nelson         L         Firefighter         127,098         12,922         402           Nichols         C         Manager-People & Culture         82,809         -         -           No         N         Manager-RCMP Civ Ops Admin Sup         82,209         -         -           No         Manager-Cheople & Culture </td <td>Mitchell</td> <td>S</td> <td>Communications Operator 3</td> <td>85,911</td> <td>3,096</td> <td>-</td>	Mitchell	S	Communications Operator 3	85,911	3,096	-
Morely         B         Truck Diver-Swamper 2         78,02         -         165           Mrozik         M         Environmental Technician         82,704         -         652           Mulde         R         Treasury Analyst         95,163         -         1,964           Muldedr         L         Planner 2         99,700         -         1,177           Naab         K         Development Technician 2         146,418         -         461           Nacorda         J         Building Maintenance Coordintr         92,571         -         -           Nayeri         A         Manager-Infrs Policy Pln&Antts         141,433         -         3,964           Negenman         A         Environmental Coordinator         75,510         -         -           Negenman         A         Records Analyst         87,689         -         -           Nelson         A         Records Analyst         87,689         -         -           Noho         N         Manager-People & Culture         82,809         -         -           Noho         N         Manager-People & Culture         82,809         -         -           Noho         N         Man	Moen	Μ	Events Coord & Community Liais	84,341	-	1,073
Mrozik         M         Environmental Technician         82,704         -         652           Mudge         R         Treasury Analyst         95,163         -         1,964           Mulleder         L         Planner 2         99,700         -         1,177           Naab         K         Development Technician 2         146,418         -         461           Nacorda         J         Building Maintenance Coordintr         92,571         -         -           Nayeri         A         Manager-Infrs Policy Pln&Anlts         141,433         -         3,964           Negeman         A         Environmental Coordinator         75,510         -         -           Neljens         A         Records Analyst         87,869         -         150           Nelson         L         Firefighter         136,01         13,947         -           Newbery         B         Firefighter         126,820         -         -           No         N         Manager-RCMP Civ Ops Admin Sup         82,209         -         -           Nobert         D         Building Maintenance Coordintr         86,534         -         2,002           Oliver         J	Moore	J	Firefighter	119,770	12,643	-
Mudge         R         Treasury Analyst         95,163         -         1,964           Mulleder         L         Planner 2         99,700         -         1,177           Naab         K         Development Technician 2         146,418         -         461           Nacorda         J         Building Maintenance Coordintr         92,571         -         -           Nayeri         A         Manager-Infrs Policy Pln&Anlts         141,433         -         3,964           Negenman         A         Environmental Coordinator         75,510         -         -           Neigens         A         Records Analyst         87,869         -         150           Nelson         L         Firefighter         127,098         12,922         402           Nichols         C         Manager-People & Culture         82,809         -         -           No         M Manager-People & Culture         82,809         -         -         -           Nobert         D         Building Maintenance Coordintr         88,530         -         972           Nabert         D         Design Technician         042,222         -         972           Owens         D	Morley	В	Truck Driver-Swamper 2	78,002	-	165
Mulleder         L         Planner 2         99,700         -         1,177           Naab         K         Development Technicia 2         146,418         -         461           Nacorda         J         Building Maintenance Coordintr         92,571         -         -           Nayeri         A         Manager-Infrs Policy Pln&Anlts         141,433         -         3,964           Negens         A         Records Analyst         87,669         -         150           Nesion         L         Firefighter         127,098         12,922         402           Nichols         C         Manager-People & Culture         82,809         -         -           No         N         Manager-RCMP Civ Ops Admin Sup         82,209         -         -           Nobert         D         Building Maintenance Coordintr         88,530         -         972           Oliver         J         Trades 2-Gardener         98,285         -         972           Oliver         J         Fire Prevention Off-Captain         148,797         14,966         505           Parker         R         Supervisor-Operations         107,352         -         1,984      Pasnce         B <td>Mrozik</td> <td>Μ</td> <td>Environmental Technician</td> <td>82,704</td> <td>-</td> <td>652</td>	Mrozik	Μ	Environmental Technician	82,704	-	652
Naab         K         Development Technician 2         146,418         -         461           Nacorda         J         Building Maintenance Coordintr         92,571         -         -           Nayeri         A         Manage-Infrs Policy PiñAnhls         141,433         -         3.964           Negenman         A         Environmental Coordinator         75,510         -         -           Neigen         A         Records Analyst         87,869         -         150           Neison         L         Firefighter         136,801         13,947         -           Newbery         B         Firefighter         136,801         12,922         402           Nichols         C         Manager-People & Culture         82,809         -         -           No         N         Manager-People & Culture         82,803         -         979           Nyvall         J         Design Technician         85,634         -         2,022           Oliver         J         Trades 2-Gardener         98,285         -         979           Pascheco         D         Dep Fire Chief-Prev & Pub Sfty         191,112         -         6,093           Parker         R	Mudge	R	Treasury Analyst	95,163	-	1,964
NacordaJBuilding Maintenance Coordintr92,571NayeriAManager-Infrs Policy Pin&Anits141,433-3,964NegenmanARecords Analyst87,869-150NeljensARecords Analyst87,869-150NelsonLFirefighter127,09812,922402NicholsCManager-People & Culture82,809NoNManager-RCMP Civ Ops Admin Sup82,209NobertDBuilding Maintenance Coordintr88,530-979NyvallJDesign Technician85,634-2,202OliverJTrades 2-Gardener98,285-9772OwensDDep Fire Chief-Prev & Pub Sfty191,112-6,093PachecoJFire Prevention Off-Captain148,79714,966505ParkerRSupervisor-Operations107,352-1,243PayneADep Fire Chief-Ops & Support198,061-1,243PayneTFirefighter110,8686,3591,217PearceBDeputy Chief Admin Officer147,420-448PayneTFirefighter100,55910,916-PetersAManager-Revenue110,057-3,164PetersAManager-Client & Tech Serv148,634-4,684PagooraRLabourer 279,362 <td< td=""><td>Mulleder</td><td>L</td><td>Planner 2</td><td>99,700</td><td>-</td><td>1,177</td></td<>	Mulleder	L	Planner 2	99,700	-	1,177
Nayeri         A         Manager-Infrs Policy Pin&Anits         141,433         -         3,964           Negenman         A         Environmental Coordinator         75,510         -         -           Neijens         A         Records Analyst         87,869         -         150           Nelson         L         Firefighter         136,801         13,947         -           Newbery         B         Firefighter         136,801         13,947         -           Nichols         C         Manager-RecMP Eoile & Culture         82,809         -         -           No         N         Manager-RecMP Eoiv Ops Admin Sup         82,209         -         -           Nobert         D         Beigin Technician         85,634         -         2,202           Oliver         J         Trades 2-Gardener         98,285         -         972           Owens         D         Dep Fire Chief-Prev & Pub Sfty         191,112         -         6,093           Parker         R         Supervisor-Operations         107,352         -         1,984           Pasch         A         Dep Fire Chief-Ops & Support         198,061         -         1,243           Payne	Naab	К	Development Technician 2	146,418	-	461
NegenmanAEnvironmental Coordinator75,510NeigensARecords Analyst67,869-150NelsonLFirefighter136,80113,947-NewberyBFirefighter127,09812,922402NicholsCManager-People & Culture82,809NoNManager-RCMP Civ Ops Admin Sup82,209NobertDBuilding Maintenance Coordintr88,530-979NyallJDesign Technician85,634-2,202OliverJTrades 2-Gardener98,285-972OwensDDep Fire Chief-Prev & Pub Sfty191,112-6,093PachecoJFire Prevention Off-Captain148,79714,966505ParkerRSupervisor-Operations107,352-1,984PayneADep Fire Chief-Ops & Support198,061-1,243PayneTFirefighter110,8686,3591,217PeasatoGBenefits, Admin & Systems Spec100,58910,916-PetersAManager-Revenue110,057-3,164PetersJDeputy Corporate Officer121,449-2,133PetersJDeputy Corporate Officer114,457-3,604Phetrer12,03711,748248PickettKPlancn 180,443 <td>Nacorda</td> <td>J</td> <td>Building Maintenance Coordintr</td> <td>92,571</td> <td>-</td> <td>-</td>	Nacorda	J	Building Maintenance Coordintr	92,571	-	-
Neijens         A         Records Analyst         87,869         -         150           Nelson         L         Firefighter         136,801         13,947         -           Newbery         B         Firefighter         127,098         12,922         402           Nichols         C         Manager-People & Culture         82,809         -         -           No         N         Manager-RCMP Civ Ops Admin Sup         82,209         -         -           Nobert         D         Building Maintenance Coordint         88,530         -         979           Nyvall         J         Design Technician         85,634         -         2,202           Oliver         J         Trades 2-Gardener         98,285         -         972           Owens         D         Dep Fire Chief-Prev & Pub Sfty         191,112         -         6,033           Pacheco         J         Fire Prevention Off-Captain         148,797         14,966         505           Parker         R         Supervisor-Operations         107,352         -         1,984           Pasyne         A         Dep Fire Chief-Ops & Support         198,061         -         1,243           Payne	Nayeri	А	Manager-Infrs Policy PIn&Anlts	141,433	-	3,964
NelsonLFirefighter136,80113,947-NewberyBFirefighter127,09812,922402NicholsCManager-Reople & Culture82,809NoNManager-RCMP Civ Ops Admin Sup82,209NobertDBuilding Maintenance Coordintr88,530-979NyvallJDesign Technician85,634-2,202OliverJTrades 2-Gardener98,285-972OwensDDep Fire Chief-Prev & Pub Sfty191,112-6,093PachecoJFire Prevention Off-Captain148,79714,966505ParkerRSupervisor-Operations107,352-1,984PaschRArchivist82,1932,472448PayneADep Fire Chief-Ops & Support198,061-1,243PayneADep Fire Chief-Ops & Support198,061-1,243PayneGBenefits, Admin & Systems Spec100,55910,916-PetersJDeputy Chief Admin Officer121,449-4,684PhagooraRLabourer 279,362-30PichlerEFirefighter122,30711,7482488PhagooraRLabourer 279,362-30PickettKPlanner 180,443PickettKPlanner 186,566-708P	Negenman	А	Environmental Coordinator	75,510	-	-
NewberyBFirefighter127,09812,922402NicholsCManager-People & Culture82,809NoNManager-RCMP Civ Ops Admin Sup82,209NobertDBuilding Maintenance Coordintr88,530-979NyvallJDesign Technician85,634-2,202OliverJTrades 2-Gardener98,285-972OwensDDe price Chief-Prev & Pub Sfty191,112-6,093PachecoJFire Prevention Off-Captain148,79714,966505ParkerRSupervisor-Operations107,352-1,984PaschRAcrivist82,1932,472448PayneADep Fire Chief-Ops & Support198,061-1,243PayneTFirefighter110,8686,3591,217PearceBDeputy Chief Admin Officer247,202-117PensatoGBenefits, Admin & Systems Spec100,55910,916-PetersAManager-Revenue110,057-3,164PhagooraRLabourer 279,362-30PichterEFirefighter122,30711,7482488PickettKPlanner 180,443PiechotaKSenior Building Inspector114,576-3,500PitilliLPlanner 186,566-708<	Neijens	A	Records Analyst	87,869	-	150
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NobertDBuilding Maintenance Coordintr88,530-979NyvallJDesign Technician85,634-2,202OliverJTrades 2-Gardener98,285-972OwensDDe Fire Chief-Prev & Pub Sfty191,112-6,093PachecoJFire Prevention Off-Captain148,79714,966505ParkerRSupervisor-Operations107,352-1,984PaschRArchivist82,1932,472448PayneADep Fire Chief-Ops & Support198,061-1,243PayneTFirefighter110,8686,3591,217PearceBDeputy Chief Admin Officer247,202-117PensatoGBenefits, Admin & Systems Spec100,58910,916-PetersAManager-Revenue110,057-3,164PhagooraRLabourer 279,362-30PichlerEFirefighter122,30711,748248PhagooraRLabourer 279,362-300PichterKPlanner 180,443PickettKPlanchecker 186,506-708PilckettKPlanchecker 186,506-708PollockBPlumbing and Gas Inspector116,688-708PolmanJCaptain149,73016,887-PolmanJ <td>Nichols</td> <td>С</td> <td>Manager-People &amp; Culture</td> <td>82,809</td> <td>-</td> <td>-</td>	Nichols	С	Manager-People & Culture	82,809	-	-
NyvallJDesign Technician85,634-2,202OliverJTrades 2-Gardener98,285-972OwensDDep Fire Chief-Prev & Pub Sfty191,112-6,093PachecoJFire Prevention Off-Captain148,79714,966505ParkerRSupervisor-Operations107,352-1,984PaschRArchivist82,1932,472448PayneADep Fire Chief-Ops & Support198,061-1,243PayneTFirefighter110,8686,3591,217PearceBDeputy Chief Admin Officer247,202-1177PensatoGBenefits, Admin & Systems Spec100,58910,916-PetersAManager-Revenue110,057-3,164PetersJDeputy Corporate Officer121,449-2,133PetersSManager-Client & Tech Serv148,634PhagooraRLabourer 279,36230PichelrEFirefighter122,30711,748248PickettKPlanner 180,443PickotaKSenior Building Inspector116,576-3,500PistilliLPlan Checker 186,506-708PollockBPlumbing and Gas Inspector116,688-708PolmanJCaptain149,73016,88	No	Ν	Manager-RCMP Civ Ops Admin Sup	82,209	-	-
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PachecoJFire Prevention Off-Captain148,79714,966505ParkerRSupervisor-Operations107,352-1,984PaschRArchivist82,1932,472448PayneADep Fire Chief-Ops & Support198,061-1,243PayneTFirefighter110,8686,3591,217PearceBDeputy Chief Admin Officer247,202-117PensatoGBenefits, Admin & Systems Spec100,58910,916-PetersAManager-Revenue110,057-3,164PetersJDeputy Corporate Officer121,449-2,133PetersJDeputy Corporate Officer121,449-4,684PhagooraRLabourer 279,362-300PichlerEFirefighter122,30711,748248PickettKPlanner 180,443PiechotaKSenior Building Inspector114,576-3,500PistiliLPlan Checker 186,506-708PollockBPlumbing and Gas Inspector116,688-708PolnanJCaptain149,73016,887-PonikoffDLabourer 384,348-150PriestleyDSection Manager-Parks Ops156,568-9,674	Oliver	J	Trades 2-Gardener	98,285	-	972
ParkerRSupervisor-Operations107,352-1,984PaschRArchivist82,1932,472448PayneADep Fire Chief-Ops & Support198,061-1,243PayneTFirefighter110,8686,3591,217PearceBDeputy Chief Admin Officer247,202-117PensatoGBenefits, Admin & Systems Spec100,58910,916-PetersAManager-Revenue110,057-3,164PetersJDeputy Corporate Officer121,449-2,133PetersSManager-Client & Tech Serv148,634-4,684PhagooraRLabourer 279,362-300PichlerEFirefighter122,30711,748248PickettKPlanner 180,443PiechotaKSenior Building Inspector114,576-3,500PistilliLPlan Checker 186,506-708PolockBPlumbing and Gas Inspector116,688-708PolockBPlumbing and Gas Inspector116,688-708PolockDLabourer 384,348-150PriestleyDSection Manager-Parks Ops156,568-9,674	Owens		Dep Fire Chief-Prev & Pub Sfty	191,112	-	6,093
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PetersJDeputy Corporate Officer121,449-2,133PetersSManager-Client & Tech Serv148,634-4,684PhagooraRLabourer 279,362-30PichlerEFirefighter122,30711,748248PickettKPlanner 180,443PiechotaKSenior Building Inspector114,576-3,500PistilliLPlan Checker 186,506-708PollockBPlumbing and Gas Inspector116,688-708PolmanJCaptain149,73016,887-PosnikoffDLabourer 384,348-150PriestleyDSection Manager-Parks Ops156,568-9,674	Pensato		Benefits, Admin & Systems Spec		10,916	
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Pichler         E         Firefighter         122,307         11,748         248           Pickett         K         Planner 1         80,443         -         -           Piechota         K         Senior Building Inspector         114,576         -         3,500           Pistilli         L         Plan Checker 1         86,506         -         708           Pollock         B         Plumbing and Gas Inspector         116,688         -         708           Polman         J         Captain         149,730         16,887         -           Posnikoff         D         Labourer 3         84,348         -         150           Priestley         D         Section Manager-Parks Ops         156,568         -         9,674	Peters		-		-	
PickettKPlanner 180,443PiechotaKSenior Building Inspector114,576-3,500PistilliLPlan Checker 186,506-708PollockBPlumbing and Gas Inspector116,688-708PolmanJCaptain149,73016,887-PosnikoffDLabourer 384,348-150PriestleyDSection Manager-Parks Ops156,568-9,674	-				-	
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Pistilli         L         Plan Checker 1         86,506         -         708           Pollock         B         Plumbing and Gas Inspector         116,688         -         708           Polman         J         Captain         149,730         16,887         -           Posnikoff         D         Labourer 3         84,348         -         150           Priestley         D         Section Manager-Parks Ops         156,568         -         9,674					-	-
Pollock         B         Plumbing and Gas Inspector         116,688         -         708           Polman         J         Captain         149,730         16,887         -           Posnikoff         D         Labourer 3         84,348         -         150           Priestley         D         Section Manager-Parks Ops         156,568         -         9,674					-	
Polman         J         Captain         149,730         16,887         -           Posnikoff         D         Labourer 3         84,348         -         150           Priestley         D         Section Manager-Parks Ops         156,568         -         9,674					-	
PosnikoffDLabourer 384,348-150PriestleyDSection Manager-Parks Ops156,568-9,674			<b>.</b> .		-	708
Priestley D Section Manager-Parks Ops 156,568 - 9,674			-		16,887	-
					-	
PugnJBylaw Enforcement Officer 278,474-210			÷ .		-	
	Pugn	J	Bylaw Enforcement Officer 2	78,474	-	210

Last	First Initial	Job Description	Remuneration	One-Time Payments	Expenses
Raham	К	Senior Business Analyst	91,752	-	139
Raoufi	Μ	Budget Analyst I	83,596	-	_
Rasmussen	D	Electrical Inspector	108,931	-	-
Rasooli	S	Planner 1	80,524	-	-
Ravenhill	А	Tree Worker	95,308	-	1,110
Reardon	М	Systems Analyst	91,710	-	-
Reiss	S	Buyer	108,911	-	1,770
Ring	D	Trades 2-Mechanic	107,724	-	4
Roberts	А	Firefighter	138,202	13,758	270
Robertson	Р	Manager-Business Operations	88,617	305	391
Rock	Μ	Asphalt Raker	78,640	-	89
Rohan	С	Supervisor-Garage	119,418	-	156
Rohan	Μ	Pipefitter-Layer	75,333	-	-
Rommel	Μ	Planner 1	99,255	-	1,032
Rosalin	J	Physical Plant Maint. Worker 1	84,510	-	-
Ross	С	Firefighter	97,195	2,318	384
Ross	J	Equipment Operator 4A	83,535	-	460
Rothfels	E	Utilities Engineer	129,963	-	1,294
Rozairo	G	Technical Services Specialist	116,726	-	1,648
Ryce	Т	Chief Building Official	178,481	1,429	5,823
Sabet	Т	PRIME Reviewer	75,787	-	161
Sachdev	D	Infrastruct Security Analyst	102,543	-	98
Sadgrove	S	Manager-Payroll	148,640	-	1,123
Sahih	С	Project Coordinator	103,941	-	224
Savage	R	Engineering Technician	94,611	-	4,691
Sawrenko	L	Chief Financial Officer	238,669	-	5,426
Schalk	G	Public Safety Dir & Fire Chief	238,650	-	2,053
Schell	С	Firefighter	122,341	11,619	48
Schurmann	K	Traffic Engineering Technician	93,961	-	1,697
Sedun	S	Firefighter	131,993	13,731	-
Sellars	J	Systems Architect	122,698	-	624
Shaughnessy	M	Captain	150,813	15,211	-
Sheel	J	Captain	122,046	15,339	-
Sherwood	D	Truck Driver 3	80,136	-	634
Shipley	M	Planner 2	104,219	-	5,432
Shyry	L	Environmental Technician	97,791	-	59
Siddoo	L	Payroll Specialist	115,914	-	-
Singh	R	Equipment Operator 4A	94,559	-	283
Sister	S	Project Manager	102,864	-	520
Skene	R	Deputy Director-Strat & Co Srv	201,436	-	786
Smith	С	Utility Trades-Waterworks	102,963	-	-
Smith	S	Manager-Economic Development	114,229	457	5,672
Sommers	J	Firefighter	125,530	13,088	-
Staehling	A	Technical Services Specialist	109,605	-	-
Stead	J	Client Services Specialist	78,260	-	-
Stefas	Т	Pipefitter-Layer	90,563	-	279
Stevens	С	Manager-Strategic Initiatives	140,642	-	677
Stevenson	м	Captain-Planning & Development	147,752	15,092	710
Steward	1	Property Services Coordinator	103,716	-	1,671
Stringer	J	Forensic Video Technician	81,028	-	-
Strubin	С	Firefighter	145,437	13,853	40
Svancara T	J	Budget Analyst II	105,054	-	2,320
Tang	B	Firefighter	132,360	13,467	711
Tang	V	Financial Analyst	84,007	-	2,413
Tapp	J	Planner 1	110,022	-	717
Tasaka	J	Events Coord & Community Liais	83,143	-	1,031
Taylor Taylor	D	Bylaw Enforcement Supervisor	90,169	-	135
Taylor	K	Planner 2	108,384	-	1,838
Terron Gomez	A	Curator	75,308	1,537	2,010
Thompson	C C	Sr Manager-Police Support Svs	160,817	-	4,526
Todoruk	U	Truck Driver 2	81,505	-	615

Last	First Initial	Job Description	Remuneration	One-Time Payments	Expenses
Townsend	т	Firefighter	122,259	13,211	649
Trac	А	Crime Analyst	86,191	- -	368
Tremblay	S	Transportation Planner	104,389	-	2,624
Trespalacios Rubio	М	DEI Leader	141,688	-	971
Trinkl	G	Supervisor-Operations	100,524	-	-
Trinkl	М	Supervisor-Operations	113,122	-	5
Underhill	В	Planner 2	121,163	-	1,768
Urbani	J	Emergency Vehicle Technician	122,202	12,382	736
Uuraslahti	Ν	PRIME Reviewer	77,427	-	19
van Born	S	Captain	157,314	16,015	-
van Gelderen	н	Legislative Services Advisor	81,819	_	-
van Heerden	D	Manager-Financial Plan & Anlys	167.626	-	2,322
Van Nes	T	Supervisor-Operations	106,281	-	1,667
Vanderhoek	M	Firefighter	128,845	13,574	739
Vanderhoek	S	Firefighter	112,762	12,288	2,538
Vanier	J	Fire Prevention Off-Lieutenant	133,521	12,148	1,148
Vaughan	R	Manager, Civic Engagement	91,356		545
Veng	K	Chief Executive Officer-LEC	244,359	-	3,295
Vilstrup	N	Deputy Dir-Proj Dev & Impl-LEC	108,328	-	(4)
Vogrig	R	Firefighter	80,692	10,476	- ( )
Wambaa	L	Planner 1	94,381	-	1,245
Ward	A	Firefighter	134,200	14,467	4,331
Wardell	M	Manager-Development Services	99,648	-	1,705
Warman	В	Equipment Operator 1	80,415	-	23
Washington	S	Firefighter	128,726	13,324	313
Waugh	M	Firefighter	130,806	12,990	797
Webb	V	Confidential Assistant	75,376	-	1,949
Wicks	Å	Ppl & Culture Business Partner	129,790	-	363
Wilkinson	В	Park Attendant	81,361	-	165
Williams	M	Firefighter	124,908	12,886	449
Willock	B	Deputy Dir-Infrastructure Mgmt	196,489	12,000	3,123
Wilson	S	Communications & Engmt Spec	99,672	602	395
Winterhalder	L	Reader-RCMP	76,124	-	-
Wong	T	User Analyst	94,017	-	-
Wong	W	Section Manager-Traffic Eng	94,017 91,045	-	- 2,128
Wood	S	Manager-Finance LEC	158,131	-	1,299
Woolhouse	C	Communications & Engmt Spec		- 560	1,299
	P	<b>.</b>	99,250		4 047
Yong	r S	Manager-Projects & Initiatives	81,783	-	4,047
Yoo Yu	C	Technical Services Specialist	114,048	-	-
Zander		Systems Analyst Manager-Purchasing	99,499	-	-
Zandieh	S G		149,916	2,666	2,889
		Project Manager	135,856	-	2,203
Zhang	E	Budget Analyst II	95,163	-	1,940
Zhang	E	Senior Financial Analyst	90,353	-	2,965
Zhang	H	Client Services Specialist	94,134	-	1,632
Total of employees over \$	675,000		40,586,963	924,360	404,288
Total of employees under	\$75,000		15,006,599	164,316	70,172
Total remuneration and	expenses		\$ 55,593,562	\$ 1,088,676 \$	474,460

#### The Corporation of the City of North Vancouver Reconciliation between total remuneration and consolidated financial statements For the year ended December 31, 2024 FIR Schedule 1, Section 6 (2) (d)

FIR Schedule 1, Section 6 (2) (a) - Remuneration paid to elected officials FIR Schedule 1, Section 6 (2) (b) and 6 (2) (c) - Employee Remuneration Total City of North Vancouver remuneration per Statement of Financial Information	\$ 521,465 56,682,238 57,203,703
Reconciling items	24,459,504
Wages and benefits expenses per consolidated financial statements note 12	\$ 81,663,207

The reconciling items/variance between the Schedule of Remuneration and Expenses and the Wages and Benefits expense reported on the consolidated financial statements of the City of North Vancouver are due to various factors including:

• The Schedule of Remuneration and Expenses is based on actual cash payments made during the fiscal year (including payouts of vacation, gratuity, and overtime banks) whereas the consolidated financial statement figure is determined on an accrual basis;

• it excludes the North Vancouver City Library and CNV's share of the North Vancouver Recreation Commission; and,

• it excludes benefits paid on behalf of employees that are neither taxable to the employee nor paid directly to the employee. Examples include extended health plans and dental plans.

# Supplier

ACCELLION USA LLC	\$	65,106
ACCESS WELDING & COATING INSPECTIONS LTD	Ψ	53,582
ACCURATE MATERIALS TESTING LTD		49,605
AECOM CANADA ULC		148,546
AINSWORTH INC		38,003
AMAZON		57,456
ANDREW SHERET LTD		55,567
AON REED STENHOUSE INC		1,016,168
APLIN & MARTIN CONSULTANTS LTD		128,331
ASSOCIATED FIRE SAFETY		74,673
AVENUE MACHINERY CORP		41,034
B&B EXCAVATION & SHORING LTD		257,729
B.A. BLACKTOP INFRASTRUCTURE INC.		261,040
BA BLACKTOP LTD		2,423,457
BARTLETT TREE EXPERTS		68,726
BC HYDRO		885,737
BC SPCA		34,018
BDO CANADA LLP		187,665
BETTER ENVIRONMENTALLY SOUND TRANSPORTATION (BEST)		45,800
BIBLIOTHECA CANADA INC.		47,016
BLACKBURN YOUNG OFFICE SOLUTIONS		47,181
BLU POOL SUPPLY LTD.		44,393
BOILEAU ELECTRIC & POLE LINE LTD		130,550
BROOKS CORNING COMPANY		32,574
BURRARD MECHANICAL LIMITED		103,116
C3 PLANTERS		27,686
CANADA POST CORPORATION		42,922
CANADIAN ELECTRIC VEHICLES LTD.		74,389
CANADIAN LINEN AND UNIFORM SERVICE		43,190
CANSEL SURVEY EQUIPMENT INC (CANSEL)		67,902
CAPILANO UNIVERSITY		56,451
CARSCADDEN STOKES MCDONALD ARCHITECTS		435,961
CASCADIA TREE CARE LTD		58,560
CATALYST COMMUNITY DEVELOPMENTS SOCIETY		1,206,558
CDW CANADA CORP.		296,323
CEG MANAGEMENT INC.		54,250
CENTRAL SQUARE TECHNOLOGIES		52,929
CHARTER TELECOM INC		94,854
CIMCO REFRIGERATION		31,918
CITY GREEN SOLUTIONS SOCIETY		40,552

# Supplier

	74 407
CITY OF COQUITLAM CITY OF SURREY	71,187
CITY OF VANCOUVER	284,018
COAST VALLEY CONTRACTING LTD	57,789 27,600
COBRA ELECTRIC SERVICES LTD.	1,185,514
COMMUNITY FIRE PREVENTION	69,864
COMPLETE UTILITY CONTRACTORS LTD	2,850,244
CORIOLIS CONSULTING CORPORATION	2,850,244 52,514
CREATIVE BRICKS N BLOCKS LTD	42,286
	286,645
CRESSEY (CENTURY) DEVELOPMENT LLP CROWN CONTRACTING LTD.	1,941,261
CUMMINS CANADA ULC	45,362
DARKHORSE EMERGENCY CORP	40,773
DELTA SIERRA CONSTRUCTION & MILLWORK LTD	77,870
DIAMOND HEAD CONSULTING LTD	84,677
DIBA MANAGEMENT CORP	42,286
DISTRICT OF NORTH VANCOUVER	,
DLA PIPER (CANADA) LLP	646,021
DRC MECHANICAL LTD	192,574
	30,039
DRIVE PRODUCTS	49,203
DYNAMIC RESCUE EQUIPMENT SALES LTD.	62,500
E-COMM EMCO CORPORATION	4,904,200
	211,822
ENDURO CONSTRUCTION LTD	133,866
ERNST & YOUNG LLP	52,700
ESRI CANADA LTD	91,977
	977,631
EXECUTIVE AIR CONDITIONING & REFRIGERATION LTD	170,006
FASKEN MARTINEAU DUMOULIN LLP	82,851
FLOCOR INC.	61,145
FLOWSYSTEMS DISTRIBUTION INC.	101,330
FORTIS BC ENERGY INC.	140,929
FRASER VALLEY EQUIPMENT LTD.	94,445
FRASER VALLEY REFRIGERATION LTD	26,891
FRASERWAY PREKAST LTD	28,264
FRED SURRIDGE LTD	48,947
GAGNON VENTURES INC	157,812
GARTNER CANADA, CO.	108,700
GEOPACIFIC CONSULTANTS LTD.	57,775
GFL ENVIRONMENTAL INC	51,811

# Supplier

	44 470
GLACIER MEDIA DIGITAL LP	41,478
GRAFFITI BE GONE INC.	84,531
GRANICUS CANADA HOLDINGS ULC GREATER VANCOUVER SEWERAGE AND DRAINAGE DISTRICT	45,948
	10,991,746
GREATER VANCOUVER WATER DISTRICT GREENSCAPE DESIGN & DECOR	8,862,584
	26,750
GTY SOFTWARE INC	58,028
HABITAT SYSTEMS INC HARBOUR WEST CONSULTING INC.	36,348
HCMA ARCHITECTURE + DESIGN	41,654 1,934,480
HEADWATER MANAGEMENT LTD.	
HEIDELBERG MATERIALS	37,607
HEIDELBERG MATERIALS HEMSON CONSULTING LTD	53,238
HOMEWOOD HEALTH INC	31,261
	37,448
HUARD DUNCAN GROUP DBA NUVOCLEAN	29,894
HUB CYCLING ICONIX WATERWORKS LP	38,400
IMAGE GROUP INC.	58,266
INFINITE ROAD MARKING LTD	31,153 59,320
	·
INFOR (CANADA), LTD. INTERPROVINCIAL TRAFFIC SERVICES LTD	412,848
INTERPROVINCIAL TRAFFIC SERVICES LTD	264,970
ION DESIGN INC	93,454
	37,713
ISL ENGINEERING & LAND SERVICES LTD.	47,409
ISLAND KEY COMPUTER LTD	338,190
JIFFY JOHN RENTALS LTD	66,214
	92,000
JIM WILES AND SON LTD	172,075
	55,020
KERR WOOD LEIDAL ASSOCIATES LTD	179,025
KMBR ARCHITECTS PLANNERS INC	25,387
KMS TOOLS AND EQUIPMENT LTD.	28,132
	57,923
KPMG LLP	36,953
KRAUS TRUCKING LANESAFE TRAFFIC CONTROL	165,890
	371,729
LEE HECHT HARRISON KNIGHTSBRIDGE CORP.	64,055
LGI-INDUSTRIAL & CONSTRUCTION SUPPLIES INC	40,279
LIBERTY CONTRACT MANAGEMENT INC	99,673
LIDSTONE & COMPANY	41,590

# Supplier

LIONS GATE FABRICARE C LONG VIEW SYSTEMS CORPORATION LONSDALE ENERGY CORP	26,668 176,023 399,366
MACK KIRK ROOFING & SHEET METAL LTD.	37,400
MAIL-O-MATIC SERVICES LTD	38,537
MAINROAD MAINTENANCE PRODUCTS	149,052
MAKE PROJECTS LTD	354,344
MCELHANNEY LTD	109,726
MCRAE'S ENVIRONMENTAL SERVICES LTD	531,927
METRO MOTORS LTD	593,156
METRO TESTING AND ENGINEERING	29,131
MICRO COM SYSTEMS LTD	41,349
MICROSOFT CANADA INC	270,650
MINISTER OF FINANCE	39,990
MNP DIGITAL INC.	44,165
MODERN DRAINAGE	71,433
MONARCH NORTH AMERICA STRUCTURES LTD	41,890
MOTIV ARCHITECTS INC.	314,712
MOTT MACDONALD CANADA LTD.	289,071
MUNICIPAL PENSION PLAN	4,809,934
NAPA AUTO PARTS	65,664
NEW RHODES CONSTRUCTION INC.	466,250
NORTH SHORE ALLIANCE CHURCH	36,832
NORTON ROSE FULBRIGHT CANADA LLP	131,171
NOVACOM BUILDING PARTNERS LTD.	3,906,589
NUTRIEN AG SOLUTIONS (CANADA) INC	27,627
OPEN TEXT CORPORATION	94,938
OPENROAD TOYOTA RICHMOND	50,760
ORACLE CANADA ULC	166,084
PACIFIC BLASTING & DEMOLITION LTD	66,531
PACIFIC BLUE CROSS	2,639,625
PACIFIC COAST PUBLICATIONS LP	39,260
PACIFIC FLOW CONTROL LTD.	64,470
PALADIN TECHNOLOGIES INC.	33,311
PASSPORT LABS, INC	168,169
PH5 ARCHITECTURE INC.	30,587
PINNACLE INT'L REALTY GROUP II INC.	76,919
PLATINUM LEAF FACILITIES INC.	37,570
POWERWRIGHT SERVICES INC	39,379
PROVINCE OF BRITISH COLUMBIA	1,664,581

# Supplier

R.A. MALATEST & ASSOCIATES LTD	56,382
R.D.M. ENTERPRISES LTD.	107,655
RC STRATEGIES INC.	31,565
RECEIVER GENERAL FOR CANADA	16,378,059
REGEHR CONTRACTING LTD.	94,602
RESONANCE CONSULTANCY LTD	51,134
RF BINNIE AND ASSOCIATES LTD	55,758
RFS CANADA	38,706
	38,986
ROADWAY TRAFFIC PRODUCTS LTD.	51,495
ROBERT HALF	42,011
ROE ENVIRONMENTAL INC.	32,856
ROLLINS MACHINERY LTD	145,750
ROPER GREYELL	48,286
SAINAS CONSULT INC.	37,756
SAMURAI EXPRESS TRUCKING	165,120
SASKAY READY MIX LP	43,963
SCOOBY'S DOG WASTE REMOVAL SERVICE LTD.	148,446
SEDGWICK CANADA INC.	57,216
SHAW CABLESYSTEMS	59,823
SILVERBACK TREEWORKS LTD	189,460
	39,908
SMITH BROS & WILSON BC LTD	57,435,536
SOFTCHOICE LP.	99,203
	40,325
SOUTH COAST BC TRANSPORT AUTHORITY	31,269
SPUR COMMUNICATIONS INC.	111,326
STANDARD BUILDING SUPPLIES LTD.	44,723
STANTEC CONSULTING LTD.	56,874
STAPLES PROFESSIONAL	54,991
STRATA PLAN EPS6231	171,199
SUNCOR ENERGY PRODUCTS PARTNERSHIPS	418,331
SUPER SAVE DISPOSAL INC	93,169
TELUS COMMUNICATIONS INC	473,610
TETRA TECH CANADA INC.	141,164
THE BRITISH COLUMBIA CORPS OF COMMISSIONAIRES	156,126
	30,529
THE LIVE SYNDICATE PRODUCTIONS INC.	159,982
THE SHIPYARDS DEVELOPMENT LTD.	179,775
TIMBERLINE TREE SERVICE LTD.	193,409

# Supplier

TOMKO SPORTS SYSTEMS INC.	40,827
TRIPLE M TRANSPORT LTD.	26,821
TRIPLE THREE TRADING LTD	41,202
ULINE	102,215
URBAN SAWING AND SCANNING CO LTD	30,054
URBAN STRATEGIES INC.	69,006
URBAN SYSTEMS LTD.	132,727
VANCOUVER ISLAND TREE SERVICE LTD.	92,014
VAN-KEL	33,882
VANPORT ENTERPRISES LTD	25,069
VCS EVENTS INC.	32,750
WESTERN COMPENSATION&BENEFITS CONSULTANT	48,419
WESTERN INTEGRATED ELECTRICAL LTD.	126,179
WESTLAND INSURANCE GROUP LTD.	255,677
WILLIAMS MACHINERY	63,866
WK WILLIAMS ENGINEERING CONSULTANTS LTD.	67,672
WOLSELEY WATERWORKS GROUP - BC REGION	37,019
WOOD WYANT CANADA INC.	95,996
WORK TRUCK WEST	31,779
WORKER'S COMPENSATION BOARD	2,148,842
WORLEY CANADA SERVICES LTD.	30,622
YEOMEN PROPERTY MAINTENANCE & RENOVATION	38,423
YOUNG ANDERSON BARRISTERS & SOLICITORS	193,603
Total payments over \$25,000	149,461,493
Total payments \$25,000 or less	5,503,243
Total payments	\$ 154,964,736

# The Corporation of the City of North Vancouver Schedule of Grants & Contributions For the year ended December 31, 2024 FIR Schedule 1, Section 7 (2) (b)

# Organization

CAPILANO COMMUNITY SERVICES SOCIETY	\$ 94,605
FAMILY SERVICES OF THE NORTH SHORE	68,779
LONSDALE CENTRE BUSINESS IMPROVEMENT	30,000
LOOKOUT HOUSING AND HEALTH SOCIETY	164,885
NAVY LEAGUE OF CANADA	73,500
NORTH SHORE COMMUNITY RESOURCES	79,167
NORTH SHORE EMERGENCY MANAGEMENT OFFICE	497,011
NORTH SHORE NEIGHBOURHOOD HOUSE	1,148,967
NORTH SHORE RESTORATIVE JUSTICE SOCIETY	41,181
NORTH SHORE STREAMKEEPERS	41,000
SCHOOL DISTRICT NO.44 (NORTH VANCOUVER)	113,800
SILVER HARBOUR CENTRE SOCIETY	186,505
SQUAMISH NATION	183,474
THE SALVATION ARMY NORTH SHORE	38,200
Total grants or contributions over \$25,000	 2,761,074
Total grants or contributions \$25,000 or less	337,173
Total grants or contributions	\$ 3,098,247

#### The Corporation of the City of North Vancouver Schedule of Suppliers of Goods and Services Reconciliation between payments to suppliers and consolidated financial statements For the year ended December 31, 2024 FIR Schedule 1, Section 7 (1) (c)

FIR Schedule 1, Section 7(1)(a) & (b) - Payments to Suppliers of Goods and Services FIR Schedule 1, Section 7(2)(b) - Grants and Contributions	\$ 154,964,736 3,098,247
Total payments per Statement of Financial Information <sup>1</sup>	158,062,983
Remuneration and related expenses reconciliation items	58,964,092
Related parties reconciliation items	22,386,823
Recoveries reconciliation items	(12,191,898)
Non-financial asset reconciliation items	(64,600,510)
Total expenses per Consolidated Statement of Operations	\$ 162,621,490

<sup>1</sup> The schedule of payments to suppliers is a "cash basis" listing. This will vary from the expenditures in the consolidated financial statements, which are reported on an accrual basis.

The reconciling items between the Schedule of Suppliers of Goods and Services and the total expenses reported on the consolidated financial statements of the City of North Vancouver are due to various factors including:

• The remuneration and related expenses reconciliation items are based on actual cash payments made during the fiscal year (including payouts of vacation, gratuity, and overtime banks) whereas the consolidated financial statement figure is determined on an accrual basis and includes payments to major agencies.

• Related parties transactions include those from agencies that are included in the consolidated audited financial statements.

• Recoveries reconciliation items are recoveries from partner agencies that reduce the total amount of expenses recognized in the consolidated audited financial statements.

• Non-financial asset reconciliation items are changes to tangible capital assets, prepaid expenses and other non-cash transactions.

# The Corporation of the City of North Vancouver Schedule of Guarantee and Indemnity Agreements For the year ended December 31, 2024 FIR Schedule 1, Section 5 (4)

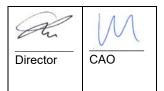
A Schedule of Guarantees and Indemnity Agreements has not been prepared because the City of North Vancouver has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

# The Corporation of the City of North Vancouver Statement of Severance Agreements FIR Schedule 1, Section 6 (7) (a) & (b) 2024

There were four severance agreements under which payment commenced between The Corporation of the City of North Vancouver and its non-unionized employees during fiscal year 2024.

• These agreements represent from 3.23 to 12.97 months of compensation.

The agreements were determined based on base salary.





#### The Corporation of THE CITY OF NORTH VANCOUVER FINANCE DEPARTMENT

REPORT

#### To: Mayor Linda Buchanan and Members of Council

From: Larry Sawrenko, Chief Financial Officer

Subject: REPORT REQUIRED UNDER THE LOCAL GOVERNMENT (GREEN COMMUNITIES) STATUTES AMENDMENT ACT, 2008

Date: May 28, 2025

File No: 05-1610-01-0001/2024

The following is a suggested recommendation only. Refer to Council Minutes for adopted resolution.

#### RECOMMENDATION

PURSUANT to the report of the Chief Financial Officer, dated May 28, 2025, entitled "Report Required Under the *Local Government (Green Communities) Statutes Amendment Act, 2008*":

THAT the report be received and filed.

#### PURPOSE

The purpose of this report is to provide Council with financial information required under the *Local Government (Green Communities) Statutes Amendment Act, 2008.* 

#### BACKGROUND

In April of 2008, the Province passed the *Local Government (Green Communities) Statutes Amendment Act, 2008* (the "Act"). This Act amended a number of sections of the *Local Government Act* ("LGA") relating to expenditures on development cost charge works, parking space construction, and alternative transportation initiatives, and added some additional reporting requirements.

This report addresses those reporting requirements.

#### DISCUSSION

#### **Development Cost Charges**

Local Government Act Section 937.01 requires:

- (1) Before June 30 in each year, a local government must prepare and consider a report in accordance with this section respecting the previous year.
- (2) The report must include the following, reported for each purpose under subsections (2) and (2.1) of section 933 for which the local government imposes the development cost charge in the applicable year:
  - (a) the amount of development cost charges received;
  - (b) the expenditures from the development cost charge reserve funds;

(c) the balance in the development cost charge reserve funds at the start and at the end of the applicable year;

(d) any waivers and reductions under section 933.1 (2).

Development Cost Charges Bylaw, 2016, No. 8471 was adopted by Council July 25th, 2016. The bylaw provides a structured DCC program to assist in funding the cost of expanding and upgrading transportation infrastructure, park/parkland development, as well as funding the impacts of growth on the City's water, sanitary sewer and drainage utilities.

#### **DCC Reserves**

	Tra	ansportation	Parks	Water	Sanitary	Drainage
Opening Balance, January 1, 2024	\$	3,058,589	\$ 20,229,865	\$ 1,600,662	\$ 1,541,197	\$ 1,385,041
Interest Earned		151,782	1,200,096	97,470	93,878	83,322
Contributions		725,269	628,548	251,118	245,406	182,414
Loan Repayment to Parks DCC		(950,000)	950,000	-	-	-
Expenditures		(208,400)	(1,248,268)	-	-	-
Ending Balance, December 31, 2024	\$	2,777,240	\$ 21,760,241	\$ 1,949,250	\$ 1,880,481	\$ 1,650,777

The transportation DCC program includes projects principally focused on required multimode transportation such as bicycle routes, bridges, sidewalks etc. The Parks DCC program includes acquisition of parkland and prescribed park works that include development of parks, trails, and greenways throughout the City. Internal borrowing from the Parks DCC in 2018-20 as authorized in previous Financial Plans was repaid by the Transportation DCC in the amount of \$950,000 in 2024. CNV also has three DCC programs for Water, Sanitary and Drainage utilities that fund the expansion of existing utility infrastructure to accommodate new growth.

#### **DCC Reductions or Waivers**

The Act amended the LGA to provide a municipality the ability to pass a bylaw allowing waivers or reductions of DCC's to certain categories of development, including:

- a) not for profit rental housing, including supportive living housing;
- b) for-profit affordable rental housing;
- c) a subdivision of small lots that is designed to result in low greenhouse gas emissions;
- d) a development that is designed to result in a low environmental impact.

CNV provides a 100% waiver of DCC's for not-for-profit rental housing. CNV does not provide a waiver related to other types of eligible development. DCCs in the amount of \$12,600 were waived in 2024 for the 174 affordable rental housing units of the NSNH Site Redevelopment project.

#### Parking-in-lieu Payments and Alternative Transportation

Local Government Act Section 906(9) requires:

A local government must prepare and consider a report respecting the previous year in relation to the reserve funds required under this section (Parking Fund and Alternative Transportation Fund) including the following information separately for each of the purposes established under this subsection:

- a) the amounts received in the applicable year;
- b) the expenditures from the reserve funds in the applicable year;
- c) the balance in the reserve funds at the start and at the end of the applicable year; and
- d) the projected timeline for future projects to be funded from the reserve funds

#### Parking Reserve

Parking Reserve	2024
Opening Balance	\$ 6,135
Interest	366
Expenditure	-
Closing Balance	\$ 6,501

CNV's parking reserve has two funding sources. One is from payments-in-lieu of parking space construction, which are allowed by legislation in certain cases to meet City zoning requirements for parking, by providing payment instead of off-street parking space construction. The second source is from a portion of parking revenues from 1988-2003 to fund parking-related projects. Since 2003, all parking revenues have been treated as general operating revenue.

#### Sustainable Transportation Reserve

*Local Government Act* Section 906(7) allows the creation of a Reserve to fund "transportation infrastructure that supports walking, bicycling, public transit, or other alternative forms of transportation". At the March 10, 2008 Finance Committee meeting, Council directed that such a fund be established, and that an amount equivalent to 0.25% of a tax point, or \$87,500, be added to the Project Plan to support alternative transportation projects. There is therefore an annual contribution of \$87,500 to the Sustainable Transportation Reserve Fund.

Sustainable Transportation Reserve	2024	
Opening Balance	\$ 244,147	
Interest	13,515	
Contributions	87,500	
Expenditure	(122,815)	
Closing Balance	\$ 222,348	

Annually as part of the financially planning process, the balance of this reserve is substantially allocated to various projects supporting the Mobility Strategy approved by Council on April 11, 2022.

#### FINANCIAL IMPLICATIONS

The financial implications are covered in the body of the report.

#### STRATEGIC PLAN, OCP OR POLICY IMPLICATIONS:

This report supports the Corporate Business Plan goal to be a "Responsible Organization."

RESPECTFULLY SUBMITTED:

Larry Sawrenko Chief Financial Officer

## of north vancouver

## **PUBLIC MEETING** Monday, June 16, 2025 at 6:00pm

Watch the meeting online at cnv.org/LiveStreaming or in person at City Hall

### Temporary Use Permit No. PLN2024-00007

### 758 Harbourside Drive



**Proposal:** Absolute Cheer and Tumbling Ltd. has submitted an application to permit an increase in the allowable commercial floor area for the property located at 758 Harbourside Drive. The proposal would permit the applicant to temporarily expand their recreation use from 500 sq.m. to 908 sq.m. and would be considered for a 3-year term.

**Provide written input:** All persons who believe their interest in the subject property may be affected by the proposed permit will be afforded an opportunity to speak at the Public Meeting and/or by written or email submission. *All submissions must include your name and address* and should be addressed to the Corporate Officer at input@cnv.org, or sent by mail or delivered to City Hall, *no later than noon on Monday, June 16, 2025*, to ensure their availability to Council at the Public Meeting.

### Speak at the meeting:

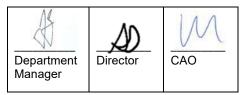
*In person at City Hall:* On the day of the Public Meeting, a sign-up sheet will be available in the lobby, outside the Council Chamber, between 5:30-5:50pm. Enter City Hall from 13<sup>th</sup> Street after 5:30pm.

*By Webex or phone:* Pre-register online at cnv.org/ PublicMeetings, or by phoning 604-990-4234 to provide contact details. Login instructions will be forwarded to you. *All Webex/phone pre-registration must be submitted no later than noon on Monday, June 16, 2025.* 

Access the documents online at cnv.org/PublicMeetings until June 16, 2025.

Questions? Kyle Pickett, Planner 1 planning@cnv.org / 604-983-7357

141 WEST 14TH STREET / NORTH VANCOUVER / BC / V7M 1H9 T 604 985 7761 / F 604 985 9417 / CNV.ORG





#### The Corporation of THE CITY OF NORTH VANCOUVER PLANNING & DEVELOPMENT DEPARTMENT

REPORT

#### To: Mayor Linda Buchanan and Members of Council

From: Kyle Pickett, Planner 1

Subject: TEMPORARY USE PERMIT: 758 HARBOURSIDE DRIVE – EXPANDING COMMERCIAL FLOOR AREA

Date: April 16, 2025

File No: 08-3400-20-0146/1

The following is a suggested recommendation only. Refer to Council Minutes for adopted resolution.

#### RECOMMENDATION

PURSUANT to the report of the Planner 1, dated April 16, 2025, entitled "Temporary Use Permit: 758 Harbourside Drive – Expanding Commercial Floor Area":

THAT the application for Temporary Use Permit No. PLN2024-00007 (Absolute Cheer & Tumbling Ltd.), to permit an increase in the allowable commercial floor area to the property located at 758 Harbourside Drive for a three-year term, be considered and referred to a Public Meeting;

AND THAT notification be published in accordance with the *Local Government Act*.

#### ATTACHMENTS

- 1. Context Map (CityDocs 2639987)
- 2. Applicants Proposal Letter (CityDocs 2547420)
- 3. Architectural and Landscape Plans (CityDocs 2547443)
- 4. Comprehensive Development 360 Zone (CD-360) (CityDocs 573614)
- 5. Temporary Use Permit No. PLN2024-00007 (CityDocs 2547486)

#### SUMMARY

This report presents a Temporary Use Permit (TUP) application to allow the applicant, Absolute Cheer and Tumbling Ltd., to expand their recreation use beyond the currently limited provision allowable under the definition of "Service Commercial Use" in the CD-360 Zone. Currently, the CD-360 Zone permits a maximum floor area of 500 square metres for service commercial uses, which includes recreation uses. The applicant is proposing to temporarily increase their recreation use to a maximum of 908 square metres.

#### BACKGROUND

Applicant:	Sonja Aquila, Absolute Cheer & Tumbling Ltd.
Official Community Plan Designation:	Mixed Employment (ME)
Existing Zoning:	CD-360
Applicable Guidelines:	N/A

The CD-360 Zone was implemented across many properties in 1999 with an intent to allow for an Industrial Business Park Use with a range of business park uses. The zone also allows for 500 square metres (5,380 square feet) of "Service Commercial Use" on each property, which includes the applicant's current recreation use. A copy of the CD-360 Zone which describes all the permitted uses can be found in Attachment 4.

#### **PROJECT DESCRIPTION**

#### Site Context and Surrounding Use

The property is located in the southwest corner of the City, in the Marine-Hamilton neighbourhood. The buildings and uses immediately surrounding the subject site are described in Table 1 below.

Direction	Address	Description	OCP	Zoning
North	35 Gostick Place	Two storey light industrial building	Mixed Employment (ME)	CD-360
South	18 Fell Avenue	Under construction mixed-use development	Harbourside Waterfront Mixed Use (HRBS)	CD-646
East	30 Gostick Place and 22 Gostick Place	Two and three storey light industrial buildings	Mixed Employment (ME)	W-1 Waterfront Zone
West	788 Harbourside Drive	Two storey light industrial building	Mixed Employment (ME)	CD-412

#### Table 1. Surrounding Uses

#### Existing Condition

The site was improved with a three-storey building constructed in 2002. About twothirds of the floor area is a large warehouse space, and the remainder is other general light industrial space.

#### Project Proposal

The applicant has applied for a Temporary Use Permit to allow the expansion of area for their recreation use to operate. They plan to expand the business from the current 497 square metres up to a new maximum of 908 square metres.

The applicant proposes that the TUP be issued for the maximum term of three years. Additionally, they have expressed interest in applying again in the future to extend for another term of three years; two three year terms is the maximum a Temporary Use Permit can be active.

#### POLICY CONTEXT

The site is in the Mixed Employment (ME) land use designation in the Official Community Plan (OCP), which allows for a wide variety of light industrial, automotive uses, business parks, storage and assembly of semi-finished products, as well as a limited amount of complementary commercial uses.

In the decades since the original zoning was put in place, additional uses have filtered into the area on a site-by-site basis. Recreation uses such as gyms and fitness centres have been allowed as Service Commercial Uses on other properties in the Mixed Employment designation in other zones, while remaining limited in maximum floor areas for each building or property.

Policy alignment is described in Table 2 below.

Table 2. Policy Alignme	ent
-------------------------	-----

Official Community Plan	
Mixed Employment Land Use	Staff support this type of recreation use for
Designation	this property, as the use requires a larger floor area and higher ceilings, typically found
To allow for light industrial and automotive uses characterized by research and	in industrial buildings.
development activities, business parks, storage, assembly of semi-finished products	
from previously prepared materials,	
automotive uses, automobile sales or other light industrial and service commercial uses	
with limited smoke, noise, soot, dirt, vibration	
or odour. A limited amount of complementary commercial use could be supported—	
commercial uses with high trip-generating	
uses should be directed to mixed-use and	
commercial areas.	

#### PLANNING ANALYSIS

The current recreation use of a cheerleading gym is already permitted by the City's Zoning bylaw at this location, within the CD-360 zone's definition of Service Commercial Use. Additionally, it complies with the Mixed-Employment land use designation in the Official Community Plan which allows for a portion of the industrial building to consist of commercial uses.

For context, it is understood that gymnastics and cheerleading instruction facilities generally require ceiling height of no less than 20 feet, including access to open floor space to accommodate a variety of equipment and mats. As such, these types of uses are often attracted to industrial buildings. The additional space is required to facilitate the growth of the business temporarily in the current location, and to offer time for the business to look for an alternative location in the future.

Given the above analysis, along with the aforementioned policy framework, the proposed Temporary Use Permit requesting a temporary increase in space for recreation use for three years is generally supported.

#### ADVISORY BODY INPUT

#### Advisory Design Panel

As the applicant has proposed no exterior changes to the existing building, it was determined that the proposal would not require a review by the Advisory Design Panel.

#### COMMUNITY CONSULTATION

As the application is supported by staff, it is required that a Public Meeting be held before the consideration by Council, as per Section 2.7 of the OCP, and Section 494 of the Local Government Act.

#### CONCLUSION

Staff are supportive of the Temporary Use Permit application to increase the recreation use for three years as the use is already permitted in the zone. This permit will facilitate a temporary opportunity for the growth of the business so that it can seek out an alternative location.

RESPECTFULLY SUBMITTED:

Kyle Pickett Planner 1





Context Map: 758 Harbourside Drive



#### Use:

Absolute Cheer & Tumbling Ltd. has been in operation in this building for 8 years. It is our intention to utilize the existing building with zero structural changes or renovations. Our ask is move from our current unit of 497 SqM of floor space to an existing unit of 908 S1M of floor space that is currently empty (In the same building on the same floor). The only request of the City of North Vancouver is to allow the recreational use of the building to be increased by 411 SqM. NOTE: of the requested 411 SqM it would be used as approx 40% recreational use, and 60% additional space for merchandise manufacturing, athlete waiting areas and employee offices.

#### Alignment with Council's Vision and Regional Growth Strategy

#### 1. Community Engagement and Recreation Accessibility:

Council's Vision: North Vancouver's Council often emphasizes community health, engagement, and the development of recreational amenities to improve quality of life.

Contribution: The gym would provide a specialized recreational facility that promotes physical activity and community engagement. Offering classes and training sessions, the gym would serve various age groups, fostering inclusivity and active lifestyles, which are key aspects of the Council's vision for a vibrant, engaged community.

#### 2. Economic Activity and Regional Growth:

Regional Growth Strategy: This typically aims to focus development in urban centers to prevent sprawl, enhance economic growth, and improve transportation efficiencies.

Contribution: By attracting participants from within the local community, the gym would contribute to local economic activity. Located near brand new residential condominiums, it would support the strategy's goal by being local, walkable recreation, boosting foot traffic and patronage to nearby businesses such as retail shops and restaurants.

#### 3. Proposed Intensity and Density Transfer

#### **Intensity Appropriateness:**

Location Consideration: The gym is ideally situated in a mixed-use area where its activity level complements the surroundings. The intensity of its use—reflected in the number of people it attracts and the scale of its operations matches walkability and available parking. There have been zero complaints about traffic in the 8 years of operation of Absolute Cheer & Tumbling Ltd.

Building and Usage: The design of the new floor plan for the gym would maximize the use of the space and includes already High ceilings and ample floor space for routines would ensure the gym meets specific functional requirements while maintaining a footprint appropriate for the area.

Absolute Gym fills a niche for specialized recreational facilities but also aligns with and supports North Vancouver's strategic goals by promoting a healthy, vibrant, and economically active community. The proposed intensity of the gym would be crafted to ensure it complements the urban fabric and supports the region's growth objectives.

# HOMEISA **MUTE**

World Class Cheerleading Organization Unique to North Vancouver **Cannot Keep Up with Increased Demands for Recreation in their Community** 

## **Attention: North Vancouver Planning Department**

## About Us

Absolute Cheer and Tumbling Ltd was established in 2007, as small business owned and operated by Sonja Aquila . In 2008, the company found its own private space in North Vancouver, where it began cultivating all-star cheerleaders and tumblers. Our coaches stand as leaders in the All-Star Cheer and tumbling industry. Our teams consistently secure podium finishes in provincial, national, and international competitions. Notable achievements include being World's Finalists in 2010, 2012, 2013, 2019, and 2023.

## **Our Mission**

Our mission is to empower each athlete to reach their full potential in the All-Star Cheer and tumbling community, nurtured by expert coaches who inspire personal growth and achievement. We are committed to fostering an environment where dedication and teamwork unlock individual goals and lead to excellence in performance at all levels. By valuing every athlete's journey, we aim to develop skills, confidence, leadership by "building champions for life"!

## **Our Ask**

We have outgrown our current gym. Our building has unused space available for lease. Our ask is to be able to move to this larger unused space. within our current lease window (up for renewal in 2026) however, this option is not supported by the existing zoning bylaw. We are requesting the permission of a TUP for our business as we hope to secure the larger unit before the end of the summer! We want to continue to be the proud home of All Star Cheerleading which serves over 600 youth athletes here on the North Shore.





#### **Unique to North Vancouver**

The only All Star Cheerleading Club on the North Shore or within 45km

#### In Demand Classes

From Parent- Tot to All Star Cheer, class demand always outstrips availability and we are currently showing a waitlist of over 100 participantsshowcasing the need for our services.

#### Walkability

Our club is within 50 meters of over 900+ newly developed condominiums, a minimum of 2000 new people and families seeking recreational spaces.

#### **Birthday Parties and Event Rental Space**

We have affordable for families to be active and create unforgettable memories in a neighbourhood that does not have a lot of vacant space.

#### **Diversity, Equity & Inclusion**





#### Scholarships



Our ability to offer a greater number of scholarships for Indigenous youth, at risk teens and low income families is dependant on space availability.

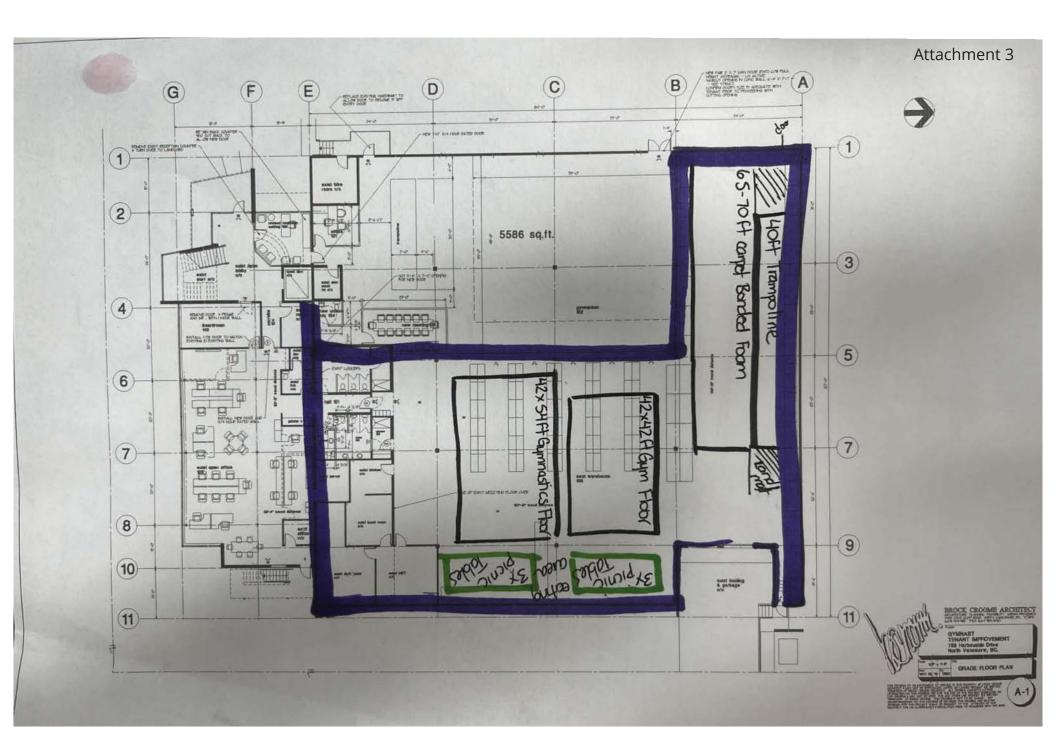
#### **Reducing Polution/Gas Emissions**



Our Walkability reduces greenhouse gas emissions, traffic and pollution and fosters a healthy and engaged community!



🚯 absolutegym.ca



### **COMPREHENSIVE DEVELOPMENT 360 ZONE**

(Harbourside Business Park 2) (890 Harbourside Drive)

In the CD-360 Zone, permitted uses, regulations for permitted uses, regulations for the size, shape and siting of buildings and structures and required off-street parking shall be as in the M-3 Zone, except that:

- (1) (a) the permitted principal and accessory uses shall be limited to:
  - (i) Industrial Business Park Use
  - (ii) Service Commercial Use
  - (iii) Accessory Service Commercial Use
  - *(iv)* Accessory Off-Street Parking Use
  - (v) Accessory Off-Street Loading Use
  - (vi) Civic Use
  - (vii) Child Care Use
  - (viii) Accessory Retail Services Group 2 Use, subject to Section 702 (3)

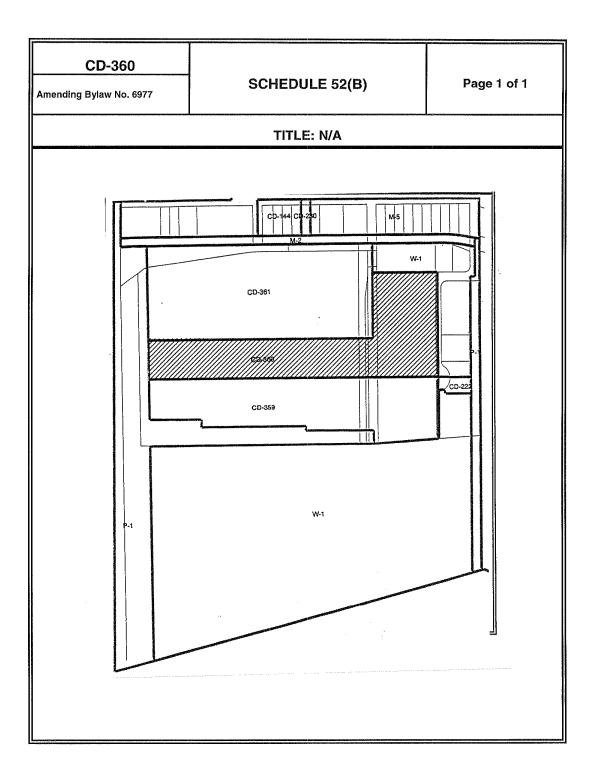
For the purpose of this section:

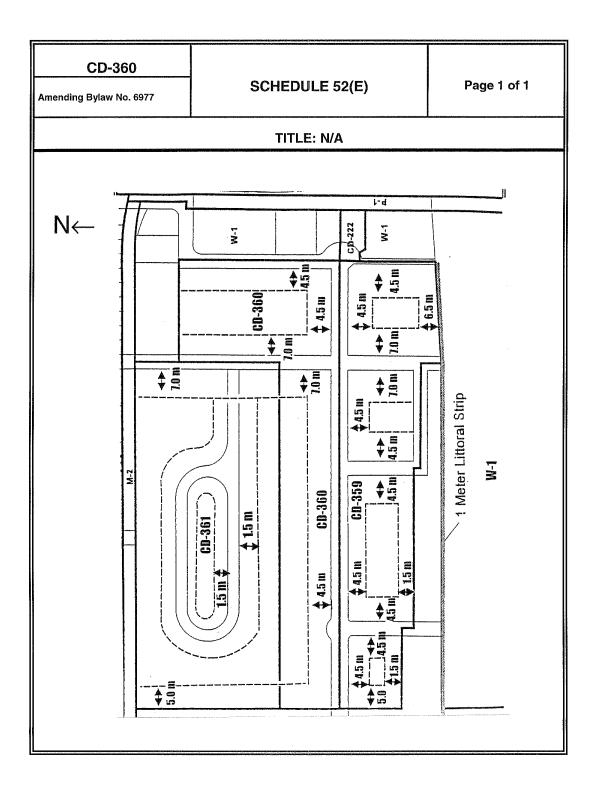
"Industrial Business Park Use" is defined as research laboratories, product testing, manufacturing, fabrication, assembly, storage, servicing, wholesaling, and distribution of materials, goods or things, including film, television, and music studios, engineering, drafting, and architectural offices, computer system and software development, data processing, surveying, building contractor and trade contractor offices; excluding bulk loading, wrecking, or salvaging of goods, materials, and things and excludes the production, refining, or processing of Dangerous Goods.

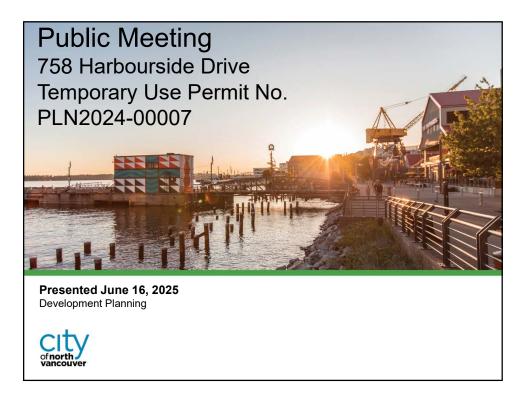
"Service Commercial Use" is defined as property manager, café, coffee shop, print or copy shops, recreation uses, and are limited to a maximum of

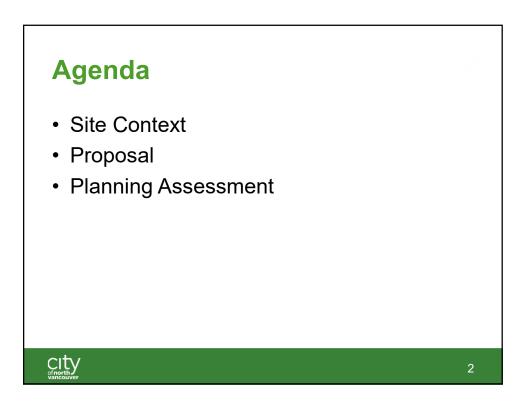
- *i)* 500 Square Metres (5,380 square feet) on a Lot less than 12,600 square metres (135,630 square feet);
- *ii)* 715 square metres (7,700 square feet) on a Lot greater than or equal to 12,600 square metres (135,630 square feet).[Bylaw 7754 Feb27/06]
- (b) The following uses are prohibited:
  - *(i) retail sales of personal items such as jewelry, clothing, food items and computers;*
  - (ii) professional and semi-professional offices, finance and accounting offices, business offices, social clubs and health clubs;
  - *(iii) call centers and telephone solicitation centers;*
- (2) the principal buildings, together with accessory buildings, shall not exceed a lot coverage of 50%

- (3) the principal building, together with accessory buildings, shall not exceed a Gross Floor Area of 0.75 times the Lot Area, provided that this amount may be increased by:
  - (a) 0.75 times the Lot Area times the ratio of underground parking to required Off-Street Parking, not to exceed 0.25 times the Lot area up to a maximum combined Gross Floor Area of 1.0 times the Lot Area; [Bylaw 7222]
- (4) the principal building shall be sited in accordance with the siting envelopes shown on Schedule 52 (E);
- (5) the principal buildings shall not exceed a height of 12.2 metres (40 feet);
- (6) parking shall be in accordance with Part 9 of the Zoning Bylaw and shall be calculated at 1 space per 50 square metres (538 square feet) of Gross Floor Area; [Bylaw 7222]
- (7) bicycle parking shall be provided on site and shall be calculated at 1 bicycle parking stall per 500 square metres (5380 square feet) of Gross Floor Area; [Bylaw 7222]
- (8) refuse storage containers and recycling containers shall be readily accessible for pick-up and for users and shall be screened on all sides and shall not be located in required maneuvering aisles, driveways, loading or parking spaces;
- (9) all open areas not covered by buildings, structures, driveways, and parking spaces shall be suitably landscaped and maintained;
- (10) Section 906(5)(b) is hereby amended to the extent necessary to increase the maximum width of any driveway crossing as measured at the property line to 11.0 metres (36 feet). *[Bylaw 6977 refers]*

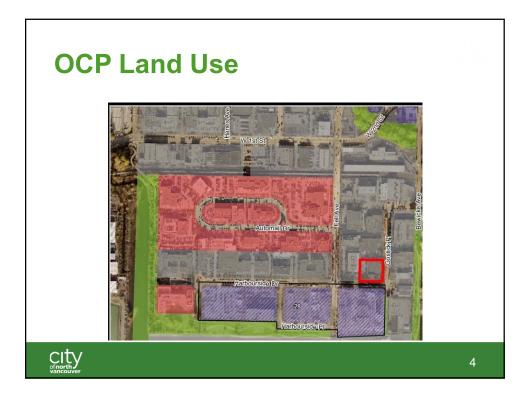






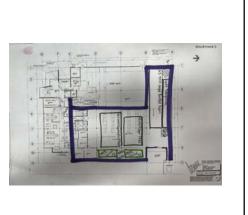






## Proposal

- Temporary Use Permit (TUP) application to allow an increase in the maximum allowable floor area under Service Commercial Use in CD-360 Zone.
  - Operated by Absolute Cheer and Tumbling LTD.
  - The Recreation Use is currently permitted under zoning, but has a maximum of 500 Square Metres.
  - The TUP would allow the proposed business to expand their floor area to 908 Square Metres for a period of up to 3 years.



**Planning Assessment** 

- The proposed use is already existing on site.
  - Many of the surrounding industrial buildings have a small portion of recreation use included as well.
- Planning staff are in support of the proposal on a temporary basis.
  - This will allow the applicant time to find a new location to expand.
- The TUP will impose particular conditions to ensure an active street frontage is maintained for the unit.



city

## **TUP Conditions**

# • The aforementioned TUP conditions include:

- *i.* The proposed building changes must comply with all relevant building code requirements through the future building permit application;
- *ii.* The new expanded floor area obtained through the Temporary Use Permit is to be returned to the original layout as it was prior to the issuance of this permit.





# PUBLIC MEETINGMonday, June 16, 2025<br/>6:00pm

## 2024 Annual Municipal Report

**THE ANNUAL MUNICIPAL REPORT** provides the community with an opportunity to learn about the City and its performance. The report states the City's goals for the upcoming year and demonstrates progress made toward the previous year's initiatives.

**PURSUANT** to Sections 98 and 99 of the Community Charter, the City of North Vancouver's 2024 Annual Municipal Report will be presented for consideration at the above noted meeting.

**PROVIDE WRITTEN INPUT:** By email (finance@cnv.org), mail, or deliver in-person to City Hall. All submissions must include your name and address and be received at City Hall no later than noon on **Friday, June 13, 2025.** 

**SPEAK AT THE HYBRID MEETING: In person at City Hall:** On the day of the Public Meeting, a sign-up sheet will be available in the lobby, outside the Council Chamber, between 5:30-5:50pm. Enter City Hall from 13<sup>th</sup> Street after 5:30pm.

**By Webex or phone:** Pre-register online at **cnv.org/PublicMeetings**, or by phoning **604.990.4234** to provide contact details. Login instructions will be forwarded to you. *All Webex/phone pre-registration must be submitted no later than noon on Monday, June 16, 2025.* 

**VIEW THE REPORT** online at **cnv.org/AnnualReport** anytime from June 2 to June 16, 2025.

QUESTIONS? Contact the Finance Department at finance@cnv.org.

Watch the meeting online at cnv.org/LiveStreaming or in person at City Hall



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THE CORPORATION OF THE CITY OF NORTH VANCOUVER

### **TEMPORARY USE PERMIT**

Permit No. PLN2024-00007

File: 09-4520-20-005/2024

#### Issued to owner(s): Prime Canadian Holdings Inc., INC. NO. BC0918660

Respecting the lands located at 758 Harbourside Drive, North Vancouver, BC, legally described as:

## LOT B (BP237854) DISTRICT LOT 2654 GROUP 1 NEW WESTMINSTER DISTRICT PLAN LMP45092 PID: 024-870-188

(the "Lands")

#### List of Attachments:

Schedule "A": List of Plans

#### Authority to Issue:

1. This Temporarily Use Permit is issued pursuant to Section 493 of the *Local Government Act.* 

#### Bylaws Supplemented or Varied:

- 2. The provisions of the City of North Vancouver "Zoning Bylaw, 1995, No. 6700" CD-360 zone are hereby varied as follows:
  - A. This permit temporarily allows the Lands to be used for the purposes described below:
    - i. To permit Absolute Cheer and Tumbling to occupy a maximum of 908 square metres of gross floor area as an open gym for gymnastics and cheerleading services (a recreation use);

#### Special Terms and Conditions of Use:

- 3. Development upon or use of the lands shall conform to the following specifications:
  - A. This permit is subject to the following conditions, completed to the satisfaction of City staff:
    - i. The proposed building changes must comply with all relevant building code requirements through the future building permit application;
    - ii. The new expanded floor area obtained through the Temporary Use Permit is to be returned to the original layout as it was prior to the issuance of this permit.

#### General Terms and Conditions:

- 4. This Temporary Use Permit is issued by the City of North Vancouver subject to compliance with all the applicable bylaws of the City except as specifically varied or supplemented by this Permit. No variances other than those specifically set out in this permit are implied or to be construed.
- 5. The Lands shall be used in accordance with the terms and conditions of this Permit. All terms and conditions are subject to any changes required by the Building Inspector or other officials of the City where such specifications do not comply with any bylaw or statute, and such non-compliance is not specifically permitted through the issuance of this Temporary Use Permit.
- 6. This Permit expires: <u>three years from date of issuance</u>.
- 7. The Permit holder acknowledges that a Building Permit or other City Permits may be required. This is not a Building Permit.
- 8. Nothing in this Permit shall in any way relieve Land Owner/Business Owners obligation to ensure that the use complies in every way with the statutes, regulations, requirements, covenants and licences applicable to the undertaking.

9. Nothing in this Permit shall in any way relieve the Land Owner/Business Owners obligation to comply with regulations for construction of structures or provision of on-site services pursuant to the Health Act, the Fire Services Act, the Electrical Energy Inspection Act, and any other provincial statutes.

Authorized by Council: \_\_\_\_\_\_ Year / Month / Day

Expiry Date: \_\_\_\_\_\_ Year / Month / Day

Linda C. Buchanan, Mayor

Amelia Cifarelli, Corporate Officer

Date Signed: \_\_\_\_\_ Year / Month / Day

Note: As required by Section 503 of the Local Government Act, the City of North Vancouver shall file a notice of this permit in the Land Title Office stating that the land described in this Permit is subject to Temporary Use Permit No. PLN2024-00007.

Notice filed the day of , 20 .

THIS IS NOT A BUILDING PERMIT

#### Schedule A List of Plans – 758 Harbourside Drive

Author	Sheet Name	Sheet No.	Date Received	CityDocs File Number
Brock Croome Architect	Grade Floor Plan	A-1	May, 2015	2547443

h	M
Director	CAO



#### The Corporation of THE CITY OF NORTH VANCOUVER FINANCE DEPARTMENT

REPORT

To: Mayor Linda Buchanan and Members of Council

From: Larry Sawrenko, Chief Financial Officer

Subject: 2024 ANNUAL MUNICIPAL REPORT

Date: May 28, 2025

File No: 01-0640-20-0001/2024

The following is a suggested recommendation only. Refer to Council Minutes for adopted resolution.

#### RECOMMENDATION

PURSUANT to the report of the Chief Financial Officer, dated May 28, 2025 entitled "2024 Annual Municipal Report":

THAT the 2024 Annual Municipal Report be approved.

#### ATTACHMENT

1. 2024 Annual Municipal Report (CityDocs 2676455)

#### BACKGROUND

The *Community Charter* requires that municipalities prepare an Annual Municipal Report ("AMR") prior to June 30 of each year. Section 98(2) of the *Community Charter* states the content to be included in the AMR, including:

- Audited annual financial statements for the previous year;
- Information on municipal services, operations, objectives/measures for the previous year;
- A statement of future municipal objectives/measures;
- Permissive tax exemptions provided by Council; and
- Any declarations of Council disqualifications made in the previous year.

CNV received the Canadian Award for Financial Reporting from the Government Finance Officers Association of the United States and Canada ("GFOA") for its 2023 Annual Municipal Report. The award was established to encourage the publishing of high-quality annual reports and to provide peer recognition and technical guidance.

#### DISCUSSION

The 2024 AMR (*Attachment 1*) meets the requirements of the Community Charter and also includes information to provide readers with additional insight and transparency into CNV's activities and performance. It also continues to be in line with the best practice guidance provide by the GFOA as noted in its "Canadian Award for Financial Reporting Reviewers Checklist."

The key new items for the 2024 AMR include:

- Audited financial statement note refinements
- Updated disclosure of grants received

These new items incorporate feedback received from GFOA following its evaluation of CNV's 2023 AMR. GFOA requires CNV to incorporate its feedback into the 2024 AMR for CNV to continue to qualify for an annual award.

CNV's 2024 AMR was available for public inspection at City Hall and via CNV's website starting on May 30<sup>th</sup>, 2025 and was promoted via Public Notice in the North Shore News on June 4<sup>th</sup> and June 11<sup>th</sup>, 2025.

Last year, staff enhanced communication of the AMR to raise more awareness of the report with residents and given them more opportunity to review and comment on the report, all to increase transparency. Building on these enhancements, staff will continue with an expanded communications strategy that includes a more accessible and visually engaging report, improved online tools for providing input, digital advertising and newsletter features, and promotional materials at physical locations where the report is available.

A summary of public input received will be shared with Council on June 16<sup>th</sup>, 2025.

The AMR will again be promoted pending adoption by Council and aspects of the report will be utilized throughout the remaining part of the year for education and awareness purposes.

#### FINANCIAL IMPLICATIONS

Production of the 2024 AMR is funded within CNV's approved operating budget.

#### INTER-DEPARTMENTAL IMPLICATIONS

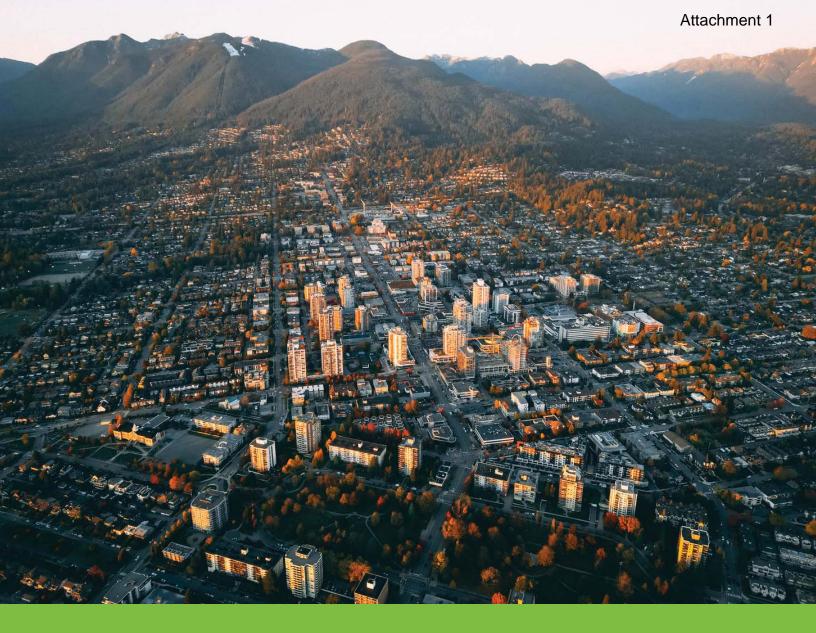
The AMR is prepared by CNV's Finance Department and the Communications division within the Deputy Chief Administrative Officer's Department, in collaboration with all CNV departments and shared services agencies.

#### STRATEGIC PLAN, OCP OR POLICY IMPLICATIONS

CNV's AMR supports CNV's Organizational Enabling goal to be a Responsible Organization.

RESPECTFULLY SUBMITTED:

Larry Sawrenko Chief Financial Officer



#### CITY OF NORTH VANCOUVER | BRITISH COLUMBIA

ANNUAL REPORT 2024

FOR THE YEAR ENDED DECEMBER 31, 2024



CITY OF NORTH VANCOUVER | BRITISH COLUMBIA

ANNUAL REPORT 2024

FOR THE YEAR ENDED DECEMBER 31, 2024

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Skwxwú7mesh (Squamish Nation) and səlilwətał (Tsleil-Waututh Nation) We respectfully acknowledge that we live and work on the traditional and unceded territories of the Skwxwú7mesh (Squamish) and səlilwətał (Tsleil-Waututh) Nations. The City of North Vancouver is committed to Reconciliation with these Nations, who have lived on these lands since time immemorial.





## INTRODUCTION

Welcome to the annual review of our accomplishments and outcomes as an organization.

We are a compact, yet mighty municipal leader— measuring 12 square kilometres—punching well above our weight class with a forward-thinking, active community on the leading edge of city building in the region.

We are also a City committed to leading with purpose

Council's Strategic Plan is the City's North Star, prioritizing what our elected leaders want to achieve over the next four years to help propel our vision of being the 'Healthiest Small City in the World'. These priorities connect to every City resident and business owner now and into the future.

There is nothing more important than the health of our community be it physical, social, economic, or environmental.

To learn more about the City of North Vancouver, please visit our website at cnv.org.



THE CORPORATION OF THE CITY OF NORTH VANCOUVER CONTEXT & ACCOMPLISHMENTS

## REFLECTIONS FROM THE MAYOR



#### Mayor Linda Buchanan

On behalf of Council, it is with great excitement that I present the 2024 Annual Municipal Report for the City of North Vancouver. As Mayor, I am delighted to share the accomplishments, progress and vision behind the 'Healthiest Small City in the World.' These successes reflect our commitment to creating a welcoming, prosperous, resilient, connected, and vibrant community for all. In this report, you will find detailed insights into our city's economic growth, infrastructure, environmental stewardship, policy, and social programs. Additionally, we will highlight key projects, partnerships, and events that have contributed significantly to our collective well-being and prosperity.

Notably, we made great strides in advancing public infrastructure such as the Harry Jerome Community Recreation Centre, Kings Mill Walk Park, and the Mahon Park Childcare and Fieldhouse. In every corner of the City, we

are building modern, accessible facilities that allow you to stay active and healthy. In 2024, we celebrated the 5th anniversary of The Shipyards, welcoming hundreds of thousands of people over the course of the year for events such as the Christmas market, SuperDogs, live music, cultural events, ice skating and the splash park. There were 264 programmed days at The Shipyards, an increase from 217 in 2023—meaning more fun for you and the whole family. Year after year, we are proud to welcome an ever-growing number of visitors to this award-winning space. The Shipyards was thoughtfully designed as a place for connection—a vibrant hub where community, culture, and waterfront life come together.

In 2024, we also launched the Lonsdale Great Street project, adopted a new Economic Development Strategy as well as the Community Well-being Strategy, and moved forward with a Dog Friendly City plan. From our urban tree canopy, to active transportation, to new homes for people, our City is always looking to build upon our successes and amplify what we love about our community.

Residents know we have a remarkable community. And now, so too does the rest of the country, as the City of North Vancouver was ranked No. 1 in the Globe and Mail's recent "100 Most Livable Cities" rankings. The Globe examined 50 variables spanning 10 categories such as transportation, amenities, housing, climate resiliency and long-term livability over the next 25 years. The City of North Vancouver and the District of North Vancouver together came out on top for the first time ever. Being recognized as Canada's most livable city is a testament to the people who make the City of North Vancouver what it is—vibrant, connected and resilient. This honour highlights our success in creating a city where life is truly about quality, although we know there's more work to do. Together, we will continue to build a city that puts people at its heart and sets a standard for livability across the country.

As we reflect on what we have achieved together, we must also look forward to the year ahead with optimism and determination. The challenges we face are opportunities for innovation and collaboration, driving us to build a better future for generations to come. I extend my sincere gratitude to residents, community leaders, volunteers, and our dedicated city staff whose passion, expertise and dedication continue to shape the City of North Vancouver into a model of excellence. Together, let us continue to work hand in hand, embracing diversity, fostering sustainability, and creating a city that we can all be proud to call home.

Sincerely,

Linda C. Queberan

Mayor Linda Buchanan, City of North Vancouver



(L-R) Councillors Angela Girard, Shervin Shahriari, Tony Valente, Mayor Linda Buchanan, Councillors Jessica McIlroy, Don Bell and Holly Back

## CITY COUNCIL

City Council is the governing body for the City of North Vancouver. Council is comprised of the Mayor and six Councillors, elected to a four-year term. The current Council was elected on October 15, 2022.

Council is responsible for providing leadership to address the existing and future needs of the City. Council achieves these needs by establishing policies, bylaws and strategic priorities that benefit the City, prioritizing programs and services that are fiscally responsible and maximize overall value for community members.

Council delegates operational responsibility to the Chief Administrative Officer, who ensures Council's priorities are met.

2 2024 ANNUAL REPORT | CITY OF NORTH VANCOUVER



## GREETINGS FROM THE CAO



#### Leanne McCarthy

I am pleased to share the City's 2024 Annual Municipal Report with residents, business owners, and visitors. The report provides an opportunity to share the year's accomplishments and renew the City's commitment to delivering exceptional services and amenities.

Over the past year, we've continued to make meaningful strides across the City—investing in communities, enhancing public spaces, and strengthening resilience as we prepare for future challenges.

We advanced several key initiatives in 2024 to strengthen the City's environmental resilience. In May we launched the Climate and Environment Strategy, a guiding framework for climate action, adaptation, and sustainable urban development. We also initiated the

Parks and Open Space Comprehensive Plan—an in-depth, systems-based review of parks and recreation amenities aimed at directing future investments where they are most needed. In addition, City

teams expanded tree-planting efforts and introduced a streamlined notification process to help ensure successful planting in more places, citywide.

The Shipyards continued to be a vibrant public hub, hosting 268 programmed days of events and activations including a Christmas Market that welcomed more than 200,000 people and supported significant local economic activity. To support the long-term vitality of this unique destination, we also launched Phase I of the Shipyards Operating Plan which includes economic impact analysis and a comprehensive State of the Shipyards Report, both of which are currently in progress. Across the city, we have improved responsiveness to community needs addressing more than 4,500 resident service requests and processing over 1,000 street use permits."

Across the city, we have improved responsiveness to community needs—addressing more than 4,500 resident service requests and processing over 1,000 street use permits.

We also made progress in long-term economic planning. In April, Council endorsed the new Economic Development Strategy and we began work around the City's growing Health and Life Sciences sector; implementation planning for both is underway.

As we move into 2025, we will continue to focus on responding to a complex economic landscape, with tariffs and inflationary pressures requiring thoughtful financial planning, innovation, and support for our community.

Together, we are building a more vibrant, inclusive, and resilient city-now and for the future.

2 McCartta Leanne McCarthy Chief Administrative Officer

# LETTER FROM THE CFO



## Larry Sawrenko

I am pleased to submit the Corporation of the City of North Vancouver ("CNV") Annual Municipal Report for the year ended December 31, 2024 as required by Sections 98 and 167 of the Community Charter. The purpose of this report is to present CNV's consolidated financial statements and to provide readers with a clear understanding of CNV's operations and financial position for 2024.

The report includes CNV's 2024 audited financial statements, which includes all of CNV's funds, the North Vancouver City Library, CNV's proportionate shares of the North Vancouver Recreation Commission and North Vancouver Museum & Archives Commission, and CNV's investment in Lonsdale Energy Corporation ("LEC"), a wholly owned government business enterprise.

Preparation of the consolidated financial statements is the responsibility of management and is in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board ("PSAB"). BDO Canada LLP ("BDO") was appointed as CNV's independent auditors and was responsible for obtaining reasonable assurance that CNV's consolidated financial statements as a whole were free from material misstatement and for issuing an auditor's report with an opinion. BDO expressed the unqualified

audit opinion that the "consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2024, and its consolidated results of operations, its changes in consolidated net financial assets, its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards."

I would like to thank staff throughout the organization and CNV's outside agencies for working collaboratively with CNV's Finance team to provide sound financial management to the organization over the past year. I look forward to continuing this collaboration as we continue to develop and advance CNV's financial processes to meet the challenges and opportunities ahead.

Larry Sawrenko Chief Financial Officer



# COUNCIL STRATEGIC PLAN

The 2022-2026 Council Strategic Plan encompasses the shared vision of a vibrant, resilient and prosperous community while prioritizing the wellbeing of residents. The following key priorities, focused on housing, environmental stewardship, transportation, economic growth and vibrant public spaces are guiding CNV's efforts.

## CORPORATE BUSINESS PLAN

The City's <u>Corporate Business Plan</u> builds upon and complements <u>Mayor and Council's Strategic Plan</u>. Together, these two plans will guide us as we work to achieve Council's vision of making our community the 'Healthiest Small City in the World'.

The Corporate Business Plan is our annual action plan that aligns to our 5-year *Financial Plan*. It is used by our Leadership Team to support Council's strategic priorities while ensuring our organization has the capabilities needed to advance Council's strategic priorities and deliver our core services and programs.

Our Corporate Business Plan is organized around Council's priorities and the City's organizational development goals. These high-level priorities and goals support and guide the work the City does every day. A Performance Measurement Framework is under development so the City can further measure performance, identify areas for improvement, adjust to changing environments and circumstances and continue to make informed decisions.





Each year we revisit our annual actions and report back to Council and the community on our progress, as part of our Annual Reporting process. We have provided a general status update on each initiative in this 2024 Report as at the end of 2024, together with one of four assigned ratings as defined below.

COMPLETED

 ONGOING AND ON TRACK • ONGOING AND LAGGING

NOT STARTED











distant

cnv.org



## A CITY FOR PEOPLE

A City for People is welcoming, inclusive, safe and accessible and supports the health and well-being of all.

## Harry Jerome Community Recreation Centre/Silver Harbour Senior Activity Centre (DCAO)

The construction of the new centre has progressed beyond the 60% completion mark.Significant strides have been made, with concrete work largely finished and the installation of structural steel and mass timber now 85% complete. Mechanical and electrical systems are 65% finished. The roofs of the Aquatic Centre, gymnasium, and arena are now watertight, while exterior insulation, glazing, and brick masonry work are well underway. Two of the three pool tank bottoms have been completed, subject to final tank testing. Pool tiling will start after testing, and work on the change room areas in both the arena and natatorium was initiated. A communications strategy for the centre's grand opening has been finalized. Additionally, the project has reached a key milestone by completing the tendering process for all work scopes, with the exception of audio-visual equipment and offside roadworks. With this milestone met, the project remains on track to be completed within the \$230 million budget.



## Mickey McDougall Community Recreation Centre Upgrades (DCAO)

In Q3, the renovation scope, including that for Flicka's tenant improvements, was issued for construction tender to four pre-qualified contractors. A development agreement and a lease between Flicka and CNV are nearing completion. The majority of the construction is on track to occur in early 2025. Flicka is set to move into the facility when the current Harry Jerome Community Recreation Centre closes.

## • Mahon Park Childcare Centre & Fieldhouse (DCAO)

Construction of the new childcare and fieldhouse is 75% completed. The building's structural elements are fully finished, and envelope work – including glazing, roofing, and cladding – is 90% complete. Exterior underground utilities and stormwater systems have been installed, interior mechanical and electrical rough-ins are completed, and drywall work has been initiated. The YMCA is planning to occupy the facility and open it to the public in mid 2025.

## • Community Wellbeing Strategy (P&D)

On June 24, 2024, the Community Well-being Strategy was adopted by Council. Implementation plans were prepared by staff as part of the development of the 2025 Workplans.

## North Shore Neighbourhood House Phase 2 (DCAO)

In January 2024, Council directed staff to expedite planning for Phase 2. This phase (The Hub Redevelopment) includes an 18-storey mass timber building with 179 rental homes, including 30% below-market rentals, on top of a three-storey podium, housing a new North Shore Neighbourhood House.In February 2024, the Province of BC announced funding through the BC Builds Program for the non-profit housing component delivered by Catalyst Community Development Society. In July 2024, CNV's financing for the construction of the North Shore Neighbourhood House was approved. The base building was tendered and proceeded through permitting stage. The tenant improvement portion of the project housing the North Shore Neighbourhood House was in the detailed design stage.





## Supportive Funding Review (P&D)

Project preparation, internal information gathering and analysis as well as external research of funding trends and other municipal processes has been completed. An initial list of draft supportive funding framework values was prepared.

## Development Application Process Review (P&D)

The current process was documented to identify key improvement areas and the team prioritized necessary actions and system improvements. Development of various system improvements are underway.

## Zoning Bylaw Update (P&D)

The project was launched and the engagement, information gathering, and analysis phase was complete. Staff have prepared a draft of a new Zoning Bylaw and Development Permit Guidelines to align with Provincial requirements.

## Indigenous Relations Initiatives (DCAO)

Planning is underway for protocol activities with Tsleil-Waututh Nation and Squamish Nation.

## • Public Realm Accessibility Improvements (EPE)

A Focus Group was engaged to provide input on new tactile transit signs as part of a TransLink Pilot Project to improve access for people with visual impairments. Tactile walking surface indicators were installed at Esplanade to align with new Translink Guidelines that CNV helped establish.The program has been completed for the year.

## Housing Needs Report (P&D)

An update to CNV's 2021 Housing Needs Report, as required by provincial legislation, was initiated. Necessary data and background information was collected, and the consulting support needed to meet the provincially imposed deadline of December 31st, 2024 was engaged to enable staff to present updated materials to Council for consideration in December, prior to the Holiday break.



## A RESILIENT CITY

A Resilient City leads the way in climate action and acts as a steward of the environment for future generations.

## Forest Planning (P&D)

In Q1/Q2, staff built awareness and provided opportunities for the public to share their vision for the community's urban forest. A report identifying what was heard during public engagement was brought forward in the fall.

## Climate & Environment Strategy (P&D)

On May 27, 2024, Council adopted the Climate & Environment Strategy. Implementation plans were prepared by staff as part of the development of 2025 Workplans.

## • Lonsdale Energy Corporation Decarbonization (LEC)

Lonsdale Energy Corporation publicly announced two major decarbonization projects – a 5MW Sewer Heat Recovery Plant to be located on a site owned by CNV, and a 3MW electrical boiler plant. The electrical boiler plant is currently in the permitting and construction phase, is expected to be operational in 2025, and will provide Lonsdale Energy's community energy system with 15% low carbon energy for 2025. Once the Sewer Heat Recovery Plant is in operation in 2027, it is expected that the two projects combined will provide more than 40% low carbon energy for the system.For the Sewer Heat Recovery project, government grants totaling \$17.5 million had been secured through the Clean BC Communities fund, and detailed design is set to commence in 2025.

## • Storm Water Management (EPE)

Storm water management continued with modelling of the system for resiliency planning, construction of missing gaps in the piped conveyance system, and introduction of new raingardens through developer and CNV Capital project changes to CNV streets.



## • Living Tree Program (EPE)

All trees from the 2023 Living Tree Program were planted. This program was moved to the Urban Forest Group within Parks Planning, where a new improved notification process to reduce individual site negotiation and minimize rejected sites/species was being developed. 2024 program plantings begun in fall 2024 and continue through spring 2025.

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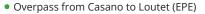


## A CONNECTED CITY

A Connected City provides active and sustainable ways for people and goods to move to, from, and within the City safely and efficiently.







The Ministry of Transportation and Transit (MOTT) has granted a permit to proceed, and a Request for Tender (RFT) was issued to pre-qualified contractors. Shovel testing was conducted and no archaeological materials were found. Construction is nevertheless required to follow the appropriate steps outlined in the Archaeological Impact Assessment (AIA) and the Alteration Permit. Tree removal began prior to nesting season with red cedars removed during this process to be donated to the Squamish Nation. Construction is anticipated to begin in mid 2025, with an estimated duration of one year.

## Mobility Network (EPE)

A project manager was onboarded for the Mid-Town connector.Staff were evaluating route options and considering phasing to effectively integrate project delivery with the delivery of the overpass from Casano to Loutet. The eastern portion of Midtown advanced to engagement and design.Council also endorsed the alignment of the Upper Levels Greenway project and approved the combination of the Upper Levels Greenway project with the Lonsdale Highway Overpass Mobility Improvements in April. The North-South connection between E23rd and the MOTT overpass will be constructed in collaboration with the HJCRC and will be ready for opening.



## Lonsdale Highway Overpass Mobility Improvements (EPE)

Council supported staff in undertaking an options analysis, concept design, and public engagement for the project in April. Staff are working to engage MOTT on a project governance structure.



## A PROSPEROUS CITY

A Prosperous City supports a diverse economy by creating an environment where new and existing businesses can grow and thrive.

## Lonsdale Great Street (R/E, EcDev, & Facilities)

A project governance structure was implemented and, after conducting a Request for Proposals process, a consultant team was engaged to work with an interdepartmental staff team to advance this initiative. The consultant team has commenced work, including research and review of background materials, the development of a project plan and timeline, and preparations for public engagement in early 2025.

## • Economic Development Strategy (R/E, EcDev, & Facilities)

On April 22, 2024, the Economic Development Strategy was endorsed by Council.Implementation plans were prepared by staff as part of the development of 2025 Workplans.

## Modernized Business Licensing System (R/E, EcDev, & Facilities)

Work to create a modernized business licensing bylaw, revised procedures for business inquiries related to opening a new business in the City, and the new digital application process is underway.

## • Health and Life Science Cluster (R/E, EcDev, & Facilities)

Following initial work in 2024 to complete background research, a high-level investment attraction sector profile, and investment monitoring, staff worked with a consultant to complete a situational assessment of the current Health and Life Sciences sector in the City that identified the primary business types and activities, developed a SWOT analysis of the typical cluster elements, and identified site selection elements as they apply to the City. The situational assessment identified a number of potential opportunities. Work to develop targeted investment lead profiles and investment promotion materials to align with the City's strengths and the identified opportunities is underway.



## Strategic Land Stewardship Model (R/E, EcDev, & Facilities)

Work to develop a plan to optimize CNV's land portfolio was delayed to enable staff's clear focus on the North Shore Neighborhood House Phase 2 project.





## A VIBRANT CITY

A Vibrant City is where dynamic public spaces and places provide opportunities for connection and enable residents to engage with their community, and celebrate their culture and history.





## • Shipyards Operational Plan & Business Model (EPE)

A Request for Proposal to engage a consultant to support the development of a Shipyards Operating Plan and Business Model was issued, and a consultant was selected. The project is in Phase I, involving discovery, research, analysis, an economic impact analysis, and a State of the Shipyards Report, is underway.

## • Phase 2 of the Dog Friendly Plan (EPE)

A draft Request for Proposal had been prepared for a Communications Consultant to support the project.

## • City Wide Parks and Public Space Comprehensive Plan (EPE)

CNV's Parks and Public Space Comprehensive Plan project launched in Q4 of 2024 and delved into a systems-based analysis of the CNV's current inventory of green space and public recreational amenities. The plan will define the level of service and ensure future investment is targeted to the highest need.

## • Kings Mill Walk Park (EPE)

The project team finalized plans for foreshore habitat reconstruction, site densification, and sea level rise mitigation, which are required to be completed prior to park reconstruction with the approved design. Staging and phasing were a focus in 2024 to ensure the public will have a minimized loss of park amenity during the construction of the new park. CNV debt financing to fund the project was also secured.



## A FISCALLY RESPONSIBLE ORGANIZATION

We are a leader in promoting transparent fiscal sustainability and accountability.

## Asset Management Planning - Sewer & Drainage, Water, Bridges, and Roads (EPE)

In Q2, Council endorsed adopting the Asset Management BC framework to guide CNV's asset management practices and received information on CNV's Draft Asset Management Strategy. State of the Asset Reporting evolved to include the current state as well as past actions, and the future continued to inform strategic investments in utilities to provide long-term Inventory and condition assessments for waterfront and pavement structures, which were ongoing. The Natural Asset Management roadmap project has also begun.

## New Financial Framework (Fin&IT)

A new monthly close-off calendar and process has been implemented, incorporating additional accrual information to improve the relevance and reliability of information. A new CFO Quarterly Financial Reporting Package was developed with consolidated Q3 financial information, which continues to be refined. Monthly financial statements prepared for the Museum & Archives have been modernized in consultation with the Commission's management to better support financial operations. A financial planning calendar has been developed and is underway, bringing forward consideration

of budgets and adding enhanced opportunities for public engagement, improving governance. CNV's quarterly reserve reporting processes has been enhanced, and reserve best practice research has been completed.

## • Consolidated Fees Bylaw (Fin&IT)

On July 15th, 2024, Council approved a new Consolidated Fees and Charges Bylaw. Following that, Council approved an updated Fees & Charges Policy, completing the final stage of the project.

## Protection of Privacy System Program (DCAO)

A gap analysis was completed, a charter was drafted, and training & development software was implemented. Requirements for staff training were determined, and training courses are being written.

## Key Performance Indicators (Fin&IT)

KPMG was engaged to help develop public-facing KPIs that aligned with Council's Strategic Proities. Staff and civic partners completed internal workshops and identified a number of potential KPIs, guided by the Municipal Reference Model, a leading framework used by municipalities that provides a standardized framework for describing and categorizing municipal programs and services, defining outputs and beneficiaries.

and setting target service levels. Additional external benchmarking research was conducted in the summer/fall to further refine the final draft framework.

## Work Planning (Fin&IT)

Staff brought the process to develop 2025 Action Plans and overall Workplans forward in 2024 so that they were developed well in advance of the financial planning process kicking off. Action Plans and Workplans provided more guidance into the development of draft 2025 budgets and the 2025-2029 Financial Plan. Additionally, external analysis and information on key budget drivers were provided to Council early in the financial planning timeline as part of a new Budget Outlook presentation to support budget deliberations.

## Development Cost Charges and Amenity Cost Charges (Fin&IT)

A consultant to support the development of updated Development Cost Charges and new Amenity Cost Charges had been engaged. Initial interviews with key staff were held, and preliminary development forecasts, service levels, and capital cost estimates were drafted. The project is behind its original schedule, but remains on track to provide recommendations to Council in Q2 2025, well in advance of revised provincial deadlines.



# A DYNAMIC ORGANIZATION

We are recognized as a top, innovative employer where there is a well-established culture of performance, accountability, learning, inclusion and continuous improvement.



## • People Strategy (PC&T)

This work was postponed to follow the development of Key Performance Indicators and the implementation of revised Work Planning and People Planning processes, which will provide a foundation for the development of a People Strategy.

## • Diversity, Equity and Inclusion (PC&T)

The base DEI framework was developed and reached the final graphic design stage. A supporting Communication Plan and materials also reached the development phase. Council endorsed the development of the Accessibility Plan, and initial actions and consultations within the project plan have commenced.

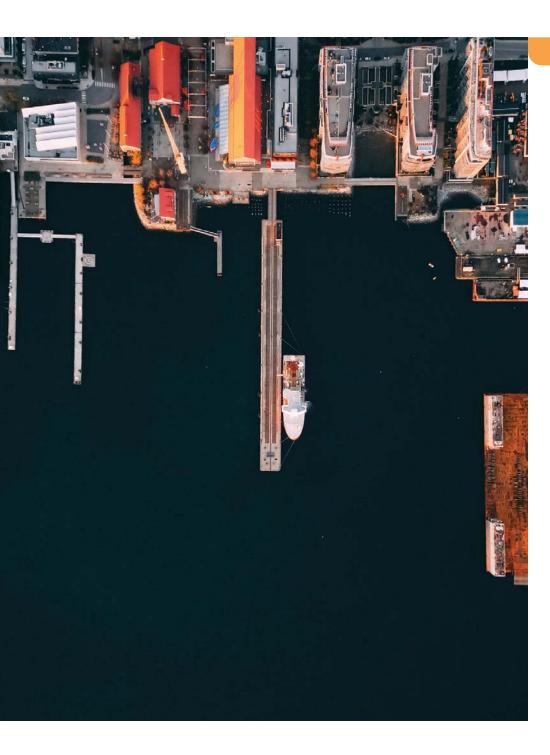
## Business Support and Transformation (PC&T)

In Q2, the Business Support & Transformation function was created with an initial focus on continuous improvements and transformation project management within the Development Approvals Process.



## Leadership Development Framework (PC&T)

An external vendor was selected, and the project was launched in Q4 with the Leadership Development Program and framework design.



## AN OPEN + ENGAGED ORGANIZATION

We are actively and consistently engaging our residents,

partnerships and interest holders on CNV projects, programs, services and supports. We are committed to providing timely, transparent and accessible information to the public about CNV policies and services.



## • Public Engagement Framework (DCAO)

Staff completed comprehensive engagement activities that helped shape a draft framework for CNV. The team delivered an emergent findings report to Council in December and outlined the final phase of engagement. The launch of new training programs, tools, and the framework is planned for 2025. Quick starts include the delivery of a print newsletter to ensure all residents, regardless of access to digital tools, can participate in CNV initiatives.

### Monuments and Memorials Policy (EPE)

Staff continue to advance work on the Monuments and Memorials Policy for Council's consideration mid 2025.

## Access improvements to City Hall, Online and In-Person Services (R/E, EcDev, & Facilities)

A centralized Gateway counter at City Hall to enhance customer experience and streamline services has been developed.

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## Flight PS752 Memorial (EPE)

Earlier this year, Council confirmed a site for the memorial location at Jack Loucks Court and, late in the year, Council endorsed a project approach and design process that will allow the memorial to proceed into the next project phases.

## Strategic Communications (DCAO)

CNV moved toward a comprehensive approach to planning, monitoring, and evaluating its communications efforts. This work included regular tracking and reporting on media and social media coverage, public input, and interest holder relations.



## A COOPERATIVE + COLLABORATIVE ORGANIZATION

## We work with a wide range of partners to continually improve the delivery programs, services and infrastructure within the City of North Vancouver.

## Information Technology Master Plan (Fin&IT)

Council endorsed an original IT Master Plan in 2023. The final plan is now in the detail planning phase as part of the development of CNV's overall 2025 Workplan. Development of deliverables for the high-priority and foundational Action Plans is underway with a completion target of mid 2025.

## Community Safety Advisory Committee (PS)

The Terms of Reference and the roles and functions of the Committee have been approved by Council. Committee members have been approved.

## Enhance CNV's Emergency Preparedness Program (PS)

North Shore Emergency Management had completed the North Shore Disaster Resilience Assessment. CNV's Active Threat Playbook is complete and related staff training has been conducted. Emergency Operations Centre training for staff has also been provided. The North Shore Extreme Heat Mapping and Vulnerability Project has been completed with results communicated to neighbouring municipalities and nations.

# 2025 LOOK AHEAD

Many of the Actions CNV undertakes to advance Council's Strategic Priorities and CNV's organization development goals span a number of years. Most of the Actions that advance Strategic Priorities and organization development goals are already underway and updates on those 40 Actions that are ongoing as at the end of 2024 are provided in the 2024 Year-In-Review section of this report. The Actions presented below are new for 2025.

# A CITY FOR PEOPLE

A City for People is welcoming, inclusive, safe and accessible and supports the health and wellbeing of all.

#### Provincial Legislative Changes and Housing Accelerator Fund

**Commitments (P&D)**: The Province of BC is addressing housing needs through various legislative mechanism, including the following:

**Bill 44:** the Housing Statutes (Residential Development) Amendment Act, mandates local governments to allow small-scale multi-unit housing, such as triplexes and townhomes, in areas previously zoned for single-family homes.

**Bill 46**, the Housing Statutes (Development Financing) Amendment Act, introduces Amenity Cost Charges (ACCs) to streamline the funding of essential infrastructure and services, thereby facilitating more efficient housing development.

**Bill 47**, the Housing Statutes (Transit-Oriented Areas) Amendment Act, requires municipalities to designate areas near major transit stations as Transit-Oriented Areas (TOAs), setting minimum density and height standards to promote higherdensity housing near transit hubs.

**Bill 16**, the Housing Statutes Amendment Act, 2024, introduces several measures to enhance housing affordability, including granting local governments the authority to implement inclusionary zoning.

CNV is implementing the requirements of the provinces legislative changes in 2025. CNV also made 9 key commitments in its Housing Accelerator Fund agreement with CMHC. Some work required as part of this agreement was already included in CNV's 2024 Workplan and underway (ie the "Development Application Process Review" and "Zoning Bylaw Update"). Other actions, (ie Bill 16-Inclusionary Zoning and Bill 44 – Small Scale Multi Unit Housing), was started in 2024 to address provincial legislative changes. Five key additional areas for focus for 2025 include:

- $\bullet$  Pre-zoning Residential level R5 properties to align with the Official Community Plan
- Incentivize and remove barriers for the complete and partial construction of Alternative Housing Construction (ie prefabricated buildings)
- · Reduce vehicle parking required to improve affordability of developments
- Update CNV's Affordable Housing Fund Terms of Reference
- Update Mid-Market Rental Policy





# A RESILIENT CITY

A Resilient City leads the way in climate action and acts as a steward of the environment for future generations.

#### **Urban Forest Operational Plan**

(EPE): Advance work on enhancing biodiversity and growing our urban forest canopy within our city parks and streets.

Noise Monitoring (PS): Implement noise data collection, analysis, and reporting to establish baselines for current noise levels, inform CNV's land use planning and environmental reviews, and helps identify opportunities to minimize noise in the City.





A Connected City provides active and sustainable ways for people and goods to move to, from, and within the City safety and efficiently.

Bus Rapid Transit (EPE): Provide input into Translink's planning, concept design, and business case for Bus Rapid Transit from Park Royal to Metrotown, to provide our community reliable rapid transit connected with the regional system.

## Curbside Management (EPE):

Complete a new Curbside management plan, policy and regulations that respond to parking issues in the City, and begin phased implementation.







## A PROSPEROUS CITY

A Prosperous city supports a diverse economy by creating an environment where new and existing businesses can grow and thrive.

Inter Municipal Business Licensing (REFED): To respond to economic uncertainty created by US tariffs, identify updates to the City's business licensing regime to enable businesses to expand the scope of their operations in the face of economic uncertainty, including examining an expansion to the North Shore's Inter-Municipal Business License regime and a "split-licensing" mechanism, to reduce regulatory burden.

#### Regulatory Review (REFED):

Review the City's business-related regulations to identify opportunities for streamlining to help City of North Vancouver businesses respond quickly to current economic threats such as tariffs and supply chain disruptions

## A VIBRANT CITY

A Vibrant City is where dynamic public spaces and places provide opportunities for connection and enable residents to engage with their community, and celebrate their culture and history.

City Wayfinding (EPE): This project will create a cohesive visual identity and Citywide wayfinding system to enhance navigation and sense of place for visitors and residents. The first phase wayfinding elements planned for 2025 will focus on The Shipyards & Waterfront, SeaBus gateway, Lower Lonsdale, and the Brewery District. Wayfinding elements are anticipated to include directional and placemaking signage and ground markings, a graphic city-wide map, integrated technology and accessibility features, artistic and directional lighting, as well as temporary signage for events and disruptions. Implementation City-wide is expected in subsequent years.

Activate Public Spaces (EPE): Activations planned include neighbourhood based programming, seasonal animations, and mid-large scale events that create fun activities and experiences that advance a sense of place, foster sociability for residents, and provide opportunities for residents to interact and engage in activities. Activations are planned for parks, streets, plazas, parklets, urban gardens, outdoor areas, laneways, plazas, community spaces, and at the Shipyards.

## MODERN ORGANIZATION

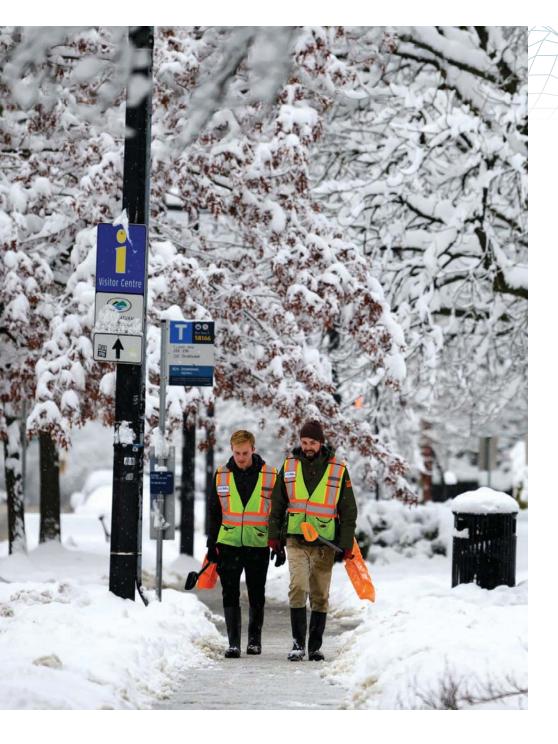
A Modern Organization delivers services with innovation and efficiency, adapting to the evolving needs of the community and ensuring seamless, responsive experiences for all.

Enterprise Development Application & Permits Software (P&D): This technology project will enable the Planning & Development department to improve efficiency and customer satisfaction by implementing

a new Permitting & Licensing software solution. The new system will enable easy, self-service applications and digital-first processes, allowing customers and staff to collaborate smoothly for streamlined processing.

Innovation Incubator (Fin&IT): This first part of this project is the development of a "Sandbox" IT environment for exploring new ideas, prototyping, and testing/ learning. The second phase is to host a "hackathon" where staff spend 1-2 days working on business problems/new ways of working that are on the fringe of the prioritization list. A Hackathon provides an opportunity to foster experimentation and try out new technologies to solve everyday problems.







# RESPONSIBLE ORGANIZATION

A Responsible City manages resources efficiently and sustainably, ensuring longterm value and support for the community's needs.

Asset Management (EPE): CNV's asset management practice is advancing with the preparation of a citywide strategy, the completion of inventory and condition assessment studies, and the development infrastructure specific asset management plans across 9 service areas/asset categories. Development of Asset Management Plans for CNV's Water, Sewer & Drainage, Bridges, and Pavement was underway in 2024. Additional plans to be advanced in 2025 include those for street lighting, signals, sidewalks and marine assets.





A HUMAN ORGANIZATION

A Human Organization fosters a progressive, collaborative, inclusive, and effective workplace, empowering employees to thrive and continuously improve how we work to better serve the community.

Accessibility Plan (PCT): The Accessible British Columbia Act, passed by Government in 2021, requires municipalities to develop an Accessibility Plan, with the goal of identifying, removing and preventing accessibility barriers that people experience in or when interacting with the organization. CNV adopted a two-phase approach to meet the legislative requirements.

• Phase one focused on developing a high level policy framework and objectives.

 Phase two, currently underway, is focused on building the CNV Accessibility Plan, and highlighting how the organization will identify, prevent, remove or mitigate, barriers to accessibility for City residents, visitors and staff. The plan is expected to be published in the summer of 2025.

Diversity, Equity and Inclusion Framework (PCT): In 2025, CNV developed a Diversity, Equity and Inclusion (DEI) framework to help advance initiatives, policies, and programs that promote inclusion and equity for everyone. The DEI Framework outlines CNV's commitments and shared values, and acts as a compass to inform our priorities, policies, decisions and programs, in alignment with Council's vision, values and priorities. To operationalize the framework, implementation of initial actions began in 2024 and is continuing through 2025.

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# DEPARTMENT OVERVIEWS

## Chief Administrative Office

The Chief Administrative Officer (CAO) is appointed by and reports to City Council. The CAO is accountable for all aspects of City operations. The CAO ensures Council direction is acted upon and short and long-term corporate objectives are identified and achieved.

## **Public Safety**

The Public Safety Department is dedicated to protecting people and property and working with external partners like North Vancouver RCMP and North Shore Emergency Management (NSEM). The Public Safety Department – which includes North Vancouver City Fire Department and our Bylaws division - ensures the community's safety through various programs and initiatives. Its collaboration allows for a comprehensive approach to public safety so citizens of the City of North Vancouver feel secure and protected.

## People, Culture & Transformation

The People. Culture and Transformation Department is responsible for building and aligning organizational and employee capacity and capabilities to support the City's priorities and to ensure that programs and services support a dynamic, inclusive and healthy workforce.

## Office of the Deputy CAO

The Deputy CAO manages the delivery of major civic development projects such as the new Harry Jerome Community Recreation Centre and the North Shore Neighbourhood House Hub Redevelopment. The Deputy CAO also oversees critical support services such as corporate communications, legislative and legal services, records management, and strategic initiatives.

## Financial & Information Technology Services

The Finance Department's mandate is to provide financial advice and support to Council, as well as financial information and leadership to City departments, and transparent and understandable reporting to the public, delivering to all clear, reliable and relevant financial information. The department strives to safeguard City assets, manage the City's risks and plan for the City's long-term fiscal sustainability. This Department also oversees information technology.

## Engineering, Parks & Environment

The Engineering, Parks and Environment Department is responsible for streets, utilities, urban forestry, parks and public spaces including The Shipyards. The department also delivers on established Council policy related to critical issues such as transportation, mobility, asset management, climate and environment.

## Planning & Development

The Planning and Development Department helps Council establish a community vision with long-range goals and objectives through the Official Community Plan (OCP). The department supports policy development, creates and monitors various plans and strategies and regulates development and construction activity.

## Real Estate, Facilities & Economic Development

The Real Estate, Facilities and Economic Development Department is responsible for managing municipal lands and real estate negotiations, overseeing facilities management and operations and supporting economic growth through business licensing and development initiatives.

ricensing and development initiatives.

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# PARTNER AGENCIES

The City works with many local public-sector agencies to deliver programs and services as partners.



## Lonsdale Energy Corporation (LEC)

The Lonsdale Energy Corporation owns and operates a district energy system that delivers heat to residential and commercial buildings in the Lonsdale area through a series of small heating plants. LEC is wholly-owned by the City, but operates as a separate company. The City's role is that of governance and rate regulator to ensure LEC customers receive dependable, clean and competitively-priced energy heating. The City also provides funding in the form of equity investments and loans.



## Museum & Archives of North Vancouver (MONOVA)

Museum & Archives of North Vancouver oversees cultural, archival and museum collections and operates a museum in Lower Lonsdale and archives in Lynn Valley. MONOVA is governed by a Commission appointed by the City and District of North Vancouver Councils. MONOVA's operational and capital expenses are cost-shared between the City of North Vancouver and the District of North Vancouver.



## North Shore Emergency Management (NSEM)

North Shore Emergency Management is an inter-municipal agency that works in partnership with the City and Districts of North and West Vancouver to plan, coordinate and test emergency and disaster response services. NSEM's ongoing operation is cost-shared by the three municipalities. The Provincial Emergency Program provides financial support in response to specific events.



## North Vancouver City Library (NVCL)

The North Vancouver City Library supports lifelong learning and community development by offering free and equitable access to information and ideas. The Library is governed by a Board of Trustees appointed by Council. The City provides most of the Library's funding, but some comes from other sources, including the Provincial Government.



## North Vancouver Recreation and Culture (NVRC)

North Vancouver Recreation and Culture operates eleven community recreation centres, the North Vancouver Tennis Centre and Centennial Theatre, and manages room and venue bookings for facilities, fields and outdoor spaces on behalf of the City and District of North Vancouver. NVRC is governed by a Commission appointed by the City of North Vancouver and the District of North Vancouver Councils. NVRC's operational and capital expenses are cost-shared between the two municipalities.

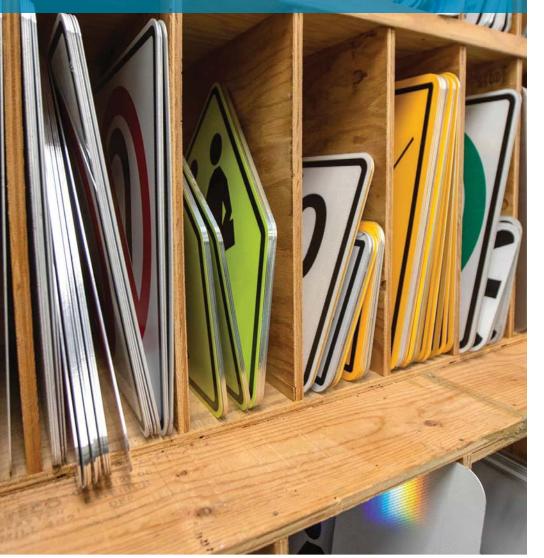


## North Vancouver Royal Canadian Mounted Police (RCMP)

The North Vancouver RCMP detachment serves the City of North Vancouver and the District of North Vancouver, and plays an integral role in the protection of North Vancouver residents and their property through crime prevention and detection, emergency response and victim services. Funding for the North Vancouver RCMP is cost-shared between the two municipalities.

THE CORPORATION OF THE CITY OF NORTH VANCOUVER CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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## Statement of Management Responsibility

The Council of the Corporation of the City of North Vancouver ("CNV") has delegated the responsibility for the integrity and objectivity of the financial information contained in the consolidated financial statements to the management of CNV. The consolidated financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are executed and recorded in accordance with authorization, and that financial records are reliable for preparation of financial statements.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. Council annually reviews and accepts the consolidated financial statements.

CNV's independent auditors, BDO Canada LLP, are engaged to express an opinion as to whether CNV's consolidated financial statements present fairly in all material respects the financial position of CNV as at December 31, 2024, and the results of operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian generally accepted auditing standards.

The consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards.

Larry Sawrenko

Chief Financial Officer

May 7, 2025



Tel: 604 688 5421 BDO Canada LLP Unit 1100 - Royal Centre 1055 West Georgia Street Vancouver, BC V6E 3P3 Canada

## Independent Auditor's Report

To the Mayor and Council of The Corporation of the City of North Vancouver

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vancouver@bdo\_ca

www.bdo.ca

#### Opinion

We have audited the consolidated financial statements of the Corporation of the City of North Vancouver and its controlled entities (the "City"), which comprise the consolidated statement of financial position as at December 31, 2024 and the consolidated statement of operations, the consolidated statement of changes in net financial assets and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2024, and its consolidated results of operations, its changes in consolidated net financial assets, its consolidated cash flows for the vear then ended in accordance with Canadian public sector accounting standards.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Unaudited Information

We have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the Schedules A, B and C of the City's consolidated financial statements.

#### Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



#### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements. including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



 Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the City audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants Vancouver, British Columbia May 7, 2025 The Corporation of the City of North Vancouver Consolidated Statement of Financial Position As at December 31, 2024 with comparative figures for 2023 (in thousands of dollars)

	 2024		2023
FINANCIAL ASSETS			
Cash and cash equivalents	\$ 212,705	\$	237,385
Investments (note 3)	55,362		68,927
Investment in Lonsdale Energy Corp. (note 4)	5,071		4,829
Due from other governments	7,219		7,731
Accounts receivable	10,709		8,773
Loan to Lonsdale Energy Corp. (note 5)	26,318		26,623
Interest receivable	750		309
	 318,134		354,577
LIABILITIES			
Accounts payable and accrued liabilities	30,062		30,356
Deferred revenue (note 13 (a))	45,660		38,961
Deferred lease revenue (note 13 (b))	48,402		48,911
Deferred development cost charges	30,018		27,815
Employee future benefits (note 6)	8,555		8,334
Advances and other liabilities	18,066		12,650
Debt (note 14)	873		
Asset retirement obligations (note 8)	2,829		2,742
	 184,465		169,769
NET FINANCIAL ASSETS	 133,669		184,808
NON-FINANCIAL ASSETS			
Tangible capital assets (note 7)	599,653		528,021
Inventories	1,013		978
Prepaid expenses	2,195		3,316
	 602,861		532,315
ACCUMULATED SURPLUS (note 9)	\$ 736,530	\$	717,123

Commitments and contingencies (note 10)

See accompanying notes to the consolidated financial statements

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Chief Financial Officer Larry Sawrenko

### The Corporation of the City of North Vancouver Consolidated Statement of Operations Year ended December 31, 2024 with comparative figures for 2023 (in thousands of dollars)

	2024 Budget	2024	2023
	(notes 2(i) and 16)		
REVENUE			
Property value tax (note 10 (a))	\$ 80,941	\$ 81,899	\$ 76,274
Other levies	5,564	5,621	4,188
Licences and permits	6,036	4,723	7,898
Fines and fees	6,449	6,110	6,854
Rent	2,889	3,584	3,873
Interest, dividends and penalties	5,136	14,427	15,156
Sale of services	39,649	41,785	36,819
Rebate and recoveries	85	116	203
Grants and other	9,140	17,682	28,099
Developer contributions and other transfers	499	4,608	5,948
Gain on disposition of assets	-	1,231	746
Lonsdale Energy Corp. income (note 4)		242	3
	156,388	182,028	186,061
EXPENSES			
General government	26,047	28,465	28,197
Transportation and transit	8,596	13,414	10,749
Health, social services and housing	3,322	3,144	2,984
Development services	9,311	8,872	9,604
Protective services	34,539	35,880	32,844
Parks, recreation and culture	39,140	41,846	37,143
Water utilities	13,170	13,140	12,378
Sewer & drainage utilities	14,643	14,081	13,054
Solid waste	4,242	3,779	3,744
Total expenses (note 12)	153,010	162,621	150,697
Annual surplus	3,378	19,407	35,364
Accumulated surplus beginning of year	717,123	717,123	681,759
Accumulated surplus end of year	\$ 720,501	\$ 736,530	\$ 717,123

See accompanying notes to the consolidated financial statements

### The Corporation of the City of North Vancouver Consolidated Statement of Changes in Net Financial Assets Year ended December 31, 2024 with comparative figures for 2023 (in thousands of dollars)

	2024 Budget		2024	2023
	(notes	2(i) and 16)		
Annual surplus	\$	3,378	\$ 19,407	\$ 35,364
Acquisition of tangible capital assets		(145,086)	(87,079)	(63,940)
Non-cash developer contributed assets		-	(2,887)	(2,094)
Proceeds on sale of tangible capital assets		-	1,994	1,029
Amortization of tangible capital assets		19,500	17,571	16,860
Gain on disposition of tangible capital assets		-	(1,231)	(746)
		(125,586)	 (71,632)	 (48,891)
Acquisition of inventories		-	(1,222)	(1,334)
Acquisition of prepaid expenses		-	(3,072)	(3,356)
Use of inventories		-	1,187	1,306
Use of prepaid expenses		-	4,193	2,794
		-	 1,086	 (592)
Decrease in net financial assets		(122,208)	(51,139)	(14,119)
Net financial assets, beginning of year		184,808	 184,808	 198,927
Net financial assets, end of year	\$	62,600	\$ 133,669	\$ 184,808

See accompanying notes to the consolidated financial statements

#### The Corporation of the City of North Vancouver Consolidated Statement of Cash Flows Year ended December 31, 2024 with comparative figures for 2023 (in thousands of dollars)

	2024	2023
Cash provided by (used for):		
Operating Transactions		
Annual surplus	\$ 19,407	\$ 35,364
Items not involving cash:		
Amortization expense	17,571	16,860
Accretion expense	96	93
Gain on disposal of ARO	(9)	-
Gain on disposal of tangible capital assets	(1,231)	(746)
Non-cash developer contributed assets	(2,887)	(2,094)
Lonsdale Energy Corp. income	(242)	(3)
Changes in non-cash operating items:		
Decrease (increase) in due from other governments	512	(2,644)
Decrease (increase) in accounts receivable	(1,936)	1,469
Change in loan to Lonsdale Energy Corp.	305	30
Increase in interest receivable	(441)	(192)
Increase (decrease) in accounts payable and accrued liabilities	(294)	8,157
Increase in deferred revenue	6,699	1,354
Decrease in deferred lease revenue	(509)	(510)
Increase in deferred development cost charges	2,203	5,991
Increase (decrease) in accrued employee future benefits	221	(162)
Increase in advances and other liabilities	5,416	2,462
Decrease in inventories	(35)	(30)
Decrease (increase) in prepaid expenses	1,121	(562)
	45,967	64,837
Capital Transactions		
Cash used to acquire tangible capital assets	(87,079)	(63,940)
Proceeds from sale of tangible capital assets	1,994	1,029
	(85,085)	(62,911)
Investing Transactions	(00,000)	(02,011)
Decrease in investments	13.565	34,163
	13,565	34,163
Eineneine Trenesetiene	13,305	34,103
Financing Transactions	070	
Increase in debt	873	
	873	-
Increase (decrease) in cash and cash equivalents	(24,680)	36,089
Cash and cash equivalents, beginning of year	237,385	201,296
Cash and cash equivalents, end of year	\$ 212,705	\$ 237,385

See accompanying notes to the consolidated financial statements

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## The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

#### 1. OPERATIONS

The City of North Vancouver ("CNV") was incorporated in 1907 and operates under the provisions of the Community Charter and the Local Government Act of British Columbia. CNV's principal activity is the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water and sanitary services.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of CNV have been prepared in accordance with Canadian public sector accounting standards, as prescribed by the Public Sector Accounting Board ("PSAB"). The significant accounting policies are summarized below:

#### (a) Basis of Presentation

The consolidated financial statements include the accounts of all the funds of CNV, the accounts of the North Vancouver City Library, which is controlled by CNV, CNV's 33.94% proportionate share of the operations of the North Vancouver Recreation Commission, and CNV's 50% proportionate share of the operations of the North Vancouver Museum and Archives Commission. CNV's investment in Lonsdale Energy Corporation ("LEC"), a wholly owned government business enterprise, is accounted for using the modified equity method.

CNV has an agreement with the District of North Vancouver in the operation and management of the North Vancouver Recreation Commission, and CNV includes its proportionate share in CNV's consolidated financial statements. The current agreement specifies that the operating costs shall be paid 33.94% (2023 – 33.94%) by CNV and 66.06% (2023 – 66.06%) by the District of North Vancouver. Each municipality is responsible for its own facilities and pays 100% of all capital costs relating to improvement, expansion and replacement of buildings or facility equipment.

CNV also has an agreement with the District of North Vancouver in the operation and management of the North Vancouver Museum and Archives Commission, and CNV includes its proportionate share in CNV's consolidated financial statements. The current agreement specifies that the operating costs shall be paid 50% (2023 – 50%) by CNV and 50% (2023 – 50%) by the District of North Vancouver. Each municipality is responsible for its own facilities and pays 100% of all capital costs relating to improvement, expansion and replacement of buildings or facility equipment.

#### (b) Basis of Accounting

Revenue is recorded on an accrual basis and recognized when earned as specified below. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services.

#### (c) Revenue Recognition

On January 1, 2024, CNV adopted public sector accounting standard 3400, Revenue, on a prospective basis. PS 3400 proposes a framework describing two categories of revenue – transactions with performance obligations and transactions with no performance obligations.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (c) Revenue Recognition (continued)

Revenue from transactions with performance obligations is recognized when (at a point in time) or as (over a period of time) the organization satisfies the performance obligations, which occurs when control of the benefits associated with the promised goods or services has passed to the payor.

Revenue from transactions without performance obligation is recognized at realizable value when the organization has the authority to claim or retain an inflow of economic resources received or receivable and there is a past transaction or event that gives rise to the economic resources.

Property value taxes are recognized as revenue in the year that the taxes are authorized, the taxable event occurs and they are considered collectible. Through the British Columbia Assessments appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded. Levies imposed for Regional District services and other taxing authorities are not included in the revenues of CNV.

License and permit revenues are recognized when CNV's performance obligations are satisfied.

Rent revenue is recognized on a straight-line basis over the term of the lease.

Charges for sewer, water and solid waste usage are recorded as user fees and recognized as the service is provided. Connection fees revenues are recognized when the connection has been established.

Sale of service and other revenue are recognized on an accrual basis when the service is provided or control of the goods is transferred.

Unrestricted government transfers are recognized as revenue in the year that the transfer is authorized by the issuing government and any eligibility criteria have been met. Restricted government transfers, in the way of grants or other transfers, are recognized as revenue in the year in which any stipulations that create liabilities are met.

Tangible capital assets received as contributions or transfers from developers are recorded at their estimated fair value at the date of receipt and also are recorded as revenue.

#### (d) Deferred Revenue

Deferred revenue consists of prepaid property taxes, prepaid business licenses, unspent portion of restricted grants and fees paid in advance for services yet to be provided.

#### (e) Deferred Lease Revenue

Deferred lease revenue consists of funds collected in advance of rental periods for long-term prepaid leases, which will be recognized as revenue on a straight-line basis over the term of the lease.

The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (f) Deferred Development Cost Charges

Development cost charges collected to pay for future capital projects are deferred upon receipt and recognized as revenue when the capital costs for which they were collected are incurred.

#### (g) Cash and cash equivalents

Cash and cash equivalents consist of cash, highly liquid pooled high interest savings accounts with the Municipal Finance Authority ("MFA").

#### (h) Investments

Investments include bank issued notes and bonds and Provincial bonds and debentures maturing after December 31, 2024 and are valued at the lower of cost or market value. Securities are recorded at their cost and written down to reflect losses in value that are other than temporary.

#### (i) Budget Figures

The budget figures are based on the financial plan adopted by Council as the "Financial Plan for the Years 2024 to 2028 Bylaw, 2024, No. 9016" on April 22nd, 2024.

#### (j) Employee Future Benefits

CNV and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer plan, contributions are expensed as incurred.

Sick leave and post-employment benefits also accrue to CNV's employees. The liabilities related to these benefits are actuarially determined based on services and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefits plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

#### (k) Debt

Interest on debt is charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year. Debt issued through the Municipal Finance Authority is recorded in the consolidated financial statements net of sinking fund payments and adjustments.

#### (I) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They may have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (I) Non-Financial Assets (continued)

#### (i) Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost less residual value of the tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	Straight-line over useful life of each asset unit	10 – 100 years
Parks	Straight-line over useful life of each asset unit	10 – 75 years
Buildings	Straight-line over useful life of each asset unit	10 – 100 years
Machinery & equipment	Straight-line over useful life of each asset unit	3 – 25 years
Vehicles	Straight-line over useful life of each asset unit	6 – 25 years
Infrastructure	Straight-line over useful life of each asset unit	7 – 100 years
Library materials	Straight-line over useful life of each asset unit	2 – 5 years
Work in progress	Not amortized until put into use	

#### (ii) Works of Art and Historic Assets

CNV and the Museum and Archives Commission manages and controls various works of art and non-operational historic assets, including buildings, artifacts, paintings and sculptures located at City sites and public display areas.

Works of art and historic assets are not recorded as assets in these consolidated financial statements.

#### (iii) Natural Resources

Horticultural assets such as treed areas, grassy areas and gardens are not recognized as assets in the consolidated financial statements.

#### (iv) Interest Capitalization

CNV does not capitalize interest costs associated with the construction of a tangible capital asset.

#### (v) Leased Tangible Capital Assets

Leases that transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the payments are charged to expenses as incurred.

#### (vi) Inventories

Inventories held for consumption are recorded at the lower of weighted average cost and replacement cost.

The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (m) Estimates

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts in the consolidated financial statements and the disclosure of contingent liabilities. Areas requiring significant estimation are post-employment benefits, compensated absences and termination benefits, estimated useful life of tangible capital assets, asset retirement obligations and measurement of contingent liabilities. Actual results could differ from these estimates.

#### (n) Segment Disclosure

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information related to expenses (note 12).

#### (o) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

- i) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- ii) the past transaction or event giving rise to the liability has occurred;
- iii) it is expected that future economic benefits will be given up; and
- iv) a reasonable estimate of the amount can be made.

The resulting costs have been capitalized into the carrying amount of the related tangible capital assets and are being amortized on the same basis as the related tangible capital asset. Assumptions used in the calculations are reviewed annually.

#### (p) Financial Instruments

Financial instruments classification is determined upon inception and financial instruments are not reclassified into another measurement category for the duration of the period they are held. Financial assets and financial liabilities, other than hedges, equity instruments quoted in an active market, and financial instruments designated at fair value, are measured at cost or amortized cost upon inception and subsequent to initial recognition. Cash and cash equivalents are measured at a mortized cost using the effective interest rate method to determine interest revenue or expense in the Consolidated Statement of Operations for the period it is earned. Valuation allowances are made when collection is in doubt. Investments include bank issued notes and bonds and provincial bonds and debentures maturing after the current year. Investments are adjusted for any amortization of premiums or discounts. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are included in the carrying value of the related investments.

All financial assets recorded at cost or amortized cost are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Consolidated Statement of Operations. A financial liability is de-recognized when it is extinguished.

#### 3. INVESTMENTS

The fair value of investments at December 31, 2024 is \$54,264,000 (2023 - \$65,962,000). CNV's investment portfolio consists of provincial governments and Canadian bank bonds with an amortized cost of \$55,362,000 (2023 - \$68,927,000).

Financial instruments maturing between January 2025 to December 2025 range in yield from 1.30% to 7.52% (2024 – 2.10% to 3.13%). Investments maturing from January 2026 to May 2031 range in yield from 1.40% to 3.36%.

No investments valued at market value were revalued in 2024, so a Consolidated Statement of Remeasurement Gains and Losses is not applicable.

## 4. INVESTMENT IN LONSDALE ENERGY CORPORATION ("LEC")

CNV owns all the issued and outstanding shares of LEC, which was incorporated under the Business Corporations Act (British Columbia) on July 7, 2003. LEC operates a district energy system providing hydronic energy to residential, institutional and commercial buildings in the City of North Vancouver.

Summarized financial information relating to LEC is as follows:

	20	024		2023
Cash and accounts receivable	\$	4,952	\$	4,050
Plant and equipment		49,886		40,969
Other assets		1,438		732
Total assets	\$	56,276	\$	45,751
Accounts payable and accrued liabilities	\$	4,810	\$	3,678
Deferred contributions		12,037		8,621
Debt		34,358		28,623
Total Liabilities	\$	51,205	\$	40,922
Shareholder's equity	\$	5,071	\$	4,829
	20	2024		2023
Total revenue	\$	10,651	\$	9,713
Total expenses		10,409		9,710
Net income	\$	242	\$	3

Included in CNV's Consolidated Statement of Financial Position is "Investment in Lonsdale Energy Corp." in the amount of \$5,071,000 (2023 - \$4,829,000) and a loan receivable in the amount of \$26,318,000 (2023 - \$26,623,000) (note 5(a)). Also included in accounts receivable in CNV's Consolidated Statement of Financial Position are receivables from LEC in the amount of \$1,040,000 (2023 - \$1,067,000).

The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

#### 5. LOAN TO LONSDALE ENERGY CORPORATION

The loan receivable balance of \$26,318,000 (2023 - \$26,623,000) consists of the following interest bearing promissory notes:

On August 1, 2018, CNV converted amounts due from LEC whereby LEC issued a 5 year promissory note to CNV in the amount of \$33,661,966. On July 15, 2019 and November 17, 2021, CNV's Council authorized LEC to borrow an additional \$1,681,000 and \$290,000 respectively.

On August 1, 2023, a five-year demand term loan was issued by CNV to borrow a maximum of \$35,632,966. This promissory note replaced and nullified all previous promissory notes issued by CNV to LEC. The loan matures on August 1, 2028 and bears interest at 3.51% per annum.

As at December 31, 2024 an amount of \$26,317,804 remains due to CNV. During the year, LEC drew \$715,000 (2023 - \$1,050,000) from this promissory note. After considering the principal payments of \$5,389,162 made to date, the remaining funding available to LEC under the terms of the agreement is \$3,926,000, which LEC expects to draw on for future asset construction. At the maturity date of the loan to LEC, CNV may, at its discretion, extend the terms of the loan in whole or in part or LEC may repay the loan in whole or in part using either internal or external financing.

Interest revenue of \$949,000 (2023 - \$798,000) and dividend revenue of \$54,000 (2023 - \$45,900) has been included in the Consolidated Statement of Operations.

#### 6. EMPLOYEE FUTURE BENEFITS

#### (a) Sick and Severance

Employees of CNV are entitled to payments related to unused sick leave and severance upon retirement or resignation after ten years of service. The amount recorded for these benefits is based on an actuarial valuation done by an independent firm of actuaries using a projected benefit actuarial valuation method pro-rated on services. The most recent actuarial valuation of CNV's future benefits was completed as at December 31, 2024.

Information regarding CNV's obligations for these benefits, including 100% of the North Vancouver City Library and its proportionate share of the North Vancouver Recreation Commission and North Vancouver Museum and Archives Commission, is as follows:

	2024		 2023
Benefit obligation - beginning of the year Add: Current service costs Interest on accrued benefit obligation Actuarial loss (qain)	\$	7,958 708 337 (169)	\$ 6,944 597 322 1,023
Less: Benefits paid		(659)	(928)
Benefit obligation - end of the year	\$	8,175	\$ 7,958
Add: Unamortized actuarial gain		380	 376
Benefit liability - end of the year	\$	8,555	\$ 8,334

#### 6. EMPLOYEE FUTURE BENEFITS (continued)

The significant actuarial assumptions adopted in measuring CNV's accrued benefit liability are as follows:

	2024	2023
Discount rates	4.30%	4.10%
Future inflation rates	3.5% for 2024 and 2.0% thereafter	4.5% for 2024 and 2.0% thereafter
Compensation increases, net of inflation	0.0% to 1.9%	0.0% to 0.5%

The unamortized actuarial gain is amortized over a period equal to the employees' average remaining service lifetime of 12 years for CNV (2023 - 11 years).

#### (b) Council Retirement Stipend

Starting 2005, Council Members are entitled to a retirement stipend based on 9.31% of the individual's total indemnity received subsequent to 2002. These amounts are accrued as earned and recorded in accounts payable and accrued liabilities.

#### 7. TANGIBLE CAPITAL ASSETS

2024		Land	Imp	Land provements		Parks	E	uildings		chinery & uipment	,	/ehicles	Infr	astructure		Library Materials	i	Work n Progress		Total
Costs																				
Balance beginning of year	\$	46,229	\$	82,423	\$	63,082	\$	152,820	\$	26,854	\$	14,504	\$	282,658	\$	960	\$	118,468	\$	787,99
Additions and Adjustments		-		-		-		1,196		-		976		15,853		246		86,860		105,13
Disposals and Transfers	_	1		-		-		23		-		482		1,923		214		15,165		17,80
Balance end of year	\$	46,228	\$	82,423	\$	63,082	\$	153,993	\$	26,854	\$	14,998	\$	296,588	\$	992	\$	190,163	\$	875,32
Accumulated Amortization																				
Balance beginning of year	\$		\$	23,710	s	22,271	\$	81,859	\$	21,007	s	5,939	\$	104,727	\$	464	\$	-	\$	259,97
Amortization and Adjustments		-		2,137		2,148		4,514		1,334		1,012		6,209		217		-		17,57
Disposals		-		-		-		23		-		411		1,232		214				1,88
Balance end of year	\$	-	\$	25,847	\$	24,419	\$	86,350	\$	22,341	\$	6,540	\$	109,704	\$	467	\$	-	\$	275,66
Net Book Value	s	46.228	s	56.576	s	38.663	s	67.643	s	4.513	s	8.458	s	186.884	s	525	s	190.163	s	599,65
2023		Land		Land																
		Luna	Imr			Parks		uildings		chinery &	,	/ehicles	Infr	astructure		Library Materials		Work n Progress		Total
Cost		Lund	Imp	provements		Parks	-	luildings		chinery & luipment	,	/ehicles	Infr	astructure		Library Materials	i	Work n Progress		Total
	s	46,229	lm; \$		s	Parks 57,695		uildings	E			Vehicles 12,718		astructure 277,033	1		i s		\$	
	\$			provements	\$			-	E	uipment					1	Materials		n Progress	\$	723,82
Cost Balance beginning of year Additions and Adjustments Disposals	\$			82,411	s	57,695		149,468	E	uipment 26,101		12,718		277,033	1	Materials 955		n Progress 71,212	\$	723,82
Balance beginning of year Additions and Adjustments	s		\$	82,411	-	57,695 5,387	\$	149,468 3,352	s	26,101 753	s	12,718 3,314	\$	277,033 5,726	s	Materials 955 233	\$	71,212 47,256		Total 723,822 66,03 1,85 787,99
Balance beginning of year Additions and Adjustments Disposals Balance end of year		46,229	\$	82,411 12	-	57,695 5,387	\$	149,468 3,352	s	26,101 753	s	12,718 3,314 1,528	\$	277,033 5,726 101	s	Materials 955 233 228	\$	71,212 47,256		723,82 66,03 1,85
Balance beginning of year Additions and Adjustments Disposals Balance end of year Accumulated Amortization		46,229 - - 46,229	\$	82,411 12 - 82,423	-	57,695 5,387	\$	149,468 3,352	s s	26,101 753	s	12,718 3,314 1,528	\$	277,033 5,726 101	\$	Materials 955 233 228	\$	71,212 47,256 - 118,468		723,82 66,03 1,85 787,99
Balance beginning of year Additions and Adjustments Disposals	\$	46,229 - - 46,229	\$	82,411 12 - 82,423	s	57,695 5,387 - 63,082	\$	149,468 3,352 - 152,820	s s	26,101 26,854	s	12,718 3,314 1,528 14,504	\$	277,033 5,726 101 282,658	\$	Materials 955 233 228 960	\$	71,212 47,256 - 118,468	\$	723,82 66,03 1,85
Balance beginning of year Additions and Adjustments Disposals Balance end of year Accumulated Amortization Balance beginning of year	\$	46,229 - - 46,229 -	s s	82,411 12 82,423 21,509	s	57,695 5,387 - 63,082 20,113	\$	149,468 3,352 152,820 77,363	s s	26,101 26,854 26,854	s	12,718 3,314 1,528 14,504 6,309	\$	277,033 5,726 101 282,658 99,444	\$	Materials 955 233 228 960 478	\$	71,212 47,256 - 118,468	\$	723,82 66,03 1,85 787,99 244,69 16,86
Balance beginning of year Additions and Adjustments Disposals Balance end of year Accumulated Amortization Balance beginning of year Amortization and Adjustments	\$	46,229 	s s	82,411 12 82,423 21,509	s	57,695 5,387 	\$	149,468 3,352 152,820 77,363 4,496	s s s	26,101 753 26,854 19,476 1,531	s s	12,718 3,314 1,528 14,504 6,309 917	\$	277,033 5,726 101 282,658 99,444 5,343	s s	Materials 955 233 228 960 478 214	\$	71,212 47,256 118,468	\$	723,82 66,03 1,85 787,99 244,69

The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

#### 7. TANGIBLE CAPITAL ASSETS (continued)

#### (a) Work in Progress

Work in progress having a cost of \$190,163,000 (2023 - \$118,468,000) has not been amortized. Amortization of these assets will commence when the asset is in service.

#### (b) Developer Contributed Tangible Capital Assets and Other Transfers

Developer contributed tangible capital assets and other transfers such as roads, sidewalks, street lighting and other infrastructure of \$2,887,000 (2023 - \$2,094,000) have been recognized during the year.

### 8. ASSET RETIREMENT OBLIGATIONS

CNV owns several buildings known to have asset retirement obligations at their retirement. Estimated costs have been discounted to the present value using a discount rate of 3.5% per annum (2023 - 3.5%).

#### Balances of the asset retirement obligations are as follows:

	20	)24	202	23
Balance beginning of year	\$	2,742	\$	2,649
Accretion expense		96		93
Disposal of ARO		(9)		-
Balance end of year	\$	2,829	\$	2,742

#### 9. ACCUMULATED SURPLUS

	2024	2	2023
General funds – general, water and sewer & drainage (a)	\$ 72,016	\$	64,868
Reserve fund (b)	77,190		148,117
Capital fund (c)	635,726		553,049
Prepaid lease revenue not yet recognized	(48,402)		(48,911)
Accumulated surplus, end of year	\$ 736,530	\$	717,123

The prepaid lease revenue not yet recognized is available to temporarily finance specific operations until planned revenues are received. The proceeds from the prepaid lease (note 13 (b)) have been utilized for the construction of the Harry Jerome Community Recreation Centre.

#### 9. ACCUMULATED SURPLUS (continued)

#### (a) General funds – general, water and sewer

	2024	2023	
Appropriated:			
General fund	\$ 20,999	\$ 23,071	
Water fund	6,304	7,105	
Sewer & Drainage fund	15,707	14,220	
Unappropriated:			
General fund	13,445	11,688	
Water fund	7,238	4,212	
Sewer & Drainage fund	7,918	3,743	
General funds – COVID-19 Safe Restart Grant	405	829	
	\$ 72.016	\$ 64.868	

#### (b) Reserve Funds

	Balance Iber 31, 2023	(	Contributions & Transfers		Earnings		Earnings Exp		Expenditures	Dece	Balance ember 31, 2024
Machinery and Equipment											
Engineering	\$ 2,643	\$	73	\$	268	\$	581	\$	2,403		
Fire	428		236		28		280		412		
General	21		-		4		-		25		
Computer	43		38		4		-		85		
Building	74		-		-		45		29		
Local Improvements	855		1		51		1		906		
Affordable Housing	8,148		-		245		8,073		320		
Tax Sale Lands	36,785		-		2,240		1,901		37,124		
Waterworks	5,271		-		315		-		5,586		
Parking	6		-		-		-		6		
Civic Amenity	76,458		3,835		2,986		76,285		6,993		
Justice Administration Accommodation	56		-		-		21		35		
Streets DCC	-		1,158		-		1,158		-		
Parks DCC	-		1,248		-		1,248		-		
Lower Lonsdale Legacy	2,763		-		160		179		2,744		
Infrastructure	1,414		-		683		449		1,648		
Public Art	729		115		46		23		867		
Sustainable Transportation	244		88		13		123		222		
Carbon Fund	818		65		750		442		1,191		
Growing Communities Fund	11,361		-		671		227		11,805		
Housing Accelerator Fund	· · ·		-		4,789		-		4,789		
Total	\$ 148,117	\$	6,857	\$	13,253	\$	91,036	\$	77,190		

#### (c) Capital Fund

	 2024	 2023
Invested in tangible capital assets	\$ 595,951	\$ 525,280
Appropriated capital funds	 39,775	 27,769
	\$ 635,726	\$ 553,049

## The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

#### 10. COMMITMENTS AND CONTINGENCIES

#### (a) Property Value Taxes

CNV is obliged to levy, collect and remit property taxes on behalf of, and to finance the arrears of property value taxes of, other bodies as follows:

0004

0000

	2024			20	)23
Tax collected	\$	143,008		\$	133,575
Less collections for and remittances to other bodies:					
Provincial Government - Schools	\$	44,170		\$	42,797
Greater Vancouver Regional District		2,407			2,187
Greater Vancouver Transportation Authority		12,392			10,214
British Columbia Assessment Authority		1,633			1,595
Municipal Finance Authority		8			8
BIA Lower Lonsdale Society		499			500
	\$	61,109	-	\$	57,301
Property Value Tax	\$	81,899		\$	76,274

#### (b) Pension Liability

CNV and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2023, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024. CNV paid \$5,895,000 (2023 - \$5,143,000) for employer contributions while employees contributed \$5,195,000 (2023 - \$4,565,000) to the plan in fiscal 2024.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

#### 10. COMMITMENTS AND CONTINGENCIES (continued)

#### (c) Contingent Liabilities

CNV is currently engaged in or party to certain legal actions, assessment appeals and other existing conditions involving uncertainty, which may result in material loss. A reasonable estimate of these future liabilities has been made where possible and is recorded in the financial statements as a liability. Where the outcomes or amounts or losses are uncertain, management has determined that there are no potential material amounts involved.

#### (d) E-Comm

CNV is a member of Emergency Communications for British Columbia, Incorporated ("E-Comm"), an organization comprised predominately of member municipalities, for the purpose of providing emergency dispatch services. CNV is represented on the board and as a class "A" shareholder has voting rights should the organization want to incur additional debt.

The E-Comm facility was constructed using debt as a financing mechanism and members are liable for a proportionate share of that debt. This debt is repaid by members through annual fees charged by E-Comm. Should E-Comm dissolve, the members would be liable for a proportionate share of any residual debt. Alternatively, should members choose to opt out of E-Comm, they would be liable for a proportionate share of debt at the time of withdrawal.

CNV holds 2 class "A" shares and one class "B" share.

#### (e) Contractual Rights and Obligations

As at December 31, 2024 CNV had entered into various construction contracts for a total outstanding value of \$116,600,000 (2023 - \$140,300,000).

#### Land Leases

In 1978, CNV entered into 3 land lease agreements as the lessor with private sector entities as lessees, allowing the private sector entities to construct multi-unit residential premises on CNV's land. At the end of the lease, CNV will be required to pay the leaseholders consideration equal to the fair market value of the improvements, if CNV determines that the improvements have value (with no value attributable to the land), when the ownership transfers back to CNV. The amount to be paid as compensation is not currently determinable, as the fair market value of the improvements at the end of the lease terms is reliant upon factors outside of the control of CNV. The land leases are set to end in 2058.

#### Private Sector Leases

CNV has also entered into lease agreements with private sector entities to allow those entities to construct buildings on CNV owned land. In return, CNV received basic rent and the land and buildings will be surrendered back to CNV with no compensation payable by CNV. The timing of the end of lease terms range from 2077 to 2121.

Lessee	Premise
The Shipyards Development Ltd.	125 Victory Ship Way
Darwin/Minto Properties (M4 at Lonsdale Square) Ltd. (name	126 East 21 <sup>st</sup> Street
changed to Lonsdale Square Property Ltd. in January 2025)	
SRZ North (North Vancouver) Ltd.	2141 Eastern Avenue

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The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

10. COMMITMENTS AND CONTINGENCIES (continued)

(e) Contractual Rights and Obligations (continued)

Not for Profit Leases

CNV had entered into lease agreements as the lessor with various not-for-profit organizations and other government entities as lessees. Upon expiration the leases, ownership of the buildings constructed by the lessees transfer to CNV. The timing of the end of lease terms range from 2026 to 2086, if all options to renew are exercised.

Lessee	Premise
Quay View Housing Society	150 West 2 <sup>nd</sup> Street
Entre Nous Femmes Housing Society	1800 Rufus Drive
Greater Vancouver Housing Corporation	601 West Keith Road
The Lookout Emergency Aid Society	705 West 2 <sup>nd</sup> Street
Creekside Housing Co-operative	710 West 15 <sup>th</sup> Street
Catalyst Community Developments Society	221 East 2 <sup>nd</sup> Street and 144 St. Georges Avenue
North Shore Health Region	1601 Forbes Avenue
British Columbia Photography and Media Arts Society	105 Carrie Cates

#### 11. TRUST FUNDS

Certain assets have been conveyed or assigned to CNV to be administered as directed by an agreement or statute. CNV holds the assets for the benefit of, and stands in a fiduciary relationship to, the beneficiary. The Cemetery Trust Fund, totaling \$3,974,000 (2023 - \$3,810,000), which is administered by CNV, has not been included with CNV's accounts.

#### 12. SEGMENTED INFORMATION

CNV is a diversified municipal government entity in the Province of British Columbia that provides a wide range of services to its citizens. Certain functional areas have been combined and separately disclosed in the segmented information. The segments and the services they provide are as follows:

#### General Government

General Government provides the administrative and legislative services that support the various sectors of CNV. Functions include financial planning and reporting, economic development and legislative services.

#### Transportation and Transit

The Transportation and Transit division aims to provide enhanced access to public transit, safe pedestrian and cyclist routes, accessible transportation for people with limited mobility and maintain existing infrastructure. These goals are achieved through street design, traffic signals and signs, street lighting and road maintenance activities.

#### Health, Social Services and Housing

Health, Social Services and Housing encompasses a wide variety of City funded initiatives aimed at supporting the social structure and sustainability of the community. Included are cemetery operations, youth and family support services, seniors programs and homeless prevention initiatives.

#### 12. SEGMENTED INFORMATION (continued)

#### **Development Services**

Development Services' focus is community planning, which includes land use guidelines, the management of City owned lands, heritage planning and development of CNV's official community plan.

#### **Protective Services**

Protective Services is comprised of the North Vancouver RCMP detachment, the North Vancouver City Fire Department and bylaw enforcement. The North Vancouver RCMP detachment plays an integral role in the protection of North Vancouver residents and their property through crime prevention and detection, emergency response and victim services. The North Vancouver City Fire Department is responsible for providing fire suppression service, fire prevention services and fire safety education. Bylaw Services is responsible for the enforcement and education of CNV's bylaws and conflict resolution.

#### Parks, Recreation and Culture

Parks, Recreation and Culture provides access to recreation facilities, the operation and maintenance of CNV's many parks and trails, the North Vancouver City Library and CNV's participation in the North Vancouver Museum and Archives and the North Vancouver Recreation and Culture Commission.

#### Water Utilities

The Water Utility, in conjunction with Metro Vancouver, provides safe, clean, reliable water to the residents and businesses of the City of North Vancouver.

#### Sewer & Drainage Utilities

The Sewer & Drainage Utility collects waste water and transports it to trunk water mains and wastewater treatment plants operated by Metro Vancouver. In addition to the collection of wastewater, the Sewer Utility also manages CNV's 150km storm drainage system which diverts rainfall runoff with an emphasis on flood prevention.

#### Solid Waste

The Solid Waste Utility provides curbside garbage, recycling and yard trimmings collection to the residents of the City of North Vancouver.

The Consolidated Statement of Operations by segment and services is as follows:

			Expenses												
									Ar	mortization and			Annual Surpl		
	1	Revenues	Wag	es & Benefits	Go	oods & Supplies		Services		Accretion	Capitalized	Total		(Deficit)	
General government	\$	112,907	\$	22,389	\$	5,090	\$	3,989	\$	2,219	\$ (5,222) \$	28,465	\$	84,442	
Transportation and transit		2,701		4,057		955		6,619		4,400	(2,617)	13,414		(10,713)	
Health, social services and housing		499		522		75		2,553		4	(10)	3,144		(2,645)	
Development services		6,923		7,293		37		1,542		-		8,872		(1,949)	
Protective services		2,023		21,506		827		12,864		833	(150)	35,880		(33,857)	
Parks, recreation and culture		13,264		19,759		2,720		84,084		8,117	(72,834)	41,846		(28,582)	
Water utilities		18,613		2,371		9,697		4,201		978	(4,107)	13,140		5,473	
Sewer & drainage utilities		21,381		1,959		186		12,747		1,082	(1,893)	14,081		7,300	
Solid waste		3,620		1,807		25		1,905		42	-	3,779		(159)	
2024	\$	181,931	\$	81,663	\$	19,612	\$	130,504	\$	17,675	\$ (86,833) \$	162,621	\$	19,310	
2023	s	186,061	\$	77,248	\$	18,407	\$	101,788	\$	16,960	\$ (63,706) \$	150,697	\$	35,364	

The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

#### 13. DEFERRED REVENUE

#### (a) Deferred revenue

	2024		_	20	023
Deposits and contributions for future use	\$	29,103		\$	25,933
Prepaid property taxes and utilities		11,675			11,085
Prepaid licenses and permits		3,103			181
Other		1,779	_		1,762
Total	\$	45,660	_	\$	38,961

The adoption of PS 3400 resulted in a 2024 adjustment of \$2,915,000 to increase license and permit deferred revenue.

#### (b) Deferred lease revenue

In 2020, CNV entered into an agreement for the Harry Jerome Neighborhood Lands for a lease term of 99 years. Deferred lease revenue is comprised of \$48,402,000 (2023 - \$48,911,000) in relation to this lease.

#### 14. DEBT

CNV obtains debt through the MFA pursuant to security issuing bylaws under authority of the Community Charter to finance certain capital expenditures:

		Year of	Current	Net debt			Net	debt
Bylaw	Use	Maturity	Interest Rate	2023	Addi	tions	20	24
9032	North Shore Neighborhood House	2029	4.05%	-	\$	873	\$	873
9032	Kings Mill Walk Park	2029	-	-		-		-
9032	1600 Eastern Park	2029	-	-		-		-
8909	Harry Jerome Community Recreation Centre	2027	-	-		-		-
	. ,			-	\$	873	\$	873

Loan authorization bylaws 9032 and 8909 are for temporary interim borrowing loans (up to 5 years) with interest-only payments. After the interim period is complete, they will transfer into long-term debt with annual interest and principal payments.

The maximum borrowing for each use is as follows:

Use	Total Authorized				
North Shore Neighborhood House	\$	49,500			
Kings Mill Walk Park		4,300			
1600 Eastern Park		1,900			
Harry Jerome Community Recreation Centre		109,000			
Total Loan Authorization:	\$	164,700			

#### 15. FINANCIAL RISK MANAGEMENT

CNV has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. CNV has identified its major risks and ensures that management monitors and controls them.

#### (a) Credit risk

Credit risk is the risk of financial loss to CNV if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from accounts receivable made up of property tax and utilities and other non-property tax related balances.

For property tax and utility balances, outstanding amounts are transferred to the property tax account associated with the invoiced real property at the end of each fiscal year and form all or part of the tax arrears for the property. CNV is required by the Local Government Act to conduct an annual tax sale by offering for sale by public auction each parcel of real property on which taxes are delinquent. Registered charge holders have the full right to redeem the property. To redeem the property, the charge holder must remit the full upset price, plus interest on the purchase price at a rate set by the Province, within one year of the tax sale.

For other account receivable balances, CNV maintains allowances for potential credit losses, with results to date within CNV's expectations. In making estimates in respect of the allowance for doubtful accounts, current economic conditions, historical information, reasons for the accounts being past due, and operational nature of invoices are all considered in the determination of when to record allowances for past due accounts. The same factors are considered when determining whether to write off amounts charged to the allowance account against amounts receivable.

#### (b) Market risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk, The market risks to which CNV is exposed are foreign exchange risks and interest rate risks.

#### (i) Foreign exchange risk

Foreign exchange risk refers to the risk that the fair value of financial instruments, or future cash flows associated with the instruments, will fluctuate in Canadian dollar value due to changes in foreign exchange rates.

The functional currency of CNV is the Canadian dollar. CNV receives some US dollar payments and incurs some US dollar operating and capital costs. These US dollar transactions represent an insignificant volume and value of total overall transactions, resulting in minimal risk.

#### (ii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. CNV manages such risk by adoption of an investment policy and adherence to this policy and the Community Charter. Investments are in pooled funds with the Municipal Finance Authority in a diversified portfolio in accordance with CNV's investment policy, which include preservation of capital, minimization of

The Corporation of the City of North Vancouver Notes to Consolidated Financial Statements Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

15. FINANCIAL RISK MANAGEMENT (continued)

#### (b) Market risk (continued)

(ii) Interest rate risk (continued)

default and interest rate risk, sufficient liquidity to meet operating and capital requirements, and generation of a stable return on investments. Investments include GICs and High Interest Savings Accounts not subject to market fluctuations. It is management's opinion that CNV is not exposed to significant market risk arising from its financial instruments.

#### (c) Liquidity risk

Liquidity risk is the risk that CNV will not be able to meet its financial obligations as they become due. For its accounts payables, CNV manages liquidity risk by holding assets that can be readily converted into cash and by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to CNV's reputation.

### 16. BUDGET FIGURES

The budget figures presented in these consolidated financial statements include 100% of the North Vancouver City Library and CNV's proportionate share of the North Vancouver Recreation Commission and North Vancouver Museum and Archives Commission. The financial plan was approved by Council as the Financial Plan for the Years 2024 to 2028 Bylaw, 2024, No. 9016 April 22nd, 2024. The table below reconciles the approved budget to the budget figures reported.

	-	Financial Pla	in Bylaw
Revenue per Statement of Operations		\$	156,388
Less:			
Budget adjustments for consolidation	5,170		
Transfers from reserve	(8,096)		
Interagency funds	(7,503)		
			(10,429)
Revenue per Financial Plan Bylaw	-	\$	145,959
Expenses per Statement of Operations Adjustments:			153,010
Decrease for capital expenditures	(15,520)		
Increase for non-capital projects	11,788		
Budget adjustments for consolidation	13,571		
Decrease for interagency payments	(7,503)		
			2,335
Expenses per Financial Plan Bylaw	-	\$	155,345
Deficit for the year	-		(9,386)

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### 16. BUDGET FIGURES (continued)

Reserves and capital:	
Capital expenditures	(145,086)
Depreciation	19,500
Equity	(19,281)
Transfers from reserves	133,206
External contributions	23,045
Debt Servicing	(1,998)
Annual budgeted surplus per Financial Plan Bylaw	\$-

## 17. COMPARATIVE INFORMATION

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

## The Corporation of the City of North Vancouver Schedule A, B & C - Unaudited Year ended December 31, 2024 (Tabular amounts in thousands of dollars)

#### Schedule A: COVID-19 Safe Restart Grant

	20	24
2023 Grant Funding Balance	\$	829
Grant Expenditures:		
Business Continuity		(42)
Community Resiliency & Recovery		(120)
City Services		(262)
2024 Grant Funding Balance, December 31, 2024	\$	405

## Schedule B: Growing Communities Fund

-	2024	
2023 Grant Funding Balance	\$	11,361
Interest Earned		671
Grant Expenditures		(228)
2024 Grant Funding Balance, December 31, 2024	\$	11,804

#### Schedule C: Local Government Housing Initiatives Funding

	2024	
2024 Grant Funding Received	\$	431
Grant Expenditures		(69)
2024 Grant Funding Balance, December 31, 2024	\$	362

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## FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

#### Introduction

The following Financial Statement Discussion & Analysis should be read in conjunction with the 2024 Consolidated Financial Statements of the Corporation of the City of North Vancouver ("CNV"). This report provides additional analysis into CNV's financial results and discussion regarding the major events, risks and uncertainties in the past year. The preparation of the Consolidated Financial Statements and Financial Statement Discussion & Analysis are the responsibility of management.

#### **Financial Overview**

In 2024, CNV continued to make progress on the actions and initiatives outlined in the 2023 Annual Municipal Report. Development and construction activity was more modest compared to 2023, leading to a decline in revenues from developer contributions and building permits. Additionally, CNV faced a reduction in grant revenue in 2024 compared to a very strong 2023 period, despite receiving a \$4.6M first installment of the \$18.6M Housing Accelerator Fund ("HAF") grant, a one-time federal contribution aimed at supporting the construction of affordable housing and related infrastructure. While managing resources amid an uncertain environment in 2024, CNV successfully delivered core services and advanced its initiatives, including major capital projects.

The outlook for 2025 reflects a dynamic environment influenced by post-pandemic recovery, global economic shifts, and regional growth challenges. Addressing housing affordability and investing in major capital projects will remain key priorities for CNV in 2025. However, rising construction costs driven by inflation, labour shortages, and trade tensions with the U.S. may present significant financial challenges for CNV's operations. CNV will continue to collaborate with provincial and federal governments to secure funding for large-scale infrastructure projects that enhance community resilience and livability.

In response to evolving challenges, CNV has strengthened its long-term financial planning process and its financial management policies to support capital projects and cover unforeseen expenses, while maintaining balanced budgets. As a result, CNV remains in a sound financial position and is poised to continue delivering essential core services and advancing the objectives of Council's 2022-2026 Strategic Plan on a financially sustainable basis into the foreseeable future.

#### 1. Consolidated Statement of Financial Position

This statement reports CNV's financial and non-financial assets, liabilities, net financial assets and accumulated surplus as at December 31, 2024.Net financial assets and accumulated surplus are key measures that help report the cumulative impact of past transactions and events on CNV's financial position as at the end of 2024.

Financial assets represent CNV's ability to repay existing liabilities and/or fund future projects.Financial assets decreased by \$36.4M or 10.3% from \$354.6M in 2023 to \$318.1M in 2024. The decrease in 2024 was a result of cash usage needed to fund CNV's 2024 capital program, partially offset by a revenue over expense surplus.As at December 31, 2024, CNV's financial assets continue to be adequate.

Liabilities represent present obligations arising from past transactions or events that will be settled in the future and require an outflow of economic resources.In 2024, liabilities increased by \$14.7M or 8.7%, rising from \$169.8M in 2023 to \$184.5M. This increase was primarily driven by higher amounts pavable to suppliers related to the construction of the new Harry Jerome Community Recreation Centre ("HJCRC").Deferred revenue also saw an uptick, mainly due to increased funds received for construction projects to be undertaken in future years, as well as the deferral of building permit revenue to align with the new Public Sector Accounting Board revenue standard, PS Section 3400.

(\$ in thousands)	2024	2023	Change
Financial Assets	\$318,134	\$354,577	\$(36,443)
Liabilities	184,465	169,769	14,696
Net Financial Assets	\$133,669	\$184,808	\$(51,139)
Inventories & Prepaid Expenses	\$3,208	\$4,294	\$(1,086)
Equity in Tangible Capital Assets	599,653	528,021	71,632
Non-Financial Assets	\$602,861	\$532,315	\$70,546
Accumulated Surplus	\$736.530	\$717.123	\$19.407

Net financial assets is the difference between financial assets and liabilities.CNV's net financial assets at the end of 2024 were \$133.7M, a decrease of \$51.1M or 27.7% compared to the end of 2023.Although liabilities increased and financial assets decreased as described above, CNV's net financial assets and liquidity remains adequate.

**Non-financial assets** are comprised of the net book value of tangible capital assets, inventories and prepaid expenses and are not a source of funding for future operations. As a direct result of the increased capital expenditures for major projects such as the new HJCRC and Mahon Park Childcare Facility, non-financial assets increased in 2024 by \$70.5M or 13.3%.

Accumulated surplus is the difference between total assets and total liabilities and consists of net financial assets and nonfinancial assets. It is an indicator of financial health and represents the net economic resources accumulated by CNV since its inception.During 2024, CNVs total accumulated surplus increased by \$19.4M or 2.7% to \$736.5M as it continues to invest into the community.

#### 2. Consolidated Statement of Operations

This statement reports the changes in economic resources and accumulated surplus compared to budget and the prior year. Annual revenues exceeded annual expenses for 2024 resulting in a surplus of \$19.4M, which is lower than the 2023 surplus of \$35.4M by \$16.0M.

Consolidated revenues decreased by \$4.1M or 2.2% from \$186.1M in 2023 to \$182.0M in 2024.

This decline was mainly driven by reductions in grants and building permit revenues, partially

offset by an increase in property value taxes and

higher revenue from the sale of services.

Grant revenue saw a decrease of \$10.4M,

Community Fund ("GCF") grant received from

the Province in 2023 was as expected a one-

time grant not continuing into 2024.Additionally,

contributions fell by \$5.9M, mainly due to lower

requires some permit revenue received in 2024

construction activity and the implementation

of the new revenue standard, PS 3400, that

Consolidated revenues exceeded budget by

\$25.6M, primarily due to receipts of \$8.5M in

primarily because the \$10.9M Growing

building permit revenue and developer

to be recognized in later years.

Compared to Budget

Revenues

Compared to 2023

#### CONSOLIDATED STATEMENT OF OPERATIONS

(\$ in thousands)	2024	2023	Change
Revenues	\$182,028	\$186,061	\$(4,033)
Expenses	162,621	150,697	11,924
Annual Surplus	\$19,407	\$35,364	\$(15,957)

	2024		
REVENUE	Budget	2024	2023
Property value tax	\$80,941	\$81,899	\$76,274
Other levies	5,564	5,621	4,188
Licenses and permits	6,036	4,723	7,898
Fines and fees	6,449	6,110	6,854
Rent	2,889	3,584	3,873
Interest, dividends and penalties	5,136	14,427	15,156
Sale of services	39,649	41,785	36,819
Rebate and recoveries	85	116	203
Grant and other	9,140	17,682	28,099
Developer contributions and other tran	nsfers 499	4,608	5,948
Gain on disposition of assets	-	1,231	746
Lonsdale Energy Corp. income	-	242	3
	\$156,388	\$182,028	\$186,061

unbudgeted grants, primarily from the Housing Accelerator Fund, and additional investment income that was \$9.3M higher than budgeted, which benefitted from continued elevated interest rates.

#### Expenses

## Compared to 2023

Consolidated expenses, which encompass labour costs, the purchase of goods and services and the depreciation of tangible capital assets, totaled \$162.6M in 2024, an increase of \$11.9M or 7.9% from \$150.7M in 2023. This rise in expenses was primarily driven by increases in police dispatch costs following transition to the more resilient ECOMM model, as well as contracted services needed to support the delivery of major projects.

	2024 Budget	2024	2023
EXPENSES	buuget	2024	2025
General government	\$26,047	\$28,465	\$28,197
Transportation and transit	8,596	13,414	10,749
Health, social services and housing	3,322	3,144	2,984
Development services	9,311	8,872	9,604
Protective services	34,539	35,880	32,844
Parks, recreation and culture	39,140	41,846	37,143
Water utilities	13,170	13,140	12,378
Sewer & Drainage utilities	14,643	14,081	13,054
Solid waste	4,242	3,779	3,744
Total expenses	\$153,010	\$162 621	\$150 697

## Compared to Budget

Consolidated expenses for 2024 were higher than budget by \$9.6M, mainly due to the

unanticipated increase in police dispatch levy.

Higher costs were also incurred due to inflationary cost escalations for contracted services, materials and supplies.

#### 3. Consolidated Statement of Change in Net Financial Assets

This statement is a measure of whether the revenues raised in 2024 were sufficient to cover spending for the year. The statement begins with the annual 2024 surplus from the consolidated statement of operations and adjusts for transactions relating to the acquisition of tangible capital assets and non-cash transactions, such as depreciation, as well as the acquisition and use of inventories and prepaid expenses. CNV's net financial assets decreased by \$51.1M in 2024 due to higher planned capital expenditures of \$87.1M compared to \$63.9M in 2023, as well as a decrease in revenues.

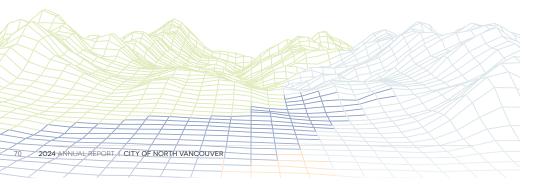
### 4. Consolidated Statement of Cash Flows

This statement identifies where cash came from and how it was used, and provides detail on changes in cash and cash equivalents since the last reporting period. The statement reports cash flows classified as operating transactions, capital transactions, investing transactions and financing transactions.

Overall, CNV's cash and cash equivalents decreased by \$24.7M from \$237.4M to \$212.7M.Cash was primarily used in the capital program, which totaled \$87.1M.This outflow was partially offset by a \$13.6M increase in cash resulting from maturing portfolio investments into high interest savings accounts.

#### Conclusion

CNV remains financially strong, with stable revenue growth and a continued focus on investing in critical infrastructure and actions and initiatives that advance Council's 2022-2026 Strategic Plan.By maintaining a balanced budget and carefully managing fiscal risks, CNV is well positioned for long-term financial sustainability and to continue to provide service excellence to residents.



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THE CORPORATION OF THE CITY OF NORTH VANCOUVER STATISTICAL INFORMATION

### 5-YEAR CONSOLIDATED REVENUES BY SOURCE

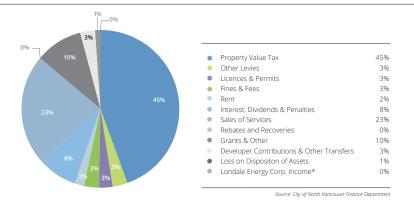
(\$ in thousands)	2024	2023	2022	2021	2020
Property value tax	\$81,899	\$76,274	\$72,159	\$69,056	\$65,928
Other levies	5,621	4,188	4,002	3,814	3,571
Licences and permits	4,723	7,898	7,165	6,441	4,949
Fines and fees	6,110	6,854	6,236	4,678	4,799
Rent	3,584	3,873	3,689	3,368	1,874
Interest, dividends and penalties	14,427	15,156	8,075	5,589	6,059
Sale of services	41,785	36,819	33,908	29,672	26,331
Rebate and recoveries	116	203	165	185	638
Grants and other	17,682	28,099	13,199	12,729	19,430
Developer contributions and other transfers	4,608	5,948	40,907	8,200	25,063
Gain (Loss) on disposition of assets	1,231	746	(1,143)	(714)	(823)
Lonsdale Energy Corp. income	242	3	213	666	1,238
	\$182,028	\$186,061	\$188,575	\$143,684	\$159.057

Source: City of North Vancouver Finance Department



Over the past five years, consolidated revenues have remained steady, with the exception of 2021 during the COVID-19 pandemic. Less than half of the City's revenues come from Property Value Taxes, with the majority coming from other sources such as user fees, rents and investment income

#### 2024 PERCENTAGE OF CONSOLIDATED REVENUES BY SOURCE



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#### 5-YEAR CONSOLIDATED EXPENSES BY FUNCTION

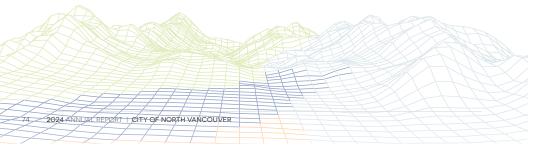
(\$ in thousands)	2024	2023	2022	2021	2020
General government	\$28,465	\$28,197	\$26,326	\$23,211	\$22,078
Transportation and transit	13,414	10,749	10,771	8,866	8,317
Health, social services and housing	3,144	2,984	2,796	2,724	2,764
Development services	8,872	9,604	7,716	7,494	5,406
Protective services	35,880	32,844	28,248	28,139	27,229
Parks, recreation and culture	41,846	37,143	34,396	30,665	28,084
Water utilities	13,140	12,378	11,724	10,871	9,719
Sewer and drainage utilities	14,081	13,054	12,201	11,767	10,538
Solid waste	3,779	3,744	3,254	3,163	3,951
	\$162,621	\$150,697	\$137,432	\$126,900	\$118,086

Source: City of North Vancouver Finance Department

Consolidated expenses have increased over the last five years as approved in CNV's Financial Plan. Overall, CNV generates revenues in excess of expenses in order to fund its capital spending, ensuring financial sustainability.

#### 2024 PERCENTAGE OF CONSOLIDATED EXPENSES BY FUNCTION

26%	<ul> <li>Parks, Recreation &amp; Culture</li> </ul>	26%
	<ul> <li>Protective Services</li> </ul>	22%
	<ul> <li>Water, Sewer, Drainage, and Solid Waste Utilities</li> </ul>	19%
	<ul> <li>General Government</li> </ul>	18%
	<ul> <li>Transportation &amp; Transit</li> </ul>	8%
	<ul> <li>Development Services</li> </ul>	5%
	<ul> <li>Health, Social Services &amp; Housing</li> </ul>	2%

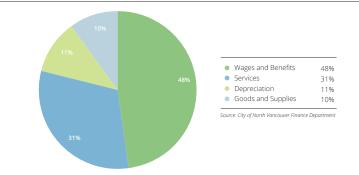


#### 5-YEAR CONSOLIDATED EXPENSES BY OBJECT

(\$ in thousands)	2024	2023	2022	2021	2020
Wages and benefits	\$78,167	\$74,610	\$66,046	\$62,016	\$57,009
Goods and supplies	16,496	14,720	14,198	13,179	12,098
Services	50,283	44,407	39,126	34,606	32,567
Depreciation	17,675	16,960	18,062	17,099	16,413
	\$162,621	\$150,697	\$137,432	\$126,900	\$118,087

Source: City of North Vancouver Finance Department

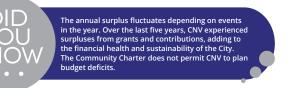
#### 2024 PERCENTAGE OF CONSOLIDATED EXPENSES BY OBJECT



#### 5-YEAR SURPLUS, ACCUMULATED SURPLUS & NET FINANCIAL ASSETS

(\$ in thousands)	2024	2023	2022	2021	2020
Surplus	\$19,407	\$35,364	\$51,143	\$16,784	\$40,971
Accumulated Surplus	736,530	717,123	681,759	633,109	616,325
Net Financial Assets	133,669	184,808	198,927	169,732	168,169

Source: City of North Vancouver Finance Department



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#### 5-YEAR ADDITIONS TO TANGIBLE CAPITAL ASSETS

(\$ in thousands)	2024	2023	2022	2021	<b>2020</b> \$5,000
Land	-	-	\$1,320	\$1,000	
Land Improvements	-	12	50	11	6,256
Parks	-	5,387	3,160	149	5,469
Buildings	1,196	3,352	121	7,897	15,108
Machinery & Equipment	-	753	3,243	1,134	2,007
Vehicles	976	3,314	1,474	1,391	810
Infrastructure	15,853	5,726	27,773	7,990	5,634
Library Materials	246	233	218	236	180
Work in Progress	86,860	47,256	(145)	71,357	57,677
	\$105,131	\$66,033	\$37,214	\$91,165	\$98,141

Source: City of North Vancouver Finance Department

Major capital projects completed over the past five years include the new Museum of North Vancouver (MONOVA), the Mosquito Creek Bridge Replacement project, construction of the new North Vancouver Lawn Bowling Clubhouse and Greens and completion of the Esplanade Complete Streets project.

## 5-YEAR TAXES, MAJOR LEVIES AND OTHER GOVERNMENT COLLECTIONS

(\$ in thousands)	2024	2023	2022	2021	2020
Property Tax	\$81,899	\$76,274	\$72,159	\$69,056	\$65,928
Water Utility Fees	17,327	15,461	14,693	12,804	11,495
Sewer Utility Fees	15,906	13,583	12,122	10,790	9,668
Solid Waste Utility Fees	2,227	2,158	2,004	1,787	2,185
Collections for Others	61,109	57,302	55,106	55,968	41,380
Total	\$178,469	\$164,778	\$156,084	\$150,405	\$130,656

Source: City of North Vancouver Finance Department



(\$ in thousands)	2024	2023	2022	2021	2020
Land	\$26,339,475	\$26,571,549	\$24,072,132	\$20,761,274	\$19,960,969
Improvements	7,238,402	6,582,041	6,219,141	5,738,106	5,476,272
Total	\$33,577,877	\$33,153,590	\$30,291,273	\$26,499,380	\$25,437,241

Source: City of North Vancouver Finance Department: BC Assessment Revised Roll

Owner	Property Class	2024 Gross Taxes	
G3 Terminal Vancouver Ltd.	Major Industry and Business and Other	\$	4,297,798
Neptune Bulk Terminals Ltd.	Major Industry, Light Industry and Business and Other		3,113,894
Richardson International Ltd.	Major Industry and Light Industry		1,663,082
Cargill Ltd.	Major Industry		1,172,347
North Shore Studios Management	Light Industry and Business and Other		956,971
BCIMC Realty Corporation	Business and Other		943,119
P & T Shopping Centre Holdings	Business and Other		778,282
Onni 1308 Lonsdale Ave Holdings	Business and Other		723,077
221 West Esplanade Co. Ltd.	Residential and Business and Other		670,192
KKBL No. 419 Ventures Ltd.	Business and Other		597,998
	Total	\$	14,916,759

Source: City of North Vancouver Finance Department

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Over the past five years, 43% of taxes collected by CNV were on behalf of other agencies to fund provincial and regional services such as schools and transit.

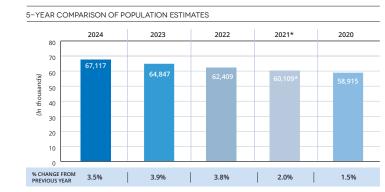
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#### 2024 PERMISSIVE TAX EXEMPTIONS

Every year, CNV receives applications from non-profit organizations that own land and qualify for tax exemption under the requirements of provincial legislation. In 2024, the following non-profit organizations qualified:

ORGANIZATION	TAXES EXEMPT
Anavets Senior Citizens Housing	\$ 14,335
Army, Navy Air Force Veterans in Canada	22,624
Auxiliary to the Lions Gate Hospital (Thrift Store)	11,569
BC Photography and Media Arts Society	90,444
Canadian Mental Health Association	4,392
Cascadia Society for Social Working	14,323
Catalyst	57,040
Chesterfield House Society - Marineview Housing Society	3,716
Community Living Society	6,934
Corporation of City of North Vancouver	101,639
Family Services North Shore	20,04
Fraternal Order of Eagles, North West Aerie 2638	34,73
Girl Guides of Canada	87,545
Hollyburn Family Services Society	12,45
Holy Trinity Catholic Church	4,67
Hyad Housing for Young Adults with Disiabilities	2,916
ntellectual Disabilities (North & West Vancouver) Society	3,310
King's Temple Missionary Society	2,540
Kiwanis North Shore Housing Society	61,140
Lighthouse Harbour Ministries	7.619
onsdale Creek Daycare Society	16,375
_ookout Emergency Aid Society, NS Shelter	19,434
Marineview Housing Society	9.002
Navy League of Canada	22.112
North Shore Alliance Church	24,069
North Shore Bethel Christian Mennonite Brethren Church	2,728
North Shore Disability Resource	3,823
North Shore Multicultural Society	57,33
North Shore Neighbourhood House	51.24
North Vancouver Chamber of Commerce	8,874
North Vancouver Community Arts Council	19.246
North Vancouver Lawn Bowling Club	71,668
North Vancouver Museum and Archives Commission	112,340
Parish of St. Agnes Anglican Church	960
Parish of St. John The Evangelist Anglican Church	18,94
Presentation House Cultural Society	49,370
Royal Canadian Legion, Branch 118	25,520
Salvation Army North Vancouver Community Church	11,409
Silver Harbour Seniors' Activity Centre	189,675
St Leonard's Society of North Vancouver	3,28
St. Andrew's & St. Stephen's Presbyterian Church	6,178
St. Andrew's United Church	3,88.
The Way Church	5,597
Vancouver Coastal Health Authority	32,79
Young Women's Christian Association	2,505
Grand Total	\$ 1,332,35

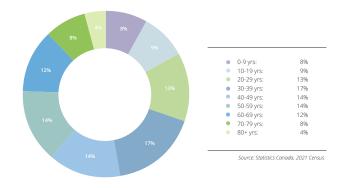
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\* Provincial estimates are higher than Statistics Canada census data.

Source: BC Ministry of Citizens' Services

#### CITY POPULATION BY AGE GROUP



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#### 2024 GRANTS

CNV applies for grants to support a variety of programs and services that benefit the community and take the financial burden off of taxpayers. In 2024, CNV received the following grant payments:

SOURCE	DESCRIPTION GF	ANT AMOUNT
Federal Government of Canada		
Canada Mortgage and Housing Corporation	Housing Accelerator Fund	\$4,649,775
Infrastructure Canada	Relocation of Flicka Gymnastics to the Mickey McDougall Recreation Facility	228,552
Natural Resources Canada	2 Billion Tree Grant	150,000
Federation of Canadian Municipalities	Community Efficiency Financing Grant	76,720
Global Affairs Canada	CanExport Community Investment Projects	46,861
Canada Revenue Agency	Community Volunteer Income Tax Program	6,615
Total of Federal Government of Canada		\$5,158,523

CNV received 32 grants in 2024.

#### Provincial Government of BC

Ministry of Transportation and Infrastructure	Casano-Loutet Overpass Project	\$4,000,000
Ministry of Environment and		
Climate Change	Local Government Climate Action Program	691,737
Ministry of Housing	Development Approval Process Review	431,057
Ministry of Municipal Affairs	North Vancouver City Library Operating Grant	122,031
Ministry of Municipal Affairs	North Vancouver City Library One-time Library Enhancement Grant	24,744
Ministry of Municipal Affairs	North Vancouver City Library Literacy and Equity Grant	4,500
BC Arts Council	North Vancouver Museum and Archives Operations	23,000
Ministry of Tourism, Arts, Culture and Sport	Long Summer Nights at the Shipyards	7,200
Total of Provincial Government of BC		\$5,304,268



CNV received a total of \$12.9 million in grants from various government bodies and organizations.



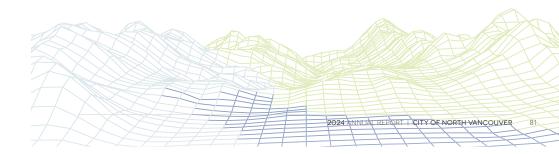
Grants received includes \$5.2 million from the Federal Government, \$5.3 million from the Province of BC and \$2.5 million from other sources. Notable grants received support accelerated housing, the Casano-Loutet Overpass, and the Local Government Climate Action Program.

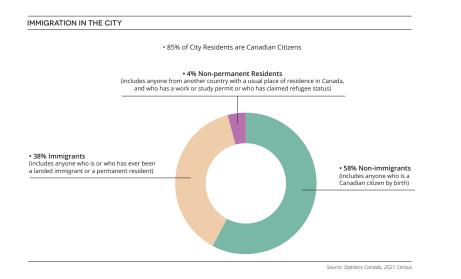
#### Other

Grand Total	5	12,954,44
Total of Other		\$2,491,657
Canadian Council of Archives	Young Canada Works	12,804
ICBC	Volunteer Recognition	1,000
ICBC	Speed humps, corner extensions, and delineators on St. Andrew's Ave between E Keith Rd and 9th St.	8,000
	between St. Andrew's Ave and Brand St.	12,00
ICBC	units at various locations New signs and pavement markings on E 29 St.	15,00
ICBC	Upgrade of 6 traffic signals with new uninterruptible power supply units at various locations	15.00
ICBC	Protected bike lanes at intersection of Cotton Rd, Kennard Ave to Gladstone Ave	25,00
ICBC	Overhead special crosswalk, RRFBs, corner bulges, and marked pedestrian crosswalk at intersection of E 29 St with St. George's Ave and St. Mary's Ave	26,00
	beacons at various locations	31,00
ICBC	intersections of St. Georges Ave with E 10th St and E 11th St Special overhead flashing lights and six rectangular rapid flashing	39,00
ICBC	Special crosswalk, improved street lighting and corner bulges at	20.00
ICBC	New pedestrian signals, improved street lighting and corner bulges at intersections of 4th St with St George's Ave and Chesterfield Ave	45,00
	Fuel Management Treatments	50,00
UBCM	FireSmart Education & Greenwood Park Interface	
UBCM	Community Needs Assessment	75,00
UBCM	Development Application Process Review	155,00
UBCM	Community Works Fund	251,33
UBCM	Strengthening Communities Services Grant	343,44
Translink	St. Georges Ave Pedestrian Safety Improvements	400,00
Translink	Marine-Main Corridor - Eastbound Transit Lane Extension	470,57
Translink	Maintenance and Rehabilitation of Major Road Structures	\$531,50

Source: City of North Vancouver Finance Department

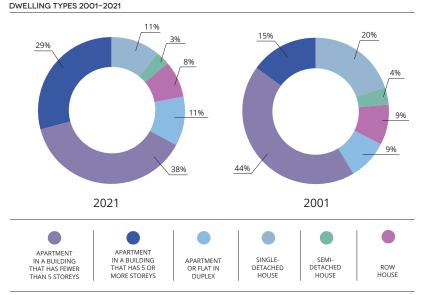
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Source: City of North Vancouver Real Estate, Facilities & Economic Development Department



Source: Statistics Canada, 2021 and 2001 Census



Source: Statitstics Canada, 2021 Census

 5-YEAR NEW CONSTRUCTION

 (Construction Value \$ in thousands)
 2024
 2023
 2022
 2021

CNV has added over 3,200 net new housing units to the community.

(Construction Value \$ in thousands)	2024	2023	2022	2021	2020
# of Permits	287	276	378	394	351
# of Units	568	1,186	461	435	607
Construction Value	\$382,648	\$679,818	\$329,137	\$207,604	\$183,650
		1	1	1	1

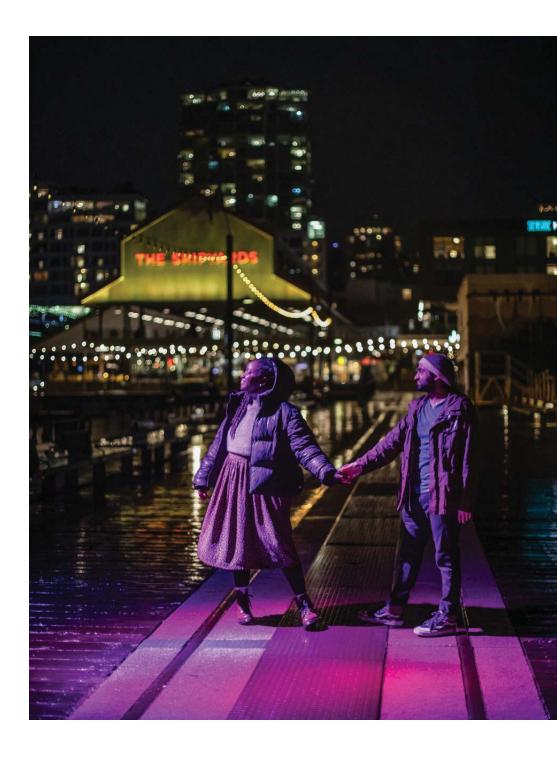
Source: City of North Vancouver Planning & Development Department

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# DISQUALIFICATIONS

No Councillors were disqualified from holding office in 2024, under the provisions set out in the Community Charter.

Peter DeJong Acting Corporate Officer







# OUR VISION: THE HEALTHIEST SMALL CITY IN THE WORLD

141 W 14th Street North Vancouver, BCV7M 1H9 T 604.985.7761 cnv.org|info@cnv.org

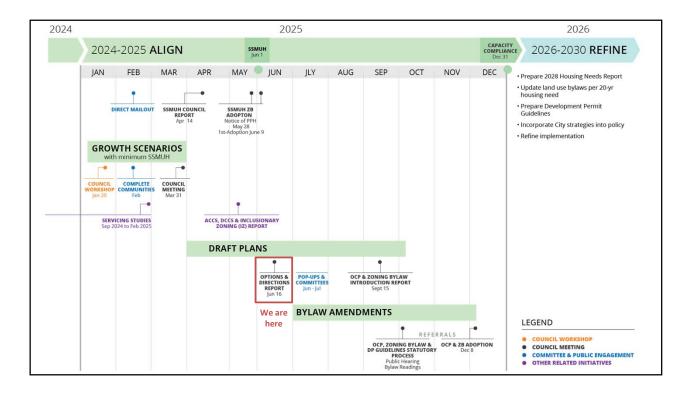


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# <section-header><list-item><list-item><list-item><list-item><list-item> Agenda Context Options and Proposed Direction to meet 20-year housing need Next Steps

#### 6/11/2025





2

# Provincial Legislation has changed Accommodate 20-year



housing needs in bylaws



**Transit-Oriented Area** 



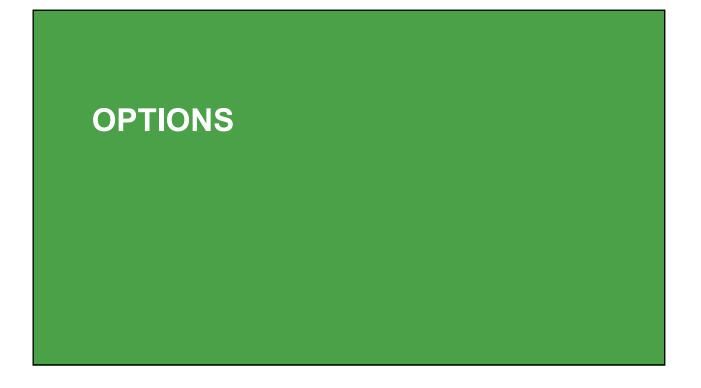
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Small-Scale Multi-Unit Housing

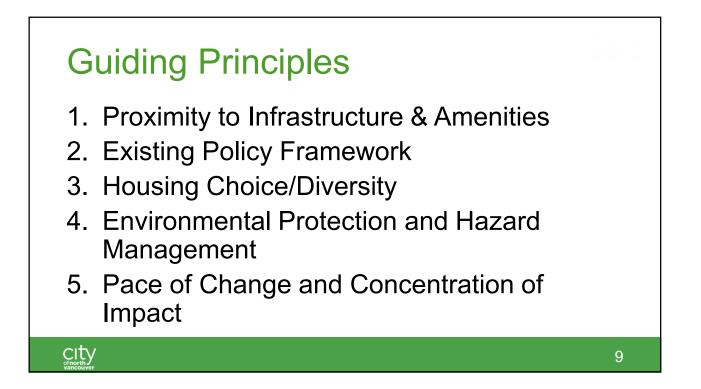


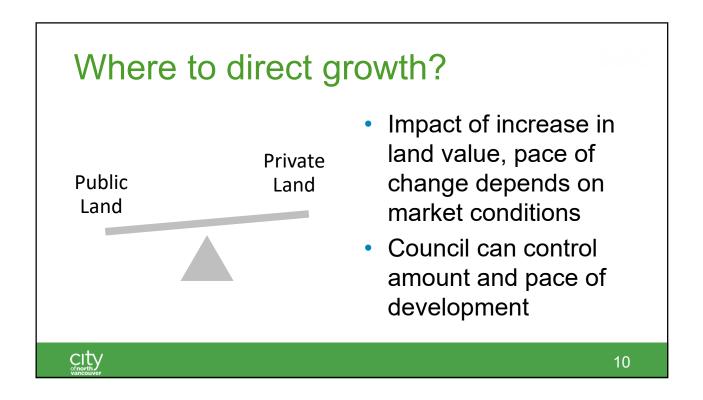
New development financing rules

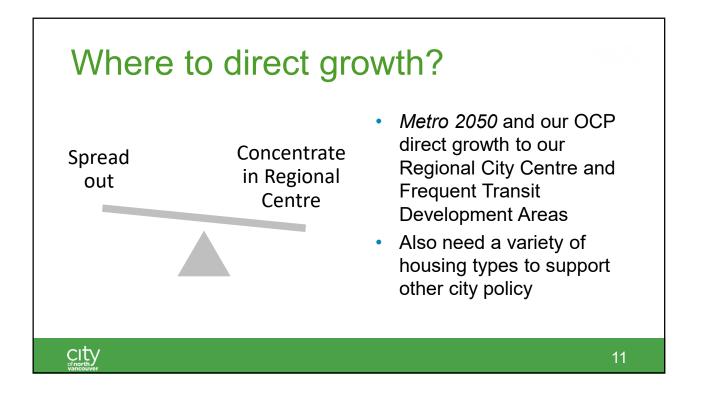
### City's Long-Standing Commitment to Housing CITY 2014 OFFICIAL COMMUNITY PLAN CNV has a long history of delivering a regionally-significant amount of housing. 澎 The Corporation of the City of North Vancouver ZONING BYLAW, 1995 The findings of the Residential Land Capacity Analysis reflected this. city 6



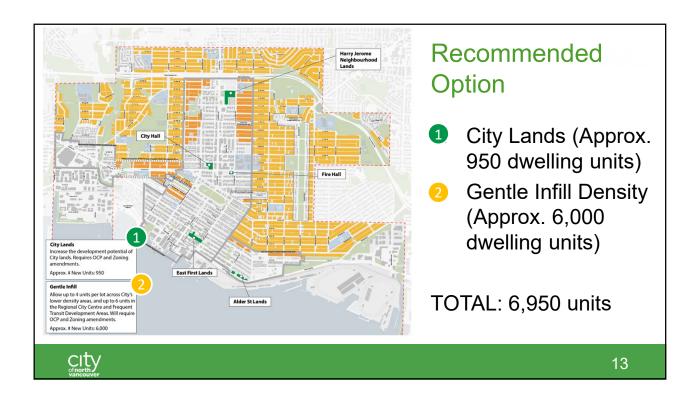


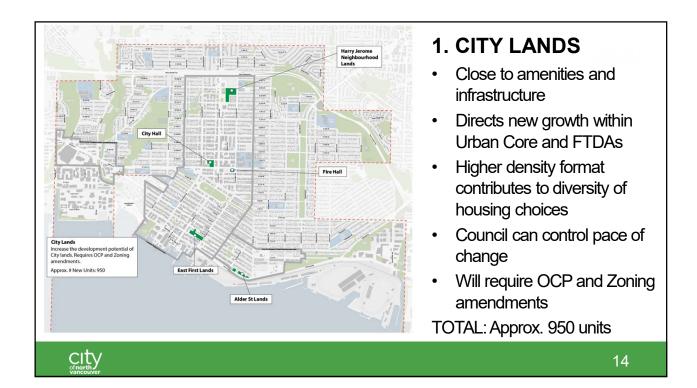


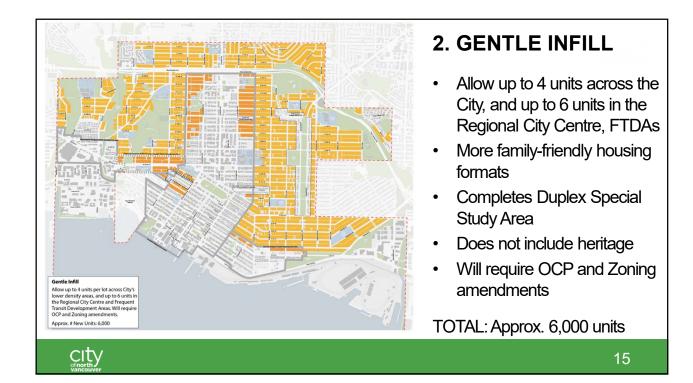














## 2. GENTLE INFILL

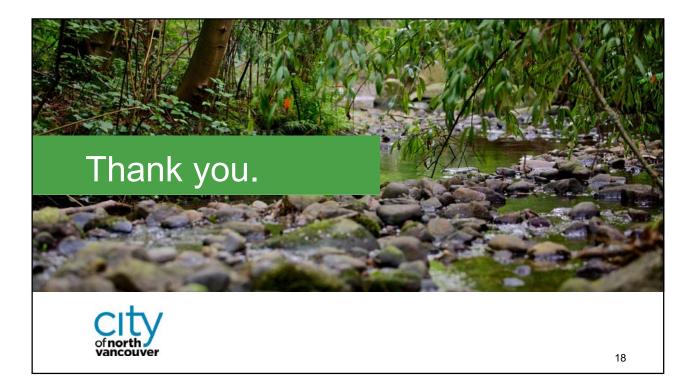
- Allow up to 4 units across the City, and up to 6 units in the Regional City Centre, FTDAs
- More family-friendly housing formats
- Completes Duplex Special Study Area
- Does not include heritage
- Will require OCP and Zoning amendments

TOTAL: Approx. 6,000 units

16

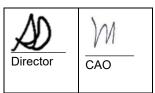
17

#### Next Steps **Draft Plans** Bylaw Amendments • OCP and Zoning • June 16 Council • September 15 Capacity Study Council Combined Report on Zoning Options and OCP and Zoning March 31 Council Bylaw Amendment Directions Introduction Communications & Engagement • Statutory processes October • Prepare bylaw - December amendments city



9

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#### The Corporation of THE CITY OF NORTH VANCOUVER PLANNING & DEVELOPMENT DEPARTMENT

REPORT

#### To: Mayor Linda Buchanan and Members of Council

From: Daniella Fergusson, Manager, Planning (City Design and Planning)

Subject: PROVINCIAL LEGISLATION ALIGNMENT – ZONING BYLAW OPTIONS AND PROPOSED DIRECTION

Date: June 16, 2025

File No: 09-3900-30-0008/1

The following is a suggested recommendation only. Refer to Council Minutes for adopted resolution.

#### RECOMMENDATION

PURSUANT to the report of the Manager, Planning (City Design and Planning), dated June 16, 2025, entitled "Provincial Legislation Alignment – Zoning Bylaw Options and Proposed Direction":

THAT staff be directed to initiate an amendment to the Official Community Plan to enable changes to the Zoning Bylaw that would allow for the 20-year housing need;

THAT staff be directed to initiate an amendment to the Zoning Bylaw to accommodate the 20-year housing need;

THAT staff be directed to schedule an 'OCP Facilitated Town Hall' to gather feedback on the proposed amendments to the Official Community Plan;

AND THAT staff be directed to bring back proposed changes to the Official Community Plan and Zoning Bylaw later this year for Council's consideration.

#### ATTACHMENTS

- 1. Summary of Proposed Direction (CityDocs 2677189)
- 2. Official Community Plan Excerpt (CityDocs 2676510)
- 3. Residential Level 5 Land Use Designation Map (CityDocs 2636081)

#### SUMMARY

The purpose of this report is to present options for accommodating the 20-year housing needs in the City's Zoning Bylaw, per Provincial requirements, and outline the next steps in the Provincial Legislation Alignment process.

Staff provided a summary of Provincial legislative changes and requirements to Council on January 20, 2025 at a Council Workshop and an analysis of the impact of the Provincial legislative changes on City bylaws on March 31, 2025 at a Regular Council Meeting.

#### BACKGROUND

In June 2024, the Province introduced new requirements for local governments to complete an Interim Housing Needs Report (HNR) by January 1, 2025 using a prescribed HNR Method for identifying future housing needs. All local governments will be required to prepare a "regular" Housing Needs Report in 2028 and every five years thereafter.

The Provincial legislation is directing a new "proactive planning" approach for BC municipalities. It requires local governments to review and update their Official Community Plan (OCP) and Zoning Bylaw by December 31, 2025 to accommodate the identified 20-year housing need. Using the prescribed "HNR Method" calculation, the Interim Housing Needs Report determined that the City had 29,021 housing units in 2021 and that the City of North Vancouver will need 21,301 additional housing units to address both its underlying and future housing needs. This represents a 20-year housing need of 50,322 housing units. Council received the 2024 Interim Housing Needs Report on December 9, 2024.

The City retained Urban Systems to understand how much residential development could theoretically be accommodated under the current land use bylaws and whether there is sufficient capacity to address 20-year housing needs. The analysis concluded that, while the OCP has more than enough capacity, the Zoning Bylaw is short by 6,556 housing units. Please note that the March 31, 2025 staff report discussed a gap of 5,605 units plus an additional 951 units that were anticipated to be brought forward in May as part of the small scale multi-unit housing approach (total of 6,556 units). As compliance with Provincial legislation does not require the full 951 units to be rezoned the total required capacity has been adjusted to the larger total. Finally, to meet the provincial legislation, the Zoning Bylaw must be amended by December 31, 2025, to increase capacity from the currently estimated 43,766 housing units to 50,322 housing units.

Council received the report from staff and Urban Systems on March 31, 2025. Staff were directed as follows:

THAT staff be directed to bring back a report with options of areas that could be rezoned to satisfy the zoning capacity requirements;

AND THAT staff be directed to provide consultation opportunities during the development of the Official Community Plan, in accordance with Section 475 of the *Local Government Act*.

This report follows on the March 31, 2025 direction from Council to present areas of the City that could be rezoned to satisfy the zoning capacity requirements and to outline consultation opportunities in support.

#### DISCUSSION

Staff reviewed Council's Strategic Plan, *Metro 2050*, the OCP, and City strategies to prepare guiding principles for developing and evaluating options to accommodate the 20-year housing need into the Zoning Bylaw. Recognising that the City is not undertaking a comprehensive update of the OCP at this time, staff considered:

- 1. *Proximity to Infrastructure & Amenities*, such as access to: utilities; transit, bike, and transportation infrastructure; and access to daily needs and amenities.
- 2. *Existing Policy Framework*, such as: *Metro 2050* policies regarding directing growth to the Regional City Centre and Frequent Transit Development Areas; avoiding the encroachment of residential land into employment lands; and, OCP land use designations and policies, particularly in areas where existing undeveloped capacity exists.
- 3. *Housing Choice/Diversity* considerations from the Interim Housing Needs Report, Community Wellbeing Strategy, and Housing Action Plan, with a focus on continuing to offer a variety of housing types, sizes, tenures for a range of incomes and stages of life.
- 4. *Environmental Protection and Hazard Management* considerations, such as avoiding development in areas that have sensitive ecosystems or that are subject to natural hazards.
- 5. Pace of Change and Concentration of Impact considerations, such as how the recommended options could affect the pace of change experienced in the City, whether the options could concentrate the construction impacts and new growth in concentrated areas, and how the level of change might impact the surrounding neighbourhood.

The guiding principles suggest two considerations for options to add capacity into the Zoning Bylaw:

- 1. Directing growth to City-owned lands versus private lands, and
- 2. Providing for a variety of housing types.

The following section describes the considerations in more detail and how this led to the proposed direction.

#### **Directing Growth to City Lands versus Private Lands**

The City owns a number of properties that are suitable for residential development. By increasing the allowed density on City-owned land, Council can control the amount, type, and pace of development. The City's land holdings are also centrally located and align well with the guiding principles. The Summary of Proposed Direction Map (Attachment #1) shows five City Lands that are recommended for consideration. The properties are City Hall, Fire Hall, East First Lands, Alder Street Lands, and Harry Jerome Neighbourhood Lands. The City could initiate an OCP amendment and rezoning to add net new units of housing capacity. The proposed amendments could achieve approximately 950 units of housing capacity across all five properties.

The remaining units of housing capacity needed to achieve a 20-year housing capacity in the Zoning Bylaw would need to be accommodated on land not owned by the City.

#### Providing for a Variety of Housing Types

The OCP and *Metro 2050* contain policies directing new growth to the Lonsdale Regional City Centre, the Marine Drive Frequent Transit Development Area, and the East 3rd Frequent Transit Development Area. In addition, the City's Housing Action Plan, Community Wellbeing Strategy, and Interim Housing Needs Report (2024) contain policies encouraging a variety of housing types for people in all stages of life, which includes ground-oriented family-friendly housing. Currently, City policy supports directing new residential growth to areas well-served by transit, schools, healthcare, shops, services, parks, and other community infrastructure and amenities, while at the same time supporting the development of multiple housing types.

The identified City Lands are located within the Regional City Centre and Frequent Transit Development Area and offer mid-rise and high-rise buildings forms. To complement this, staff looked at opportunities to increase the amount of ground-oriented family-friendly housing in the City. One option would be to allow up to four dwelling units on single-detached and duplex properties in the Residential Level 1, 2, and 3 land use designations, and up to six dwelling units within the Regional City Centre. These properties already allow up to 3 or 4 units of housing. The goal is to allow gentle infill density in a greater variety of forms that fit in with the existing look and feel of a neighbourhood. The form of housing could include: single-detached houses with suites and coach houses; duplexes with suites and/or coach houses; or, multiplexes. A benefit of this approach is spreading out the impacts of new development across the whole city, such as how fast neighbourhoods feel like they are changing or the amount of construction impact. This approach would add approximately 6,000 units of housing capacity.

#### **PROPOSED DIRECTION**

To meet 20-year housing need, an approach that adds density on City Lands and across the City's lower-density areas is proposed. The proposed direction reflects the guiding principles by recommending higher density growth within and adjacent to the Regional City Centre and Frequent Transit Development Areas, and gentle infill

throughout the rest of the City. The proposed direction also offers a variety of housing types, ranging from multiplexes to 6-storey apartments and high-rise buildings.



The following diagram summarises the proposed direction (Attachment #1):

The recommended option connects to two Housing Accelerator Fund initiatives. Adding OCP capacity on the City-owned Alder Street Lands to an OCP Residential Level 5 (R5) level of density would help achieve Housing Accelerator Fund commitments regarding R5 pre-zoning. The recommendation to allow up to four units of housing across the City's single-detached zones, and up to six units in the Regional City Centre, would support the multiplex commitment.

There are two areas where the proposed direction will need further study: heritage character and heritage conservation areas; and, townhouses and row houses.

The proposed direction does not include increasing the density in the Ottawa Gardens Heritage Conservation Area, the East 10<sup>th</sup>, Finlay's Row, or Grand Boulevard Heritage Character Areas. It is recommended to bring forward incentives to protect heritage buildings and engage with residents of the heritage areas about how the City should move forward. Staff recommend designating the residential parts of these heritage

areas as a special study area in the OCP as part of the OCP update, and then revising the land use designations at a future time after further study and engagement.

Second, staff acknowledge that the edges of the Regional City Centre and Frequent Transit Development Area could be good locations to add strata townhouse or feesimple row house levels of density. This would require a zone that encourages lot consolidation. In addition, the zone would need to carefully consider small-scale multiunit housing legislation to make sure that the City does not inadvertently create a "restricted zone" for fee-simple row houses. This element can either be considered through this process or as part of the broader Zoning By-law Update Project. Information will be provided on this as part of a future Council report on the Zoning Capacity Process.

#### **OTHER CONSIDERATIONS**

Staff explored other ways to add capacity to the Zoning Bylaw that are not recommended at this time. These other considerations include:

- 1. Rezoning lands where the OCP allows more capacity.
- 2. Rezoning lands owned by other levels of government.
- 3. Accelerating the consideration of major development applications.

#### **1. Rezoning Lands where the OCP Allows More Capacity**

Staff reviewed lands where the OCP allows more units to be built than the current zoning. Specifically, the OCP Residential Level 5 (R5) land use designation allows 6-storey multifamily buildings at a 2.6 FSR (Attachment #3). The City could initiate a rezoning process so that the properties would be zoned for a height and density that matches what is already allowed under the OCP. This approach would direct growth to the Regional City Centre and areas well served by transit, shops, and services. Further, many of the buildings are quite old, with about two-thirds being built before 1970 and more than 90% being built before 1990. However, this approach is not recommended in light of two risks.

The first risk is the loss of affordable housing and displacement of tenants; older buildings are generally more affordable. In addition, about half of the buildings in the R5 land use designation are rental properties. The City does have the tools in place under the new legislative framework to protect tenants, such as a Tenant Displacement Bylaw. Further, the City could use Rental-Only Zoning to help maintain the proportion of rental buildings and units. However, displacement could still occur with development.

The second risk is that the City usually negotiates community benefits through the rezoning process. If the City initiates a rezoning, then the City cannot negotiate the community benefits. The Province has introduced new development financing tools intended to allow cities to pay for community benefits. Therefore, this option may be more appropriate to implement once Council has considered the new development financing tools.

#### 2. Rezoning Lands Owned by Other Levels of Government

Staff reviewed lands owned by the Province and Metro Vancouver within the City. These lands are currently being used for affordable housing or are being identified as a future school site. As a result, it is not recommended to add residential zoned capacity to these lands at this time.

#### 3. Accelerating Consideration of Major Development Applications

The City has received OCP and Zoning Bylaw Amendment applications for a few notable major projects. If approved by Council, the projects would contribute to the City's 20-year housing needs. However, the applications are major projects that require due consideration by technical staff and community input. Because the City's deadline to incorporate the 20-year housing needs into the Zoning Bylaw is December 31, 2025, there is not enough time to process the OCP and Zoning Bylaw amendments for these major development applications. The City will be required to undertake another Housing Needs Report by December 31, 2028 and then update the OCP and Zoning Bylaw to incorporate the 20-year housing need by December 31, 2030. So, there may be an increased 20-year housing need number that the City will have to consider at that time, which these developments may contribute towards.

#### COMMUNICATIONS AND ENGAGEMENT

To build 20-year housing need capacity into the Zoning Bylaw, the OCP will need to be amended. In addition, the City will need to consider OCP amendments to meet other Provincial requirements, such as updating the Regional Context Statement. While addressing this critical, provincially mandated work, the City is committed to exploring ways to improve liveability and to better integrate new development into its neighbourhoods. Engagement with community and industry, in addition to further research, will be critical to this effort.

Following direction from Council, staff will lead a communications and community engagement program beginning in mid-June through July. This process will share information on the OCP and Zoning Bylaw update to gather input on how to create models of ground-oriented, gentle infill density in a greater variety of forms that fits in with the existing look and feel of a neighbourhood.

The proposed engagement will include pop up open houses throughout the City, accessible easy to understand learning tools, workshops with industry partners, and community group meetings to help refine these planning tools. Staff will also host an "OCP Facilitated Town Hall" followed by a public hearing on the proposed approaches in September 2025.

#### SERVICING ANALYSIS

In 2024, the City conducted an analysis of existing water, sewer, and drainage utility capacity and what the impact of new development would be on the utility infrastructure. The servicing capacity analysis consisted of three steps:

- 1) updating the City's utility models to align with our current state asset management data;
- 2) modelling the capacity of the existing systems in a first scenario where the current developability within the OCP was completely built out; and
- 3) modelling the capacity of our existing systems in a second scenario where the current developability within the OCP was completely built out and the R1 (single-family), R2 (duplex/triplex) and R3 (townhouse/multiplex) OCP land use designation areas were built out at either 6 units or 8 units, depending on the lot area.

In both scenarios results of the modelling identified areas of the systems that would require increased capacity to support the growth. Scenario two resulted in more water upgrades required due to fire flow requirements for buildings that are 5 units or more. As the proposed direction identified in this report has a growth scenario between the two scenarios modelled staff feel confident that the analysis undertaken provides a good indicator of our systems future function. It is anticipated that build-out of the R1, R2, and R3 areas would be gradual over time and, therefore, the City expects that upgrades will be required only when sufficient growth is developed. With this assumption, construction-related impacts, beyond our current pace for end of life renewal and growth based upgrades, are expected to be minimal. In addition continued focus on reducing the effective impervious area of new developments and advancing water use reduction and conservation strategies, will also help to extend the capacity of our systems to support growth in our community.

Under current bylaws, upgrades are required for applications with two or more units that propose enough increased demand that the City's existing infrastructure is deemed insufficient to support the proposed growth. Typically, applicants are responsible for the full cost of required upgrades. Moving forward, staff are working on an updated Development Cost Charges approach so that each development pays a proportional share of the required upgrades resulting in more predictable utility upgrade costs that are closely aligned with a particular application's proposed growth.

#### NEXT STEPS

If Council supports this proposed direction, staff will prepare amendments to the OCP and Zoning Bylaw for Council's consideration. Staff will also undertake the communications and engagement program described above.

In addition, staff are preparing housekeeping amendments to the OCP and a Regional Context Statement. A summary of the proposed changes and a draft Regional Context Statement will be shared with Council via a subsequent staff report.

Jan – Apr 2025	Apr – Jul 2025	Sept – Dec 2025
Study Report Back	Draft Plans	Bylaw Amendments
<ul> <li>OCP and Zoning Capacity Study</li> <li>March 31 Council</li> </ul>	We are here <ul> <li>June 16 Council</li> <li>Communications and engagement</li> <li>Prepare bylaw amendments</li> </ul>	<ul> <li>September 15 Council Combined OCP and Zoning Bylaw Amendment Introduction</li> <li>Statutory processes October - December</li> </ul>

RESPECTFULLY SUBMITTED:

Daniella Fergusson Manager, Planning (City Design and Planning)

#### Harry Jerome Neighbourhood Lands and the second 1111 275 m 12 1 32 il uni \* Children US 10 10 1 100 110-1 NAMES OF - Paspan City Hall Mam 1 · Hehrid 104 I Dites 國際 DAGE 1 1181.5 -11200 30 0-10 PP DED C **Fire Hall** Sugarun TT III dda Rituin minilit Eastly and £ 110- 5e E 100-34 間間 112 10.000 0.03 Increase the development potential of City lands. Requires OCP and Zoning 10.-£345k **East First Lands** Approx. # New Units: 950 10

Alder St Lands

#### **Gentle Infill**

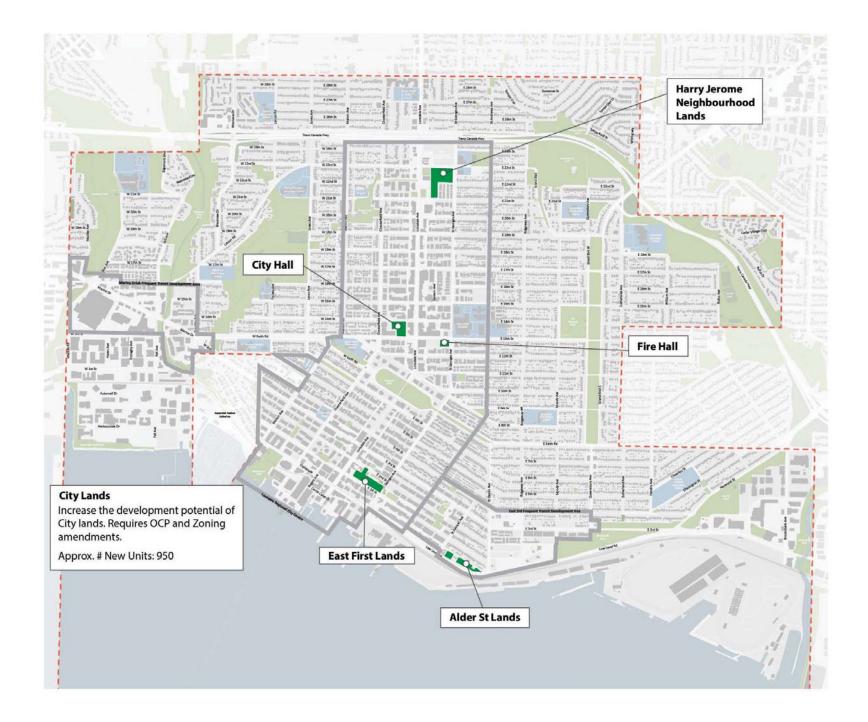
amendments.

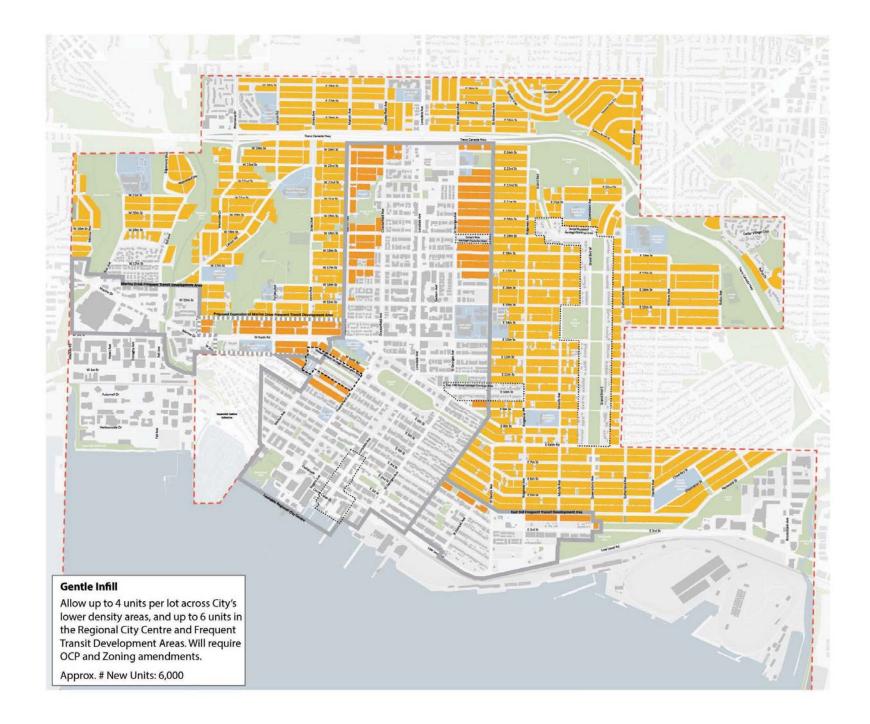
**City Lands** 

Allow up to 4 units per lot across City's lower density areas, and up to 6 units in the Regional City Centre and Frequent Transit Development Areas. Will require OCP and Zoning amendments.

23

Approx. # New Units: 6,000





# Excerpt from 2014 City of North Vancouver Official Community Plan

#### 2.1 Density, Height, and Development

The Land Use map (Schedule A in Appendix 1.0) details the maximum building density (measured as Floor Space Ratio or FSR), height (measured in metres), and primary land use for all parts of the City. More detailed descriptions of allowable use, density, and height are provided below under Land Use Designations. Certain designations include a Maximum Density and Maximum Bonus, with the Bonus subject to the provisions in Section 2.1: Density, Height, and Development, Section 2.2: Density Bonusing and Section 2.3: Density Transfer.

#### Land Use Designations

#### 2.1.1 Residential Land Use Designations

RESIDENTIAL LEVEL 1 Detached (Low Density)	Purpose Form Max Density Bonus	suites/coach houses. 0.5 FSR n/a
RESIDENTIAL LEVEL 2 Attached (Low Density)	Purpose Form Max Density Max Bonus	homes. <b>0.5 FSR</b>
RESIDENTIAL LEVEL 3 Mixed Housing (Low Density)	Purpose Form Max Density Max Bonus	To provide ground-oriented housing in a variety of forms. Townhouses, rowhouses, triplexes, four-plexes. <b>0.75 FSR</b> n/a

RESIDENTIAL LEVEL 4-A Ground Oriented (Medium Density)	Purpose Form Max Density Bonus	To provide a range of housing types and sizes close to transit and services including smaller, more affordable housing. Townhouses, rowhouses, stacked townhouses, garden apartments, four-plexes. <b>1.0 FSR</b> <b>n/a</b>
RESIDENTIAL LEVEL 4-B Ground Oriented (Medium Density)	Purpose Form Max Density Max Bonus	To provide a range of housing types and sizes close to transit and services including smaller, more affordable housing types. Similar in scale and character to Residential Level 4A but allowing for moderately higher- density development options. Townhouses, rowhouses, stacked townhouses, garden apartments, four-plexes. <b>1.25 FSR</b> <b>n/a</b>
RESIDENTIAL LEVEL 5 Mid-Rise Apartment (Medium Density)	Purpose Form Max Density Max Bonus	To provide quality multi-family housing with a mix of unit sizes, and a focus on creating attractive and active streets. Mid-rise, primarily wood-frame, apartment buildings. <b>1.6 FSR</b> A maximum increase of <b>1.0 FSR</b> may be considered when public benefits are provided as per Section 2.2.
RESIDENTIAL LEVEL 6 High-Rise Apartment (High Density)	Purpose Form Max Density Max Bonus	To provide well-designed high density development in the Lonsdale Regional City Centre. Mid-rise and high-rise buildings. <b>2.3 FSR</b> A maximum increase of <b>1.0 FSR</b> may be considered when public benefits are provided as per Section 2.2.

#### 2.1.2 Commercial Residential Mixed-Use Land Use Designations

	MIXED-USE LEVEL 1 (Medium Density)	Purpose Form Max Density Max Bonus	
<image/>	MIXED-USE LEVEL 2 (Medium Density)	Purpose Form Max Density Max Bonus	To allow mid-rise multi-family and commercial uses and activities contributing to a pedestrian-scale village-feel. Sites can be fully commercial, mixed- use, or live/work and must emphasize street- fronting activity including shops, cafés or services. A mix of building forms and sizes. <b>2.0 FSR</b> A maximum increase of <b>0.5 FSR</b> may be considered when public benefits are provided as per Section 2.2.
	MIXED-USE LEVEL 3 (Medium Density)	Purpose Form Max Density Max Bonus	To allow for a mix of higher-density multi-family and commercial uses to strengthen the City's major arterial roads and corridors, including a mix of retail and office space on lower floors and residential apartments on upper floors. A mix of building forms and sizes. Heights are limited as indicated in the <b>Land Use map</b> (Schedule A in Appendix 1.0). <b>2.3 FSR</b> A maximum increase of <b>0.5 FSR</b> may be considered when public benefits are provided as per Section 2.2.

<image/>	<b>MIXED-USE LEVEL 4A</b> (High Density)	Purpose Form Max Density Max Bonus	To allow for a mix of higher-density multi-family and commercial uses in Lower Lonsdale. Buildings in this designation typically include a mix of retail and/or office space on lower floors and residential apartments on upper floors. Mid-rise or high-rise buildings. Heights are limited as indicated in the <b>Land Use map</b> (Schedule A, Appendix 1.0). <b>2.6 FSR</b> A maximum increase of <b>1.0 FSR</b> may be considered when public benefits are provided as per Section 2.2.
	<b>MIXED-USE LEVEL 4B</b> (High Density)	Purpose Form Max Density Max Bonus	To allow for a mix of higher-density multi-family and commercial uses to strengthen the core of the city and generate employment opportunities. Buildings in this designation typically include a mix of retail and/or office space on lower floors and residential apartments on upper floors. High-rise buildings greater than six storeys. Heights are limited as indicated in the <b>Land Use map</b> (Schedule A in Appendix 1.0). <b>3.0 FSR</b> A maximum increase of <b>1.0 FSR</b> may be considered when public benefits are provided as per Section 2.2.
2.1.3 Other Land Use Designations			
	HARBOURSIDE WATERFRONT (Mixed-Use)	Purpose Form Max Density Max Bonus	To allow for a mix of residential and commercial development on the Harbourside Waterfront lands. See further description in Section 2.4.2. Predominantly low- and mid-rise development up to 28 metres in height for the tallest buildings. <b>2.05 FSR</b> A maximum increase of <b>0.15 FSR</b> may be considered when public benefits are provided as per Section 2.2.

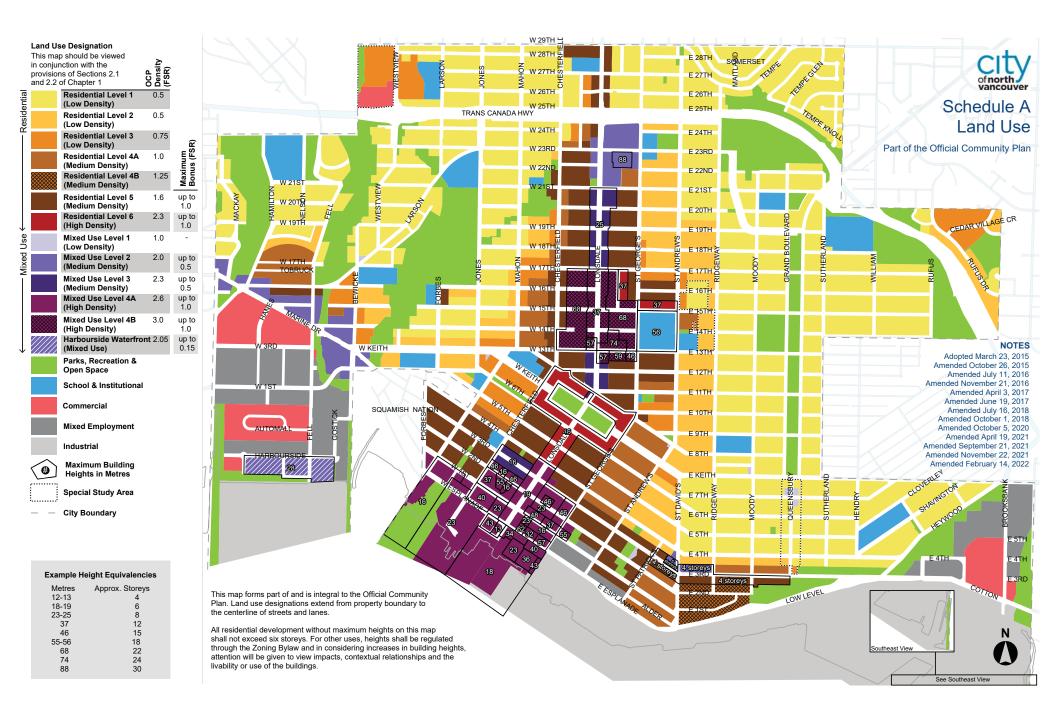
SCHOOL AND INSTITUTIONAL	s ri s s	To provide for services to the community, including schools, cultural institutions, places of assembly, recreation facilities, public care facilities, and utility services. Significant new public and community uses should be concentrated in or around the Lonsdale Regional City Centre.
COMMERCIAL	•	To allow for a wide range of commercial uses offering retail, office, goods and services.
MIXED EMPLOYMENT	, b p a ir s a s u	To allow for light industrial and automotive uses characterized by research and development activities, ousiness parks, storage, assembly of semi-finished products from previously prepared materials, automotive uses, automobile sales or other light ndustrial and service commercial uses with limited smoke, noise, soot, dirt, vibration or odor. A limited amount of complementary commercial use could be supported—commercial uses with high trip-generating uses should be directed to mixed-use and commercial areas.
INDUSTRIAL	c n a	To allow for light and heavy industrial uses characterized by port activities, goods production, manufacturing, distribution, storage or fabrication and a range of marine-related uses including boat repair, ship chandlery, and boat building.

	PARKS, RECREATION, AND OPEN SPACE	Purpose To protect areas of recreational or ecological significance, and to allow indoor and outdoor recreation activities, including recreational and cultural facilities which are accessory to park use. Some roadways are designated as Parks, Recreation and Open Space—these roads are not necessarily closed to vehicular traffic, but are part of a contiguous park or are pedestrian priority areas.
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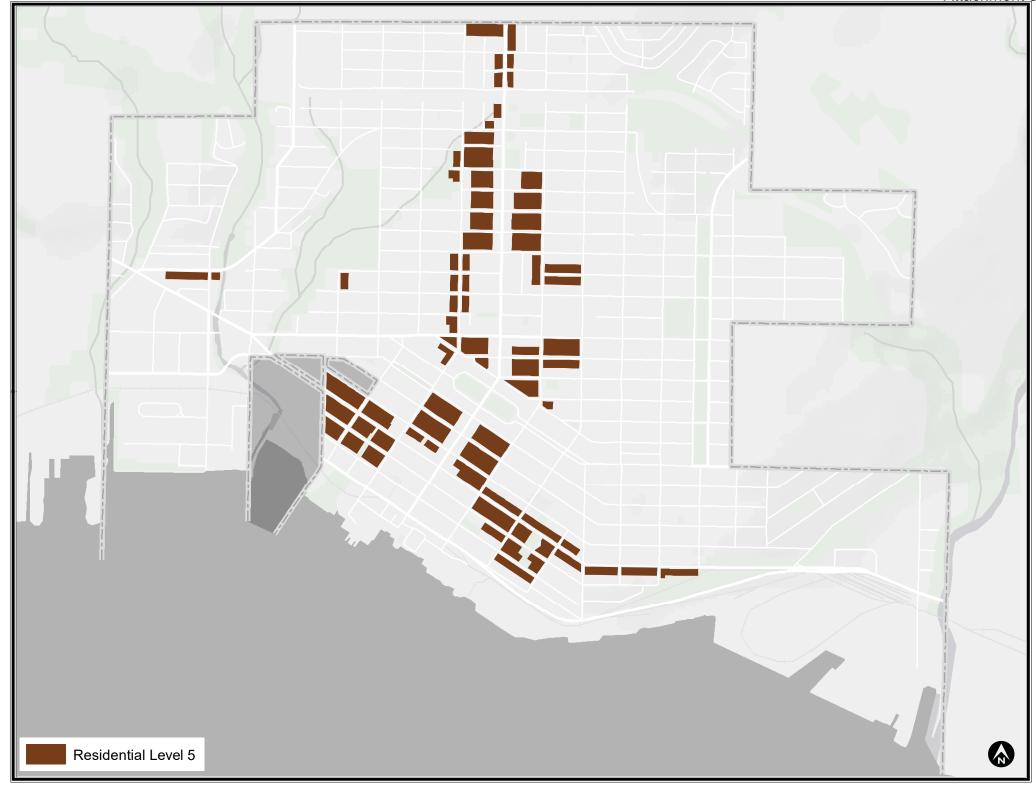
Note: Places of assembly, public care facilities, utility services, live/work units and civic uses are an acceptable land use in any residential or commercial-residential area, when in compliance with the Zoning Bylaw.

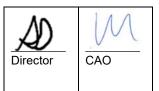
#### 2.1.4 Building Heights

Maximum building heights are as permitted in the Land Use map (Schedule A in Appendix 1.0) unless otherwise indicated in area-specific planning policies (see below). For areas where maximum heights have not been indicated in the Land Use map or elsewhere in this Plan, the maximum building height for residential development is six storeys and for all other uses, heights are regulated through the Zoning Bylaw. In considering increases in building heights, consideration should be given to view impacts, contextual relationships, and the livability or use of the buildings. The City does not guarantee that any view will be preserved.



#### Attachment 3







## The Corporation of THE CITY OF NORTH VANCOUVER PLANNING & DEVELOPMENT DEPARTMENT

REPORT

To: Mayor Linda Buchanan and Members of Council

From: Tim Ryce, Chief Building Official

Subject: AMENDING CITY REGULATIONS TO SUPPORT FASTER HOUSING DELIVERY

Date: June 16, 2025

File No: 09-3800-20-0001/2025

The following is a suggested recommendation only. Refer to Council Minutes for adopted resolution.

#### RECOMMENDATION

PURSUANT to the report of the Chief Building Official, dated June 16, 2025, entitled "Amending City Regulations to Support Faster Housing Delivery":

THAT "Construction Regulation Bylaw, 2003, No. 7390, Amendment Bylaw, 2025, No. 9118" (Amendments to Support Faster Housing Delivery) be considered.

## ATTACHMENTS

1. "Construction Regulation Bylaw, 2003, No. 7390, Amendment Bylaw, 2025, No. 9118" (Amendments to Support Faster Housing Delivery) (CityDocs <u>2670438</u>)

#### SUMMARY

This report outlines proposed actions to remove perceived barriers to the use of prefabricated construction in the City. Current challenges in the construction administration process are identified and bylaw amendments and process standardizations are proposed to better accommodate prefabricated methods and streamline approvals, ultimately aiming to enhance communication and certainty for the development community.

## BACKGROUND

Prefabricated construction involves building components or entire structures in a factory, then transporting and assembling them on-site. This method aims to speed up construction and improve efficiency by using factory production techniques, ultimately reducing on-site work and delivering projects faster. Additional benefits include a reduction in on-site labour needs, a safer environment for construction crews, reductions in construction waste, and lessened neighbourhood disruptions.

Through the Housing Accelerator Fund (HAF), the City has committed to an initiative encouraging prefabricated construction and innovative technologies like mass timber to further streamline the building process. The intent is to remove perceived barriers for both complete and partial prefabricated construction systems, thus facilitating the use of prefabrication in construction, offering the potential for faster development timelines.

Support for prefabricated construction is growing at both the provincial and federal levels. BC's Mass Timber Action Plan, released in 2022 and updated in 2024, specifically promotes the manufacturing and construction of mass timber buildings, many utilizing prefabricated components. Additionally, Natural Resources Canada's (NRCan) Green Construction through Wood (GCWood) program, announced in March 2025, is providing federal support to three BC projects focused on advancing prefabricated wood construction in the province. Furthermore, both senior levels of government have developed standardized housing catalogues with designs intended for mass production by prefabricated housing companies.

The City has demonstrated strong leadership in facilitating prefabricated construction projects, with several successful completions spanning various building types, including multi-family apartments, commercial buildings, and coach houses. This highlights the City's proactive approach to innovative construction methods to date.

## DISCUSSION

Currently, the City's construction administration process faces challenges relating to the prototypical nature of each project, utilizing unique designs, specifications, materials, and assembly techniques. This necessitates extensive documentation for permit applications to validate regulatory and safety compliance, often leading to frequent resubmissions due to information gaps or coordination issues. Construction, occurring primarily at the job site and by a myriad of technical disciplines, can result in quality control issues, scheduling/coordination problems, and safety concerns. Furthermore, design changes during construction are common, resulting in redesigns and revisions to approximately 60% of issued permits.

While staff have supported prefabricated construction on a number of projects in recent years, this support has been provided on an ad-hoc basis due to a lack of standardization within the industry and challenges applying City regulations, particularly mandatory requirements in the Construction Regulation Bylaw. These regulations often restrict innovation and adaptation to prefabricated methods, requiring case-by-case evaluation and exemption. This individualized approach can lead to a lack of awareness

and confidence within the development community regarding the City's openness to prefabricated projects and creates uncertainty in the approval process.

#### Market Research

To date, this Housing Accelerator Fund initiative has sought to directly address these challenges through consultation with industry leaders and a best practice scan to identify effective ways to support prefabricated construction at the municipal level. Further, the City analyzed its bylaws and processes to pinpoint requirements that might create challenges or be seen as obstacles to the adoption of offsite construction.

The analysis identified that industry has coalesced around four primary categories of prefabricated construction:

- 1. Engineered Wood Products (mass timber, framing components, trusses),
- 2. Prefabricated Panels (walls, floors, and roofs with integrated elements),
- 3. Pre-assembled Mechanical Systems (offsite mechanical/electrical/plumbing units and modules), and
- 4. Volumetric (entire building modules).

The analysis revealed several potential regulatory and process changes for the City to consider. As a first step towards removing perceived barriers for prefabricated construction projects, staff recommend the following actions, including updates to the Construction Regulation Bylaw, process standardizations, and enhanced communication with the local development community.

#### Proposed Bylaw Amendments

Several key initial updates to the Construction Regulation Bylaw have been identified:

- 1. Part 3 Definitions:
  - a. Add definitions for the four types of prefabricated construction. This will establish standardized terminology for permit applications and inspection requirements, ensuring clarity and consistency across projects utilizing different prefabrication methods.
- 2. Part 8 Permits:
  - a. Modify Building Permit application submission requirements and align permit administration requirements with industry standards to provide certainty. Depending on the type of prefabrication used, the City will augment standard review requirements. For example, by leveraging factory certification (where available), staff can avoid detailed review of each component at plan check stage.
  - b. Modify inspection requirements to permit the omission of inspection types that are able to be deemed redundant due to completion of the component prior to arrival on-site, factory certification, or enhanced reliance on qualified Registered Professional oversight.

#### Proposed Process Standardization

A significant benefit for prefabricated construction lies in the opportunity to run the municipal permitting process concurrently with the offsite manufacturing of building components in the factory. This parallel approach has the potential to substantially compress the overall project timeline, leading to reduced land holding costs for developers and enabling the faster delivery of completed homes.

The City's existing phased permitting process allows developers to commence certain on-site activities, such as excavation, before the full Building Permit is issued, a practice generally well-understood within the regional construction industry. While the City has, on occasion, facilitated the issuance of a "Prefabrication Building Permit" to enable this overlap, these instances have been handled on a case-by-case basis. To provide greater clarity and predictability, staff will formalize the option for a phased prefabrication building permit within the standard building permit process.

This enhanced approach to phased permitting is described in the graphic below, from the *Building Capacity - Local Prefab Mass Timber Solutions* guide produced by SFU Renewable Cities in 2023.



Figure 1: Proposed Prefabrication Phased Building Permit (SFU Renewable Cities, 2023)

This standardization will provide a clear pathway for developers utilizing prefabricated methods to begin offsite construction while their full building permit is being finalized.

## Enhanced Development Community Support

Client support updates are a key component of the ongoing Business Transformation Project, a multi-year initiative aimed at modernizing the City's development policies and processes to establish a simple, prompt, and predictable approval system. To ensure transparency and build confidence within the local development community for projects considering prefabrication, the City will actively communicate these new initiatives. This will include updating the development approvals section of the City's website to clearly reflect the changes and provide up-to-date information on the streamlined processes available to projects considering the use of prefabricated construction.

## FINANCIAL IMPLICATIONS

As the bylaw amendments and process changes proposed in this report are enabling in nature, there are no projected financial impacts to the City or development community.

The proposed bylaw amendments in this report form part of the contractual obligations for the City's Housing Accelerator Fund grant. Delaying the completion of this work may have financial impacts on that agreement.

## **INTER-DEPARTMENTAL IMPLICATIONS**

There are no anticipated inter-departmental implications stemming from the bylaw amendments, process changes, and development community support proposed in this report.

**RESPECTFULLY SUBMITTED:** 

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Tim Ryce Chief Building Official

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## THE CORPORATION OF THE CITY OF NORTH VANCOUVER

#### **BYLAW NO. 9118**

#### A Bylaw to amend "Construction Bylaw, 2003, No. 7390"

The Council of The Corporation of the City of North Vancouver, in open meeting assembled, enacts as follows:

- 1. This Bylaw shall be known and cited for all purposes as "Construction Regulation Bylaw, 2003, No. 7390, Amendment Bylaw, 2025, No. 9118" (Amendments to Support Faster Housing Delivery).
- 2. "Construction Regulation Bylaw, 2003, No. 7390" is amended as follows:
  - A. In Part 3 Definitions, add the following definitions:
    - (1) "Chief Building Official" means the person appointed to the position of Chief Building Official for the City of North Vancouver or designates.
    - (2) "Type 1 Offsite Construction Engineered Wood Products" means composite structural materials manufactured by bonding wood elements together or pre-assembling wood components. These products may include timber roof trusses, pre-fabricated framing, and cross-laminated timber.
    - (3) "Type 2 Offsite Construction Pre-fabricated Panels" means building components, such as wall, floor, or roof sections, that are manufactured off-site in a controlled environment and are ready for installation and integration into a *building structure* upon delivery to the construction site. These panels may include framing, sheathing, insulation, and sometimes exterior or interior finishes.
    - (4) "Type 3 Offsite Construction Pre-assembled Mechanical Systems" means integrated assemblies of mechanical, electrical, or plumbing components, or a combination thereof, that are constructed and tested in an off-site manufacturing facility as self-contained units or modules.
    - (5) "Type 4 Offsite Construction Volumetric Construction" means a method of construction where three-dimensional *building* modules, often including finishes and building services, are manufactured off-site and then transported and assembled on the final *building* site.
  - B. Delete subsection 8.7.1 in its entirety and replace with the following:
    - 8.7.1 Applications for a *building permit,* and demolition permit, shall include drawings and other documentation including:
      - (a) proof that any conditions imposed pursuant to Section 7.3 have been or will be met;
      - (b) the existing and finished ground levels to an established datum at or adjacent to the site and the geodetic elevation of the underside of the floor

system of a building or structure where the City's land use regulations establish siting requirements;

- (c) floor plans showing the dimensions and uses of all areas; the dimensions and height of crawl and roof spaces; the location, size and swing of doors; the location, size and openings of windows; floor, wall and ceiling finishes; plumbing fixtures; structural elements; and stair dimensions;
- (d) a cross-section through the building or structure illustrating foundations, drainage, ceiling heights and construction systems;
- (e) elevations of all sides of the building or structure showing finish details, roof slopes, windows, doors, and finished grade;
- (f) cross-sectional details drawn at an appropriate scale and taken at appropriate locations to illustrate that the building or structure substantially conforms to the Building Code;
- (g) copies of approvals required under any Federal, Provincial, or Regional enactment relating to health, safety or environmental protection;
- (h) where applicable, a Letter of Assurance in the form of Schedule "A" as specified in Part 7.3.2 of this bylaw, signed by the Owner, or a signing officer of the Owner if the Owner is a corporation, as well as the coordinating registered professional; and
- (i) where applicable, Letters of Assurance as referred to in Building Code, each signed by a registered professional.
- C. Add subsection 8.7.5 after subsection 8.7.4 as follows:
  - 8.7.5 Applications for a Building Permit for a *building* that contains *Type 1 Offsite Construction – Engineered Wood Products, Type 2 Offsite Construction – Prefabricated Panels,* or *Type 4 Offsite Construction – Volumetric Construction* shall:
    - (a) where applicable, provide certification of compliance to CSA A277 for factory certification and pre-fabricated product; and
    - (b) where applicable, include Letters of Assurance as referred to in the Building Code, each signed by a registered professional.
- D. In subsection 8.8.1, add the words "Except as permitted in subsection 8.8.3," to the beginning of the clause.
- E. Delete subsection 8.8.3 in its entirety and replace with the following:
  - 8.8.3 Where requests for inspections of *construction* contain *Type 1* Offsite Construction Engineered Wood Products, Type 2 Offsite Construction Prefabricated Panels, or Type 4 Offsite Construction – Volumetric Construction, the Building Official may authorize the omission of inspections deemed redundant through third-party certification or registered professional assurance.
- F. Add subsection 8.8.4 after subsection 8.8.3 as follows:
  - 8.8.4 The *Chief Building Official*, may require that the owner retain a professional to conduct any inspection required by this bylaw, and provide to the City satisfactory evidence that an inspection has been performed by a qualified professional and that the construction or installation inspected complies with any applicable codes and plans.

G. Delete subsection 8.15.2 in its entirety and replace with the following:

8.15.2 The drawings and specifications are to be legible and drawn to scale.

- H. In subsection 8.16.1, add the words "Except as permitted in subsection 8.16.2," to the beginning of the clause.
- I. Add subsection 8.16.2 after subsection 8.16.1 as follows:
  - 8.16.2 Where requests for inspections of *construction* contain *Type 3 Offsite Construction Pre-assembled Mechanical Systems*, the *Building Official* may authorize the omission of inspections deemed redundant through third-party certification or registered professional assurance.
- J. Delete subsection 8.18.2 in its entirety and replace with the following:

8.18.2 The drawings and specifications are to be legible and drawn to scale.

- K. In subsection 8.22.1, add the words "Except as permitted in subsection 8.22.2," to the beginning of the clause.
- L. Add subsection 8.22.2 after subsection 8.22.1 as follows:
  - 8.22.2 Where *requests* for inspections of *construction* contain *Type 3 Offsite Construction Pre-assembled Mechanical Systems*, the Electrical Safety Officer may authorize the omission of *inspections* deemed redundant through third-party certification or registered professional assurance.

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ADOPTED on the <> day of <>, 2025.

MAYOR

CORPORATE OFFICER

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## The Corporation of THE CITY OF NORTH VANCOUVER REAL ESTATE, FACILITIES AND ECONOMIC DEVELOPMENT

REPORT

## To: Mayor Linda Buchanan and Members of Council

From: Alex Marginson, Manager, Business Services

Subject: THE GULL BAR AND KITCHEN – LIQUOR LICENSED PATIO APPLICATION

Date: May 27, 2025

File No: 09-4320-50-0002/2025

The following is a suggested recommendation only. Refer to Council Minutes for adopted resolution.

#### RECOMMENDATION

PURSUANT to the report of the Manager, Business Services, dated May 27, 2025, entitled "The Gull Bar and Kitchen – Liquor Licensed Patio Application":

THAT the proposed liquor licensed patio application for The Gull Bar and Kitchen at 175 East 1<sup>st</sup> Street be supported on the basis that:

- The proposed licensed patio will not result in the service area being operated in a manner that is contrary to the primary purpose of the business;
- The impact of noise on the community in the immediate vicinity of the establishment, in general, is expected to be minimal if managed diligently; and
- The proposed licensed patio is consistent with the vision for the lower Lonsdale neighbourhood;

AND THAT the City of North Vancouver opts out of the public consultation process to allow the Liquor and Cannabis Regulation Branch to conduct public consultation with respect to this application.

## ATTACHMENTS

- 1. Current licensed manufacturers, liquor primaries and clubs in the City (CityDocs <u>2341001</u>)
- 2. Maps of local area with zoning indicated (CityDocs 2677167)

## SUMMARY

Rusty Gull Neighbourhood Pub (doing business as "The Gull Bar and Kitchen"), also known as "The Gull," has submitted an application to the Liquor and Cannabis Regulation Branch (LCRB) to add a curbside patio to its active Liquor Primary licence. In accordance with LCRB's standing regulations, applications for the addition of a licensed patio must receive a response from the respective local government. This report seeks direction from Mayor and Council on a response for this application.

#### BACKGROUND

The Gull Bar and Kitchen currently operates as a Liquor Primary with a lounge at 175 E 1st Street in the City of North Vancouver. The establishment has held an active Liquor Primary business licence since August 1, 2020, following a rebranding from its previous identity as "The Rusty Gull", which operated at the same location since 1983. The Gull Bar and Kitchen received Council approval for an increase in person capacity by an additional 13 persons on July 9, 2001. To date, the City is home to seven Liquor Primary establishments. In addition to creating job opportunities, the success of these establishments has attracted positive publicity and reinforced the City's value proposition as a vibrant, urban centre on the North Shore.

The Gull Bar and Kitchen is now seeking approval for a licensed patio on the road rightof-way (i.e., curbside) fronting the business premises. The curbside patio is approximately 97 square feet (9 square metres), and is designed to accommodate twelve persons. The location of the patio is a defined area immediately adjacent to the front entrance of the establishment, within the existing road right-of-way. It is designed to align with the City's standards for accessibility and safety, incorporating two accessible seating options. The seating area is intended to provide patrons with a sunnier and more desirable dining experience, particularly during warmer months.

The patio space was previously approved by the City of North Vancouver under the City's Outdoor Dining Program (ODD), as well as by the LCRB through the LCRB's Temporary Expanded Service Area (TESA) program. The curbside patio operated under this temporary authorization for two years without any reported complaints to Bylaw Services. The TESA program concluded at the end of 2024, with all associated authorizations expiring on December 31, 2024. As a result, The Gull Bar and Kitchen is now seeking permanent approval to include the curbside patio as part of its licensed service area.

#### CONSIDERATION

The LCRB provides guidance to local governments on the factors to consider when reviewing applications to include patios in the licensed liquor service area of a Liquor Primary establishment. Local governments receive an invitation to participate in providing a recommendation to the LCRB for an application. In the process of providing input, local governments are asked to highlight the potential impact of noise on nearby residents and the potential impacts on the community if the application is approved. The LCRB requires that nearby residents be consulted as part of the application process

(either by the LCRB or the local government – see below), typically via the posting of site signage to inform the public regarding an application. The standing LCRB Liquor Policy provides that local governments complete both the public consultation process (part 1), and provide input (part 2) in order to participate in the decision-making process for an application.

As an alternative, the LCRB Liquor Policy also provides that local governments may instead choose to "opt out" of an application. This means that the LCRB would carry out the public consultation process and render a decision on the application, keeping the City informed of the outcome. If Council chooses to opt out (as recommended by staff), this report and the meeting minutes would be forwarded to the LCRB for context and reference. In accordance with the *Street and Traffic Bylaw, 1991, No. 6234*, any commercial use of sidewalks or curbside spaces for patio purposes must also receive approval from the City Engineer, which has been obtained. In consideration of the foregoing, Economic Development staff have reviewed this application and provide the following comments.

## 1. Location of the Premises

The Gull Bar and Kitchen is located in the 100 block of East 1st Street, within the Comprehensive Development 52 Zone (CD-52), which permits a maximum outdoor licensed floor area of 300 square feet (27.87 square metres), as determined by the LCRB (see Attachment #2 for a map of the location with zoning indicated). The curbside patio is approximately 97 square feet (9 square metres), and is designed to accommodate twelve persons. The curbside patio, together with the existing outdoor floor area, is approximately 296 square feet (27.47 square metres). The current zone permits the principal use as a neighbourhood public-house (Liquor Primary). The CD-52 zone which includes the parcel of 175 East 1st Street, is bordered by Industrial-Commercial (M-4) zones with a Mixed-Use (LL-3) zone fronting the property. Behind the property is a Comprehensive Development 393 Zone (CD-393), which includes a large portion of The Shipyards District.

The immediate surrounding area within a 40-metre radius (i.e. the designated range used by the Planning Department for public consultation) is populated by a diversity of Light Industrial and Professional Services, such as design & consulting, health & wellness, furniture restoration, construction administration, art production facilities, fitness services, architecture and interior design. Fronting The Gull Bar and Kitchen is a block of City of North Vancouver–owned property (sometimes referred to as the East 1st Lands) which contain two single-family houses with heritage status, one of which is currently occupied.

While just outside the abovementioned 40-metre radius, in the immediate vicinity is the currently under construction new North Shore Neighborhood House Hub building at the 200 block of East 1st Street and new Derek Inman Park. This multi-use redevelopment is anticipated to be completed in 2028 and will include rental housing, a new North Shore Neighbourhood House, a respite centre with overnight beds and adult day care spaces, and a redesigned Derek Inman Park.

## 2. Outdoor Service Area and Occupant Load

In July 2001, The Gull Bar and Kitchen received approval from Council for an increase in person capacity for an additional 13 persons. Further, an Outdoor Dining Licence to Use Agreement for the curbside patio was issued to The Gull Bar and Kitchen on March 9, 2023.

The City currently has seven Liquor Primary licensed establishments. The Gull Bar and Kitchen is one of three in the lower Lonsdale area. Notably, there are currently ten Liquor Manufacturers across the 100 to 300 blocks of East Esplanade, with The Gull Bar and Kitchen being the first Liquor Primary establishment in this area. Of these ten Liquor Manufacturers, all (with the exception of Garden of Granite) have an outdoor patio.

- 1. Streetcar Brewing (brewery/ with a sidewalk patio): 123 E 1st Street, Unit A
- 2. North Point Brewing (brewery/ with a sidewalk patio): 266 E 1st Street
- 3. La Cerveceria Astilleros (brewery/ with a curbside patio): 226 E Esplanade
- 4. Windfall Cider (cidery/ with a curbside patio): 250 E Esplanade, Unit 101
- 5. Garden of Granite (winery/ no patio): 228 E Esplanade
- 6. Copperpenny Distilling (distillery/ with a sidewalk patio): 288 E Esplanade, Unit 101 and 103
- 7. Shaketown Brewing (brewery/ with a sidewalk patio): 288 E Esplanade, Unit 105
- 8. Beere Brewing Company (brewery/ with a sidewalk patio): 312 E Esplanade
- House of Funk Brewing Company (brewery/ with a sidewalk patio): 350 E Esplanade, Unit 101
- 10. Braggot Brewing (brewery/ with a sidewalk patio): 370 E Esplanade, Unit 102

## 3. Impact of Noise and Related Issues

The Bylaw Department noted that The Gull Bar and Kitchen has not been the subject of any disturbances or complaints within the City's records. While being used as a licensed TESA during the two year period from 2022 to 2024, the subject curbside patio was not the subject of any disturbances or complaints. The City's Transportation Planning team noted that the expansion of outdoor patios on public spaces aligns with the Mobility Strategy Action 7A ("foster vibrant public spaces and streets"). The Transportation Planning team does not have any transportation-related concerns for this application.

The proposed addition of a licensed patio is consistent with the vision for the lower Lonsdale area and the neighbouring Shipyards Brewery District as a vibrant community destination. The expansion of the outdoor patio space is also consistent with the goal of maximizing economic opportunity in mixed use areas. The Gull Bar and Kitchen is located in the 100 block of East Esplanade, adjacent to the 200 and 300 blocks and the Shipyards Brewery District—areas that have been recognized for their contributions as vibrant destinations for both residents and visitors.

Business premises that front onto few or no residences, as in the case of The Gull Bar and Kitchen which fronts onto two houses, are anticipated to have a minimal noise impact on the community in the immediate vicinity of the establishment if managed diligently. The track record of the operation of The Gull Bar and Kitchen's curbside patio with no record of noise disturbances or complaints supports this position. In any event, staff will continue to explore tools that support positive community integration within neighbourhoods, including updates to and compliance with "Good Neighbour" agreements. It should also be noted that staff have authority under *Business Licence Bylaw, 2018, No. 8640* to introduce additional conditions on the Business Licence should issues arise at a later date. The LCRB also monitors complaints about business operations for businesses that hold Provincial Liquor Licences and can take action if warranted.

The existing liquor licence for The Gull Bar and Kitchen allows for operations until 1:00 am, and the City's Outdoor Dining Program allows for outdoor patio service until 11:00 pm. The Gull Bar and Kitchen intends to operate the curbside patio until 10:00 pm from Tuesday to Saturday, with the establishment closed on Sunday and Monday.

The Gull Bar and Kitchen has indicated that the licensed patio would be actively managed, with a designated server assigned specifically to the outdoor seating area to ensure consistent monitoring and minimize the potential for disruptive behaviour. Unlike the self-service model often associated with brewery patios—where patrons place orders inside and carry drinks out, this patio is intended to operate with full table service.

The establishment notes that the surrounding block of East 1st Street experiences lower pedestrian activity compared to other areas of Lower Lonsdale, and therefore crowding or sidewalk obstruction is not anticipated. Additionally, The Gull Bar and Kitchen maintains a designated indoor waiting area within the restaurant, which will also be utilized for patio guests awaiting a table, further mitigating potential sidewalk congestion.

## DISCUSSION

While a licensed curbside patio may support further activation of the lower Lonsdale neighbourhood; staff recognize that the patio would reduce curbside parking spaces. Staff from the City's Transportation Planning team have considered the potential impacts and are in support of the Outdoor Dining Agreement. In any event, Economic Development staff and the Transportation Planning team will continue to monitor the situation and consider potential mitigation measures.

The continued popularity and recognition of the lower Lonsdale neighbourhood reflects the City's efforts to support a diverse and resilient local economy through the integrated use of mixed-use areas that provide a broad range of services within close proximity to residents. The rapid development of the Shipyards District has contributed to economic growth, including increased activity in the tourism sector and support for local, small-batch alcoholic beverage producers. Similarly, the 100 to 300 blocks of East Esplanade have experienced notable growth, contributing to increased foot traffic from both residents and visitors across the lower Lonsdale area.

The following options are provided for Council's consideration regarding the public consultation process for the licensed patio application submitted by The Gull Bar and Kitchen:

**Option 1 – Recommended:** The City opts out of the public consultation process with respect to this application to allow the LCRB to conduct the public consultation. It is recommended that the City opt out for the following reasons:

- The proposed licensed patio will not result in the service area being operated in a manner that is contrary to the primary purpose of the business;
- The impact of noise on the community in the immediate vicinity of the establishment, in general, is expected to be minimal if managed diligently; and
- The proposed licensed patio is consistent with the vision for lower Lonsdale and the 100 block of East First Street.

On previous occasions, the City has had a practice of opting in where there are numerous dwellings that fall within the abovementioned 40 metre radius. Considering only two single-family houses fall within the 40-metre radius — with one currently tenanted and the other vacant, the three bullet points mentioned immediately above, and the lack of complaints and disturbances with the recent operation of the curbside patio, staff recommend that the City opt out of the consultation, which, for clarity, will still enable a consultation to occur which will be conducted by LCRB instead of the City.

**Option 2 – Not Recommended:** Staff undertake a public consultation process that involves soliciting written feedback from business operators, residents, and property owners (residential and commercial properties) in the immediate vicinity of the business premises. Staff would then return and present the feedback to Council, and seek further direction from Mayor and Council for this application.

## FINANCIAL IMPLICATIONS

If Council approves Option 2, the City will incur additional costs to implement a public notification process, including signage for placement at the entry area of the applicant's premises.

## **INTER-DEPARTMENTAL IMPLICATIONS**

The Bylaw Services Department and Transportation division have been consulted on this application.

RESPECTFULLY SUBMITTED:

Alex Marginson Manager, Business Services

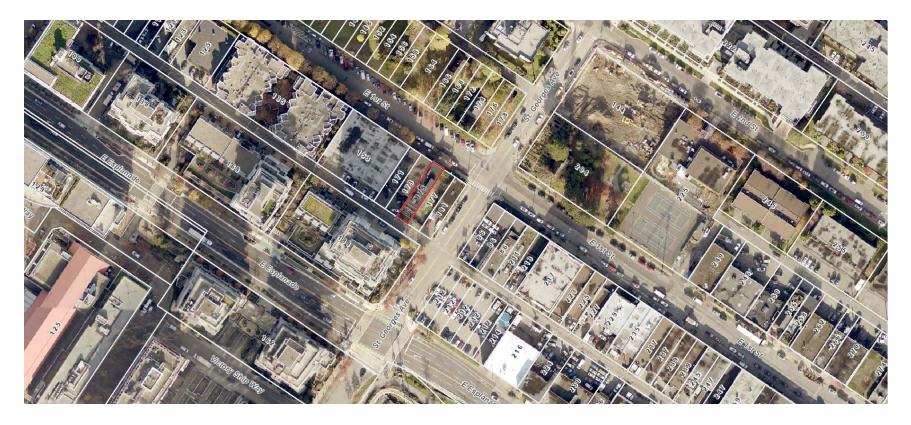
## Attachment 1 - Current Licenced Manufacturers, Liquor Primaries and Clubs in the City

	Business Name	LCRB Licence Type	Address
1	Streetcar Brewing	Manufacturer - Brewery	123 1st Street E, Unit A
2	North Point Brewing	Manufacturer - Brewery	266 1st Street E
3	La Cerveceria Astilleros	Manufacturer - Brewery	226 Esplanade E
4	Windfall Cider	Manufacturer - Cidery	250 Esplanade E, No. 101
5	Garden of Granite	Manufacturer - Winery	228 Esplanade E
6	Copperpenny Distilling	Manufacturer - Distillery	288 Esplanade E, No. 101 & 103
7	Shaketown Brewing	Manufacturer - Brewery	288 Esplanade E, No. 105
8	Beere Brewing Company	Manufacturer - Brewery	312 Esplanade E
9	House of Funk Brewing Company	Manufacturer - Brewery	350 Esplanade E, No. 101
10	Braggot Brewing (API Crafts Inc)	Manufacturer - Brewery	370 Esplanade East, No. 102
11	Black Kettle Brewing Company	Manufacturer - Brewery	720 Copping Street, No. 105-106
12	Strathcona Beer Company - Shipyards	Manufacturer - Brewery	123 Carrie Cates Cr., No. 108
1	Sailor Hagar's Brew Pub	Liquor Primary	86 Semisch Avenue
2	The (Rusty) Gull Bar & Kitchen	Liquor Primary	175 East First Street
3	The Polygon Gallery	Liquor Primary (Event Driven)	101 Carrie Cates Court
4	Lonsdale Quay Hotel	Liquor Primary	123 Carrie Cates Court
5	Jack Lonsdale's Pub	Liquor Primary	1433 LONSDALE AVE, No. 127
6	Presentation House	Liquor Primary (Event Driven)	333 CHESTERFIELD AVE
7	Centennial Theatre Centre	Liquor Primary (Event Driven)	2300 LONSDALE AVE
1	Army, Navy & Air Force Veterans in Canada No. 45	Liquor Primary Club	119 E 3rd ST
2	Fraternal Order of Eagles No. 2638	Liquor Primary Club	170 W 3rd St
3	Royal Canadian Legion, Branch No. 118	Liquor Primary Club	123 W 15th ST
4	Burrard Yacht Club	Liquor Primary Club	10 GOSTICK PLACE

Attachment 2

Attachment 2: Map of Local Area Aerial View with Zoning Indicated

Applicant: The Gull Bar and Kitchen Location: 175 E 1st Street



View of the Establishment and Zones

Applicant's Site: CD-052 Zone (Comprehensive Development 52 Zone) OCP Designation: MU4A (Mixed Use Level 4A)



#### LEGEND

**CD-#** Comprehensive Development Zone

LL-# Lower Lonsdale Zone

M-4 Industrial Commercial Zone