

# AGENDA

## *REGULAR MEETING OF COUNCIL*

**Monday, May 2, 2016**

**7:00 p.m.**

**Council Chamber, Municipal Hall**

**355 West Queens Road,**

**North Vancouver, BC**

**Council Members:**

Mayor Richard Walton

Councillor Roger Bassam

Councillor Mathew Bond

Councillor Jim Hanson

Councillor Robin Hicks

Councillor Doug MacKay-Dunn

Councillor Lisa Muri



NORTH VANCOUVER  
DISTRICT

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## REGULAR MEETING OF COUNCIL

**7:00 p.m.**  
**Monday, May 2, 2016**  
**Council Chamber, Municipal Hall,**  
**355 West Queens Road, North Vancouver**

### AGENDA

#### BROADCAST OF MEETING

- Broadcast on Shaw channel 4 at 9:00 a.m. Saturday
- Online at [www.dnv.org](http://www.dnv.org)

#### CLOSED PUBLIC HEARING ITEMS NOT AVAILABLE FOR DISCUSSION

- Bylaw 7984 – Rezoning 3568-3572 Mt. Seymour Parkway
- Bylaw 8159 – OCP 1103, 1109, 1123 Ridgewood Drive & 3293 Edgemont Boulevard
- Bylaw 8160 – Rezoning 1103, 1109, 1123 Ridgewood Drive & 3293 Edgemont Boulevard

#### 1. ADOPTION OF THE AGENDA

##### 1.1. May 2, 2016 Regular Meeting Agenda

*Recommendation:*

THAT the agenda for the May 2, 2016 Regular Meeting of Council for the District of North Vancouver be adopted as circulated, including the addition of any items listed in the agenda addendum.

#### 2. PUBLIC INPUT

(limit of three minutes per speaker to a maximum of thirty minutes total)

#### 3. PROCLAMATIONS

##### 3.1. Youth Week – May 1-7, 2016

**p. 9**

#### 4. RECOGNITIONS

##### 4.1. 2016 Civic Youth Awards

#### 5. DELEGATIONS

#### 6. ADOPTION OF MINUTES

#### 7. RELEASE OF CLOSED MEETING DECISIONS

## **8. COMMITTEE OF THE WHOLE REPORT**

## **9. REPORTS FROM COUNCIL OR STAFF**

With the consent of Council, any member may request an item be added to the Consent Agenda to be approved without debate.

If a member of the public signs up to speak to an item, it shall be excluded from the Consent Agenda.

\*Staff suggestion for consent agenda.

*Recommendation:*

THAT items \_\_\_\_\_ be included in the Consent Agenda and be approved without debate.

### **9.1. NSEM Information Report and 2015 Annual Review p. 13-38** File No.

*Recommendation:*

THAT the North Shore Emergency Management 2015 Annual Review be received for information.

### **9.2. Development Variance Permit 2.16 – 1038 Carnaby Place p. 39-48** File No. 08.3060.20/002.16

*Recommendation:*

THAT Development Variance Permit 2.16, to allow for a coach house in the rear yard of the property at 1038 Carnaby Place, is ISSUED.

### **9.3. Bylaw 8176: 2016-2020 Consolidated Financial Plan Approval Bylaw p. 49-60** File No. 09.3900.20/000.000

*Recommendation:*

THAT “2016-2020 Consolidated Financial Plan Approval Bylaw 8176, 2016” is ADOPTED.

### **9.4. Bylaw 8177: Tax Rates Bylaw 8177, 2016 p. 61-65** File No. 05.1950.10/000.000

*Recommendation:*

THAT “Tax Rates Bylaw 8177, 2016” is given FIRST, SECOND and THIRD Readings.

### **9.5. 2015 Audited Financial Statements p. 67-103** File No. 05.1760.10/000.000

*Recommendation:*

THAT the 2015 Audited Consolidated Financial Statements of the District of North Vancouver be considered and approved;



AND THAT the 2015 Audited Financial Statements of the North Vancouver Recreation & Culture Commission be approved.

- 9.6. Filing Under the Financial Information Act – 2015 Statement of Financial Information (SOFI)** **p. 105-157**  
File No. 05.1760.10/000.000

*Recommendation:*

THAT the 2015 Statement of Financial Information (SOFI) of the District of North Vancouver be approved.

- 9.7. Council Remuneration and Expenses Paid During 2015** **p. 159-160**  
File No. 05.1960.10/000.000

*Recommendation:*

THAT the April 21, 2016 report of the Acting General Manager – Finance & Technology entitled Council Remuneration and Expenses Paid During 2015 be approved.

- 9.8. Bylaw 8142: Employment Zone – Lynn Creek Light Industrial** **p. 161-174**  
File No. 13.6480.30/002.001

*Recommendation:*

THAT “The District of North Vancouver Rezoning Bylaw 1335 (Bylaw 8142)” is given FIRST Reading;

AND THAT “The District of North Vancouver Rezoning Bylaw 1335 (Bylaw 8142)” is referred to a Public Hearing.

- 9.9. Bylaw 8165: Upper Capilano Commercial Zoning** **p. 175-191**  
File No. 13.6550.01/000.000

*Recommendation:*

THAT “The District of North Vancouver Rezoning Bylaw 1340 (Bylaw 8165)”, which rezones two commercial sites in Upper Capilano to a new Village Commercial Zone, is given FIRST Reading;

AND THAT “The District of North Vancouver Rezoning Bylaw 1340 (Bylaw 8165)” is referred to a Public Hearing.

## **10. REPORTS**

### **10.1. Mayor**

### **10.2. Chief Administrative Officer**

### **10.3. Councillors**

### **10.4. Metro Vancouver Committee Appointees**

## **11. ANY OTHER BUSINESS**

## **12. ADJOURNMENT**

*Recommendation:*

THAT the May 2, 2016 Regular Meeting of Council for the District of North Vancouver be adjourned.

## PROCLAMATIONS

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## PROCLAMATION

**“Youth Week”  
(May 1 - 7, 2016)**

- WHEREAS:** Youth in the District of North Vancouver are valued citizens in our community; and
- WHEREAS:** Through their energy, involvement and enthusiasm youth are a resource contributing to the well being of community; and
- WHEREAS:** The promotion of youth activities sponsored by all segments of the community will encourage a greater understanding and acceptance of youth; and
- WHEREAS:** Celebration of youth in the District of North Vancouver, other Lower Mainland municipalities and across Canada during Youth Week will encourage youth participation in positive activities and strengthen the community;
- NOW THEREFORE I,** Richard Walton, Mayor of the District of North Vancouver, do hereby proclaim the week of **May 1 – 7, 2016** as Youth Week in the District of North Vancouver

Richard Walton  
MAYOR

Dated at North Vancouver, BC  
This 2<sup>nd</sup> day of May 2016

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## REPORTS

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## INFORMATION REPORT

**TO:** Mayor Mussatto and Members of Council - City of North Vancouver  
Mayor Walton and Members of Council - District of North Vancouver  
Mayor Smith and Members of Council - District of West Vancouver

**FROM:** NSEM Director

**SUBJECT:** North Shore Emergency Management (NSEM) 2015 Annual Review

**DATE:** March 1, 2016

### RECOMMENDATION

THAT the North Shore Emergency Management (NSEM) 2015 Annual Review be received for information purposes.

### PURPOSE

To provide Council members with a copy of the NSEM 2015 Annual Review for information purposes.

### BACKGROUND

North Shore Emergency Management is a tri-municipal organization that is the emergency management department for the City of North Vancouver, District of North Vancouver, and District of West Vancouver. The Annual Review provides an overview of NSEM's accomplishments during the previous year including planning, public emergency preparedness education, stakeholder engagement, staff and volunteer training and exercises, and response activities.

The NSEM Executive Committee received the NSEM 2015 Annual Review at their February 17, 2016 meeting and directed that the document be forwarded to Councils for information. The document will also be posted on the NSEM website at [www.nsem.info](http://www.nsem.info).

### SUMMARY

A copy of the NSEM 2015 Annual Review is attached for information purposes. For further information, please contact the NSEM Director at 778-338-6305 or [dmason@nsem.info](mailto:dmason@nsem.info).

### RESPECTFULLY SUBMITTED



Dorit Mason  
Director, NSEM

Council Info Report NSEM 2015 Annual Review

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## 2015 ANNUAL REVIEW

For North Shore Emergency  
Management

January 2016



City of North Vancouver

District of North Vancouver

District of West Vancouver



## DIRECTOR'S MESSAGE

North Shore Emergency Management (NSEM) is the emergency management department for the City of North Vancouver, District of North Vancouver, and District of West Vancouver. Our office is responsible for planning and preparedness, response and recovery activities, stakeholder engagement, volunteer management and other activities that will increase the municipality's capability to respond and recover from major emergencies and disasters and meet their legislated responsibilities. Citizens also have a personal responsibility to be prepared and NSEM provides training and learning opportunities for our citizens.

2015 was a year of significant responses, being on alert for severe weather events, training and exercising. Our staffing stabilized enabling us to focus more on day to day operations and implement upgrades to the Emergency Operations Centre.

Highlights include the following

- Full scale *Operation Windshield* earthquake exercise, largest exercise ever held on the North Shore
- Numerous responses (i.e., house and apartment fires, MV Marathassa marine oil spill) and hazard preparedness activities
- Set up group lodging to support evacuees from an apartment fire
- Development of mobile applications for rapid damage assessment (RDA), evacuation and situational awareness; tested RDA app in an exercise
- Training for staff and NSEM volunteers; redevelopment of training materials
- Participation in research and working groups
- Stakeholder engagement
- Increased volunteer capacity
- Significant public outreach including Quake Cottage, public displays, seminars

This review provides a brief snapshot of our 2015 accomplishments and our goals for 2016.



*From left: Emergency displays at City of North Vancouver, District of West Vancouver, and District of North Vancouver*

*~Note that unless specified, all photos are taken by NSEM staff~*

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*Clockwise from top left: thank you note from townhouse complex for our response services, group lodging set up for apartment fire response, EOC activation for marine oil spill, NSEM volunteer harbour tour with Royal Canadian Marine Search and Rescue team*

## 1. INTRODUCTION

Municipalities are required to have an emergency program which includes understanding hazards, risks and vulnerabilities, creating and maintaining plans, communicating to citizens when there are pending or realized emergencies, providing short term coverage of food, clothing, shelter and other services to victims of emergencies, and establishing priorities for restoring essential services that have been interrupted by emergencies or disasters. Under the Emergency Program Act (1996), municipalities have the ability to declare a local state of emergency which enables extraordinary powers to enable a response to save lives and protect property and the environment.

North Shore Emergency Management (NSEM) is the emergency management department for City of North Vancouver, District of North Vancouver, and District of West Vancouver. NSEM has a mandate to provide these services for each municipality as well as considering the needs of the whole North Shore. This latter responsibility is important as emergencies do not respect boundaries and NSEM facilitates the development of protocols and procedures which enable more efficient responses cross the North Shore. The following information is an overview of activities conducted by NSEM in 2015 as well as our goals for 2016.

## 2. PLANNING

The following is a summary of key planning activities conducted by NSEM during 2015.

### **NORTH SHORE CRISIS COMMUNICATIONS DEPARTMENTAL GUIDELINE:**

Created in 2014, this guideline, which is a tool for municipal departments to understand the communications needs and processes during emergencies, received a *Gold Award of Excellence* from The Communicator Awards in the publication division category. The Communicator Awards are peer adjudicated industry awards, sanctioned and judged by the Academy of Interactive & Visual Arts, an invitation-only group consisting of top-tier professionals from acclaimed media, communications, advertising, creative and marketing firms.

**DEPARTMENTAL PLANS:** The three Fire Department plans continued to evolve as these departments have decided to collaborate on a section regarding operational protocols. NSEM has completed the business continuity component of the Fire plans and will be part of the working group addressing disaster operational protocols in 2016. The West Vancouver Communications Division continuity of operations guideline draft was completed and is now waiting for the department's input.

**ACTIVE THREAT TEMPLATE:** NSEM was part of a Regional Emergency Planning Committee Working Group that developed an Active Threat Template. Representatives from West Vancouver Police and Royal Canadian Mounted Police also participated. The template was provided to the municipalities, North Vancouver Recreation Commission, Libraries, and three North Shore mountains to be considered for inclusion in their facility emergency plans.



*The Communicator Awards:  
Gold Award of Excellence for  
our Departmental Crisis  
Communications Plan*

**NORTH SHORE RAPID DAMAGE ASSESSMENT (RDA) GUIDELINES:** draft guidelines were developed and included the creation of a mobile application for completing RDA assessments. Draft guidelines expected to be completed in early 2016.

**EXTREME HEAT INITIAL RESPONSE GUIDELINE:** was updated by NSEM and sent to municipal departments, response agencies, and Vancouver Coastal Health.

**NORTH SHORE EVACUATION GUIDELINES:** An initial review of the guideline was undertaken to prepare for potential evacuations due to the extreme wildfire risk in the summer of 2015. This involved the engagement of municipal traffic planners, fire, police and ambulance and the work will continue in 2016 to make the guidelines more tactical in nature. An evacuation notification tracking mobile application was also created to allow the EOC to get real time data during evacuation activities and will be tested as part of our 2016 wildfire exercise. THE ESS Evacuation Guidelines were also updated.

**NORTH SHORE DOWNED POWER LINE PROTOCOL:** this document was updated in 2015 and implemented during the severe windstorm at the end of August.

**NORTH SHORE LAND AND FRESH WATER SPILL RESPONSE GUIDELINE:** significant work went into this guideline in 2015 and was reviewed by municipal staff. This protocol takes into consideration the different response activities by the municipalities and fire departments and is anticipated to be finalized in early 2016.

**NORTH SHORE EMERGENCY OPERATIONS CENTRE GUIDELINES:** were updated and are continually evolving to reflect new equipment and processes.

**PLANNING WITH EXTERNAL AGENCIES:** NSEM participated in the extreme shelter response team meeting hosted by the City of North Vancouver to confirm protocols and activities during severe weather events where homeless shelters are set up. We were involved in the Coast Guard oil spill planning activities which will continue into 2016.

### 3. RESEARCH ACTIVITIES

North Shore Emergency Management is engaged with post-secondary institutions and other levels of government to further the field of emergency management. Our involvement in these projects enables us to influence research to make it practical and usable and NSEM staff are seen as subject matter experts. Our innovative outlook has assisted in the development of leading edge protocols, information, and technologies.

**MARINE ENVIRONMENTAL OBSERVATION PREDICTION AND RESPONSE NETWORK:** NSEM provided local government input into a workshop that identified issues relating to marine safety in the Georgia Strait and provided notable contributions to transportation and supply logistics. We facilitated a UBC student to work with Port Metro Vancouver to analyze marine movement of responders if the North Shore is isolated because of bridge access issues.



*Poster for Quake Cottage public events which included a display from Natural Resources Canada on the District of North Vancouver seismic risk analysis*

**DISTRICT OF NORTH VANCOUVER SEISMIC RISK ANALYSIS:** an in-depth 4.5 year study conducted by Natural Resources Canada on the earthquake risk for District of North Vancouver (DNV). This first of its kind research utilized a 7.3 earthquake scenario in the Georgia Strait to estimate possible injuries and deaths, and damage to buildings and infrastructure. NSEM's role was to help focus the study, review and create documents, and aid in the presentations to industry, staff, and Council. In addition, NSEM participated in the development of the DNV's companion guide called "When the Ground Shakes" and its "Action Ready Earthquake Plan". All documents can be found on the District's website [www.dnv.org](http://www.dnv.org). A smaller version of this earthquake study was initiated by NSEM for City of North Vancouver and District of West Vancouver. This DNV study received a Natural Resources Canada *2015 Earth Sciences Sector Merit Award* and the trophy is located at District of North Vancouver along with the *2011 United Nations Sasakawa Award*. This information was used as the scenario for the 2015 *DamagEX* and *Operation Windshield* exercises.

**POST-FIRE FOREST RESTORATION STRATEGY IN THE NORTH SHORE:** NSEM provided the guidance for a student led major research project through Royal Roads University. The project and report were completed in 2015 and provided a literature review and included information on stand replacing fires that have historically occurred every 250-350 years and identified topics to consider if we have a significant fire and need to re-forest. This information was shared with the North Shore Interface Wildfire Working Group.

**MOBILE APPLICATIONS FOR RAPID DAMAGE ASSESSMENT, EVACUATION, AND SITUATIONAL AWARENESS:** A smart phone damage assessment application developed as a UBC Electrical and Computer Engineering "Capstone" project co-sponsored by BC Housing and NSEM. This application enables real-time collection of damage assessment that can be viewed in the Emergency Operations Centre and was tested during Exercise *DamagEX*, and later used in *Operation Windshield* full scale exercise. NSEM then expanded the platform to develop evacuation and incident report applications.

## 4. VOLUNTEERS

Public Safety Lifeline volunteers are a key component to our emergency preparedness and response activities. We are extremely fortunate for the dedication and expertise that our volunteers bring to their positions and what they do for our citizens in a time of need. Volunteers bring many different skills and see participation on our teams as opportunities to increase their potentials and get into the emergency management field or make a lasting contribution to public safety in the community.

NSEM supports 6 different volunteer teams:

- **EMERGENCY SUPPORT SERVICES (ESS)** provides immediate support to evacuees including food, clothing, shelter, and other services. Financial support to pay for response costs is provided by Emergency Management BC.



**Key Volunteer items:**

- 23 Volunteers recruited to NSEM teams
- An ESS/EMT volunteer is recognized by EMBC and the Pacific Northwest Preparedness Society for their contributions and received a paid pass to the Emergency Preparedness and Business Continuity Conference
- NSR celebrates 50 years – congrats!

- **EMERGENCY EDUCATION INSTRUCTORS (EEI)** present emergency preparedness workshops and seminars, and participate in public displays at community events. Their goal is to help educate our citizens in their personal responsibility to be prepared for any emergency.
- **GENERAL SERVICES UNIT (GSU)** volunteers help with supporting the Emergency Operations Centre and special projects such as assisting in the development of convergent volunteer strategies, or exercise design.
- **EMERGENCY COMMUNICATIONS TEAM (ECT)** are amateur radio volunteers who will assist during emergencies and provide backup communications. Their skills can be used to support response agencies, ESS and EMT in their communications needs.
- **NORTH SHORE RESCUE (NSR) SOCIETY** are highly trained volunteers who assist response agencies in search and rescue in wilderness and urban settings. NSEM provides budget and administrative support to this independent society. NSR manages their volunteers independently from our office.
- **EMERGENCY MANAGEMENT TEAM (EMT)** are key volunteers who provide direct support to responses by organizing ESS volunteers, responding to incident sites and helping to set up and support activations of Receptions Centres, Group Lodging facilities, and the Emergency Operations Centre. This team is unique throughout the Province and answers initial callouts from fire and police dispatch when our office is activated.

In 2015 we reached out to individuals who had indicated desire to be part of the NSEM volunteer teams and 23 people joined (NSR managed their own volunteers). We updated some volunteer position profiles and purchased a software program that enables the volunteers to directly update their profiles which will be rolled out in 2016.

We conducted a number of volunteer engagement events including a tour of the North Shore Rescue facility, participation in Port Metro Vancouver Cruise Ship exercise, a “San Andreas” earthquake movie night critiquing the incorrect information displayed in the movie, and five leadership team meetings which included discussions on response processes and incident debriefs.



*From top: emergency preparedness kit, Rapid Damage assessment supplies*

## 5. EMERGENCY SUPPLIES

**STAFF PERSONAL PREPAREDNESS:** Our citizens expect municipal services to be in place during and after a disaster and this means that staff must be personally prepared. The NSEM Executive Committee directed NSEM to work with West Vancouver purchasing staff to obtain bulk pricing; kits were then offered to all staff for purchase.

**RAPID DAMAGE ASSESSMENT KITS:** NSEM designed the contents and organized the purchase of Rapid Damage Assessment kits that will be used by municipal staff after an emergency. Assessing building damage is important to enable us to continue providing services to the community and the kits provide safety equipment and signage materials for the assessors.

## 6. PREPAREDNESS EDUCATION & OUTREACH

Everyone has a personal responsibility to be prepared and NSEM provides free presentations on emergency preparedness for our citizens. In 2015 we undertook many activities to encourage the public in understanding the risks and take steps to be prepared and resilient.

**QUAKE COTTAGE:** Quake Cottage is an earthquake simulator which allowed participants to safely experience an earthquake and was sponsored by Insurance Bureau of Canada (IBC), Fortis BC, Univar, ERCO World Wide, Park Royal, and CN Rail. It was stationed at the City Shipyards Night Market, Park Royal Mall, and Lynn Valley Mall. In total 643 adults and 243 children experienced the simulator as well as several fire crews. Agencies that participated in the displays included Natural Resources Canada, Canadian Blood Services, Salvation Army, IBC, and NSEM. We showed what a group lodging layout would be like and encouraged people to get prepared.



**STAFF EMERGENCY PREPAREDNESS SESSIONS:** NSEM provided numerous personal preparedness presentations to staff during Emergency Preparedness Week/Occupational Health and Safety Week that included CNV and DNV Engineering staff, and West Vancouver Library staff as part of their emergency plan role out, the City new employee orientation sessions, and other departments.

**EMERGENCY PREPAREDNESS DISPLAYS:** We are updating our outreach strategy to make booths and events more engaging. In 2015 we purchased a display prize wheel and inexpensive giveaways to draw our citizens into discussions on personal preparedness and the steps they can take to get prepared.

- NSEM set up emergency preparedness displays in the municipal halls during emergency preparedness week (first week of May) to encourage residents to find out more on how to get prepared.
- NSEM had displays at local community events including West Van Pumpkin Fest, Parkgate Days, BC Mills House, Police Week, and Lynn Valley Days. We were able to bring out the Emergency Radio Communications vehicle to a number of the displays. In addition, NSEM provided preparedness information for the City's Slide the City event.



*Volunteers at our public displays*

**PERSONAL PREPAREDNESS SESSIONS:** NSEM offers free courses to the public and these are either scheduled by us or requested by groups through our website.

- 1 Childcare Emergency Preparedness course
- 7 evening and one full day emergency preparedness workshops
- 20 one hour emergency preparedness presentations to groups
- An emergency preparedness presentation to Eagle Island residents
- 3 Youth Emergency Preparedness Seminars – this new seminar was developed by one of our Emergency Education Instructor volunteers to engage youth in becoming prepared. It was piloted with Scouts and Girl Guides and has been incredibly well received. More sessions are planned for 2016 and the course materials are being shared with other interested municipalities.

**INTERVIEWS:** NSEM staff are considered subject matter experts and were interviewed several times by the media. We participated in a number of on TV and newspaper interviews, and wrote or were quoted in several industry publications.

- NSEM staff interviewed by Global TV, North Shore News, Tyee, and CBC News. Subjects ranged from personal preparedness, to severe weather preparedness, exercises, and the December 29<sup>th</sup> 4.9 earthquake.
- NSEM program written about in several journal articles:
  - *Game Changer – Rapid Damage Assessment*, Tom Ruffen, Feature article in *Innovation, Journal of the Association of Professional Engineers and Geoscientists of BC*, May/June 2015, page 21-23.
  - *Responding to Disasters*, Marguerite Laquinte Francis and Robyn Fenton, *Construction Business BC & Alberta's Construction Magazine*, Nov/Dec 2015 Vol 13 No. 1, pg 16.



*From top: NSEM staff interviewed on Global TV's Unfiltered Show, NSEM mentioned in Industry Journals*

**PRESENTATIONS for EXTERNAL ORGANIZATIONS:** NSEM staff provided subject matter expertise during a number of different presentations.

- Guest lecturer for Simon Fraser's Communication to Mitigate Disasters course; presented to two different student cohorts.
- Panelist for Metro Vancouver sustainability breakfast series. Three presentations focused on coordination and collaborations between all levels of government and key stakeholders to ensure effective response to emergencies.
- Presenter on performance measurement for emergency management to the Regional Emergency Planning Committee.
- Presenter at the 2015 AIBC Architectural Conference, October 28-30 on our Rapid Damage Assessment application.
- Presenter to Seaspan senior management on emergency management
- NSEM's Operation Windshield exercise was a workshop for the Emergency Preparedness and Business Continuity Conference (EPBC). Forty delegates observed field activities, Coast Guard marine and air components, and Vancouver's Heavy Urban Search and Rescue team, observed Unmanned Aerial Vehicle demonstrations, and tested the Rapid Damage Assessment mobile app.
- Key note panelist at EPBC conference presenting on damage assessments and learnings from Christchurch earthquake best practices.

## 7. STAKEHOLDER ENGAGEMENT

**EXTERNAL WORKING GROUPS:** NSEM staff participated in numerous lower mainland and provincial working groups which enables us to influence planning activities and ensure that North Shore needs are being considered.

- Regional Emergency Planning Committee
- Regional Emergency Social Services Director Committee (NSEM staff was elected as the secretary)
- Provincial Mass Care working group
- Provincial Disaster Response Transportation working group
- Integrated Planning for Regional Emergency Management (IPREM) Steering Committee and the Regional Concept of Operations Working group. In addition

other municipal staff participated on regional working groups such as the IPREM Disaster Debris working group

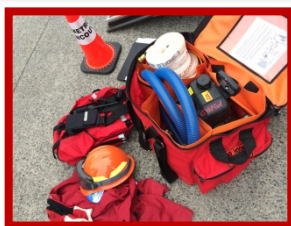
- Provincial Supply Chain Strategy working group
- Provincial Public Emergency education Strategy working group
- Provincial Emergency Radio Communications Service
- Pacific North West Preparedness Society board member
- NSEM is also a lifetime member of Emergency Preparedness for Industry Commerce Council, currently no staff are part of the board

**NSEM WORKING GROUPS:** To assist in the operational readiness for the North Shore, we facilitate a number of working groups that met during 2015:

- North Shore Interface Wildfire Working Group
- North Shore Hazmat Working Group
- North Shore Information Officer's Working group
- North Shore Responder Working group
- North Shore Climate Adaptation working group

**OTHER ORGANIZATIONS:** We also worked with other organizations that are important for response and recovery in our community.

- North Shore Community Resources Society – we hosted a meeting and provided them with information on our operations as their organizations will be critical for our community recovery
- Canadian Disaster Animal Response Team
- Saint John's Ambulance, Red Cross, Tzu Chi Foundation, Salvation Army
- BC Psychosocial Support team who participated in our exercises and have assisted us during evacuee debriefs
- Community Advisory Panel established by chemical industries in Maplewood



*North Shore Interface Wildfire Working Group Annual wildfire 'Show & Shine', media attended*

## 8. TRAINING

We redesigned our Emergency Operations Centre (EOC) training courses using feedback from our exercises and worked closely with the City of Vancouver emergency management staff to make them interactive. Additional updates will occur in 2016. We also developed a management team course and EOC refresher for radio operators.

Courses Offered in 2015		
Title	#	# Participants
EOC overview	3	53
EOC Basics	1	24
Operations Section	1	9
Planning Section	1	14
Logistics Section	1	10
Finance Section	1	4
Management Team	1	9
EOC refresher for Radio Operators	1	7

NSEM facilitated training for volunteers and staff in external courses which were either funded by NSEM or sponsored by Emergency Management BC.

Staff Participation in External Courses	
Title	# Participants
Online Justice Institute of BC courses (various)	5
Radio Station Management	7
ESS Registration and Referrals	7
ESS Director	1
ESS Resource Acquisition	7
2-day Disaster Recovery	5
EOC 730 Emergency Evacuation	15
Managing Volunteer Programs course in Vancouver	2
various other ESS and EM courses	8
BC Housing RDA course, and Coordinator course	50



Staff participated in creating training videos

## TRAINING TOOLS

- Staff developed short training videos on: landslides, earthquakes, severe weather, declarations of state of emergency, critical infrastructure assurance
- NSEM staff participated in development of a *Management Team Briefing* video created together with City of Vancouver which will be utilized by the Justice Institute of BC (JIBC)
- NSEM worked with City of Vancouver staff to create a preparedness video.
- NSEM staff narrated a *psychosocial support for responders* video created as part of the Simulation Training and Exercise Collaboratory (SIMTEC) managed by JIBC ([http://host.jibc.ca/videos/applied\\_research/3.1\\_TrainingVideo.mp4](http://host.jibc.ca/videos/applied_research/3.1_TrainingVideo.mp4)).

## 9. EXERCISES

**VOLUNTEER EXERCISES:** Volunteers are key to our response and NSEM supports their participation in exercises. Amateur Radio Field Day occurred in June over a 24 hour period and involved many amateur radio volunteers. They had over 843 contacts during the event.

**SHAKEOUT BC EARTHQUAKE DRILL:** The annual BC earthquake drill occurred on October 16 at 10:16 in the morning. The three municipalities encouraged all staff to participate.

**DAMAGEX – RAPID DAMAGE ASSESSMENT EXERCISE:** held on February 26, 2015, DamagEX was a real-time exercise to field test a smart phone damage





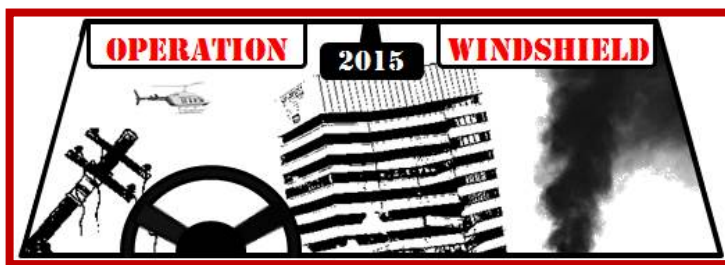


*Municipal staff participating in DamagEX, that field tested rapid damage assessment processes and mobile application tool*

assessment application developed as a UBC Electrical and Computer Engineering “Capstone” project co-sponsored by BC Housing and NSEM. 50 people participated including observers from Association of Professional Engineers and Geoscientists of BC, Architectural Institute of BC, CNV/DWV fire departments, and Vancouver and Richmond’s emergency programs. Six field teams comprised of municipal staff (including engineering and planning staff), BC Housing, architects and engineers assessed DNV’s fire halls, other municipal structures and an array of residential and commercial buildings. NSEM is recognized as a leader for our part of the development of RDA protocols in BC.

**OPERATION WINDSHIELD EARTHQUAKE EXERCISE:** NSEM internally designed and ran a full-scale disaster earthquake exercise called *Operation Windshield*. It included significant field play by operational response units, damage assessment teams and multi-modal transportation logistics, including helicopters, aircraft, unmanned aerial vehicles, a hovercraft, a tug & barge, several rescue vessels and a rail car. Windshield’s primary objectives were to assess revised NSEM developed training for the EOC, interagency coordination and cooperation and the management of situational awareness and damage assessment information between the EOC, field units and engineering department operation centres.

NSEM is using the Windshield exercise as a stepping off point to re-set the training and exercise cycle and has developed a comprehensive three year action plan based on feedback and lessons from exercise participants, evaluators and observers.



**EXTERNAL ORGANIZATION EXERCISES:** NSEM staff participated in a number of external exercises.

- **Kinder Morgan:** an exercise using an on water diesel spill of 1000 litres scenario at their Westridge Terminal. NSEM organized a team from the North Shore including reps from West Van Police, and environment staff from DWV, CNV, and DNV, and NSEM.
- **Transport Canada:** conducted a CBRNE (Chemical, Biological Radiological, Nuclear, Explosive) exercise and NSEM staff participated in a unified command structure.
- **SIMTEC exercise Black Fault:** NSEM participated as a subject matter expert in the development of this psychosocial EOC exercise. A team of staff participated including West Van Fire, RCMP, staff from the three Engineering departments, CNV communications, and NSEM. The exercise focused on the stresses within the EOC and the importance of psychosocial support to responders. A video was generated after this event and NSEM staff narrated it.



*CAO's participating in regional concept of operations tabletop exercise*

This exercise influenced us to include Disaster Psychosocial support workers in the EOC and we are considered leaders in the field with this implementation.

- **SET "Simulated Emergency Test"** was a province wide emergency communications exercise held on October 10<sup>th</sup> and Emergency Communications Team volunteers and NSEM staff participated.
- **Port Metro Vancouver** held a large field exercise on April 15th and numerous NSEM volunteers participated as 'actors' and support.
- **EMBC logistics exercise – Coastal Response:** will be held in 2016 and NSEM staff have been participating in the planning process for technical communications and logistics.
- **Regional Concept of Operations:** NSEM staff helped to develop the Integrated Partnership for Regional Emergency Management's regional concept of operations structure and a number of tabletop exercises. Chief Administrative Officers (CAO) and their designates then participated in a 3 hour tabletop exercise to validate the concepts.

## 10. EMERGENCY OPERATIONS CENTRE (EOC)

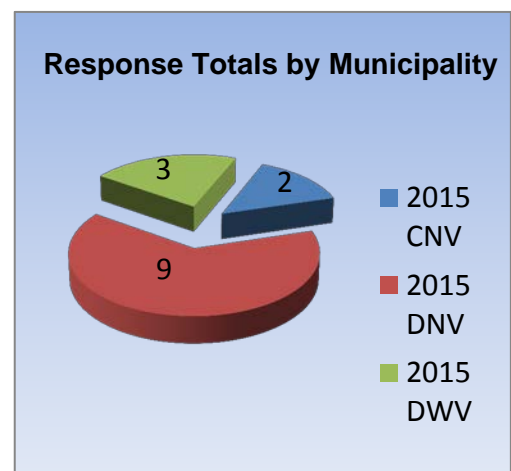
**TECHNOLOGY UPGRADE:** significant technology upgrades were made to the EOC including 2 new video displays, 20 laptop computers, 4 printers, an internal LAN, wireless, and VOIP phone system. Radio system improvements were also made to our NSEM repeater network and further work is planned for 2016. We initiated multi-departmental testing of back up communications for redundancy and interoperability.

**NSEM PAGER SYSTEM:** To activate NSEM staff and volunteers 24 hours per day, response agencies call a pager number and up until June 2015 this service was provided by Telus. Telus discontinued all pager services and with limited other available technologies, NSEM signed onto a smart phone application to test this product for a year. Although response agencies have been able to contact and activate us, the system is not ideal and we are therefore looking at other systems to implement in 2016.

## 11. RESPONSES

NSEM staff and volunteers responded to a total of 14 tasks in 2015. These ranged from house fires, to multi-residential fires, and a significant marine oil spill.

The graph at the right provides the responses per municipality. Please note that one response in District of West Vancouver was the oil spill which also impacted the City and District of North Vancouver.





*Evacuees from an apartment fire*

**EMERGENCY SUPPORT SERVICES ACTIVATIONS:** ESS and EMT volunteers and staff responded to numerous house, townhouse, and apartment fires in 2015. Municipalities are required to provide food, clothing, shelter, and other services to victims of emergencies. The Provincial Government, through Emergency Management BC, provides financial resources to enable this to occur.

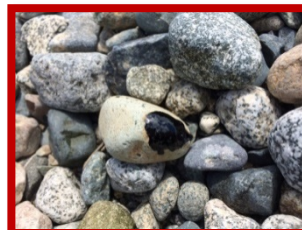
Often evacuees leave their homes with little more than the clothes on their back and this year we had a number of situations where people ended up being barefoot. People bring their pets and our services must also consider their needs. On one occasion, we set up a Group Lodging facility at Mickey McDougall gym and two families utilized the facilities as there were no hotel rooms available on the North Shore.

We also reached out to the BC Psychosocial Support Team to help us support evacuees during major townhouse fires; their skills and support were a great addition to our debrief sessions that we held with the impacted residence.

Thank you to our many partners for supporting our citizens in a time of need: Salvation Army, St. John Ambulance, Canadian Animal Response Team, Red Cross, Tzu Chi, Coast Mountain Bus, Disaster Psychosocial Support team, and our business community including Walmart and North Shore hotels.

**MV MARATHASSA MARINE OIL SPILL:** On the evening of April 9<sup>th</sup>, the MV Marathassa leaked oil into English Bay. The next day, there was no immediate indication that the North Shore would be impacted and two NSEM staff assisted in the City of Vancouver's Emergency Operations Centre. That afternoon, it became apparent that the pollutant would reach the West Vancouver shoreline and we activated our Emergency Operations Centre (EOC). NSEM staff and volunteers supported DWV staff in the field and EOC. Some of volunteers set up an information booth at John Lawson park and answered questions from the public. CNV and DNV provided environmental staff to assist in the Canadian Coast Guard's (CCG) Incident Command Post (ICP) so that DWV staff could focus on the West Vancouver shores. By the third day of activation, the EOC operations were moved from the NSEM office into the CCG ICP located at Port Metro offices downtown. The NSEM tri-municipal model was effectively tested because of the risk or direct impact to all of our North Shore beaches; John Lawson Park and Ambleside Beaches had the most significant pollution in publically accessible areas within the Port.

An outcome of this event is that NSEM is now participating on behalf of the three North Shore municipalities to develop an initial response guide with the Canadian Coast Guard and other federal and provincial entities.



*Oiled rocks and clean-up activities on John Lawson Beach*



**4.7 MAGNITUDE EARTHQUAKE:** occurred 58.7km below the surface near Sidney British Columbia at 23:39hrs on December 29, 2015. It was felt across south Vancouver Island and in the Lower Mainland and resulted in no injuries, significant damage or infrastructure disruptions, nor a tsunami.



*From top: December 29<sup>th</sup> earthquake (source: Canadian Press), November windstorm aftermath (photo: D. Turner, CNV), Seymour River high stream flow following significant rain event*

NSEM immediately activated and informed staff and volunteers that we were monitoring the situation, and ready to activate the tri-municipal EOC if required. We also connected with Emergency Management BC, and other emergency management stakeholders. Staff updated our website and social media in the middle of the night, and provided interviews to North Shore News and Global TV. To take advantage of the increased public interest, 2 emergency preparedness workshops were set up for January, and numerous one hour presentations were requested.

**SEVERE WEATHER:** NSEM responded or was on standby for many significant weather events. For example, we had a freak windstorm event at the end of August that caught the whole lower mainland off-guard; we were prepared for severe rainfall and this windstorm quickly developed, caused havoc and was then over. Significant damage and many injuries occurred because trees fell; the stress of the summer drought, leaves on trees, and weekend trees resulted in numerous trees falling. The North Shore Downed Powerline Protocol was utilized during this quick event.

Our support to severe weather events ranged from providing advice and comments to response agencies, NSEM staff and volunteers on standby, to setting up a virtual EOC and obtaining situational information from the three municipalities, collating this information and keeping everyone informed. The tri-municipal model and our situation reports were effective. During one significant weather event, DNV staff became aware of DWV pump station power outages and offered backup generators to West Van. The feedback we received was that NSEM's situational reports were utilized to make the decision to share resources.

**OTHER EVENTS:** NSEM also responded to other emergencies.

- An airplane crashed into the North Shore mountains and although this was a police event, NSEM was on standby to support if required.
- West Van potential IT shut down, NSEM was on standby to activate a call centre if required.
- A small chlorine release at the Canexus facility. This was contained to the Canexus site; however, NSEM monitored and was ready to activate the EOC, and a staff member attended the scene. Afterwards, NSEM facilitated a debrief between the facility, response agencies and District of North Vancouver.
- Bomb threat occurred at the transfer station on July 31<sup>st</sup> and staff were on standby to support if required.
- NSEM also provided advice and some ESS support to Bowen Island evacuees.
- Lion's Gate Hospital IT failure, NSEM staff attended and helped set up their EOC and were then prepared to provide further support if the situation escalated and impacted this critical north shore service.

## 12. READINESS

2015 was a year where NSEM leaned forward in preparation of pending events such as severe weather, earthquake, king tides, and significant wildfire threats.

The response and readiness activities took a physical toll on NSEM staff as the numerous events resulted in little to no downtime. We will continue the forward leaning preparedness activities in 2016; however, will be more realistic in our capability to fully complete all of our identified work plan activities if we have another busy response and readiness year.

**SITUATIONAL INFORMATION:** Provided up-to-date information on Hurricane OHO, thanksgiving significant rain and other storms in both the winter and fall seasons. In addition, we established primary municipal and volunteer contacts for these events, created staffing schedules, and in some instances set up the EOC in preparation.

**EOC SET UP:** in preparation for winter storms, king tides, and wildfire season occurred from Dec 2014 to mid-January 2015, all of April, July to mid-November, mid-December to 2016. This was the longest time that we have ever had the EOC set up in this state of readiness and resulted in room users needing to work around the set up.

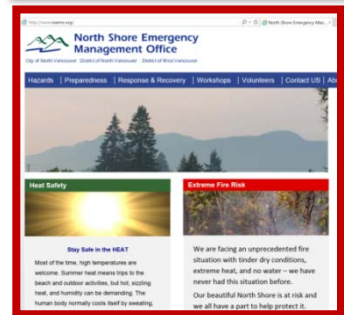
**INTERFACE WILDFIRE THREAT:** we were on standby during the long wildfire season; numerous small fires occurred, many caused by cigarette butts. NSEM facilitated a North Shore seasonal readiness meeting with municipal departments, response agencies, BC Parks, Metro Parks and Watershed groups, mountains, and Wildfire Management Branch to prepare for the extreme heat, drought and wildfire season. An outcome was a tri-municipal public communications strategy, the decision to keep parks open so the public could be 'eyes and ears' in the field, no barbeques and other fire sources permitted in public areas. NSEM provided evacuation supplies to police.

**VANCOUVER CONTAINER HAZMAT FIRE:** Monitored and ready to activate EOC if the hazmat fire in Port Metro Vancouver worsened and winds shifted to the North Shore.

**MARINE OIL SPILLS:** After the MV Marathassa marine oil spill, we were also notified by the EMBC and Coast Guard of numerous on water oil spills and events including a sunk tug in Vancouver harbour, sailboat fire in English Bay, treated water spill by Chevron, False Creek diesel spill, oil sheens in Deep Cove, and oil slick in Horseshoe Bay. We provided situational awareness to key municipal staff.

**GROUP LODGING:** Worked with Vancouver and Richmond to re-establish a regional Group Lodging team. We also connected with Capilano University to determine if we can store group lodging cots and supplies at their facility.

**WEBSITE & SOCIAL MEDIA:** Updated NSEM website and social media to provide information to the community on upcoming significant hazards such as extreme heat, outdoor safety, severe rainfall, high stream flow warnings, air quality issues due to wildfires in Sechelt and Pemberton, and localized flooding.



*From top: smoke obscuring the North Shore mountains from wildfires in Pemberton and Sunshine Coast, NSEM website with hazard information*

### 13. NSEM OPERATIONS

Offices processes were reviewed and updates initiated in 2015. In addition, some staff turnover and organizational changes occurred.

**STAFFING:** Our staffing plan was implemented in 2015 with a modification to include a full time EOC and Technical Coordinator position approved by the NSEM Executive Committee. Staffing changed in the position and in late August, Merrick Grieder joined our department.

The EOC and Technical Coordinator will enable NSEM to remain on top of changing technologies in radio and other equipment and best practices in operational protocols. In addition the position has a focus on maintaining and updating website and social media, and special projects.

**REBRANDING:** a new look for our office has been created to reflect that we actively participate in response and are not just an office. We initiated the roll out of the rebranding in 2015 and will slowly make additional changes as we use up older supplies. To support our new look and our many outreach activities, we purchased a display tent, banners, and public education supplies and giveaways.

**PROFESSIONAL DEVELOPMENT:** ensuring that we are up to date with new and emerging components in the emergency management field means that staff attended applicable training and conferences. Two staff received their Amateur Radio Licenses which is important for communications during emergencies. Other training sessions included Freedom of Information and Protection of Privacy, DNV purchasing requirements, workplace violence, ESS Director course, and other ESS and emergency management training.

Staff are encouraged to be members of International Association of Emergency Managers (IAEM), and BC Association of Emergency Managers which enables us to stay current with other emergency management professionals.

Anastasia Ovodova, our Training and Volunteer Coordinator, also completed her Masters of Arts in Disaster and Emergency Management, her Amateur Radio licence, and is now working on becoming a Certified Emergency Management professional through IAEM.



## 14. BUDGET COMMENTARY

NSEM is funded on a per capita basis by the municipalities. In addition to municipal funding, a significant amount of time, effort and expertise is contributed by our public safety lifeline volunteer network.

The municipalities continued to provide budget for special projects on an equally shared basis (\$25,000 per municipality; total of \$75,000) and went to the following projects:

- Emergency Support Services strategy\*
- North Shore Recovery Plan\*
- Rapid Damage Assessment
- Emergency Operations Centre and Readiness
- Training and Exercises
- Communications (website redevelopment, mass communications)\*
- Volunteer Management\*
- Public Education (Business and Employer Emergency Preparedness Program)\*

\* denotes ongoing project carried forward to 2016

We are fortunate to have external entities support our program. Canexus covers the cost of the RapidNotify system, our mass communications system, which has an annual value of \$21,000. Industry also sponsored the Quake Cottage events (which cost \$3,000 US/day) and prizes for the three public displays: Insurance Bureau of Canada brought the earthquake simulator up from the US (\$11,000 US) and provided its use to the Lower Mainland municipalities, Fortis BC (\$2,000), CN Rail (\$3,000), Park Royal (provided space), Erco Worldwide (\$2,500), and Univar (\$500).

NSEM receives support services from the District of North Vancouver (Human Resources & Accounting), and the City of North Vancouver (building maintenance, technology and vehicle maintenance) and pays directly for these services from our annual budget.

2015 Budget			
<b>Tri Municipal Support (calculated per capita)</b>			
City of North Vancouver (27.5%)	\$216,786		
District of North Vancouver (48.2%)	\$379,966		
District of West Vancouver (24.3%)	\$191,560		
Total Operating Budget		\$788,311	
<b>Special Projects</b>			
Equally shared (\$25k/municipality)	\$75,000		
Total Special Project Budget		\$75,000	
<b>TOTAL MUNICIPAL CONTRIBUTIONS</b>			<b>\$863,311</b>
<b>External Revenue</b>			
Rapid Notify funding provided by Canexus	\$21,000		
Donations from industry to cover Quake Cottage rentals and prizes**	\$8,000		
Total revenue from Donations		\$29,000	
<b>TOTAL PROJECTED 2015 EXPENDITURE</b>			<b>\$892,311</b>
<b>Released from Reserves</b>			
Carpet replacement to occur in 2016	\$35,000		

\*\*note that this amount does not include IBC's \$11,000 donation to bring the simulator up from the states as other municipalities also had the benefit of the equipment.

## 15. ANNEX 1: STATUS OF 2015 GOALS

The following table provides the status of NSEM 2015 goals at December 31, 2015. The number of significant responses and emergency readiness activities to be prepared for potential extreme weather, Emergency Support Services to evacuees, and other emergencies took its toll on staff. Burnout and health issues were a concern as staff continued to try and meet our 2015 goals and objectives in a significantly compressed timeframe. Looking forward to 2016, we will be more realistic with our internal capacity to meet goals if we have another extreme response and readiness year. This will include communicating out to the municipalities and managing their expectations with the ability to achieve all goals if our capacity has been utilized for responses.

Status of NSEM Goals at December 31, 2015	
AREA	ACTIVITY
<b>Planning</b>	
<ul style="list-style-type: none"> <li>Departmental guidelines (new and/or updates) depending on complexity of departments</li> <li>Update Emergency Operations Centre guideline – annual review and update processes</li> <li>North Shore Recovery plan- take provisions to research and develop; engage stakeholders</li> <li>Finalize + begin implementing enhanced ESS strategy</li> <li>Finalize development of the Area Command Strategy and container program concept</li> </ul>	<ul style="list-style-type: none"> <li>3 fire department plans in progress, expanded format. To be completed early 2016</li> <li>EOC guideline – updates ongoing this will be a ‘living’ document and expected to be constantly updated</li> <li>Recovery plan – conducted outreach to community groups to discuss planning, continued work in 2016</li> <li>Finalizing the ESS strategy, investigated storage locations and equipment purchases</li> <li>Area command strategy on hold as focused on developing the Rapid Damage Assessment (RDA) program; NSEM is seen as leader in development of a RDA smart phone application</li> <li>Container program currently focused on ESS with outreach to Capilano University. DNV purchased a container for Fire hall #4. West Vancouver investigated container purchases</li> <li>Additional activities: DNV released a 4.5 year earthquake study conducted by Natural Resources Canada. NSEM was an important contributor to this project. NSEM initiated smaller earthquake assessment for CNV and DWV. Graduate student major research project on North Shore Post Wildfire Forest Rehabilitation completed. Continued outreach to stakeholders and partners. Draft damage assessment and evacuation guidelines were developed</li> </ul>
<b>Training</b>	
<ul style="list-style-type: none"> <li>NSEM courses: 2 EOC overviews, 1 EOC Basics, EOC Functions (Planning, Ops, Finance, Logistics, Management) –provide additional courses if requested by municipalities and resources available</li> <li>Rapid Damage Assessment (RDA) training (1 coordinator course, 1 assessor course) – as part of RDA program</li> <li>Offer Emergency Management overview for new Councils outlining roles &amp; responsibilities</li> <li>Development of a graduated learning and evaluation with focus on simplification of emergency management</li> </ul>	<ul style="list-style-type: none"> <li>Courses were significantly re-developed and piloted Oct/Nov, updates to occur in 2016</li> <li>RDA courses delivered in Oct. RDA exercise conducted in Q2 utilizing new app based functionality</li> <li>Councils provided opportunity to observe fall EOC exercise</li> <li>Significant development made with graduated learning and simplified concepts</li> <li>Additional training activities: conducted 2 ESS in-house refresher sessions, hosting EMBC sponsored courses in fall (ESS registration &amp; referrals, ESS resource acquisition, Emergency Evacuation), created short training videos for staff/volunteers (landslide, earthquake, severe weather). Re-established the regional ESS group lodging team with Vancouver and Richmond. NSEM staff have participated in professional development to maintain their skills</li> </ul>

<b>Exercises</b>	
<ul style="list-style-type: none"> <li>▪ Departmental Operations Centre (engineering) function exercises to test new processes</li> <li>▪ 1 windshield exercise if resources available</li> <li>▪ Develop and deliver tabletop workshop for EOC functions (planning, ops, finance, logistics)</li> <li>▪ Annually: Deliver and/or support volunteer exercises (i.e., Emergency Communications Team exercise, Amateur Radio field day, ESS exercises, etc.); determine if there are opportunities from other municipalities where our volunteers can participate</li> </ul>	<ul style="list-style-type: none"> <li>▪ Significant tri-municipal EOC exercise held in November and therefore no tabletop workshops held</li> <li>▪ Amateur Radio field day emergency communications exercise completed</li> <li>▪ EOC set up drills conducted by volunteers and staff in preparation for wildfire season</li> <li>▪ Additional activities: participated in a number of industry exercises including Transport Canada, Kinder Morgan.</li> </ul>
<b>Emergency Operations Centre</b>	
<ul style="list-style-type: none"> <li>▪ Increase EOC functionality: review and further develop function checklists and manuals</li> <li>▪ Develop and implement new NSEM callout process to replace EMT pagers</li> <li>▪ Update EOC equipment and phone system working with 3 IT departments</li> </ul>	<ul style="list-style-type: none"> <li>▪ EOC checklists, processes, forms, manuals being continually updated</li> <li>▪ New NSEM callout product obtained to replace pager system on a one year trial; new system is being investigated for 2016</li> <li>▪ Working with the 3 IT departments and have replaced computers and visual displays, installed on site EOC network which will be operationalized in 2016. New phone system installed in fall</li> </ul>
<b>Communications</b>	
<ul style="list-style-type: none"> <li>▪ Update website look, continue social media strategy</li> <li>▪ On-going monthly communications tests with volunteers, EMBC, DOCs</li> <li>▪ Mass notification system program management. Initiate review of systems to ensure best system for value. Conduct regular training for NSEM staff</li> </ul>	<ul style="list-style-type: none"> <li>▪ On-going social media including messaging during events. Regularly updating front page of website including updating in the middle of the night when the Dec 29th earthquake occurred</li> <li>▪ Rebranding in progress</li> <li>▪ Ongoing monthly communications tests. Have engaged other municipal departments (i.e., bylaws, engineering, fire), volunteers (i.e., RCMSAR, NSR), and currently reaching out to some industry to engage for situational awareness. Have also assisted EMBC by running two of their monthly south west regional communications tests</li> <li>▪ Conducted some training for NSEM staff on the mass notification system. Review of alternate systems initiated</li> <li>▪ Additional activity: NSEM was awarded a Gold Award of Excellence from the 2015 Communicator Awards for our departmental crisis communications guideline. Acted as the regional net control 2 times for Emergency Management BC when they were unavailable</li> </ul>
<b>Volunteer Management</b>	
<ul style="list-style-type: none"> <li>▪ Implement new volunteer management program</li> <li>▪ Volunteer recruitment using social media, websites, at public displays</li> </ul>	<ul style="list-style-type: none"> <li>▪ Ongoing update of volunteer management program including updates of select volunteer job descriptions, clarifying application process, etc.</li> <li>▪ Purchased an on-line volunteer management tool to be rolled out in 2016</li> <li>▪ Recruitment in progress, currently recruiting via word of mouth. Recruited 23 new volunteers. Major volunteer recruitment and outreach to occur 2016</li> </ul>



<b>Public Education</b>	
<ul style="list-style-type: none"> <li>Finalize and implement Business &amp; Employer Emergency Preparedness (BEEP) program, engage Chambers of Commerce, malls, BIAs as much as possible</li> <li>4 scheduled Emergency Preparedness courses; on demand courses as resources available</li> <li>Develop new courses (i.e., for apartment dwellers, etc.) to meet community needs</li> <li>Encourage participation in the annual BC ShakeOut earthquake drill held in October; hold north shore campaign and promote via municipalities, social media, websites</li> </ul>	<ul style="list-style-type: none"> <li>Limited activities on the BEEP program. Have worked with Vancouver to investigate methods of engaging businesses. Handout materials provided to the municipalities (business licensing).</li> <li>7 workshops presented, 1 childcare emergency preparedness course, 22 on demand sessions</li> <li>Developed a Dog Walker's emergency preparedness course and engaged this community in possible emergency response support. In process of developing an apartment dweller's workshop and will deliver in 2016</li> <li>Promotion of ShakeOut occurred in September/October with municipalities and public</li> <li>Additional activities: brought the Quake Cottage (earthquake simulator) for three days to the North Shore and obtained sponsorship for the event. Participated in numerous community events to promote emergency preparedness to the public. Development of a Youth Emergency Preparedness Presentation (YEPP) and 3 presentations made to groups such as Scouts and Girl Guides</li> </ul>
<ul style="list-style-type: none"> <li>Develop the North Shore Container project concepts working with responders</li> <li>Finalize the Rapid Damage Assessment (RDA) Program</li> </ul>	<ul style="list-style-type: none"> <li>Container concept was initiated by outreach to Capilano University for storage of ESS group lodging cots. DWV identified locations for containers for ESS supplies. DNV installed a container at Fire Hall #4.</li> <li>Facilitated the purchase of RDA kits for municipalities and two school districts; kits also located at NSEM. Fall full scale exercise had significant RDA component and tested new RDA app; exercise was part of the Vancouver Emergency Preparedness and Business Continuity pre-conference workshop</li> <li>Involvement in Kinder Morgan review and applications providing subject matter expertise</li> <li>Continued industry/municipal collaboration and promotion to increase emergency preparedness and response capabilities</li> <li>Participated in numerous marine oil spill discussions and workshops with Canadian Coast Guard</li> </ul>
<b>NSEM Management</b>	
<ul style="list-style-type: none"> <li>Train new staff, focus on change management</li> <li>Manage 2015 budget and develop 2016 budget; provide advice to municipalities on capital budgets (emergency management focus) as required</li> <li>Continue review/update office processes</li> <li>Continue investigating grant opportunities</li> <li>Provide exceptional customer service</li> </ul>	<ul style="list-style-type: none"> <li>Several NSEM staffing changes occurred in 2015 and new staff trained in their roles</li> <li>NSEM worked with DNV to create a list of emergency kit suppliers that was used by DWV and CNV as info during emergency preparedness week. Worked with DWV purchasing to obtain bulk discount on emergency supplies that were offered for sale to staff in all three municipalities</li> <li>Reviewed and updated internal office processes; this will continue in 2016</li> <li>NSEM rebranding roll out was initiated</li> <li>A FOIPPA strategy developed for NSEM and working with DNV staff to implement</li> <li>Continually strived to exceed customer expectations</li> </ul>
<b>Responses</b>	
<p>A significant number of responses occurred in 2015 including a major oil spill, numerous house and multi-residential complexes resulting in significant evacuee support. Pre-event planning was undertaken for the recent severe wildfire season and drought. These responses and preparedness activities took a toll on staff and burnout was a significant concern as we continued to try and meet our 2015 goals.</p>	

## 16. ANNEX 2: 2016 GOALS

The following table provides an outline of NSEM's key goals and objectives for 2016.

2016 Goals
<b>PLANS: Development of relevant emergency plans and programs to help prepare for, respond to and recover from emergencies and disasters</b> <ul style="list-style-type: none"> <li>Develop a Business Continuity Plan (BCP) plan template for departments that have a non-emergency mandate that will increase the number of departmental plans created each year</li> <li>A minimum of 4 departmental guidelines (new and/or updates) – number will depend on updated planning process and departmental feedback on the BCP template</li> <li>Develop North Shore Marine Spill Response Guideline</li> <li>Adapt convergent volunteer plan for DNV and CNV</li> <li>Implement ESS strategy</li> <li>Develop list of qualified contractors for spill response</li> </ul>
<b>TRAINING - Effectively trained municipal staff &amp; public safety volunteers to support planning, response and recover activities on the North Shore</b> <ul style="list-style-type: none"> <li>NSEM courses: 4 EOC overviews, 1 ICS Overview, 2 EOC Basics, EOC Functions (Planning, Ops, Finance, Logistics)</li> <li>Investigate, with EMBC, NSEM courses equivalency</li> <li>Crisis communications team training</li> <li>Facilitate Spill Response training</li> <li>Annually deliver &amp;/or support volunteer training: Emergency Social Services, Emergency Management Team, Emergency Communications Team, General Services Unit, Emergency Education Instructors</li> <li>Identify external training opportunities for staff/volunteers</li> </ul>
<b>EXERCISES - Effectively exercised municipal staff and public safety volunteers to support planning, response and recovery activities on the North Shore</b> <ul style="list-style-type: none"> <li>Wildfire evacuation and field exercise</li> <li>Participate in the EMBC logistics exercise</li> <li>Deliver and/or support volunteer exercises (i.e., Emergency Communications Team exercise, Amateur Radio field day, ESS exercises, etc.)</li> </ul>
<b>EMERGENCY OPERATIONS CENTRE (EOC) - An operationally ready EOC for use by individual or multiple North Shore Municipalities</b> <ul style="list-style-type: none"> <li>Increase EOC functionality: review tri-municipal structure</li> <li>Develop/implement response electronic file structure</li> <li>Test municipal EOC call out process</li> <li>Maintain EOC equipment as required</li> <li>Mass notification system program management and continue to investigate alternatives</li> <li>Review of system together with responders and industry</li> <li>Set up EOC for anticipated events (i.e., severe weather) and activate EOC on a more frequent basis in a pre-planning capacity</li> </ul>



**PUBLIC EDUCATION - An informed North Shore community knowledgeable of their personal emergency management responsibilities**

- Update website content, continue social media strategy
- 2 scheduled Business and Employers Emergency Preparedness courses
- Business outreach
- Update Emergency Preparedness courses
- 4 scheduled Emergency Preparedness courses; on demand courses as resources available
- Development of an Emergency preparedness play for children together with Dream Rider Productions, other municipalities and partners
- Encourage participation in the annual BC ShakeOut earthquake drill – third Thursday of October
- Engage outside agencies in helping to promote emergency preparedness

**Engagement: Successful engagement of stakeholders to enhance the North Shore emergency management capabilities**

- Volunteer recruitment drive
- Update and implement volunteer program
- Volunteer Recognition event
- Facilitate NS Working Groups and miscellaneous meetings as required. Encourage stakeholder participation in training and exercises
- Participate in external meetings/exercises as staffing resources available (i.e., REPC, IPREM, regional ESSD, EMBC public education, industry exercises, etc.)

**NSEM Management**

- Implement FOIPPA strategy
- Continual update of SOPs develop file management strategy
- Develop a 10 year planning horizon for Emergency Management to determine future needs and direction
- Manage annual budgets
- Maintain flexibility to respond to municipal needs
- Provide exceptional customer service

**Response and Recovery Activities**

The number of emergency responses will have a direct impact on our ability to complete the work plan. The nature of emergency management means that any emergency response immediately changes the work priority for North Shore Emergency staff. Our core business during emergencies is a direct support to the municipalities and community and work plan activities will be put on hold. The severity of the emergency also impacts the recovery time and the level of support that evacuees require. The number and severity of responses cannot be estimated and is fully dependent on what happens in our community.

# NORTH SHORE EMERGENCY MANAGEMENT

## VISION

*A Disaster Resilient North Shore*

## MISSION

*To serve our municipalities and citizens, and support the North Shore community and NSEM volunteers in preparing for, responding to, and recovering from emergencies and disasters.*



North Shore Emergency Management  
147 East 14th Street, 2nd Floor  
North Vancouver, BC, V7L 2N4


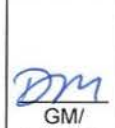

Phone: 778.338.6300  
Fax: 604-985-3733

[www.nsem.info](http://www.nsem.info)



NorthShoreEMO

AGENDA INFORMATION	
<input checked="" type="checkbox"/> Regular Meeting	Date: <u>May 2, 2016</u>
<input type="checkbox"/> Committee of the Whole	Date: _____

 Dept. Manager	 GM/ Director	 CAO
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9.2

## The District of North Vancouver REPORT TO COUNCIL

April 15, 2016  
File: 08.3060.20/ 2.16

**AUTHOR:** Kathleen Larsen, Community Planner

**SUBJECT:** Development Variance Permit 2.16 – 1038 Carnaby Place

### RECOMMENDATION:

**THAT** Development Variance Permit 2.16 (Attachment A) be issued to allow for a coach house in the rear yard of the property at 1038 Carnaby Place.

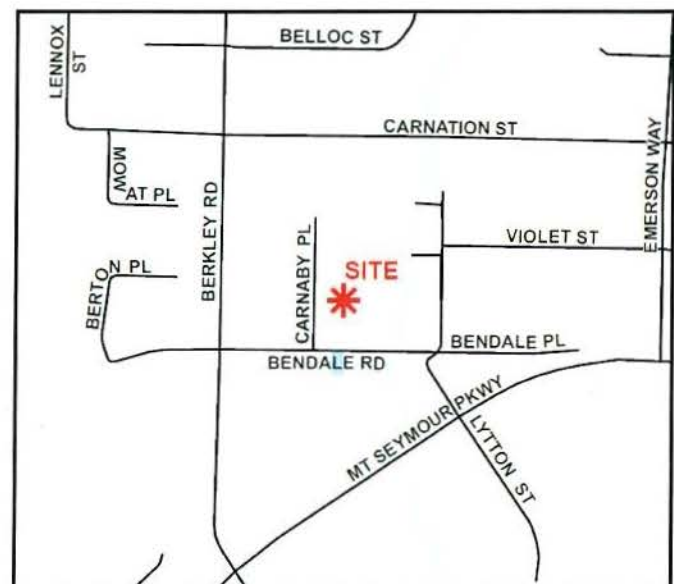
**REASON FOR REPORT:** The project requires Council's approval of a Development Variance Permit to allow a secondary suite outside of the main dwelling.

### SUMMARY:

The owners have applied for a Development Variance Permit to allow for a coach house in the rear yard of the property.

The proposal requires variances to the maximum height, maximum size of "parking and other accessory buildings and structures in combination" and the secondary suite location requirement in the Zoning Bylaw. The proposal is supportable as it meets the design guidelines for coach house developments and is located on a large lot well-screened with trees and landscaping.

One response to the notification to surrounding neighbours was received expressing a concern about construction impact on trees surrounding the property. The District arborist has reviewed the impacts to offsite and shared trees and confirms that the trees shown to be retained can be successfully protected with tree protection fencing and arborist supervision during the construction process.

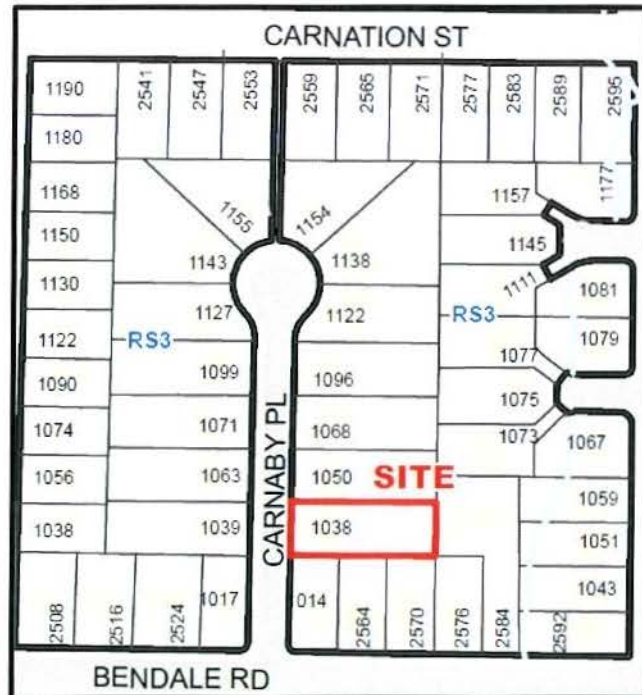




**ANALYSIS:**

Purpose: To allow for a coach house in the rear yard of the subject property.

Site and Surrounding Area: The site and surrounding lots are zoned Residential Single-Family 7200 Zone (RS3) as shown in the following context map and air photo. Vehicle access will be from Carnaby Place with three non-tandem parking stalls at the front of the existing house. An additional fourth parking stall is located in a carport within the existing house.



**Proposal:**

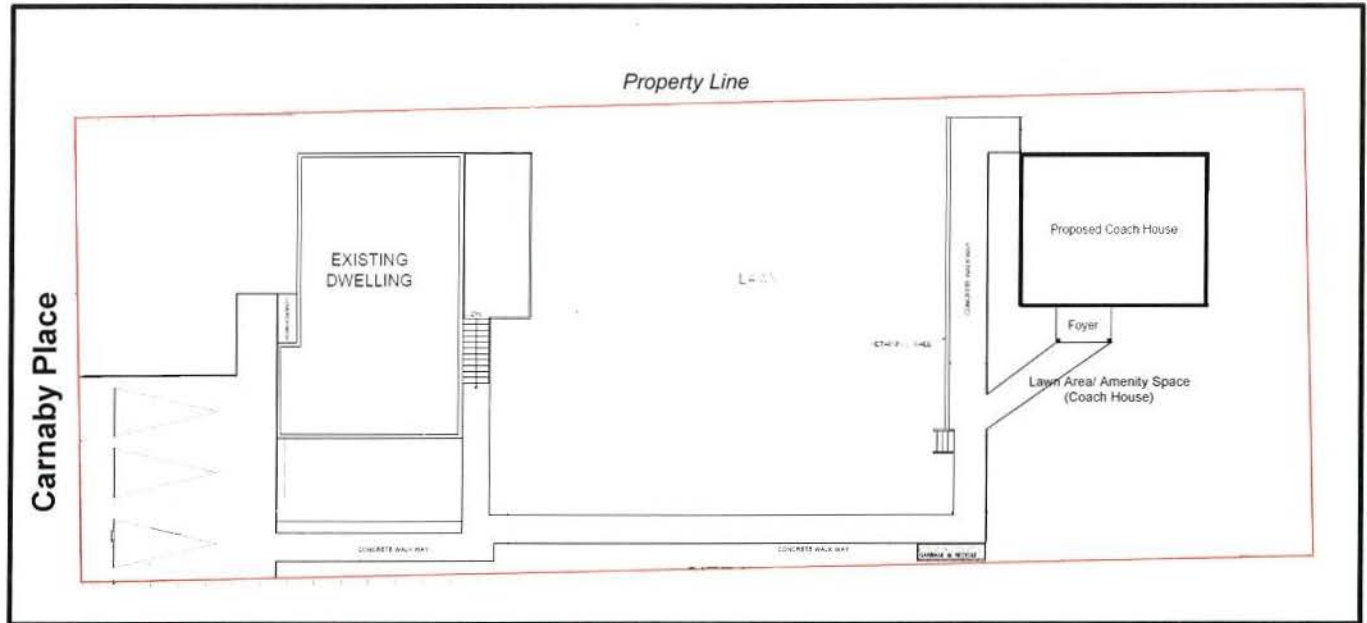
The applicant is proposing to construct a two-storey coach house in the rear yard of an 1100.7m<sup>2</sup> (11,848 sq ft) lot.

The floor area of the coach house is 89.4m<sup>2</sup> (962 sq ft).

The adjacent elevation drawings indicate the proposed architectural design of the coach house.



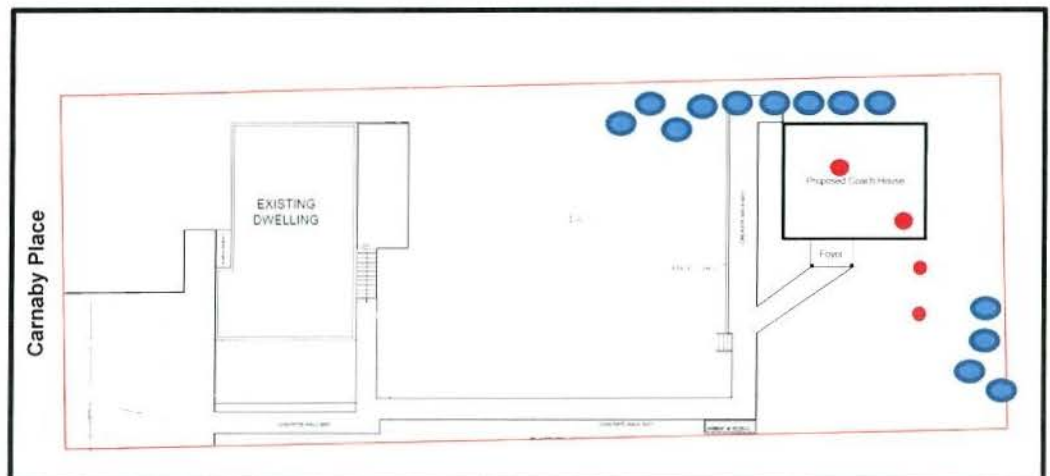
The site plan below indicates the siting of the coach house in the rear yard and shows the location of three on-site parking stalls in front of the existing house. A fourth parking stall is provided within the existing carport. A path at the south side of the property will provide pedestrian access to the coach house in the rear yard. A separate private grassed outdoor area is proposed south of the coach house. To ensure a separation from the main house and sense of privacy, the outdoor area for the coach house will be defined with a path and landscaping screening.



Trees:

Four Douglas Fir trees are proposed to be removed to allow for the new construction. One of the trees is in poor condition and been defined as dead by the project arborist. The remaining trees on site are a mix of Western Red Cedar and Douglas Fir and thirteen are proposed to be retained. None of the trees on-site are permit trees.

District staff have reviewed the arborist report and confirmed that trees shown to be retained can be successfully protected with tree protection fencing and arborist supervision during the construction process. The adjacent site plan indicates the general location of trees to be retained (in blue) and the trees to be removed (in red).





Proposed Variances: The proposal requires the following variances:

Regulation	Required/ Permitted	Proposed New Work	Variance
Height of Accessory Building	4.57m (15 ft)	6.7m (22 ft)	2.13m (7 ft)
Area of Parking and Other Accessory Buildings	74.3m <sup>2</sup> (800 sq ft)	118.0m <sup>2</sup> (1270 sq ft) (existing carport plus new coach house)	43.7m <sup>2</sup> (470 sq ft)
Location of Secondary Suite	Within main dwelling	Rear yard	Detached (within rear yard)

Height – Accessory Building:

The Zoning Bylaw's maximum height for an accessory building with a pitched roof is 4.57m (15 ft). The proposed coach house height is 6.7m (22 ft); accordingly, a height variance of 2.13 m (7 ft) is required to allow for the proposed coach house.

The height variance may be supported for the following reasons:

- There is sufficient tree cover around the perimeter of the property and on neighbouring properties to ensure privacy for the coach house occupants and neighbours (See adjacent photo);
- The siting of the coach house, at the far rear of the property, will not create any privacy conflicts between the single-family house onsite and the coach house; and
- The proposed height is in keeping with the coach house design guidelines which limit the height of a two-storey coach house to a maximum of 6.7m (22 ft).



Maximum Combined Parking Structure/Accessory Building on Site & Location of Secondary Suite:

- 1) The zoning bylaw limits "parking and other accessory buildings" to a maximum area of 74.3m<sup>2</sup> (800 sq ft). The area of the proposed coach house at 89.4m<sup>2</sup> (962 sq ft) and the existing carport within the house total 118.0m<sup>2</sup> (1,270 sq ft). Therefore, a variance of 43.7m<sup>2</sup> (470 sq ft) for maximum combined area for "parking and other accessory buildings" is required to allow for the proposed coach house.
- 2) The zoning bylaw requires a secondary suite to be located within the principle dwelling and a coach house is considered a secondary suite. Therefore, a variance is required to allow for the coach house to be detached from the house on the property.

The above variances are supportable as the area of the coach house is in keeping with the maximum area outlined in the coach house design guidelines and is in proportion with the existing house onsite and large lot in excess of 929m<sup>2</sup> (10,000 sq ft). In addition, the coach house meets both the setback and design requirements which allow for the siting of coach houses in rear yards.

#### Coach House Design Guidelines

The proposal addresses the design guidelines for coach house development variance permit applications as follows:

- The area of the lot exceeds 929m<sup>2</sup> (10,000 sq ft) and the combined new house and coach house do not exceed the maximum floorspace permitted on the lot;
- The proposed two-storey coach house meets the size, setback and height requirements of the Coach House Design Guidelines;
- The minimum three parking stalls are provided on-site (with an additional fourth stall available);
- The coach house has been designed with similar roof lines and exterior finishing materials to the existing house to ensure that they are complementary in design;
- The two-storey coach house will allow aging in place and provide for the future needs of the owners or tenants;
- A private outdoor area is provided with screening for privacy; and
- To ensure there are no additional suites on the property, a Section 219 Covenant will be registered to prohibit a secondary suite within the main dwelling. Registration is required as a condition of the attached Development Variance Permit 2.16.

#### Notification:

An information letter to provide notification of the application was sent out to eleven adjacent neighbours and occupants as well as the Blueridge Community Association. One response with concerns about the impact on shared trees was received from the adjacent neighbour directly to the north. An arborist report reviewed by District staff confirms that trees shown to be retained along the north property line can be successfully protected by tree protection fencing and arborist supervision during the construction process.

Staff will report on any additional input prior to Council consideration.

#### Conclusion:

The proposal requires variances for maximum height, maximum area of “parking and other accessory buildings,” and the location of a secondary suite outside of the single-family dwelling. The proposal is supportable as the proposed coach house is located on a large lot screened from adjacent neighbours by trees and landscaping, and the design complies with the guidelines for coach house development.



**OPTIONS:**

The following options are available for Council's consideration:

1. **THAT** Development Variance Permit 2.16 (Attachment A) be issued to allow for a coach house in the rear yard of the property at 1038 Carnaby Place (staff recommendation); or
2. **THAT** Development Variance Permit 2.16 be denied.

*for/ [Signature]*

Kathleen Larsen  
Community Planner

Attachment A – DVP 2.16

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



**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**

**DEVELOPMENT VARIANCE PERMIT 2.16**

This Development Variance Permit 2.16 is hereby issued by the Council of The Corporation of the District of North Vancouver to Stuart Duncan Hill to allow for a coach house on the property located at 1038 Carnaby Place described as Lot U, Blocks 1 and 2, District Lot 580, Plan 12485 (PID: 008-885-061), subject to the following terms and conditions:

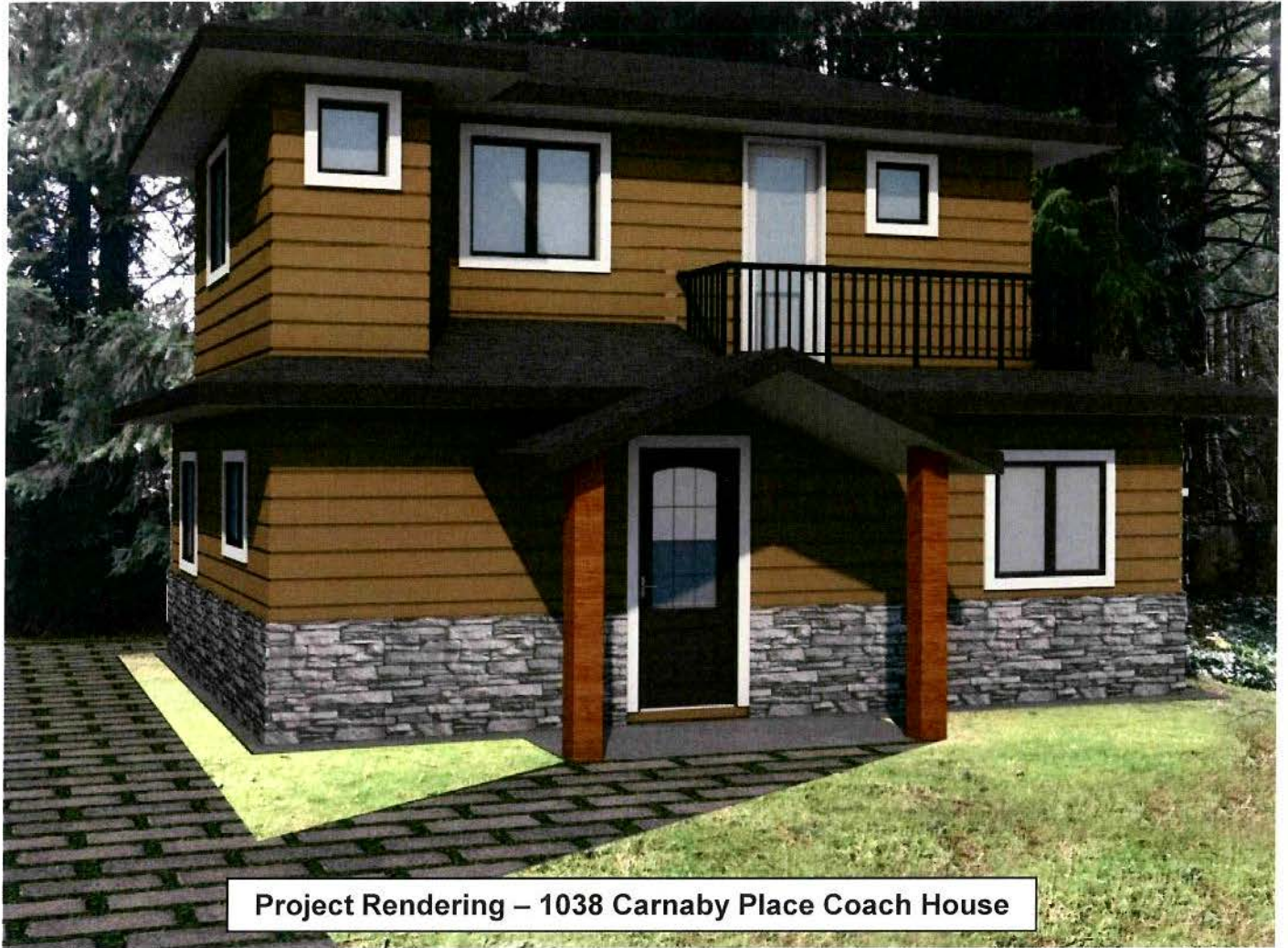
- A. The following Zoning Bylaw regulations are varied under subsection 498 (1) of the Local Government Act and the variance shall apply only to the construction of a coach house as illustrated on the attached drawings (DVP 2.16 A-C):
1. The maximum height of an accessory building is increased from 4.57 metres (15 feet) to 6.7 metres (22 feet) subject to the installation of tree protection fencing outlined in the Arborist report completed by Radix Tree and Landscaping Consulting Inc. dated March 31, 2016 and to the satisfaction of the District Arborist;
  2. The maximum combined area of parking and other accessory buildings is increased from 74.3m<sup>2</sup> (800 sq ft) to 118.0m<sup>2</sup> (1270 sq ft); and
  3. The location of a secondary suite is permitted to be detached from the single-family residential dwelling subject to registration of a Section 219 Covenant on the property in favour of the District in priority of all financial charges to ensure the coach house building contains the only secondary suite on the property.
- B. The following requirement is imposed under subsection 504 of the Local Government Act:

Substantial construction as determined by the Manager of Permits and Licences shall commence within two years of the date of this permit or the permit shall lapse.

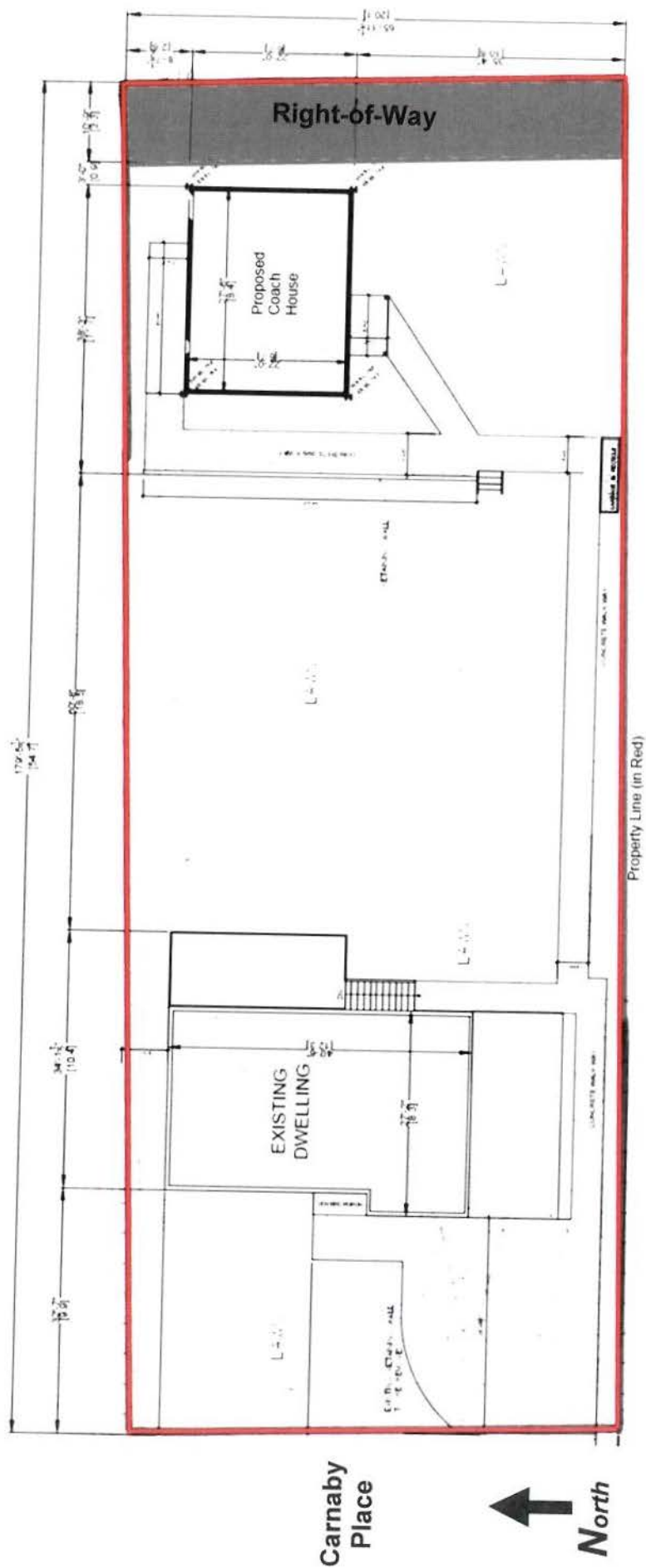
\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk

Dated this day        of        , 2016.



Project Rendering – 1038 Carnaby Place Coach House



Site Plan

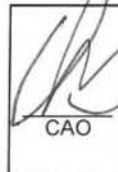
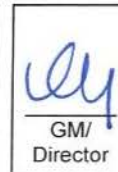
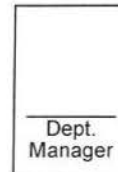
Carnaby Place  
North





AGENDA INFORMATION	
<input checked="" type="checkbox"/> Regular Meeting	Date: <u>May 2, 2016</u>
<input type="checkbox"/> Workshop (open to public)	Date: _____

9.3



## The District of North Vancouver REPORT TO COUNCIL

April 26, 2016  
File: 09.3900.20/000.000

**AUTHOR:** Linda Brick, Deputy Municipal Clerk

**SUBJECT:** Bylaw 8176: 2016-2020 Consolidated Financial Plan Approval Bylaw

### RECOMMENDATION:

THAT "2016-2020 Consolidated Financial Plan Approval Bylaw 8176, 2016" is ADOPTED.

### BACKGROUND:

Bylaw 8176 received First, Second and Third Readings on April 25, 2016.

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

### Options:

1. Adopt the bylaw;
2. Abandon the bylaw at Third Reading; or,
3. Rescind Third Reading and debate possible amendments to the bylaw.

Respectfully submitted,

Linda Brick  
Deputy Municipal Clerk

### Attachments:

- 2016-2020 Consolidated Financial Plan Approval Bylaw 8176, 2016
- Staff Report – Dated April 19, 2016

REVIEWED WITH:		
<input type="checkbox"/> Sustainable Community Dev. _____	<input type="checkbox"/> Clerk's Office _____	External Agencies:
<input type="checkbox"/> Development Services _____	<input type="checkbox"/> Communications _____	<input type="checkbox"/> Library Board _____
<input type="checkbox"/> Utilities _____	<input type="checkbox"/> Finance _____	<input type="checkbox"/> NS Health _____
<input type="checkbox"/> Engineering Operations _____	<input type="checkbox"/> Fire Services _____	<input type="checkbox"/> RCMP _____
<input type="checkbox"/> Parks & Environment _____	<input type="checkbox"/> ITS _____	<input type="checkbox"/> Recreation Com. _____
<input type="checkbox"/> Facilities _____	<input type="checkbox"/> Solicitor _____	<input type="checkbox"/> Museum & Arch. _____
<input type="checkbox"/> Human resources _____	<input type="checkbox"/> GIS _____	<input type="checkbox"/> Other: _____

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

**Bylaw 8176**

A bylaw to approve the 2016 Consolidated Financial Plan for the five years ending December 31, 2020 pursuant to section 165 of the *Community Charter*.

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

**1. Citation**

This bylaw may be cited as "2016 – 2020 Consolidated Financial Plan Approval Bylaw 8176, 2016".

**2. Approval of Consolidated Financial Plan**

The 2016 - 2020 Consolidated Financial Plan, as set out in Schedule A, for the five years ending December 31, 2020 is approved.

**3. Reserve Fund Appropriations for Capital Expenditures**

The 2016 - 2020 Consolidated Financial Plan reserve fund appropriations totalling \$18,572,181 for 2016, as set out in Schedule C, are approved.

**READ** a first time April 25<sup>th</sup>, 2016

**READ** a second time April 25<sup>th</sup>, 2016

**READ** a third time April 25<sup>th</sup>, 2016

**ADOPTED**

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Mayor

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Municipal Clerk

Certified a true copy

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Municipal Clerk



## Schedule A to Bylaw 8176

### DISTRICT OF NORTH VANCOUVER 2016 - 2020 CONSOLIDATED FINANCIAL PLAN (000's)

	2016	2017	2018	2019	2020
<b>REVENUES</b>					
Taxation	\$ 94,336	\$ 97,603	\$ 100,967	\$ 104,434	\$ 108,003
Fees and Charges	82,843	82,517	84,073	85,657	87,484
Developer Contributions	6,541	13,466	19,826	23,406	16,314
Grants and Other Contributions	3,825	1,964	1,984	2,004	2,025
Investment Income	3,670	3,834	4,304	5,083	6,086
Penalties and Interest on Taxes	705	719	733	748	763
	191,920	200,103	211,887	221,332	220,675
<b>PROCEEDS FROM DEBT</b>	-	-	-	-	-
<b>TRANSFERS FROM</b>					
Operating Reserves & Surplus	6,161	1,355	1,355	1,022	1,005
Capital Committed Funds	19,512	-	-	-	-
Reserve Funds	18,572	18,771	5,924	4,108	5,824
	44,245	20,126	7,279	5,130	6,829
<b>SOURCE OF FUNDS</b>	<b>\$ 236,165</b>	<b>\$ 220,229</b>	<b>\$ 219,166</b>	<b>\$ 226,462</b>	<b>\$ 227,504</b>
<b>EXPENDITURES</b>					
Capital Expenditures	\$ 62,709	\$ 35,092	\$ 35,403	\$ 35,064	\$ 37,728
Development Services	6,637	6,073	6,194	6,318	6,445
General Government	17,149	13,780	14,059	14,346	14,638
Health, Social and Housing	2,470	2,470	2,520	2,570	2,622
Parks, Recreation and Culture	33,414	33,824	34,505	35,201	35,910
Protective Services	41,477	42,599	43,873	44,901	45,795
Sewer Services	13,737	14,302	14,867	15,456	16,073
Solid Waste and Recycling Services	7,504	7,757	7,916	8,079	8,247
Transportation and Transit	5,663	5,760	5,897	6,037	6,181
Water Services	18,933	19,269	19,637	20,012	20,396
	209,693	180,926	184,871	187,984	194,035
<b>DEBT SERVICE</b>					
Debt Principal	3,277	11,055	1,507	1,145	1,145
Debt Interest	1,990	2,190	1,461	767	767
	5,267	13,245	2,968	1,912	1,912
<b>TRANSFERS TO</b>					
Operating Reserves	56	54	55	56	57
Reserve Funds	21,149	26,004	31,272	36,510	31,500
	21,205	26,058	31,327	36,566	31,557
<b>USE OF FUNDS</b>	<b>\$ 236,165</b>	<b>\$ 220,229</b>	<b>\$ 219,166</b>	<b>\$ 226,462</b>	<b>\$ 227,504</b>
<b>BALANCED BUDGET</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule B to Bylaw 8176

# DISTRICT OF NORTH VANCOUVER 2016 REVENUE DISCLOSURE STATEMENT

### Revenue from each Funding Source

The proportion of total revenue to be raised from each funding source in 2016 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest proportion of municipal revenues. The system of property taxation is relatively easy to administer and understand. It provides a stable and consistent source of revenue for many services that are difficult or undesirable to fund on a user-pay basis. Other sources of revenue include government grants and other external contributions. This source of revenue is difficult to predict and can fluctuate significantly from year to year.

Funding Source	% Revenues	
	2015	2016
Taxation		
Property Value Taxes	45.3%	49.0%
Parcel Taxes	0.1%	0.1%
Sales, Fees and User Charges	41.5%	43.2%
Other Sources	8.1%	7.7%
Proceeds From Borrowing	5.0%	0.0%
TOTAL	100.0%	100.0%

Sales, fees and user charges form the second largest portion of planned revenue. Many municipal services, such as water and sewer usage, can be measured and charged on a user-pay basis. This methodology tries to fairly distribute the costs of a municipal service to those who make use of it. Other services (e.g. recreation) which have both a private and community benefit are funded through a combination of user fees and municipal taxes. Proceeds from borrowing make up the last source of funding and amounts received in 2015 relate to the replacement of a community recreation centre.

### Property Tax Burden

The property tax burden for each property class is shown in the table on the right. The tax rate increase distribution for 2016 is consistent with the tax strategy approved by Council in 2009 that aligns the District tax rates with the average for Metro Vancouver, or the capped rate (if applicable) for all property classes. This strategy assumes some shifting of the tax burden between classes if the tax base for a property class is not sufficient to be corrected by investment alone. It is expected that the competitiveness of the municipality as a place to do business will benefit from this policy. Council's approach is based on the principles of equity, fairness, and responsiveness to community goals. This has led to the proportionate relationship between property classes remaining relatively constant over time. Proportionate relationships between property classes can be affected by Council's economic policies, provincially legislated tax incentive programs and new permissive and statutory exemptions.

Property Class	% Property Tax	
	2015	2016
Residential (1)	71.9%	71.9%
Utilities (2)	0.1%	0.1%
Major Industry (4)	9.2%	9.2%
Light Industry (5)	1.0%	1.0%
Business (6)	17.6%	17.6%
Recreation (8)	0.2%	0.2%
TOTAL	100.0%	100.0%

### Permissive Tax Exemptions

Permissive tax exemptions were approved in October 2015 and represents approximately \$449,817 in foregone tax revenues. Council grants permissive tax exemptions based on Section 224 of the Community Charter on "use of property" not based upon the charitable status of the organization as a whole. Organizations that contribute to the well-being of citizens within the municipality by improving their quality of life and effectively enhancing community services are eligible.



**Schedule C to Bylaw 8176**  
**Reserve Funds - Appropriations for Capital Expenditures**

	LAND	RENEWAL		UPGRADE / EXPAND			UTILITIES			Total
	Land Opportunity	Infrastructure	Equipment Replacement	New Capital & Innovation & Other	Local Improvement & Public Art	Development (DCC's, CAC's) <sup>(1)</sup>	Recycling & Solid Waste	Water	Sewer & Drainage	
<b>2016 Opening Balance</b>	\$ 7,929,814	\$ 23,333,673	\$ 8,807,153	\$ 4,365,286	\$ 4,036,603	\$ 14,899,388	\$ 3,568,815	\$ 5,638,982	\$ 8,214,804	\$ 80,794,518
<b>Appropriations:</b>										
Old Delbrook Community Centre Decommission	600,000									600,000
Karen Magnussen Energy Retrofit				500,000						500,000
Other Energy and Conservation Initiatives				221,000						221,000
Capilano Fibre Optic Network				200,000						200,000
Upper Capilano Improvements				185,000						185,000
Technology Equipment				20,395						20,395
Montroyal Bridge		3,129,200								3,129,200
Keith Road Bridge		1,800,000								1,800,000
Permits and Licensing System (Energov)		447,000								447,000
Inter River Field #1 Design		91,750								91,750
Early Debt Payout		2,183,738								2,183,738
General Equipment Reserve			1,210,780							1,210,780
Fire Equipment Reserve			229,300							229,300
Golf Facilities Equipment Reserve			73,000							73,000
Recreation Equipment Reserve			311,500							311,500
Local Improvement Reserve					57,200					57,200
Public Art Reserve					50,000					50,000
DCC's - Parks						228,450				228,450
DCC's - Water						859,353				859,353
DCC's - Sewer						458,557				458,557
DCC's - Drainage						446,958				446,958
DCC's - Roads						0				0
CAC's - Parks & Facilities						287,000				287,000
Residential Carts							4,982,000			4,982,000
<b>Subtotal - Appropriations from Reserves</b>	600,000	7,651,688	1,824,580	1,126,395	107,200	2,280,318	4,982,000	0	0	18,572,181
<b>Contributions including interest</b>	151,460	3,685,134	2,301,349	1,233,187	135,496	6,878,943	2,135,933	1,444,956	3,053,309	21,019,767
<b>2016 Closing Balance</b>	\$ 7,481,274	\$ 19,367,119	\$ 9,283,922	\$ 4,472,078	\$ 4,064,899	\$ 19,498,013	\$ 722,748	\$ 7,083,938	\$ 11,268,113	\$ 83,242,104

Note 1) The Keith Road Bridge Upgrade Project has been funded on an interim basis from the Infrastructure Reserve. The DCC Road Reserve will repay it's proportionate share of ~\$3.11 million for this project when funds are available (projected 2018)

COUNCIL AGENDA/INFORMATION			
<input type="checkbox"/> In Camera	Date: _____	Item # _____	
<input type="checkbox"/> Regular	Date: _____	Item # _____	
<input type="checkbox"/> Agenda Addendum	Date: _____	Item# _____	
<input type="checkbox"/> Info Package	DM# _____	Date: _____	Mailbox: _____



## The District of North Vancouver REPORT TO COUNCIL

April 19, 2016  
File: 1715-41/06  
Tracking Number: RCA –

**AUTHOR:** Rick Danyluk, Manager Financial Planning

**SUBJECT:** Financial Plan Approval Bylaw

### RECOMMENDATION:

That Bylaw 8176 cited as the "2016 – 2020 Consolidated Financial Plan Approval Bylaw" is given FIRST, SECOND, and THIRD reading.

### REASON FOR REPORT:

The Community Charter requires adoption of an annual Financial Plan Approval Bylaw before May 15<sup>th</sup> of each year. On April 5<sup>th</sup>, 2016, Council instructed staff to prepare the Financial Plan Approval Bylaw based on the 2016 – 2020 Draft Financial Plan, adjustments discussed at the April 5<sup>th</sup> meeting and a 3.0% tax increase.

### ANALYSIS

The 2016 – 2020 Consolidated Financial Plan consolidates the budgets of the District's Operating, Capital and Reserve funds and the District's interest in the revenues and expenditures of the North Vancouver Public Library and the North Vancouver Recreation and Culture Commission. This consolidated financial plan is presented in Schedule A of Bylaw 8176. Schedule A includes a preliminary estimate of the revenues associated with development activity over the five years. The development forecast continues to evolve and best available information will be brought forward through the Long Term Funding Strategy in the fall.

The presentation of reserve appropriations has changed, with additional information now provided in Schedule C. This information is also anticipated to evolve as Council provides further direction on capital priorities.

The Revenue Disclosure Statement is included in Schedule B of the Financial Plan Approval Bylaw.

**Financial Impacts:**

The Consolidated Financial Plan Approval Bylaw is based on the Draft Financial Plan introduced March 7<sup>th</sup> 2016. The table below reconciles the "2016 - 2020 Draft Financial Plan" to the "2016 - 2020 Consolidated Financial Plan" in Schedule A of Bylaw 8176.

(S000s)	Funds				Partner	2016
	Operating	Capital	Utilities	Reserves	Interest	Consolidated
<b>Source of Funds <sup>(1)</sup></b>						
Draft Financial Plan	\$124,176	\$ 62,709	\$ 56,906	\$ -	\$ -	\$ 243,791
Deliberation Changes <sup>(3)</sup>	50	-	-	-	-	50
Other Revenues & Transfers In	-	-	-	39,592	23,373	62,965
Interfund Eliminations	(2,183)	(40,725)	(344)	(12,641)	(14,748)	(70,641)
	<u>\$122,043</u>	<u>\$ 21,984</u>	<u>\$ 56,562</u>	<u>\$ 26,951</u>	<u>\$ 8,625</u>	<u>\$ 236,165</u>
<b>Use of Funds <sup>(2)</sup></b>						
Draft Financial Plan	\$124,176	\$ 62,709	\$ 56,906	\$ -	\$ -	\$ 243,791
Deliberation Changes <sup>(3)</sup>	50	-	-	-	-	50
Other Expenditures & Transfers Out	-	-	-	39,592	23,373	62,965
Interfund Eliminations	(34,693)	-	(16,731)	(18,572)	(645)	(70,641)
	<u>\$ 89,533</u>	<u>\$ 62,709</u>	<u>\$ 40,175</u>	<u>\$ 21,020</u>	<u>\$ 22,728</u>	<u>\$ 236,165</u>
Notes:						
1. Revenues, Transfer In						
2. Expenditures, Debt Service, Transfers Out						
3. On April 5, 2016, Council directed staff to extend the North Shore Mountain Biking Association (NSMBA) pilot project with funding from surplus						

**Timing:**

Adoption of the Financial Plan Approval Bylaw prior to May 15<sup>th</sup> is a requirement of the Community Charter. This bylaw authorizes continued operations until Council adopts the 2017 – 2021 Consolidated Financial Plan Approval Bylaw.

Rick Danyluk  
 Manager Financial Planning

<b>REVIEWED WITH:</b> <input type="checkbox"/> Sustainable Community Development <input type="checkbox"/> Development Services <input type="checkbox"/> Utilities <input type="checkbox"/> Engineering Operations <input type="checkbox"/> Parks & Environment <input type="checkbox"/> Economic Development	<b>REVIEWED WITH:</b> <input type="checkbox"/> Clerk's Office <input type="checkbox"/> Corporate Services <input type="checkbox"/> Communications <input type="checkbox"/> Finance <i>MD</i> <input type="checkbox"/> Fire Services <input type="checkbox"/> Human resources <input type="checkbox"/> ITS <input type="checkbox"/> Solicitor <input type="checkbox"/> GIS	<b>REVIEWED WITH:</b> External Agencies: <input type="checkbox"/> Library Board <input type="checkbox"/> NS Health <input type="checkbox"/> RCMP <input type="checkbox"/> Recreation Commission <input type="checkbox"/> Other: _____	<b>REVIEWED WITH:</b> Advisory Committees: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____
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**The Corporation of the District of North Vancouver**

**Bylaw 8176**

A bylaw to approve the 2016 Consolidated Financial Plan for the five years ending December 31, 2020 pursuant to section 165 of the *Community Charter*.

---

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

**1. Citation**

This bylaw may be cited as "2016 – 2020 Consolidated Financial Plan Approval Bylaw 8176, 2016".

**2. Approval of Consolidated Financial Plan**

The 2016 - 2020 Consolidated Financial Plan, as set out in Schedule A, for the five years ending December 31, 2020 is approved.

**3. Reserve Fund Appropriations for Capital Expenditures**

The 2016 - 2020 Consolidated Financial Plan reserve fund appropriations totalling \$18,572,181 for 2016, as set out in Schedule C, are approved.

**READ** a first time

**READ** a second time

**READ** a third time

**ADOPTED**

---

Mayor

---

Municipal Clerk

Certified a true copy

---

Municipal Clerk

# Schedule A to Bylaw 8176

DISTRICT OF NORTH VANCOUVER 2016 - 2020 CONSOLIDATED FINANCIAL PLAN (000's)					
	2016	2017	2018	2019	2020
<b>REVENUES</b>					
Taxation	\$ 94,336	\$ 97,603	\$ 100,967	\$ 104,434	\$ 108,003
Fees and Charges	82,843	82,517	84,073	85,657	87,484
Developer Contributions	6,541	13,466	19,826	23,406	16,314
Grants and Other Contributions	3,825	1,964	1,984	2,004	2,025
Investment Income	3,670	3,834	4,304	5,083	6,086
Penalties and Interest on Taxes	705	719	733	748	763
	191,920	200,103	211,887	221,332	220,675
<b>PROCEEDS FROM DEBT</b>	-	-	-	-	-
<b>TRANSFERS FROM</b>					
Operating Reserves & Surplus	6,161	1,355	1,355	1,022	1,005
Capital Committed Funds	19,512	-	-	-	-
Reserve Funds	18,572	18,771	5,924	4,108	5,824
	44,245	20,126	7,279	5,130	6,829
<b>SOURCE OF FUNDS</b>	<b>\$ 236,165</b>	<b>\$ 220,229</b>	<b>\$ 219,166</b>	<b>\$ 226,462</b>	<b>\$ 227,504</b>
<b>EXPENDITURES</b>					
Capital Expenditures	\$ 62,709	\$ 35,092	\$ 35,403	\$ 35,064	\$ 37,728
Development Services	6,637	6,073	6,194	6,318	6,445
General Government	17,149	13,780	14,059	14,346	14,638
Health, Social and Housing	2,470	2,470	2,520	2,570	2,622
Parks, Recreation and Culture	33,414	33,824	34,505	35,201	35,910
Protective Services	41,477	42,599	43,873	44,901	45,795
Sewer Services	13,737	14,302	14,867	15,456	16,073
Solid Waste and Recycling Services	7,504	7,757	7,916	8,079	8,247
Transportation and Transit	5,663	5,760	5,897	6,037	6,181
Water Services	18,933	19,269	19,637	20,012	20,396
	209,693	180,926	184,871	187,984	194,035
<b>DEBT SERVICE</b>					
Debt Principal	3,277	11,055	1,507	1,145	1,145
Debt Interest	1,990	2,190	1,461	767	767
	5,267	13,245	2,968	1,912	1,912
<b>TRANSFERS TO</b>					
Operating Reserves	56	54	55	56	57
Reserve Funds	21,149	26,004	31,272	36,510	31,500
	21,205	26,058	31,327	36,566	31,557
<b>USE OF FUNDS</b>	<b>\$ 236,165</b>	<b>\$ 220,229</b>	<b>\$ 219,166</b>	<b>\$ 226,462</b>	<b>\$ 227,504</b>
<b>BALANCED BUDGET</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Schedule B to Bylaw 8176

# DISTRICT OF NORTH VANCOUVER 2016 REVENUE DISCLOSURE STATEMENT

### Revenue from each Funding Source

The proportion of total revenue to be raised from each funding source in 2016 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest proportion of municipal revenues. The system of property taxation is relatively easy to administer and understand. It provides a stable and consistent source of revenue for many services that are difficult or undesirable to fund on a user-pay basis. Other sources of revenue include government grants and other external contributions. This source of revenue is difficult to predict and can fluctuate significantly from year to year.

Funding Source	% Revenues	
	2015	2016
Taxation		
Property Value Taxes	45.3%	49.0%
Parcel Taxes	0.1%	0.1%
Sales, Fees and User Charges	41.5%	43.2%
Other Sources	8.1%	7.7%
Proceeds From Borrowing	5.0%	0.0%
TOTAL	100.0%	100.0%

Sales, fees and user charges form the second largest portion of planned revenue. Many municipal services, such as water and sewer usage, can be measured and charged on a user-pay basis. This methodology tries to fairly distribute the costs of a municipal service to those who make use of it. Other services (e.g. recreation) which have both a private and community benefit are funded through a combination of user fees and municipal taxes. Proceeds from borrowing make up the last source of funding and amounts received in 2015 relate to the replacement of a community recreation centre.

### Property Tax Burden

The property tax burden for each property class is shown in the table on the right. The tax rate increase distribution for 2016 is consistent with the tax strategy approved by Council in 2009 that aligns the District tax rates with the average for Metro Vancouver, or the capped rate (if applicable) for all property classes. This strategy assumes some shifting of the tax burden between classes if the tax base for a property class is not sufficient to be corrected by investment alone. It is expected that the competitiveness of the municipality as a place to do business will benefit from this policy. Council's approach is based on the principles of equity, fairness, and responsiveness to community goals. This has led to the proportionate relationship between property classes remaining relatively constant over time. Proportionate relationships between property classes can be affected by Council's economic policies, provincially legislated tax incentive programs and new permissive and statutory exemptions.

Property Class	% Property Tax	
	2015	2016
Residential (1)	71.9%	71.9%
Utilities (2)	0.1%	0.1%
Major Industry (4)	9.2%	9.2%
Light Industry (5)	1.0%	1.0%
Business (6)	17.6%	17.6%
Recreation (8)	0.2%	0.2%
TOTAL	100.0%	100.0%

### Permissive Tax Exemptions




Permissive tax exemptions were approved in October 2015 and represents approximately \$449,817 in foregone tax revenues. Council grants permissive tax exemptions based on Section 224 of the Community Charter on "use of property" not based upon the charitable status of the organization as a whole. Organizations that contribute to the well-being of citizens within the municipality by improving their quality of life and effectively enhancing community services are eligible.

**Schedule C to Bylaw 8176**  
**Reserve Funds - Appropriations for Capital Expenditures**

	LAND	RENEWAL		UPGRADE / EXPAND			UTILITIES			Total
	Land Opportunity	Infrastructure	Equipment Replacement	New Capital & Innovation & Other	Local Improvement & Public Art	Development (DCC's, CAC's) <sup>(1)</sup>	Recycling & Solid Waste	Water	Sewer & Drainage	
<b>2016 Opening Balance</b>	\$ 7,929,814	\$ 23,333,673	\$ 8,807,153	\$ 4,365,286	\$ 4,036,603	\$ 14,899,388	\$ 3,568,815	\$ 5,638,982	\$ 8,214,804	\$ 80,794,518
<b>Appropriations:</b>										
Old Delbrook Community Centre Decommission	600,000									600,000
Karen Magnussen Energy Retrofit				500,000						500,000
Other Energy and Conservation Initiatives				221,000						221,000
Capilano Fibre Optic Network				200,000						200,000
Upper Capilano Improvements				185,000						185,000
Technology Equipment				20,395						20,395
Montroyal Bridge		3,129,200								3,129,200
Keith Road Bridge		1,800,000								1,800,000
Permits and Licensing System (Energov)		447,000								447,000
Inter River Field #1 Design		91,750								91,750
Early Debt Payout		2,183,738								2,183,738
General Equipment Reserve			1,210,780							1,210,780
Fire Equipment Reserve			229,300							229,300
Golf Facilities Equipment Reserve			73,000							73,000
Recreation Equipment Reserve			311,500							311,500
Local Improvement Reserve					57,200					57,200
Public Art Reserve					50,000					50,000
DCC's - Parks						228,450				228,450
DCC's - Water						859,353				859,353
DCC's - Sewer						458,557				458,557
DCC's - Drainage						446,958				446,958
DCC's - Roads						0				0
CAC's - Parks & Facilities						287,000				287,000
Residential Carts							4,982,000			4,982,000
<b>Subtotal - Appropriations from Reserves</b>	<b>600,000</b>	<b>7,651,688</b>	<b>1,824,580</b>	<b>1,126,395</b>	<b>107,200</b>	<b>2,280,318</b>	<b>4,982,000</b>	<b>0</b>	<b>0</b>	<b>18,572,181</b>
<b>Contributions including interest</b>	<b>151,460</b>	<b>3,685,134</b>	<b>2,301,349</b>	<b>1,233,187</b>	<b>135,496</b>	<b>6,878,943</b>	<b>2,135,933</b>	<b>1,444,956</b>	<b>3,053,309</b>	<b>21,019,767</b>
<b>2016 Closing Balance</b>	<b>\$ 7,481,274</b>	<b>\$ 19,367,119</b>	<b>\$ 9,283,922</b>	<b>\$ 4,472,078</b>	<b>\$ 4,064,899</b>	<b>\$ 19,498,013</b>	<b>\$ 722,748</b>	<b>\$ 7,083,938</b>	<b>\$ 11,268,113</b>	<b>\$ 83,242,104</b>

Note 1) The Keith Road Bridge Upgrade Project has been funded on an interim basis from the Infrastructure Reserve. The DCC Road Reserve will repay it's proportionate share of ~\$3.11 million for this project when funds are available (projected 2018).

AGENDA INFORMATION	
<input type="checkbox"/> Regular Meeting	Date: _____
<input type="checkbox"/> Workshop (open to public)	Date: _____

 Dept. Manager	 GM/ Director	 CAO
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## The District of North Vancouver

### REPORT TO COUNCIL

April 20, 2016  
File: 05.1950

**AUTHOR:** Andy Wardell, Acting General Manager, Finance & Technology & Chief Financial Officer

**SUBJECT:** Tax Rates Bylaw 8177, 2016

**RECOMMENDATION:**

That Council approve the first three readings of Tax Rates Bylaw 8177, 2016.

**REASON FOR REPORT:**

In accordance with Section 197 of the Community Charter, Council must adopt the 2016 Tax Rates Bylaw before May 15<sup>th</sup>. As directed by Council, Staff has prepared the 2016 Tax Rates Bylaw based on an overall tax revenue increase of 3.00%.

Consistent with prior years, the District's tax strategy which aims at promoting vibrancy and diversification has provided further rate reductions for the uncapped heavy industry as sustained investments in improvements have been applied to lower tax rates. The Residential and Business Classes have reduced tax rates resulting from market value increases in real estate wealth and continued construction growth.

The following tables detail the distribution of the tax increase and the year-over-year change in the tax rates.

<u>Tax Distribution</u>	<u>2016</u>
Residential	3.00%
Major Industry - Non-capped	-5.64%
Light Industry	3.00%
Business	3.00%
Recreation	3.00%
<b>Council Approved Overall Rate</b>	<b>3.00%</b>



Property Class	2016 Municipal	2015 Municipal	Change from 2015
Residential	2.11337	2.37397	(0.26060)
Utilities	40.00000	40.00000	0.00000
Industrial (Major)	28.40825	30.97096	(2.56271)
Industrial (Major) Capped Properties	27.50000	27.50000	0.00000
Capped New Investment	22.50000	22.50000	0.00000
Industrial (Light)	12.14158	11.88180	0.25978
Business / Other	8.14620	8.27863	(0.13243)
Recreation	5.32007	5.59349	(0.27342)

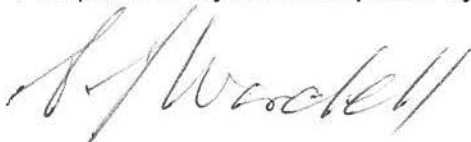
**POLICY:**

Section 165(3.1) of the Community Charter requires five-year financial plans to include specific objectives and tax policy disclosure. The current tax strategy is based on tax rate competitiveness within the Lower Mainland and partnership with industry for economic development and tax growth through investment.

The continuance of the tax strategy in the major industrial class continues to reduce taxes and tax rates. All other property classes currently maintain rates that are near or below tax rate benchmarks for the Metro Vancouver region. The strategy continues to sustain an equitable and competitive taxation environment.

**Timing/Approval Process:**

Adoption of Bylaw is required by May 15, 2016.



Andy Wardell, CPA, CGA, MA.

Acting General Manager, Finance & Technology & Chief Financial Officer

REVIEWED WITH:		
<input type="checkbox"/> Sustainable Community Dev.	<input type="checkbox"/> Clerk's Office	External Agencies:
<input type="checkbox"/> Development Services	<input type="checkbox"/> Communications	<input type="checkbox"/> Library Board
<input type="checkbox"/> Utilities	<input type="checkbox"/> Finance	<input type="checkbox"/> NS Health
<input type="checkbox"/> Engineering Operations	<input type="checkbox"/> Fire Services	<input type="checkbox"/> RCMP
<input type="checkbox"/> Parks & Environment	<input type="checkbox"/> ITS	<input type="checkbox"/> Recreation Com.
<input type="checkbox"/> Facilities	<input type="checkbox"/> Solicitor	<input type="checkbox"/> Museum & Arch.
<input type="checkbox"/> Human resources	<input type="checkbox"/> GIS	<input type="checkbox"/> Other:

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

## **Bylaw 8177**

A bylaw for imposing rates on lands and improvements in the District of North Vancouver for 2016

---

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

### **1. Citation**

This bylaw may be cited as "Tax Rates Bylaw 8177, 2016".

### **2. 2016 Tax Rates**

The following tax rates are imposed for 2016 on the taxable land and improvements as set out in the assessment roll:

- (a) for all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column "A" of the Schedule A attached hereto and forming a part hereof;
- (b) for provision of the monies required in 2016 under bylaws of the municipality to meet payments of interest and principal of debts incurred for which other provision has not been made, on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column "B" of Schedule A attached hereto and forming a part hereof; and,
- (c) for provision of the municipality's appropriate share of the monies required for Regional District purposes for the year 2016, for expenditures of the Greater Vancouver Regional District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in column "C" of Schedule A attached hereto and forming a part hereof.

**READ** a first time

**READ** a second time

**READ** a third time

**ADOPTED**

---

Mayor

---

Municipal Clerk

Certified a true copy

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Municipal Clerk

## SCHEDULE A to BYLAW 8177

### 2016 TAX RATES (\$'S OF TAX PER \$ 1,000 TAXABLE VALUE)

Property Class	A Municipal General	B Municipal Debt	Total Municipal	C Greater Vancouver Regional District
Residential	1.98887	0.12450	2.11337	0.05233
Utilities	37.64372	2.35628	40.00000	0.18314
Industrial (Major)	26.73472	1.67353	28.40825	0.17791
Industrial (Major)				
- Capped Properties	25.87998	1.62002	27.50000	0.17791
- Capped New Investment	21.17455	1.32545	22.50000	0.17791
Industrial (Light)	11.42632	0.71526	12.14158	0.17791
Business/Other	7.66631	0.47989	8.14620	0.12820
Recreation	5.00667	0.31340	5.32007	0.05233



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COUNCIL AGENDA/INFORMATION			
<input type="checkbox"/> In Camera	Date: _____	Item # _____	
<input type="checkbox"/> Regular	Date: _____	Item # _____	
<input type="checkbox"/> Agenda Addendum	Date: _____	Item# _____	
<input type="checkbox"/> Info Package	DM# _____	Date: _____	Mailbox: _____

	9.5	
Dept. Manager	Director	CAO

## The District of North Vancouver REPORT TO COUNCIL

April 20, 2016

File: 1760

Tracking Number: RCA -

**AUTHOR:** Andy Wardell, Acting General Manager, Finance & Technology & Chief Financial Officer

**SUBJECT:** 2015 Audited Financial Statements

### RECOMMENDATION:

THAT the 2015 Audited Consolidated Financial Statements of the District of North Vancouver be considered and approved.

THAT the 2015 Audited Financial Statements of the North Vancouver Recreation & Culture Commission be approved.

### SUMMARY

The 2015 Audited Consolidated Financial Statements of the District of North Vancouver and the 2015 Financial Statements of the North Vancouver Recreation & Culture Commission have been prepared by management and audited by KPMG, LLP.

In accordance with the requirements of both Assurance engagements, the external auditors attended the meeting with the Finance and Audit Standing Committee on April 19<sup>th</sup> to discuss their audit findings and render an unqualified opinion.

At the meeting on April 19, 2016 the Finance and Audit Standing Committee considered this matter and recommends to Council:

That the 2015 Audited Consolidated Financial Statements of the District of North Vancouver be considered and approved.

That the 2015 Audited Financial Statements of the North Vancouver Recreation & Culture Commission be approved.

### EXISTING POLICY

Section 9 of BC Reg. 371/93 (Financial Information Act) requires that the annual Audited Consolidated Financial Statements of the District be approved by Council.

**SUBJECT: 2015 Audited Financial Statements**

April 20, 2016

Page 2

Community Charter Section 167 (1) requires that municipal Financial Statements must be prepared by the Financial Officer and presented to Council for acceptance.

Community Charter Section 170 (2) states "reports submitted by the municipal auditor to a committee under this section are deemed to have been submitted to Council".

Responsibility for the approval of the Financial Statements of the North Vancouver Recreation & Culture Commission falls to the District of North Vancouver Council by virtue of the delegation of the responsibility for the annual audit to the District's Chief Financial Officer.

Under Bylaw 7783 – North Vancouver Recreation Commission Establishing Bylaw, Part 4, Section 37, the Chief Financial Officer for the District of North Vancouver is the Appointed Financial Officer responsible for the annual financial audit of the Commission. The approval of the Financial Statements of the North Vancouver Recreation & Culture Commission is part of this responsibility.

Community Charter Section 14(2) provides that the municipal powers, duties and functions of one or more of the participating municipalities may be exercised in relation to the "North Vancouver Recreation Commission" in another participating municipality. Community Charter Section 154 requires a Council to approve the Financial Statements of the North Vancouver Recreation & Culture Commission.

**Timing/Approval Process:**

The approval of the Audited Consolidated Financial Statements of the District of North Vancouver is necessary prior to submitting the audited Consolidated Financial Statements to the Ministry of Community, Sport and Cultural Development before May 15, 2016.



Andy Wardell, CPA, CGA, MA  
Acting General Manager, Finance & Technology & Chief Financial Officer

REVIEWED WITH:	REVIEWED WITH:	REVIEWED WITH:	REVIEWED WITH:
<input type="checkbox"/> Sustainable Community Development	<input type="checkbox"/> Clerk's Office	External Agencies:	Advisory Committees:
<input type="checkbox"/> Development Services	<input type="checkbox"/> Corporate Services	<input type="checkbox"/> Library Board	<input type="checkbox"/>
<input type="checkbox"/> Utilities	<input type="checkbox"/> Communications	<input type="checkbox"/> NS Health	<input type="checkbox"/>
<input type="checkbox"/> Engineering Operations	<input type="checkbox"/> Finance	<input type="checkbox"/> RCMP	<input type="checkbox"/>
<input type="checkbox"/> Parks & Environment	<input type="checkbox"/> Fire Services	<input type="checkbox"/> Recreation Commission	
<input type="checkbox"/> Economic Development	<input type="checkbox"/> Human resources	<input type="checkbox"/> Other: _____	
	<input type="checkbox"/> ITS		
	<input type="checkbox"/> Solicitor		
	<input type="checkbox"/> GIS		

**District of North Vancouver  
Consolidated Financial Statements  
December 31, 2015**

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Consolidated Statement of Financial Position.....	2
Consolidated Statement of Operations.....	3
Consolidated Statement of Cash Flows .....	4
Consolidated Statement of Changes in Net Financial Assets.....	5
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## INDEPENDENT AUDITORS' REPORT

To the Mayor and Councilors

We have audited the accompanying consolidated financial statements of the Corporation of the District of North Vancouver, which comprise the consolidated statement of financial position as at December 31, 2015, the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the District of North Vancouver as at December 31, 2015, and its consolidated results of operations, its consolidated changes in its net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants  
MMDDYYY  
Burnaby, Canada



**District of North Vancouver**  
**Consolidated Statement of Financial Position**  
**December 31**

	2015	2014
Financial assets		
Cash	\$ 7,182,490	\$ 7,205,307
Taxes receivable	3,938,742	4,384,198
Accounts receivable	3,873,459	4,628,718
Due from governments (Note 2)	4,446,404	6,374,237
Investments (Note 3)	216,749,996	179,267,726
MFA debt reserve deposit	808,145	509,674
Inventories held for resale	113,986	120,986
	<u>237,113,222</u>	<u>202,490,846</u>
Financial liabilities		
Accounts payable and accrued liabilities	20,599,324	16,118,139
Due to governments (Note 4)	10,791,045	11,173,049
Restricted revenues (Note 5)	14,785,347	16,125,328
Deferred revenues (Note 6)	22,196,205	21,154,412
Long-term debt (Note 7)	46,650,352	20,377,710
Post-employment benefits (Note 8)	9,752,464	9,609,640
Deposits and other liabilities	13,007,298	12,998,509
	<u>137,782,035</u>	<u>107,556,787</u>
Net financial assets	99,331,187	94,934,059
Non-financial assets		
Prepaid expenses	1,262,368	1,071,757
Inventories held for consumption	934,517	978,887
Tangible capital assets (Note 9)	554,748,931	504,374,145
Other assets	284,327	230,945
	<u>557,230,143</u>	<u>506,655,734</u>
Accumulated surplus (Note 10)	<u>\$ 656,561,330</u>	<u>\$ 601,589,793</u>
Commitments and contingencies (Note 13)		

Andy Wardell, CPA, CGA, MA  
Chief Financial Officer

See accompanying notes to consolidated financial statements

2

**District of North Vancouver**  
**Consolidated Statement of Operations**  
**Year Ended December 31**

	2015 Budget	2015	2014
	(Note 16)		
Revenues			
Taxation (Note 11)	\$ 89,925,350	\$ 90,817,647	\$ 88,353,663
Sales, fees, and user charges			
Water	23,923,638	24,182,645	23,871,865
Sewer	20,659,812	21,376,578	19,723,460
Solid waste	8,301,255	8,190,802	8,216,518
Parks, recreation and culture	12,278,468	12,212,830	11,922,127
Other	23,074,991	27,031,708	23,504,769
Transfer from governments	8,288,422	14,609,468	11,295,293
Investment income	2,962,752	4,151,143	4,020,338
Land sales and other contributions	4,242,409	13,914,331	4,273,453
	<u>193,657,097</u>	<u>216,487,152</u>	<u>195,181,486</u>
Expenses (Note 12)			
General government	22,299,689	34,612,358	32,796,779
Protective services	40,801,092	39,992,939	38,729,227
Solid waste removal services	8,011,972	7,902,534	8,127,547
Social services	2,423,429	2,690,523	2,214,237
Development services	3,815,735	3,320,252	2,778,428
Transport and other services	7,121,022	6,776,267	7,065,918
Parks, recreation and cultural services	33,662,221	33,495,105	32,906,655
Water utility services	16,781,204	17,305,338	15,971,805
Sewer utility services	13,634,039	15,420,299	14,401,003
	<u>148,550,403</u>	<u>161,515,615</u>	<u>154,991,599</u>
Annual surplus	<u>\$ 45,106,694</u>	<u>54,971,537</u>	<u>40,189,887</u>
Accumulated surplus, beginning of year		<u>601,589,793</u>	<u>561,399,906</u>
Accumulated surplus, end of year		<u>\$ 656,561,330</u>	<u>\$ 601,589,793</u>

See accompanying notes to consolidated financial statements

**District of North Vancouver**  
**Consolidated Statement of Cash Flows**  
**Year Ended December 31**

	2015	2014
Operating transactions		
Annual surplus	\$ 54,971,537	\$ 40,189,887
Non-cash items:		
Depreciation	15,372,913	15,133,562
(Gain) loss on disposal of tangible capital assets	(8,561,929)	407,099
Amortization of other assets	64,521	69,073
Contributed tangible capital assets	(4,262,043)	(684,901)
Changes in non-cash assets and liabilities	6,525,539	88,143
Cash provided by operating transactions	64,110,538	55,202,863
Capital transactions		
Proceeds on sale of tangible capital assets	9,993,064	411,949
Cash used to acquire tangible capital assets	(62,916,791)	(46,161,607)
Cash applied to capital transactions	(52,923,727)	(45,749,658)
Investing transactions		
Proceeds from portfolio investments	317,017,730	249,619,197
Portfolio investments acquired	(354,500,000)	(256,500,000)
Cash used by investing transactions	(37,482,270)	(6,880,803)
Financing transactions		
Proceeds from debt	28,000,000	1,000,000
Debt repayment	(1,727,358)	(1,501,108)
Cash provided by (applied to) financing transactions	26,272,642	(501,108)
Increase (decrease) in cash	(22,817)	2,071,294
Cash, beginning of year	7,205,307	5,134,013
Cash, end of year	\$ 7,182,490	\$ 7,205,307

See accompanying notes to consolidated financial statements

**District of North Vancouver**  
**Consolidated Statement of Changes in Net Financial Assets**  
**Year Ended December 31**

	2015 Budget	2015	2014
	(Note 16)		
Annual surplus	\$ 45,106,694	\$ 54,971,537	\$ 40,189,887
Contributed tangible capital assets (Note 9(a))		(4,262,043)	(684,901)
Acquisition of tangible capital assets	(63,413,600)	(62,916,791)	(46,161,607)
Depreciation of tangible capital assets		15,372,913	15,133,562
(Gain) loss on disposal of tangible capital assets		(8,561,929)	407,099
Proceeds on disposal of tangible capital assets	4,000,000	9,993,064	411,949
Amortization of other assets		64,521	69,073
	<u>(59,413,600)</u>	<u>(50,310,265)</u>	<u>(30,824,825)</u>
Acquisition of other assets		(117,903)	(63,378)
Acquisition of inventories held for consumption		(934,517)	(978,887)
Acquisition of prepaid expenses		(1,262,368)	(1,071,757)
Use of inventories held for consumption		978,887	990,427
Use of prepaid expenses		1,071,757	1,185,178
	<u>-</u>	<u>(264,144)</u>	<u>61,583</u>
Change in net financial assets	<u>\$ (14,306,906)</u>	4,397,128	9,426,645
Net financial assets, beginning of year		<u>94,934,059</u>	<u>85,507,414</u>
Net financial assets, end of year		<u>\$ 99,331,187</u>	<u>\$ 94,934,059</u>

See accompanying notes to consolidated financial statements

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**1. Significant accounting policies****a) Basis of presentation**

The consolidated financial statements of the District of North Vancouver (the District) are prepared by management in accordance with Canadian generally accepted accounting principles for local governments, as prescribed in the CPA Canada Public Sector Accounting Handbook.

**b) Basis of consolidation**

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and changes in net financial assets and the financial position of the reporting entity.

The reporting entity is comprised of all organizations that are controlled by the District. The financial statements reflect the consolidation of the District's funds with the financial position and results of operations of the District of North Vancouver Municipal Public Library and the District's proportionate interest in the North Vancouver Recreation and Culture Commission, North Vancouver Museum and Archives Commission, North and West Vancouver Emergency Management Office and North and West Vancouver Recycling Services. Inter-organizational transactions and proportionate balances have been eliminated.

**c) Segment disclosures**

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. Consolidated statements report financial activities by major service. Segment disclosures provide information on the District's services delivered by external entities.

**d) Revenue recognition**

Revenue is recorded on the accrual basis and is recognized when it is earned. Unearned revenue is reported on the statement of financial position as either deferred revenues or deposits and other liabilities. Property tax revenue is recognized on the accrual basis using the approved mill rates and the assessment related to each year.

**e) Expense recognition**

Expenses are recognized on an accrual basis by the receipt of goods and services or the creation of an obligation to pay.

**f) Fund accounting**

Funds within the consolidated financial statements consist of operating, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate fund balance. All interfund assets and liabilities and financial operations have been eliminated in the consolidated financial statements. The funds consist of the following:

**i) Operating fund**

These funds include the General, Water and Sewer Operating funds as well as the operating fund of the District of North Vancouver Municipal Public Library and the District's interest in the operating fund of the North Vancouver Recreation and Culture Commission, North Vancouver Museum and Archives Commission, North and West Vancouver Emergency Management Office and North and West Vancouver Recycling Services. They are used to record the operating assets, liabilities, revenues and expenses of the District.



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**1. Significant accounting policies, continued**

**ii) Reserve fund**

Under the Community Charter of British Columbia, Council may, by bylaw, establish reserve funds for specified purposes. Money in a reserve fund, and interest earned thereon, must be expended only for the purpose for which the fund was established or as is otherwise permitted by the Community Charter.

**iii) Capital fund**

These funds include the General, Water and Sewer Capital funds as well as the Capital fund of the District of North Vancouver Municipal Public Library. They are used to record the acquisition and construction costs of tangible capital assets and any related debt outstanding.

**g) Other taxing jurisdictions**

The assets, liabilities, taxation, other revenues and expenses with respect to the operations of other taxing jurisdictions including the provincial school system and the Greater Vancouver Regional District are not reflected in these financial statements.

**h) Investments**

Investments are recorded at cost plus accrued interest receivable and net of amortized discounts or premiums.

**i) Inventories held for resale**

Inventories held for resale are valued at the lower of cost or net realizable value. Cost is determined on a weighted average basis.

**j) Restricted revenues**

Revenues which are restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as restricted revenue. When qualifying expenses are incurred, restricted revenue is recognized as revenue at amounts equal to the qualifying expenses.

**k) Deferred revenues**

Revenues received in advance of services to be provided are deferred until they are earned by the provision of those services.

**l) Non-financial assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. They include prepaid expenses, inventories held for consumption, tangible capital assets and other assets.

**i) Inventories held for consumption**

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost. Cost is determined on a weighted average basis.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**1. Significant accounting policies, continued**

**ii) Tangible capital assets**

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

<u>Asset Category</u>	<u>Useful Lives (Years)</u>
Land improvements	5 - 100
Buildings and building improvements	15 - 40
Vehicles	3 - 25
Furniture and equipment	2 - 30
Water and waste water infrastructure	15 - 100
Road infrastructure	
- Base	75
- Surface	16 - 80
- Other infrastructure	12 - 100
Library Collection	2 - 10

Assets under construction are not depreciated until the asset is placed in service.

**a) Contributions of tangible capital assets**

Tangible capital assets received as contributions are recorded at their fair market value at the date of receipt and also are recorded as revenue when received.

**b) Natural resources**

Natural resources that have not been purchased are not recognized as assets in the financial statements.

**c) Works of art and historic assets**

The District manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at District sites and public display areas. These assets are not recorded as tangible capital assets and are not depreciated.

**d) Leased tangible capital assets**

Leases which transfer substantially all 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 related payments are charged to expenses as incurred.

**iii) Other assets**

Commissions, free rent and lease inducements are deferred and amortized over the first term of the lease agreement, which is typically five years. Any expenses related to a tenant that vacates prior to the end of their lease are written off immediately.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**1. Significant accounting policies, continued****m) Capitalization of interest**

Interest is capitalized whenever external debt is issued to finance the construction of assets. When internal funds are utilized as an interim measure prior to issuing the authorized debt, interest is capitalized based on a weighted average cost of borrowing.

**n) Use of accounting estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of post-employment benefits, allowance for doubtful accounts receivable, useful lives of tangible capital assets, and provision for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in the financial statements in the year that the change in estimate is made, as well as in the year of settlement if the amount is different.

**o) Contaminated Sites**

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The District is directly responsible or accepts responsibility;
- iv. It is expected that future economic benefits will be given up; and
- v. A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

**p) Adoption of new accounting policy**

On January 1, 2015, the District adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis to January 1, 2014 and did not result in any adjustments to the financial liabilities, tangible capital assets, or accumulated surplus to the District.

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**2. Due from governments**

	2015	2014
Due from Federal Government	\$ 2,775,923	\$ 2,872,870
Due from Provincial Government	1,175,489	2,532,238
Due from Regional Governments	494,992	969,129
	<u>\$ 4,446,404</u>	<u>\$ 6,374,237</u>

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**3. Investments**

	2015	2014
Investments consist of:		
(average rate of return 2.09% (2014 - 2.31%))		
Municipal Finance Authority	\$ 414,124	\$ 410,616
Business Investment Savings Account	15,805,454	14,957,837
Bank and Credit Union notes & deposits	200,530,418	163,899,273
	<u>\$ 216,749,996</u>	<u>\$ 179,267,726</u>

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**4. Due to governments**

	2015	2014
Due to Federal Government	\$ 4,315,306	\$ 4,185,298
Due to Provincial Government	932,250	892,208
Due to Regional Governments	5,543,489	6,095,543
	<u>\$ 10,791,045</u>	<u>\$ 11,173,049</u>

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**5. Restricted revenues**

Restricted revenues are comprised mainly of Development Cost Charges that are collected to pay for the general capital and utility expenses due to development. In accordance with the Community Charter, these funds are deposited into separate accounts. When the related expenses are incurred, the Development Cost charges are then recognized as revenue.

	2015	2014
Development cost charges		
Water	\$ 911,421	\$ 960,166
Sewer	759,750	337,886
Drainage	648,547	257,562
Roads	132,297	2,925,225
Parks	8,590,209	8,025,416
	<u>11,042,224</u>	<u>12,506,255</u>
Restricted donations and other	3,051,490	2,964,528
Community amenity contribution	430,416	398,676
Developer parkland reserve contributions	261,217	255,869
	<u>\$ 14,785,347</u>	<u>\$ 16,125,328</u>



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**5. Restricted revenues, continued**

Development cost charges:

In accordance with section 569 of the Local Government Act 2015 Annual Development Cost Charges include the following, reported for each purpose under section 559 (2) and (3) for which the local government imposes the Development Cost Charges in the applicable year:

- i. The amount of development cost charges received;
- ii. The expenditures from the development cost charge reserve funds;
- iii. The balance in the development cost charge reserve fund at the start and at the end of the applicable year;
- iv. Any waivers and reductions under section 533 (2).

	Roads	Parks	Water	Sewer	Drainage	Total
Balance, Beginning of year	\$ 2,925,225	8,025,416	960,166	337,886	257,562	\$ 12,506,255
Add:						
Interest Income	31,621	171,838	19,356	10,536	9,371	242,722
Dev Cost Charges collected	1,122,289	418,312	432,395	464,412	425,362	2,862,770
Deduct:						
Acquisition of tangible capital assets	3,946,838	25,357	500,496	53,084	43,748	4,569,523
Balance, End of year	\$ 132,297	8,590,209	911,421	759,750	648,547	\$ 11,042,224
<b>DCC Waivers (Bylaw 8015)</b>	\$ 6,035	3,361	3,962	2,574	3,563	\$ 19,495
<b>DCC Waivers (Bylaw 8046)</b>	\$ 4,571	2,079	2,450	4,202	2,205	\$ 15,507

**6. Deferred revenues**

	2015	2014
Prepaid taxes	\$ 16,004,518	\$ 15,999,238
Contributions for future use	1,444,967	1,447,513
Memberships, fees and other revenues	4,746,720	3,707,661
	<u>\$ 22,196,205</u>	<u>\$ 21,154,412</u>



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**7. Long-term debt**

The District finances certain tangible capital acquisitions through the Municipal Finance Authority in accordance with the Community Charter. The District makes payments to sinking funds related to its debt. Sinking fund balances, managed by the Municipal Finance Authority, are netted against related long-term debt.

Debt principal is reported net of sinking fund balances. The District carries no debt for others. The total debt issued and outstanding, net of sinking fund balance as at December 31, 2015 was \$46,650,352 (2014 - \$20,377,710).

Future payments on net outstanding debt over the next five years and thereafter are as follows:

<u>Year</u>	
2016	\$ 4,366,645
2017	4,366,645
2018	4,366,645
2019	3,311,334
2020	3,311,334
Thereafter	53,563,716
Principal and interest payments	73,286,319
Amount representing interest	(26,635,967)
Total debt owing	<u>\$ 46,650,352</u>

The District paid \$2,117,153 (2014 - \$1,643,132 net of interest capitalized) in interest on long-term debt during the year. Interest rates on long-term debt range from 2.20% to 5.77%.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**8. Post-employment benefits**

As per the terms of the various Collective Agreements and compensation policies, the District provides its employees with sick days and certain employee benefits on termination and retirement. These include service severance pay based on years of service and a full year's vacation entitlement in the year of retirement.

The District uses an actuarial valuation to determine the estimated value of post-employment benefits. The most recent full actuarial valuation was completed as at December 31, 2014 and has been updated to December 31, 2015.

	2015	2014
Accrued benefit obligation:		
Balance, beginning of year	\$ 9,976,204	\$ 9,419,432
Current service cost	783,072	749,639
Interest Cost	317,402	389,503
Benefits paid	(1,004,540)	(783,538)
Actuarial gain	(53,836)	201,168
Balance, end of year	<u>\$ 10,018,302</u>	<u>\$ 9,976,204</u>

Actuarial gains and losses are amortized over 8 - 10 years, being the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises.

	2015	2014
Accrued benefit obligation:		
Liability, end of year	\$ 10,018,302	\$ 9,976,204
Unamortized actuarial gain	(384,998)	(471,867)
Other employee benefit liabilities	119,160	105,303
Accrued benefit liability, end of year	<u>\$ 9,752,464</u>	<u>\$ 9,609,640</u>

The significant actuarial assumptions used in estimating the District's accrued benefit obligation are as follows:

	2015	2014
Discount rate	3.10%	3.10%
Expected future inflation rates	2.50%	2.50%
Expected wage increases	2.58 - 4.63%	2.58 - 4.63%

**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

**9. Tangible capital assets**

Cost	Balance as at December 31, 2014	Additions	Disposals	Balance as at December 31, 2015
Land and improvements	\$ 133,827,115	\$ 13,031,765	\$ (1,367,643)	\$ 145,491,237
Buildings	142,111,040	1,784,142	(1,342,527)	142,552,655
Furniture, equipment and vehicles	32,396,916	3,973,984	(1,083,179)	35,287,721
Roads	175,435,169	8,653,832	(2,611,661)	181,477,340
Water	110,951,034	4,951,446	(194,255)	115,708,225
Sewer	64,008,598	559,140	-	64,567,738
Drainage	106,037,601	1,054,651	(12,347)	107,079,905
Library collection	4,375,111	470,586	(394,419)	4,451,278
Assets under construction, net of transfers	31,566,123	32,699,288	-	64,265,411
<b>Total</b>	<b>\$ 800,708,707</b>	<b>\$ 67,178,834</b>	<b>\$ (7,006,031)</b>	<b>\$ 860,881,510</b>

Accumulated depreciation	Balance as at December 31, 2014	Expense for the year	Disposals	Balance as at December 31, 2015
Land and improvements	\$ 30,064,649	\$ 1,862,038	\$ (690,824)	\$ 31,235,863
Buildings	63,884,739	3,368,361	(1,299,793)	65,953,307
Furniture, equipment and vehicles	20,172,857	2,224,453	(858,486)	21,538,824
Roads	91,724,851	4,048,604	(2,272,387)	93,501,068
Water	23,867,066	1,262,199	(121,796)	25,007,469
Sewer	26,034,468	898,541	-	26,933,009
Drainage	37,482,905	1,262,069	(6,966)	38,738,008
Library collection	3,103,027	446,648	(324,644)	3,225,031
Assets under construction net of transfers	-	-	-	-
<b>Total</b>	<b>\$ 296,334,562</b>	<b>\$ 15,372,913</b>	<b>\$ (5,574,896)</b>	<b>\$ 306,132,579</b>

Net book value	December 31, 2014	December 31, 2015
Land and improvements	\$ 103,762,466	\$ 114,255,374
Buildings	78,226,301	76,599,348
Furniture, equipment and vehicles	12,224,059	13,748,897
Roads	83,710,318	87,976,272
Water	87,083,968	90,700,756
Sewer	37,974,130	37,634,729
Drainage	68,554,696	68,341,897
Library collection	1,272,084	1,226,247
Assets under construction net of transfers	31,566,123	64,265,411
<b>Total</b>	<b>\$ 504,374,145</b>	<b>\$ 554,748,931</b>

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**9. Tangible capital assets, continued****a) Contributed tangible capital assets**

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is as follows:

	2015	2014
Land	\$ 2,171,370	\$ 107,300
Roads	1,573,235	97,633
Water	199,030	35,000
Sewer	103,525	443,368
Drainage	214,883	1,600
	<u>\$ 4,262,043</u>	<u>\$ 684,901</u>

**b) Tangible capital assets disclosed at nominal value**

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value. Land is the only category where nominal values were assigned.

**c) Write-down of tangible capital assets**

The write-down of tangible capital assets during the year was \$nil (2014 - \$nil).

**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

**10. Accumulated surplus**

**a) The Operating fund is comprised of the following:**

	2015	2014
Operating reserves:		
Working capital	\$ 2,734,294	\$ 3,417,524
Assessment appeal and property tax	3,183,000	2,483,000
Protective services emergency reserve	2,887,129	2,698,850
Future expenditures	3,813,708	3,397,847
Auto, fire and liability insurance	2,070,483	1,955,661
Recycling and sanitation stabilization	3,568,815	2,013,322
Community amenity contributions	3,857,164	2,939,099
Development stabilization reserve	2,000,000	-
District of North Vancouver Municipal Public Library	246,650	317,278
North Vancouver Recreation & Culture Commission	73,336	73,335
North Vancouver Museum and Archives	(43,627)	44,008
North Shore Emergency Management Office	103,920	95,698
Total operating reserves	24,494,872	19,435,622
Surplus contributed from:		
General municipal operations	4,773,769	5,581,982
Water utility operations	5,638,982	5,148,019
Sewer utility operations	8,214,803	4,098,704
District of North Vancouver Municipal Public Library	397,523	397,523
Total operating surplus	19,025,077	15,226,228
Equity in tangible capital assets	535,347,964	483,996,435

**b) The Reserve fund is comprised of the following:**

Land opportunity	7,929,814	8,456,062
New capital and innovation	3,963,777	3,372,927
Infrastructure replacement	23,333,673	26,102,118
Local improvement	3,743,031	3,807,020
Equipment replacement	8,886,376	8,833,000
Public art	293,572	213,282
Trails	137,893	133,134
Traffic management	2,398	2,349
Total reserve funds	48,290,534	50,919,892

**c) The Committed Capital fund is comprised of the following:**

Land and improvements	1,271,059	1,734,117
Buildings	2,826,148	13,265,883
Furniture, equipment and vehicle	3,786,061	3,220,750
Roads	9,730,149	2,330,296
Water	2,505,606	1,939,760
Sewer	1,156,582	1,936,999
Drainage	1,382,613	583,975
Future major repair and maintenance	6,330,892	6,636,064
Other	413,773	363,772
Total capital funds	29,402,883	32,011,616
Accumulated surplus	\$ 656,561,330	\$ 601,589,793



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**11. Taxation**

In addition to levying and collecting property tax for municipal purposes, the District is required to levy and collect taxes on behalf of other jurisdictions.

	2015 Budget	2015 Actual	2014 Actual
Gross taxes levied on property	\$ 152,095,497	\$ 152,906,236	\$ 149,171,903
Deduct:			
Taxes levied and collected on behalf of other jurisdictions			
Province of B.C. – school taxes	50,437,124	50,418,871	49,190,594
Translink	11,464,687	11,460,450	11,334,513
B.C. Assessment	2,019,356	2,018,775	1,974,931
GVRD	1,810,354	1,809,915	1,739,335
Municipal Finance Authority	6,352	6,350	5,984
	<u>65,737,873</u>	<u>65,714,361</u>	<u>64,245,357</u>
Add:			
Payment in lieu of taxes	3,567,726	3,625,772	3,427,117
Net taxes for municipal purposes	<u>\$ 89,925,350</u>	<u>\$ 90,817,647</u>	<u>\$ 88,353,663</u>

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**12. Expenses by object**

Expenses by object were comprised of the following:

	2015 Budget	2015 Actual	2014 Actual
Salaries and benefits	\$ 72,101,952	\$ 72,983,408	\$ 68,990,367
Goods and materials	4,218,928	4,967,368	4,416,350
Building and grounds	8,373,530	8,208,998	7,829,214
Equipment costs	2,530,149	3,657,295	2,895,415
Service costs	658,936	575,579	635,004
Administrative costs	13,686,151	10,081,161	8,648,917
Contract services	43,088,809	41,740,680	43,203,847
Grants	2,224,559	1,811,060	1,595,791
Debt interest	1,667,389	2,117,153	1,643,132
Depreciation	-	15,372,913	15,133,562
	<u>\$ 148,550,403</u>	<u>\$ 161,515,615</u>	<u>\$ 154,991,599</u>

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**13. Commitments and contingencies****a) Contingent liabilities**

The District, as a member of the Greater Vancouver Regional District, the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Water District is jointly and severally liable for the net capital liabilities of these Districts. Any liability which may arise as a result will be accounted for in the period in which the required payment is made.

**b) Pension liability**

The District and its employees contribute to the Municipal Pension Plan, (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2014, the plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 830 contributors from the District.

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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as of December 31, 2012, indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2015 with results available in 2016. 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.

The District paid \$5,612,498 (2014 - \$5,366,860) for employer contributions to the plan in fiscal 2015.

**c) Third party claims and property tax appeals**

Several claims have been initiated against the District in varying or unspecified amounts. In addition, several property tax appeals have been filed with BC Assessment and are pending at December 31, 2015. Any amounts payable in addition to the accrued amounts, if any, arising from the claims and the appeals will be recorded in the year in which the amount is determinable. Reserves have been established to fund potential additional unfavourable results.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**13. Commitments and contingencies, continued****d) Insurance**

Effective January 1, 2002, "errors and omissions" insurance coverage for damages resulting from water penetration into buildings inspected by municipal staff is no longer available. Claims presented to the District prior to January 1, 2002 are covered under the insurance policy in effect at the time of the claim. The District's exposure to these claims will not exceed the aggregate of its deductible limit of \$100,000 per occurrence. The District's exposure to any future claims of this nature cannot reasonably be determined at this time. Accordingly, no liability has been recorded in the accounts for those potential future actions. The amount of the loss, if any, arising from these potential claims will be recorded in the year in which the loss is realized.

**e) Contractual obligations**

The District has entered into an agreement with a facility manager to manage a recreational facility for a period of 5 years commencing September 1, 1998 and renewable at the option of the facility manager for further 5-year terms to August 31, 2048. As part of the agreement the District has committed to the payment of 2,800 hours of facility rental for each year ended August 31st. For the year ended December 31, 2015, the District's liability is estimated at \$581,102. For succeeding years, this amount will be adjusted by any change in the Vancouver average all-in consumer price index for the previous year.

**f) Municipal Finance Authority demand notes**

The District issues the majority of its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the Municipal Finance Authority as a debt reserve deposit. The District also executes demand notes in connection with each debenture whereby the District may be required to lend certain amounts to the Municipal Finance Authority. Demand notes have been executed in the amount of \$1,554,123 (2014 - \$1,031,068). These demand notes are contingent in nature and are therefore not recorded as liabilities.

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**14. Performance deposits**

In addition to cash deposits, the District is holding irrevocable Letters of Credit in the amount of \$17,482,655 (2014 - \$14,949,975), which were received from depositors to ensure their performance of works to be undertaken within the District. These amounts are not reflected in these financial statements.

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**15. Segment disclosures**

The District has adopted a basis of segmentation that reflects the different accountability and control relationships between itself and a number of external entities that deliver municipal services on its behalf. The results of operations of the external entities are presented on a 100% basis to disclose the entire cost of providing the service with the District's municipal share shown separately in the narrative.



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**15. Segment disclosures, continued****a) Water and Sewer and Drainage Utilities**

The services for the Water and Sewer and Drainage Utilities were established by Bylaws 2279 and 6656 respectively. Utilities are operating self-funding entities based on a fee for service model. The District collected \$44,136,477 (2013 - \$41,611,941) in fees for the provision of water and sanitation services.

**b) District of North Vancouver Municipal Public Library**

The District of North Vancouver Municipal Public Library (Library) was established under the Library Act of British Columbia in 1963. The Library is governed by a Board of Trustees appointed by Council. The Library operation is entirely funded by the District of North Vancouver. In 2015, the District's contribution to library services was \$5,742,324 (2014 - \$5,476,225).

**c) North Vancouver Recreation & Culture Commission**

The North Vancouver Recreation & Culture Commission (NVRC) was established under an agreement between the District and the City of North Vancouver in 1970. The agreement was approved as Bylaw 4044 which enacts the structure of the NVRC. The NVRC operation is funded by both municipalities based on an allocation formula which approximates facility usage by the residents. In 2015, the District's net contribution to recreation was \$8,440,378 (2014 - \$8,294,995).

**d) North Vancouver Museum and Archives Commission**

The North Vancouver Museum and Archives Commission (M & A) was established by agreement between the District and City of North Vancouver in 1995. The agreement created a joint civic properties commission to serve as a custodian of both municipalities' cultural, archival and museum collection. The M & A operation is funded equally by both municipalities. In 2015, the District's net contribution to museum and archive services was \$522,194 (2014 - \$522,535).

**e) North and West Vancouver Emergency Program**

The North and West Vancouver Emergency Program, commonly known as the North Shore Emergency Management (NSEM), was established under the Emergency Program Act in 1988. The agreement between the Districts of North Vancouver and West Vancouver and the City of North Vancouver was approved as Bylaw 6093. The NSEM is funded by all three municipalities in proportion to their population as determined by census. In 2015, the District's net contribution to emergency preparedness was \$406,823 (2014 - \$400,858).

**f) North Shore Recycling Program**

The North Shore Recycling Program was a tri-municipal agency that planned and administered all residential recycling and waste reduction programs for the Districts of North and West Vancouver and the City of North Vancouver that was wound up on December 31, 2015. In 2015, the District's net contribution to the recycling program resulted in a net surplus of \$279,113 (2014 - \$18,462). The three municipalities will still continue to collaborate with respect to the recycling depot and administration of the residential recyclables collection.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**15. Segment disclosures, continued**

**Statement of Segmented Operations:**

	Revenues	Expenses				Annual Surplus (Deficit)
		Salaries & Benefits	Other Expenses	Depreciation	Total	
Municipal Operation	\$ 162,633,835	\$ 51,258,658	\$ 54,395,431	\$ 11,148,499	116,802,588	\$ 45,831,247
Utilities	46,669,386	5,297,370	27,427,727	3,494,218	36,219,315	10,450,071
Library	6,216,226	4,478,300	1,175,607	576,747	6,230,654	(14,428)
NVRC	24,617,713	18,828,235	5,757,215	-	24,585,450	32,263
M & A	1,182,447	797,700	403,114	-	1,200,814	(18,367)
NSEM	875,453	572,510	268,428	11,139	852,077	23,376
Recycling	5,490,275	952,668	4,537,607	-	5,490,275	-
Eliminations	(31,198,183)	(9,202,033)	(20,805,835)	142,310	(29,865,558)	(1,332,625)
2015	<u>\$ 216,487,152</u>	<u>\$ 72,983,408</u>	<u>\$ 73,159,294</u>	<u>\$ 15,372,913</u>	<u>\$ 161,515,615</u>	<u>\$ 54,971,537</u>
2014	<u>\$ 195,181,486</u>	<u>\$ 68,990,367</u>	<u>\$ 70,867,670</u>	<u>\$ 15,133,562</u>	<u>\$ 154,991,599</u>	<u>\$ 40,189,887</u>



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**Budget figures**

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2015 - 2019 Financial Plan Approval Bylaw No. 8120. Depreciation was not included on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these financial statements.

	Budget
Revenues	
Operating budget	\$ 225,977,667
Capital budget	8,198,571
Proceeds from debt	-
Total revenue per approved budget	<u>234,176,238</u>
Less:	
Transfers from other funds	(36,646,274)
Development cost charges funding not recognized current year	2,085,844
Inter-agency eliminations	4,041,289
Proceeds from debt	<u>(10,000,000)</u>
Total revenues, as reported	<u>193,657,097</u>
Expenses	
Operating budget	165,059,546
Capital budget	<u>69,115,442</u>
Total expenses per approved budget	<u>234,174,988</u>
Less:	
Transfers to other funds	(20,855,000)
Inter-agency eliminations	(262,839)
Capital expenses, including major repair and maintenance	(69,115,442)
Debt principal repayment	(1,093,146)
Operating repair and maintenance funded as capital expenses	<u>5,701,842</u>
Total expenses as reported	<u>148,550,403</u>
Annual surplus, per Consolidated Statement of Operations	<u><u>\$ 45,106,694</u></u>

Council approved an amended budget Bylaw 8146 on November 23, 2015 which increased approved funding for various capital projects funded from reserves and surplus in the amount of \$6,052,235.

**North Vancouver Recreation & Culture Commission**  
**Financial Statements**  
December 31, 2015

## Contents

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Statement of Cash Flows	5
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Internet [www.kpmg.ca](http://www.kpmg.ca)

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Councilors of the Corporation of the District of North Vancouver

We have audited the accompanying financial statements of the North Vancouver Recreation & Culture Commission, which comprise the statement of financial position as at December 31, 2015, the statements of operations, changes in net debt, and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the North Vancouver Recreation & Culture Commission as at December 31, 2015, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants  
MMDDYYYY  
Burnaby, Canada

# North Vancouver Recreation & Culture Commission

## Statement of Financial Position

December 31

2015

2014

### Financial assets

Cash	\$ 589,179	\$ 325,100
Accounts receivable	317,431	296,196
Receivable from District of North Vancouver (Note 3)	5,069,228	5,470,466
Receivable from City of North Vancouver (Note 3)	189,724	73,395
Inventories held for resale	10,463	15,701
	<u>6,176,025</u>	<u>6,180,858</u>

### Liabilities

Accounts payable and accrued liabilities	1,563,124	1,686,386
Deposits held	730,313	642,934
Deferred revenue (Note 4)	2,002,183	1,990,034
Post-employment benefits (Note 5)	2,092,700	2,061,700
	<u>6,388,320</u>	<u>6,381,054</u>

<b>Net debt</b>	<b>(212,295)</b>	<b>(200,196)</b>
-----------------	------------------	------------------

### Non-financial assets

Prepaid expenses	322,295	310,196
	<u>322,295</u>	<u>310,196</u>

<b>Accumulated surplus (Note 6)</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>
-------------------------------------	-------------------	-------------------

Commitments and contingencies (Note 8)

Approved by:

\_\_\_\_\_  
Chief Financial Officer, District of North Vancouver

\_\_\_\_\_  
Director, North Vancouver Recreation & Culture Commission

See accompanying notes to the financial statements



# North Vancouver Recreation & Culture Commission

## Statement of Operations

Year ended December 31	2015 Budget (Note 2(c))	2015	2014
Revenue			
Memberships	\$ 3,055,242	\$ 2,915,642	\$ 3,052,947
Programs and lessons	6,415,453	6,316,335	6,444,069
Rentals	1,769,648	1,775,978	1,723,692
Other	657,777	641,982	609,190
	<u>11,898,120</u>	<u>11,649,937</u>	<u>11,829,898</u>
Expenses			
Program	8,736,258	8,785,568	8,695,546
Maintenance	4,887,295	4,756,322	4,797,292
Operating	8,427,236	8,087,327	7,058,970
Administration	2,815,107	2,956,233	2,792,010
	<u>24,865,896</u>	<u>24,585,450</u>	<u>23,343,818</u>
Net cost of operations	(12,967,776)	(12,935,513)	(11,513,920)
Municipal contributions (Note 1)			
District of North Vancouver	8,440,378	8,440,378	7,692,941
City of North Vancouver	4,527,398	4,527,398	3,992,877
	<u>12,967,776</u>	<u>12,967,776</u>	<u>11,685,818</u>
Annual surplus, before distributions	\$ -	32,263	171,898
Distribution to District of North Vancouver		3,996	(135,721)
Distribution to City of North Vancouver		(36,259)	(76,177)
Deficit		-	(40,000)
Accumulated surplus, beginning of year		110,000	150,000
Accumulated surplus, end of year		<u>\$ 110,000</u>	<u>\$ 110,000</u>

See accompanying notes to the financial statements

# **North Vancouver Recreation & Culture Commission** **Statement of Change in Net Debt**

Year ended December 31	2015 Budget (Note 2(c))	2015	2014
Deficit	\$ -	\$ -	\$ (40,000)
Acquisition of prepaid expenses	-	(322,295)	(310,196)
Use of prepaid expenses	<u>-</u>	<u>310,196</u>	<u>129,981</u>
Change in net financial assets	-	(12,099)	(220,215)
Net (debt) financial assets, beginning of year	<u>-</u>	<u>(200,196)</u>	<u>20,019</u>
Net debt, end of year	<u>\$ -</u>	<u>\$ (212,295)</u>	<u>\$ (200,196)</u>

See accompanying notes to the financial statements

# North Vancouver Recreation & Culture Commission

## Statement of Cash Flows

Year Ended December 31

2015

2014

Cash provided by (used in):

### Operations

Deficit	\$ -	\$ (40,000)
(Increase) decrease in accounts receivable	(21,235)	21,520
Decrease in inventories held for resale	5,238	6,178
Increase in prepaid expenses	(12,099)	(180,215)
Decrease in accounts payable and accrued liabilities	(123,262)	(262,283)
Increase in deposits held	87,379	105,502
Increase in deferred revenues	12,149	82,936
Increase in post-employment benefits	31,000	83,200
	<u>(20,830)</u>	<u>(183,162)</u>

### Financing

Decrease in net receivable from District of North Vancouver	401,238	803,693
Increase in net receivable from City of North Vancouver	(116,329)	(160,001)
	<u>284,909</u>	<u>643,692</u>

Net increase in cash	264,079	460,530
Cash (bank indebtedness), beginning of year	<u>325,100</u>	<u>(135,430)</u>
Cash, end of year	<u>\$ 589,179</u>	<u>\$ 325,100</u>

See accompanying notes to the financial statements

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## North Vancouver Recreation & Culture Commission

### Notes to the Financial Statements

December 31, 2015

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#### 1. Operations

The North Vancouver Recreation & Culture Commission (the "Commission") was originally established under an agreement between the Corporation of the District of North Vancouver ("District") and the Corporation of the City of North Vancouver ("City") to conduct recreational activities.

The annual contribution to the Commission by the District and the City is amended and agreed upon periodically, and approximates the use made of each of the recreation facilities by the residents of the District and the City. The current allocations are 66.67% (2014 – 66.67%) and 33.33% (2014 – 33.33%), respectively. For 2015, arts and culture grants were shared evenly. Any annual operating surplus will be returned to the District and the City in proportion to the funding contribution of each, adjusted for any specific items.

The operations of the Commission include Administration, Support Services, Centennial Theatre Centre, John Braithwaite Community Centre, Mickey McDougall Recreation Centre, Memorial Recreation Centre, Seylynn Recreation Centre, Harry Jerome Recreation Centre, Lynn Valley Recreation Centre, Karen Magnussen Recreation Centre, Ron Andrews Recreation Centre, Delbrook Recreation Centre, Parkgate Community Centre and North Vancouver Tennis Centre. The Commission also provides services under contracts with North Shore Neighbourhood House, North Shore Winter Club and Ice Sports North Shore.

The Commission is required under the By-law Agreement between the District and the City to maintain detailed records of capital assets. In addition, the Commission is responsible for the maintenance of these assets and charges the City and the District for capital purchases and maintenance expenses incurred. Title to the capital assets is retained by the District and City and accordingly capital assets and related amounts payable are not recorded in the financial statements of the Commission.

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#### 2. Summary of significant accounting policies

##### a) Basis of presentation

The financial statements of the Commission are prepared by management in accordance with Canadian generally accepted accounting principles as prescribed in the CPA Canada Public Sector Accounting Handbook.

##### b) Inventories held for resale

Inventories held for resale are valued at the lower of cost and net realizable value. Cost is determined on a weighted-average cost basis and includes all costs of purchases and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

##### c) Budget information

Budget information, presented in these financial statements, was adopted by the District of North Vancouver on April 20, 2015 and by the City of North Vancouver on April 27, 2015.

##### d) Revenue recognition

Revenue is recorded on the accrual basis and is recognized when it is earned. Revenue unearned in the current period is reported on the statement of financial position as deferred revenue or deposits.



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## North Vancouver Recreation & Culture Commission

### Notes to the Financial Statements

December 31, 2015

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#### 2. Summary of significant accounting policies, continued

**e) Expense recognition**

Expenses are recognized as they are incurred as a result of the receipt of goods and services or the creation of a legal obligation to pay.

**f) Employee future benefits**

The Commission makes contributions to the Municipal Pension Plan. These contributions are expensed as incurred.

Sick leave benefits as well as severance and benefits at retirement or termination are also available to the Commission's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The obligation under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

**g) Non-financial assets**

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

**h) Use of accounting estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of post employment benefits, allowance for doubtful accounts receivable and provision for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in the financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

**i) 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 to achieve the objectives of the standard. The Commission's activities are in only one segment and hence no additional disclosure is required.

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#### 3. Related parties

The receivables from the District and the City primarily represent the reimbursement of expenses incurred by the Commission for the acquisition and maintenance of tangible capital assets owned by the District and the City. These receivables are non-interest bearing.



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## North Vancouver Recreation & Culture Commission

### Notes to the Financial Statements

December 31, 2015

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#### 4. Deferred revenue

These amounts consist primarily of fees collected for services to be rendered in future periods.

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#### 5. Post-employment benefits

As per the Collective Agreement and compensation policy, the Commission provides its employees with sick days and certain employee benefits on termination and retirement. These include severance pay based on years of service and a full year's vacation entitlement in the year of retirement.

The Commission uses an actuarial valuation to determine the estimated value of post-employment benefits. The most recent full actuarial valuation was completed as at December 31, 2014 and has been updated to December 31, 2015.

	2015	2014
Accrued benefit obligation:		
Balance, beginning of year	\$ 2,067,200	\$ 1,949,200
Current service cost	168,700	157,700
Interest cost	65,100	80,400
Benefits paid	(202,100)	(150,800)
Actuarial (gain) loss	(71,900)	30,700
Benefit obligation, end of year	2,027,000	2,067,200
Unamortized actuarial gain (loss)	65,700	(5,500)
Accrued benefit liability, end of year	\$ 2,092,700	\$ 2,061,700

Actuarial gains and losses are amortized over nine years, being the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises.

The significant actuarial assumptions used in estimating the Commission's accrued benefit obligation are as follows:

	2015	2014
Discount rate	3.10%	3.10%
Expected future inflation rates	2.50%	2.50%
Expected wage increases	2.58% - 4.50%	2.58% - 4.50%

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#### 6. Accumulated surplus

Accumulated surplus is comprised of the following operating reserves:

	2015	2014
Electronic document management	\$ 60,000	\$ 60,000
Website redevelopment	50,000	50,000
Total operating reserves	\$ 110,000	\$ 110,000

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## North Vancouver Recreation & Culture Commission

### Notes to the Financial Statements

December 31, 2015

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#### 7. Expenses by object

Expenses by object are comprised of the following:

	2015	2014
Salaries & Benefits	\$ 18,670,752	\$ 18,120,855
Building & Grounds	1,606,415	1,779,203
Goods & Materials	1,065,077	1,134,131
Equipment Costs	280,575	297,852
Administrative & Service Costs	2,255,882	1,277,924
Other Contract Services	706,749	733,853
	<u>\$ 24,585,450</u>	<u>\$ 23,343,818</u>

---

#### 8. Commitments and contingencies

The Commission and its employees contribute to the Municipal Pension Plan (a jointly trustee 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, 2014, the plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as of December 31, 2012, indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2015 with results available in 2016. 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.

The Commission paid \$1,126,950 (2014 - \$1,092,279) for employer contributions to the plan in fiscal 2015.

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AGENDA INFORMATION	
<input type="checkbox"/> Regular Meeting	Date _____
<input type="checkbox"/> Workshop (open to public)	Date _____

	
Dept. Manager	GM/ Director

## The District of North Vancouver REPORT TO COUNCIL

April 20, 2016  
File: 05.1760

**AUTHOR:** Andy Wardell, Acting General Manager, Finance and Technology & Chief Financial Officer

**SUBJECT:** Filing under the Financial Information Act - 2015 Statement of Financial Information (SOFI)

### RECOMMENDATION:

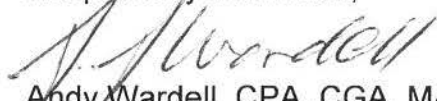
"THAT the 2015 Statement of Financial Information (SOFI) of the District of North Vancouver be approved"

### REASON FOR REPORT:

THAT the 2015 Statement of Financial Information (SOFI) of the District of North Vancouver be approved as per the recommendation of the Finance and Audit Standing Committee.

The report submitted to the Finance and Audit Standing Committee has been included for your information.

Respectfully submitted,



Andy Wardell, CPA, CGA, MA

Acting General Manager, Finance & Technology & Chief Financial Officer

REVIEWED WITH:		
<input type="checkbox"/> Sustainable Community Dev. _____	<input type="checkbox"/> Clerk's Office _____	External Agencies:
<input type="checkbox"/> Development Services _____	<input type="checkbox"/> Communications _____	<input type="checkbox"/> Library Board _____
<input type="checkbox"/> Utilities _____	<input type="checkbox"/> Finance _____	<input type="checkbox"/> NS Health _____
<input type="checkbox"/> Engineering Operations _____	<input type="checkbox"/> Fire Services _____	<input type="checkbox"/> RCMP _____
<input type="checkbox"/> Parks & Environment _____	<input type="checkbox"/> ITS _____	<input type="checkbox"/> Recreation Com. _____
<input type="checkbox"/> Facilities _____	<input type="checkbox"/> Solicitor _____	<input type="checkbox"/> Museum & Arch. _____
<input type="checkbox"/> Human resources _____	<input type="checkbox"/> GIS _____	<input type="checkbox"/> Other: _____

AGENDA INFORMATION	
<input type="checkbox"/> Committee of the Whole	Date: _____
<input checked="" type="checkbox"/> Finance & Audit	Date: _____
<input type="checkbox"/> Advisory Oversight	Date: _____
<input type="checkbox"/> Other:	Date: _____

 _____ Dept Manager	 _____ GM/ Director	_____ CAO
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## The District of North Vancouver

### REPORT TO COMMITTEE

April 19, 2016

File:

**AUTHOR:** Andy Wardell, Director, Financial Services

**SUBJECT:** Filing under the Financial Information Act - 2015 Statement of Financial Information (SOFI)

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#### RECOMMENDATION:

THAT the Finance and Audit Standing Committee recommend to Council

"THAT the 2015 Statement of Financial Information (SOFI) of the District of North Vancouver be approved"

#### REASON FOR REPORT:

The Financial Information Act requires every local government in British Columbia to submit a SOFI to the Ministry of Community, Sport and Cultural Development by June 30<sup>th</sup> of each year. Under the Financial Information Regulations of SOFI, Municipal Councils must approve the financial information submitted to the Ministry.

Attached and recommended for Council approval is the following information:

- a) List of remuneration and expenses paid to or on behalf of elected officials
- b) List of remuneration in excess of \$75,000 and expenses paid to or on behalf of those employees
- c) Consolidated total of all remuneration paid to all employees reconciled to the financial statements
- d) List of the total amount paid to each supplier of goods and services during the fiscal year in excess of \$25,000 plus consolidated total of all payments made to suppliers for goods and services during the fiscal year
- e) List of grants and contributions paid during the year in excess of \$25,000
- f) Consolidated total of all payments, grants and contributions paid during the year in excess of \$25,000 reconciled to the financial statements
- g) Other statements as required by regulations.



**ANALYSIS:**

In response to recurring media requests for information on local government remuneration, focusing on select large payments, we are continuing to report using the Metro Vancouver enhanced format that isolates base salaries from all other salary types.

"Other" includes retroactive pay, overtime, taxable benefits and all other forms of remuneration that are not considered part of an employee's base salary.

***Staff Remuneration Greater than \$75,000***

For staff earning greater than \$75,000, remuneration totalled \$30.4 million, an increase of approximately \$1.4 million over last year, attributable in large part to new hires, step increases as our work force turns over and new staff gain experience.

The increase can be attributed to the following:

New hires, net of retirements	\$	843,978
Contract - Steps and other contract requirements		897,335
Retro pay for prior years in 2014		(623,037)
Other		289,268
	\$	<u>1,407,544</u>

For 2015, 302 (2014 – 287) positions earned greater than \$75,000 (15 more positions than 2014). This includes 25 positions that met the threshold for the first time on base salaries.

The \$75,000 threshold came into effect in September 2002. Inflation adjusted, using Core CPI, the threshold would be \$93,300 and 150 positions would be higher than the threshold.

***Payments to Suppliers Greater than \$25,000***

Payments to suppliers greater than \$25,000 totalled \$193.4 million (\$25.9 million higher than 2014). These resources were disbursed to 273 suppliers (2014 – 242).

The major reasons for the year over year increase in payments to suppliers relates to the greater level of activity associated with development and renewal of community assets including the new Delbrook Community Recreation Centre \$11 million, road paving \$2 million, Philip Avenue Overpass construction \$5 million, land acquisitions \$4 million, Keith Road Bridge \$3 million. The balance is attributable to the timing of payments between fiscal years.

Respectfully Submitted,



Andy Wardell  
Director, Financial Services

REVIEWED WITH:		
<input type="checkbox"/> Sustainable Community Dev. _____	<input type="checkbox"/> Clerk's Office _____	External Agencies:
<input type="checkbox"/> Development Services _____	<input type="checkbox"/> Communications _____	<input type="checkbox"/> Library Board _____
<input type="checkbox"/> Utilities _____	<input type="checkbox"/> Finance _____	<input type="checkbox"/> NS Health _____
<input type="checkbox"/> Engineering Operations _____	<input type="checkbox"/> Fire Services _____	<input type="checkbox"/> RCMP _____
<input type="checkbox"/> Parks & Environment _____	<input type="checkbox"/> ITS _____	<input type="checkbox"/> Recreation Com. _____
<input type="checkbox"/> Economic Development _____	<input type="checkbox"/> Solicitor _____	<input type="checkbox"/> Museum & Arch. _____
<input type="checkbox"/> Human resources _____	<input type="checkbox"/> GIS _____	<input type="checkbox"/> Other: _____

**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER  
STATEMENT OF FINANCIAL INFORMATION  
AS AT DECEMBER 31, 2015**

**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Sections 1 to 4**  
**AS AT DECEMBER 31, 2015**

Per attached audited financial statements

**District of North Vancouver  
Consolidated Financial Statements  
December 31, 2015**



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Consolidated Statement of Operations.....	3
Consolidated Statement of Cash Flows .....	4
Consolidated Statement of Changes in Net Financial Assets.....	5
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## INDEPENDENT AUDITORS' REPORT

To the Mayor and Councilors

We have audited the accompanying consolidated financial statements of the Corporation of the District of North Vancouver, which comprise the consolidated statement of financial position as at December 31, 2015, the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the District of North Vancouver as at December 31, 2015, and its consolidated results of operations, its consolidated changes in its net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants  
MMDDYYYY  
Burnaby, Canada

**District of North Vancouver**  
**Consolidated Statement of Financial Position**  
**December 31**

	2015	2014
Financial assets		
Cash	\$ 7,182,490	\$ 7,205,307
Taxes receivable	3,938,742	4,384,198
Accounts receivable	3,873,459	4,628,718
Due from governments (Note 2)	4,446,404	6,374,237
Investments (Note 3)	216,749,996	179,267,726
MFA debt reserve deposit	808,145	509,674
Inventories held for resale	113,986	120,986
	<u>237,113,222</u>	<u>202,490,846</u>
Financial liabilities		
Accounts payable and accrued liabilities	20,599,324	16,118,139
Due to governments (Note 4)	10,791,045	11,173,049
Restricted revenues (Note 5)	14,785,347	16,125,328
Deferred revenues (Note 6)	22,196,205	21,154,412
Long-term debt (Note 7)	46,650,352	20,377,710
Post-employment benefits (Note 8)	9,752,464	9,609,640
Deposits and other liabilities	13,007,298	12,998,509
	<u>137,782,035</u>	<u>107,556,787</u>
Net financial assets	99,331,187	94,934,059
Non-financial assets		
Prepaid expenses	1,262,368	1,071,757
Inventories held for consumption	934,517	978,887
Tangible capital assets (Note 9)	554,748,931	504,374,145
Other assets	284,327	230,945
	<u>557,230,143</u>	<u>506,655,734</u>
Accumulated surplus (Note 10)	<u>\$ 656,561,330</u>	<u>\$ 601,589,793</u>
Commitments and contingencies (Note 13)		

Andy Wardell, CPA, CGA, MA  
Chief Financial Officer

See accompanying notes to consolidated financial statements

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**District of North Vancouver**  
**Consolidated Statement of Operations**  
**Year Ended December 31**

	2015 Budget	2015	2014
	(Note 16)		
Revenues			
Taxation (Note 11)	\$ 89,925,350	\$ 90,817,647	\$ 88,353,663
Sales, fees, and user charges			
Water	23,923,638	24,182,645	23,871,865
Sewer	20,659,812	21,376,578	19,723,460
Solid waste	8,301,255	8,190,802	8,216,518
Parks, recreation and culture	12,278,468	12,212,830	11,922,127
Other	23,074,991	27,031,708	23,504,769
Transfer from governments	8,288,422	14,609,468	11,295,293
Investment income	2,962,752	4,151,143	4,020,338
Land sales and other contributions	4,242,409	13,914,331	4,273,453
	<u>193,657,097</u>	<u>216,487,152</u>	<u>195,181,486</u>
Expenses (Note 12)			
General government	22,299,689	34,612,358	32,796,779
Protective services	40,801,092	39,992,939	38,729,227
Solid waste removal services	8,011,972	7,902,534	8,127,547
Social services	2,423,429	2,690,523	2,214,237
Development services	3,815,735	3,320,252	2,778,428
Transport and other services	7,121,022	6,776,267	7,065,918
Parks, recreation and cultural services	33,662,221	33,495,105	32,906,655
Water utility services	16,781,204	17,305,338	15,971,805
Sewer utility services	13,634,039	15,420,299	14,401,003
	<u>148,550,403</u>	<u>161,515,615</u>	<u>154,991,599</u>
Annual surplus	<u>\$ 45,106,694</u>	<u>54,971,537</u>	<u>40,189,887</u>
Accumulated surplus, beginning of year		<u>601,589,793</u>	<u>561,399,906</u>
Accumulated surplus, end of year		<u>\$ 656,561,330</u>	<u>\$ 601,589,793</u>

See accompanying notes to consolidated financial statements



**District of North Vancouver**  
**Consolidated Statement of Cash Flows**  
**Year Ended December 31**

	2015	2014
Operating transactions		
Annual surplus	\$ 54,971,537	\$ 40,189,887
Non-cash items:		
Depreciation	15,372,913	15,133,562
(Gain) loss on disposal of tangible capital assets	(8,561,929)	407,099
Amortization of other assets	64,521	69,073
Contributed tangible capital assets	(4,262,043)	(684,901)
Changes in non-cash assets and liabilities	6,525,539	88,143
Cash provided by operating transactions	64,110,538	55,202,863
Capital transactions		
Proceeds on sale of tangible capital assets	9,993,064	411,949
Cash used to acquire tangible capital assets	(62,916,791)	(46,161,607)
Cash applied to capital transactions	(52,923,727)	(45,749,658)
Investing transactions		
Proceeds from portfolio investments	317,017,730	249,619,197
Portfolio investments acquired	(354,500,000)	(256,500,000)
Cash used by investing transactions	(37,482,270)	(6,880,803)
Financing transactions		
Proceeds from debt	28,000,000	1,000,000
Debt repayment	(1,727,358)	(1,501,108)
Cash provided by (applied to) financing transactions	26,272,642	(501,108)
Increase (decrease) in cash	(22,817)	2,071,294
Cash, beginning of year	7,205,307	5,134,013
Cash, end of year	\$ 7,182,490	\$ 7,205,307

See accompanying notes to consolidated financial statements

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**District of North Vancouver**  
**Consolidated Statement of Changes in Net Financial Assets**  
**Year Ended December 31**

	2015 Budget	2015	2014
	(Note 16)		
Annual surplus	\$ 45,106,694	\$ 54,971,537	\$ 40,189,887
Contributed tangible capital assets (Note 9(a))		(4,262,043)	(684,901)
Acquisition of tangible capital assets	(63,413,600)	(62,916,791)	(46,161,607)
Depreciation of tangible capital assets		15,372,913	15,133,562
(Gain) loss on disposal of tangible capital assets		(8,561,929)	407,099
Proceeds on disposal of tangible capital assets	4,000,000	9,993,064	411,949
Amortization of other assets		64,521	69,073
	<u>(59,413,600)</u>	<u>(50,310,265)</u>	<u>(30,824,825)</u>
Acquisition of other assets		(117,903)	(63,378)
Acquisition of inventories held for consumption		(934,517)	(978,887)
Acquisition of prepaid expenses		(1,262,368)	(1,071,757)
Use of inventories held for consumption		978,887	990,427
Use of prepaid expenses		1,071,757	1,185,178
	<u>-</u>	<u>(264,144)</u>	<u>61,583</u>
Change in net financial assets	<u>\$ (14,306,906)</u>	4,397,128	9,426,645
Net financial assets, beginning of year		<u>94,934,059</u>	<u>85,507,414</u>
Net financial assets, end of year		<u>\$ 99,331,187</u>	<u>\$ 94,934,059</u>

See accompanying notes to consolidated financial statements

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**1. Significant accounting policies**

**a) Basis of presentation**

The consolidated financial statements of the District of North Vancouver (the District) are prepared by management in accordance with Canadian generally accepted accounting principles for local governments, as prescribed in the CPA Canada Public Sector Accounting Handbook.

**b) Basis of consolidation**

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and changes in net financial assets and the financial position of the reporting entity.

The reporting entity is comprised of all organizations that are controlled by the District. The financial statements reflect the consolidation of the District's funds with the financial position and results of operations of the District of North Vancouver Municipal Public Library and the District's proportionate interest in the North Vancouver Recreation and Culture Commission, North Vancouver Museum and Archives Commission, North and West Vancouver Emergency Management Office and North and West Vancouver Recycling Services. Inter-organizational transactions and proportionate balances have been eliminated.

**c) Segment disclosures**

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. Consolidated statements report financial activities by major service. Segment disclosures provide information on the District's services delivered by external entities.

**d) Revenue recognition**

Revenue is recorded on the accrual basis and is recognized when it is earned. Unearned revenue is reported on the statement of financial position as either deferred revenues or deposits and other liabilities. Property tax revenue is recognized on the accrual basis using the approved mill rates and the assessment related to each year.

**e) Expense recognition**

Expenses are recognized on an accrual basis by the receipt of goods and services or the creation of an obligation to pay.

**f) Fund accounting**

Funds within the consolidated financial statements consist of operating, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate fund balance. All interfund assets and liabilities and financial operations have been eliminated in the consolidated financial statements. The funds consist of the following:

**i) Operating fund**

These funds include the General, Water and Sewer Operating funds as well as the operating fund of the District of North Vancouver Municipal Public Library and the District's interest in the operating fund of the North Vancouver Recreation and Culture Commission, North Vancouver Museum and Archives Commission, North and West Vancouver Emergency Management Office and North and West Vancouver Recycling Services. They are used to record the operating assets, liabilities, revenues and expenses of the District.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**1. Significant accounting policies, continued**

**ii) Reserve fund**

Under the Community Charter of British Columbia, Council may, by bylaw, establish reserve funds for specified purposes. Money in a reserve fund, and interest earned thereon, must be expended only for the purpose for which the fund was established or as is otherwise permitted by the Community Charter.

**iii) Capital fund**

These funds include the General, Water and Sewer Capital funds as well as the Capital fund of the District of North Vancouver Municipal Public Library. They are used to record the acquisition and construction costs of tangible capital assets and any related debt outstanding.

**g) Other taxing jurisdictions**

The assets, liabilities, taxation, other revenues and expenses with respect to the operations of other taxing jurisdictions including the provincial school system and the Greater Vancouver Regional District are not reflected in these financial statements.

**h) Investments**

Investments are recorded at cost plus accrued interest receivable and net of amortized discounts or premiums.

**i) Inventories held for resale**

Inventories held for resale are valued at the lower of cost or net realizable value. Cost is determined on a weighted average basis.

**j) Restricted revenues**

Revenues which are restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as restricted revenue. When qualifying expenses are incurred, restricted revenue is recognized as revenue at amounts equal to the qualifying expenses.

**k) Deferred revenues**

Revenues received in advance of services to be provided are deferred until they are earned by the provision of those services.

**l) Non-financial assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. They include prepaid expenses, inventories held for consumption, tangible capital assets and other assets.

**i) Inventories held for consumption**

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost. Cost is determined on a weighted average basis.



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**1. Significant accounting policies, continued**

**ii) Tangible capital assets**

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

<u>Asset Category</u>	<u>Useful Lives (Years)</u>
Land improvements	5 - 100
Buildings and building improvements	15 - 40
Vehicles	3 - 25
Furniture and equipment	2 - 30
Water and waste water infrastructure	15 - 100
Road infrastructure	
- Base	75
- Surface	16 - 80
- Other infrastructure	12 - 100
Library Collection	2 - 10

Assets under construction are not depreciated until the asset is placed in service.

**a) Contributions of tangible capital assets**

Tangible capital assets received as contributions are recorded at their fair market value at the date of receipt and also are recorded as revenue when received.

**b) Natural resources**

Natural resources that have not been purchased are not recognized as assets in the financial statements.

**c) Works of art and historic assets**

The District manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at District sites and public display areas. These assets are not recorded as tangible capital assets and are not depreciated.

**d) Leased tangible capital assets**

Leases which transfer substantially all 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 related payments are charged to expenses as incurred.

**iii) Other assets**

Commissions, free rent and lease inducements are deferred and amortized over the first term of the lease agreement, which is typically five years. Any expenses related to a tenant that vacates prior to the end of their lease are written off immediately.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**1. Significant accounting policies, continued****m) Capitalization of interest**

Interest is capitalized whenever external debt is issued to finance the construction of assets. When internal funds are utilized as an interim measure prior to issuing the authorized debt, interest is capitalized based on a weighted average cost of borrowing.

**n) Use of accounting estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of post-employment benefits, allowance for doubtful accounts receivable, useful lives of tangible capital assets, and provision for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in the financial statements in the year that the change in estimate is made, as well as in the year of settlement if the amount is different.

**o) Contaminated Sites**

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The District is directly responsible or accepts responsibility;
- iv. It is expected that future economic benefits will be given up; and
- v. A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

**p) Adoption of new accounting policy**

On January 1, 2015, the District adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis to January 1, 2014 and did not result in any adjustments to the financial liabilities, tangible capital assets, or accumulated surplus to the District.

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**2. Due from governments**

	2015	2014
Due from Federal Government	\$ 2,775,923	\$ 2,872,870
Due from Provincial Government	1,175,489	2,532,238
Due from Regional Governments	494,992	969,129
	<u>\$ 4,446,404</u>	<u>\$ 6,374,237</u>



**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

**3. Investments**

	2015	2014
Investments consist of:		
(average rate of return 2.09% (2014 - 2.31%))		
Municipal Finance Authority	\$ 414,124	\$ 410,616
Business Investment Savings Account	15,805,454	14,957,837
Bank and Credit Union notes & deposits	200,530,418	163,899,273
	<u>\$ 216,749,996</u>	<u>\$ 179,267,726</u>

**4. Due to governments**

	2015	2014
Due to Federal Government	\$ 4,315,306	\$ 4,185,298
Due to Provincial Government	932,250	892,208
Due to Regional Governments	5,543,489	6,095,543
	<u>\$ 10,791,045</u>	<u>\$ 11,173,049</u>

**5. Restricted revenues**

Restricted revenues are comprised mainly of Development Cost Charges that are collected to pay for the general capital and utility expenses due to development. In accordance with the Community Charter, these funds are deposited into separate accounts. When the related expenses are incurred, the Development Cost charges are then recognized as revenue.

	2015	2014
Development cost charges		
Water	\$ 911,421	\$ 960,166
Sewer	759,750	337,886
Drainage	648,547	257,562
Roads	132,297	2,925,225
Parks	8,590,209	8,025,416
	<u>11,042,224</u>	<u>12,506,255</u>
Restricted donations and other	3,051,490	2,964,528
Community amenity contribution	430,416	398,676
Developer parkland reserve contributions	261,217	255,869
	<u>\$ 14,785,347</u>	<u>\$ 16,125,328</u>

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**5. Restricted revenues, continued**

Development cost charges:

In accordance with section 569 of the Local Government Act 2015 Annual Development Cost Charges include the following, reported for each purpose under section 559 (2) and (3) for which the local government imposes the Development Cost Charges in the applicable year:

- i. The amount of development cost charges received;
- ii. The expenditures from the development cost charge reserve funds;
- iii. The balance in the development cost charge reserve fund at the start and at the end of the applicable year;
- iv. Any waivers and reductions under section 533 (2).

	Roads	Parks	Water	Sewer	Drainage	Total
Balance, Beginning of year	\$ 2,925,225	8,025,416	960,166	337,886	257,562	\$ 12,506,255
Add:						
Interest Income	31,621	171,838	19,356	10,536	9,371	242,722
Dev Cost Charges collected	1,122,289	418,312	432,395	464,412	425,362	2,862,770
Deduct:						
Acquisition of tangible capital assets	3,946,838	25,357	500,496	53,084	43,748	4,569,523
Balance, End of year	\$ 132,297	8,590,209	911,421	759,750	648,547	\$ 11,042,224
<b>DCC Waivers (Bylaw 8015)</b>	\$ 6,035	3,361	3,962	2,574	3,563	\$ 19,495
<b>DCC Waivers (Bylaw 8046)</b>	\$ 4,571	2,079	2,450	4,202	2,205	\$ 15,507

**6. Deferred revenues**

	2015	2014
Prepaid taxes	\$ 16,004,518	\$ 15,999,238
Contributions for future use	1,444,967	1,447,513
Memberships, fees and other revenues	4,746,720	3,707,661
	<u>\$ 22,196,205</u>	<u>\$ 21,154,412</u>

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**7. Long-term debt**

The District finances certain tangible capital acquisitions through the Municipal Finance Authority in accordance with the Community Charter. The District makes payments to sinking funds related to its debt. Sinking fund balances, managed by the Municipal Finance Authority, are netted against related long-term debt.

Debt principal is reported net of sinking fund balances. The District carries no debt for others. The total debt issued and outstanding, net of sinking fund balance as at December 31, 2015 was \$46,650,352 (2014 - \$20,377,710).

Future payments on net outstanding debt over the next five years and thereafter are as follows:

<u>Year</u>	
2016	\$ 4,366,645
2017	4,366,645
2018	4,366,645
2019	3,311,334
2020	3,311,334
Thereafter	53,563,716
Principal and interest payments	73,286,319
Amount representing interest	(26,635,967)
Total debt owing	<u>\$ 46,650,352</u>

The District paid \$2,117,153 (2014 - \$1,643,132 net of interest capitalized) in interest on long-term debt during the year. Interest rates on long-term debt range from 2.20% to 5.77%.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**8. Post-employment benefits**

As per the terms of the various Collective Agreements and compensation policies, the District provides its employees with sick days and certain employee benefits on termination and retirement. These include service severance pay based on years of service and a full year's vacation entitlement in the year of retirement.

The District uses an actuarial valuation to determine the estimated value of post-employment benefits. The most recent full actuarial valuation was completed as at December 31, 2014 and has been updated to December 31, 2015.

	2015	2014
Accrued benefit obligation:		
Balance, beginning of year	\$ 9,976,204	\$ 9,419,432
Current service cost	783,072	749,639
Interest Cost	317,402	389,503
Benefits paid	(1,004,540)	(783,538)
Actuarial gain	(53,836)	201,168
Balance, end of year	<u>\$ 10,018,302</u>	<u>\$ 9,976,204</u>

Actuarial gains and losses are amortized over 8 - 10 years, being the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises.

	2015	2014
Accrued benefit obligation:		
Liability, end of year	\$ 10,018,302	\$ 9,976,204
Unamortized actuarial gain	(384,998)	(471,867)
Other employee benefit liabilities	119,160	105,303
Accrued benefit liability, end of year	<u>\$ 9,752,464</u>	<u>\$ 9,609,640</u>

The significant actuarial assumptions used in estimating the District's accrued benefit obligation are as follows:

	2015	2014
Discount rate	3.10%	3.10%
Expected future inflation rates	2.50%	2.50%
Expected wage increases	2.58 - 4.63%	2.58 - 4.63%

**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

**9. Tangible capital assets**

Cost	Balance as at December 31, 2014	Additions	Disposals	Balance as at December 31, 2015
Land and improvements	\$ 133,827,115	\$ 13,031,765	\$ (1,367,643)	\$ 145,491,237
Buildings	142,111,040	1,784,142	(1,342,527)	142,552,655
Furniture, equipment and vehicles	32,396,916	3,973,984	(1,083,179)	35,287,721
Roads	175,435,169	8,653,832	(2,611,661)	181,477,340
Water	110,951,034	4,951,446	(194,255)	115,708,225
Sewer	64,008,598	559,140	-	64,567,738
Drainage	106,037,601	1,054,651	(12,347)	107,079,905
Library collection	4,375,111	470,586	(394,419)	4,451,278
Assets under construction, net of transfers	31,566,123	32,699,288	-	64,265,411
<b>Total</b>	<b>\$ 800,708,707</b>	<b>\$ 67,178,834</b>	<b>\$ (7,006,031)</b>	<b>\$ 860,881,510</b>

Accumulated depreciation	Balance as at December 31, 2014	Expense for the year	Disposals	Balance as at December 31, 2015
Land and improvements	\$ 30,064,649	\$ 1,862,038	\$ (690,824)	\$ 31,235,863
Buildings	63,884,739	3,368,361	(1,299,793)	65,953,307
Furniture, equipment and vehicles	20,172,857	2,224,453	(858,486)	21,538,824
Roads	91,724,851	4,048,604	(2,272,387)	93,501,068
Water	23,867,066	1,262,199	(121,796)	25,007,469
Sewer	26,034,468	898,541	-	26,933,009
Drainage	37,482,905	1,262,069	(6,966)	38,738,008
Library collection	3,103,027	446,648	(324,644)	3,225,031
Assets under construction net of transfers	-	-	-	-
<b>Total</b>	<b>\$ 296,334,562</b>	<b>\$ 15,372,913</b>	<b>\$ (5,574,896)</b>	<b>\$ 306,132,579</b>

Net book value	December 31, 2014	December 31, 2015
Land and improvements	\$ 103,762,466	\$ 114,255,374
Buildings	78,226,301	76,599,348
Furniture, equipment and vehicles	12,224,059	13,748,897
Roads	83,710,318	87,976,272
Water	87,083,968	90,700,756
Sewer	37,974,130	37,634,729
Drainage	68,554,696	68,341,897
Library collection	1,272,084	1,226,247
Assets under construction net of transfers	31,566,123	64,265,411
<b>Total</b>	<b>\$ 504,374,145</b>	<b>\$ 554,748,931</b>



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**9. Tangible capital assets, continued**

**a) Contributed tangible capital assets**

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is as follows:

	2015	2014
Land	\$ 2,171,370	\$ 107,300
Roads	1,573,235	97,633
Water	199,030	35,000
Sewer	103,525	443,368
Drainage	214,883	1,600
	<u>\$ 4,262,043</u>	<u>\$ 684,901</u>

**b) Tangible capital assets disclosed at nominal value**

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value. Land is the only category where nominal values were assigned.

**c) Write-down of tangible capital assets**

The write-down of tangible capital assets during the year was \$nil (2014 - \$nil).

**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

**10. Accumulated surplus**

**a) The Operating fund is comprised of the following:**

	2015	2014
Operating reserves:		
Working capital	\$ 2,734,294	\$ 3,417,524
Assessment appeal and property tax	3,183,000	2,483,000
Protective services emergency reserve	2,887,129	2,698,850
Future expenditures	3,813,708	3,397,847
Auto, fire and liability insurance	2,070,483	1,955,661
Recycling and sanitation stabilization	3,568,815	2,013,322
Community amenity contributions	3,857,164	2,939,099
Development stabilization reserve	2,000,000	-
District of North Vancouver Municipal Public Library	246,650	317,278
North Vancouver Recreation & Culture Commission	73,336	73,335
North Vancouver Museum and Archives	(43,627)	44,008
North Shore Emergency Management Office	103,920	95,698
Total operating reserves	24,494,872	19,435,622
Surplus contributed from:		
General municipal operations	4,773,769	5,581,982
Water utility operations	5,638,982	5,148,019
Sewer utility operations	8,214,803	4,098,704
District of North Vancouver Municipal Public Library	397,523	397,523
Total operating surplus	19,025,077	15,226,228
Equity in tangible capital assets	535,347,964	483,996,435

**b) The Reserve fund is comprised of the following:**

Land opportunity	7,929,814	8,456,062
New capital and innovation	3,963,777	3,372,927
Infrastructure replacement	23,333,673	26,102,118
Local improvement	3,743,031	3,807,020
Equipment replacement	8,886,376	8,833,000
Public art	293,572	213,282
Trails	137,893	133,134
Traffic management	2,398	2,349
Total reserve funds	48,290,534	50,919,892

**c) The Committed Capital fund is comprised of the following:**

Land and improvements	1,271,059	1,734,117
Buildings	2,826,148	13,265,883
Furniture, equipment and vehicle	3,786,061	3,220,750
Roads	9,730,149	2,330,296
Water	2,505,606	1,939,760
Sewer	1,156,582	1,936,999
Drainage	1,382,613	583,975
Future major repair and maintenance	6,330,892	6,636,064
Other	413,773	363,772
Total capital funds	29,402,883	32,011,616
Accumulated surplus	\$ 656,561,330	\$ 601,589,793

**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

**11. Taxation**

In addition to levying and collecting property tax for municipal purposes, the District is required to levy and collect taxes on behalf of other jurisdictions.

	2015 Budget	2015 Actual	2014 Actual
Gross taxes levied on property	\$ 152,095,497	\$ 152,906,236	\$ 149,171,903
Deduct:			
Taxes levied and collected on behalf of other jurisdictions			
Province of B.C. – school taxes	50,437,124	50,418,871	49,190,594
Translink	11,464,687	11,460,450	11,334,513
B.C. Assessment	2,019,356	2,018,775	1,974,931
GVRD	1,810,354	1,809,915	1,739,335
Municipal Finance Authority	6,352	6,350	5,984
	65,737,873	65,714,361	64,245,357
Add:			
Payment in lieu of taxes	3,567,726	3,625,772	3,427,117
Net taxes for municipal purposes	\$ 89,925,350	\$ 90,817,647	\$ 88,353,663

**12. Expenses by object**

Expenses by object were comprised of the following:

	2015 Budget	2015 Actual	2014 Actual
Salaries and benefits	\$ 72,101,952	\$ 72,983,408	\$ 68,990,367
Goods and materials	4,218,928	4,967,368	4,416,350
Building and grounds	8,373,530	8,208,998	7,829,214
Equipment costs	2,530,149	3,657,295	2,895,415
Service costs	658,936	575,579	635,004
Administrative costs	13,686,151	10,081,161	8,648,917
Contract services	43,088,809	41,740,680	43,203,847
Grants	2,224,559	1,811,060	1,595,791
Debt interest	1,667,389	2,117,153	1,643,132
Depreciation	-	15,372,913	15,133,562
	\$ 148,550,403	\$ 161,515,615	\$ 154,991,599



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**13. Commitments and contingencies****a) Contingent liabilities**

The District, as a member of the Greater Vancouver Regional District, the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Water District is jointly and severally liable for the net capital liabilities of these Districts. Any liability which may arise as a result will be accounted for in the period in which the required payment is made.

**b) Pension liability**

The District and its employees contribute to the Municipal Pension Plan, (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2014, the plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 830 contributors from the District.

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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as of December 31, 2012, indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2015 with results available in 2016. 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.

The District paid \$5,612,498 (2014 - \$5,366,860) for employer contributions to the plan in fiscal 2015.

**c) Third party claims and property tax appeals**

Several claims have been initiated against the District in varying or unspecified amounts. In addition, several property tax appeals have been filed with BC Assessment and are pending at December 31, 2015. Any amounts payable in addition to the accrued amounts, if any, arising from the claims and the appeals will be recorded in the year in which the amount is determinable. Reserves have been established to fund potential additional unfavourable results.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**13. Commitments and contingencies, continued****d) Insurance**

Effective January 1, 2002, "errors and omissions" insurance coverage for damages resulting from water penetration into buildings inspected by municipal staff is no longer available. Claims presented to the District prior to January 1, 2002 are covered under the insurance policy in effect at the time of the claim. The District's exposure to these claims will not exceed the aggregate of its deductible limit of \$100,000 per occurrence. The District's exposure to any future claims of this nature cannot reasonably be determined at this time. Accordingly, no liability has been recorded in the accounts for those potential future actions. The amount of the loss, if any, arising from these potential claims will be recorded in the year in which the loss is realized.

**e) Contractual obligations**

The District has entered into an agreement with a facility manager to manage a recreational facility for a period of 5 years commencing September 1, 1998 and renewable at the option of the facility manager for further 5-year terms to August 31, 2048. As part of the agreement the District has committed to the payment of 2,800 hours of facility rental for each year ended August 31st. For the year ended December 31, 2015, the District's liability is estimated at \$581,102. For succeeding years, this amount will be adjusted by any change in the Vancouver average all-in consumer price index for the previous year.

**f) Municipal Finance Authority demand notes**

The District issues the majority of its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the Municipal Finance Authority as a debt reserve deposit. The District also executes demand notes in connection with each debenture whereby the District may be required to lend certain amounts to the Municipal Finance Authority. Demand notes have been executed in the amount of \$1,554,123 (2014 - \$1,031,068). These demand notes are contingent in nature and are therefore not recorded as liabilities.

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**14. Performance deposits**

In addition to cash deposits, the District is holding irrevocable Letters of Credit in the amount of \$17,482,655 (2014 - \$14,949,975), which were received from depositors to ensure their performance of works to be undertaken within the District. These amounts are not reflected in these financial statements.

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**15. Segment disclosures**

The District has adopted a basis of segmentation that reflects the different accountability and control relationships between itself and a number of external entities that deliver municipal services on its behalf. The results of operations of the external entities are presented on a 100% basis to disclose the entire cost of providing the service with the District's municipal share shown separately in the narrative.



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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**15. Segment disclosures, continued****a) Water and Sewer and Drainage Utilities**

The services for the Water and Sewer and Drainage Utilities were established by Bylaws 2279 and 6656 respectively. Utilities are operating self-funding entities based on a fee for service model. The District collected \$44,136,477 (2013 - \$41,611,941) in fees for the provision of water and sanitation services.

**b) District of North Vancouver Municipal Public Library**

The District of North Vancouver Municipal Public Library (Library) was established under the Library Act of British Columbia in 1963. The Library is governed by a Board of Trustees appointed by Council. The Library operation is entirely funded by the District of North Vancouver. In 2015, the District's contribution to library services was \$5,742,324 (2014 - \$5,476,225).

**c) North Vancouver Recreation & Culture Commission**

The North Vancouver Recreation & Culture Commission (NVRC) was established under an agreement between the District and the City of North Vancouver in 1970. The agreement was approved as Bylaw 4044 which enacts the structure of the NVRC. The NVRC operation is funded by both municipalities based on an allocation formula which approximates facility usage by the residents. In 2015, the District's net contribution to recreation was \$8,440,378 (2014 - \$8,294,995).

**d) North Vancouver Museum and Archives Commission**

The North Vancouver Museum and Archives Commission (M & A) was established by agreement between the District and City of North Vancouver in 1995. The agreement created a joint civic properties commission to serve as a custodian of both municipalities' cultural, archival and museum collection. The M & A operation is funded equally by both municipalities. In 2015, the District's net contribution to museum and archive services was \$522,194 (2014 - \$522,535).

**e) North and West Vancouver Emergency Program**

The North and West Vancouver Emergency Program, commonly known as the North Shore Emergency Management (NSEM), was established under the Emergency Program Act in 1988. The agreement between the Districts of North Vancouver and West Vancouver and the City of North Vancouver was approved as Bylaw 6093. The NSEM is funded by all three municipalities in proportion to their population as determined by census. In 2015, the District's net contribution to emergency preparedness was \$406,823 (2014 - \$400,858).

**f) North Shore Recycling Program**

The North Shore Recycling Program was a tri-municipal agency that planned and administered all residential recycling and waste reduction programs for the Districts of North and West Vancouver and the City of North Vancouver that was wound up on December 31, 2015. In 2015, the District's net contribution to the recycling program resulted in a net surplus of \$279,113 (2014 - \$18,462). The three municipalities will still continue to collaborate with respect to the recycling depot and administration of the residential recyclables collection.

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**15. Segment disclosures, continued**

**Statement of Segmented Operations:**

	Revenues	Expenses				Annual Surplus (Deficit)
		Salaries & Benefits	Other Expenses	Depreciation	Total	
Municipal Operation	\$ 162,633,835	\$ 51,258,658	\$ 54,395,431	\$ 11,148,499	116,802,588	\$ 45,831,247
Utilities	46,669,386	5,297,370	27,427,727	3,494,218	36,219,315	10,450,071
Library	6,216,226	4,478,300	1,175,607	576,747	6,230,654	(14,428)
NVRC	24,617,713	18,828,235	5,757,215	-	24,585,450	32,263
M & A	1,182,447	797,700	403,114	-	1,200,814	(18,367)
NSEM	875,453	572,510	268,428	11,139	852,077	23,376
Recycling	5,490,275	952,668	4,537,607	-	5,490,275	-
Eliminations	(31,198,183)	(9,202,033)	(20,805,835)	142,310	(29,865,558)	(1,332,625)
2015	<u>\$ 216,487,152</u>	<u>\$ 72,983,408</u>	<u>\$ 73,159,294</u>	<u>\$ 15,372,913</u>	<u>\$ 161,515,615</u>	<u>\$ 54,971,537</u>
2014	<u>\$ 195,181,486</u>	<u>\$ 68,990,367</u>	<u>\$ 70,867,670</u>	<u>\$ 15,133,562</u>	<u>\$ 154,991,599</u>	<u>\$ 40,189,887</u>

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**District of North Vancouver**  
**Notes to Consolidated Financial Statements**  
**December 31, 2015**

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**Budget figures**

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2015 - 2019 Financial Plan Approval Bylaw No. 8120. Depreciation was not included on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these financial statements.

	Budget
Revenues	
Operating budget	\$ 225,977,667
Capital budget	8,198,571
Proceeds from debt	-
Total revenue per approved budget	<u>234,176,238</u>
Less:	
Transfers from other funds	(36,646,274)
Development cost charges funding not recognized current year	2,085,844
Inter-agency eliminations	4,041,289
Proceeds from debt	<u>(10,000,000)</u>
Total revenues, as reported	<u>193,657,097</u>
Expenses	
Operating budget	165,059,546
Capital budget	<u>69,115,442</u>
Total expenses per approved budget	<u>234,174,988</u>
Less:	
Transfers to other funds	(20,855,000)
Inter-agency eliminations	(262,839)
Capital expenses, including major repair and maintenance	(69,115,442)
Debt principal repayment	(1,093,146)
Operating repair and maintenance funded as capital expenses	<u>5,701,842</u>
Total expenses as reported	<u>148,550,403</u>
Annual surplus, per Consolidated Statement of Operations	<u><u>\$ 45,106,694</u></u>

Council approved an amended budget Bylaw 8146 on November 23, 2015 which increased approved funding for various capital projects funded from reserves and surplus in the amount of \$6,052,235.

**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Sections 5(4)**  
**AS AT DECEMBER 31, 2015**

Schedule of Guarantees and Indemnity Agreements

A Schedule of Guarantees and Indemnity Payments has not been prepared because this organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

**CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Section 6(2)(a)**  
**AS AT DECEMBER 31, 2015**

**Schedule of Remuneration and Expenses - Elected Officials**

		<b>Remuneration*</b>	<b>Expenses</b>
Bassam, Roger	COUNCILLOR	43,003	2,700
Bond, Mathew	COUNCILLOR	43,744	4,010
Hanson, James A.	COUNCILLOR	42,483	1,229
Hicks, Robin D.	COUNCILLOR	41,407	2,121
MacKay-Dunn, Doug	COUNCILLOR	42,572	-
Muri, Lisa A.	COUNCILLOR	41,402	-
Walton, Richard S.B.	MAYOR	99,472	4,719
<b>Total</b>		<b>\$ 354,083</b>	<b>\$ 14,779</b>

\*Remuneration includes non-taxable allowance of 1/3 of total



CORPORATION OF THE DISTRICT OF NORTH VANCOUVER  
Statement of Financial Information  
FIR Schedule 1, Section 6(2)(b) & (c)  
AS AT DECEMBER 31, 2015

Schedule of remuneration and expenses - Employees

Employee Name	Base Salary	Other *	Total Remuneration	Employee Expenses
Adamson, Thomas	\$ 80,880	\$ 8,025	\$ 88,905	\$ -
Alexander, Chris Scott	111,336	9,681	121,017	377
Allan, Darron	84,896	5,007	89,903	-
Allan, Douglas Earl	95,258	23,747	119,005	1,222
Andrews, Michael	104,153	8,930	113,083	447
Arbeider, Gary M	86,289	1,716	88,005	-
Arishenkoff, Lilian	79,744	1,759	81,503	801
Armitage, Monika	76,570	3,341	79,911	-
Ayin, Suzanne	108,043	2,791	110,834	1,301
Bahari, Rod	83,229	5,936	89,165	-
Ballard, Raymond	83,017	12,164	95,181	-
Barabash, Brock	83,307	7,131	90,438	-
Barberis, Evan	74,674	2,343	77,017	776
Beckett, Douglas George M.	101,641	4,188	105,829	-
Bennett, Chris	79,843	3,976	83,819	-
Bertrand, Gerry	76,822	2,301	79,123	776
Bittel, Rebecca Ann	87,317	-	87,317	3,794
Bittel, Rita	124,997	2,098	127,095	4,079
Blackett, Dax	83,307	3,402	86,709	-
Blackmon, Michael	66,792	26,982	93,774	1,350
Bledsoe, Christopher M.	78,362	4,019	82,381	534
Boase, Richard James	104,090	2,753	106,843	210
Bolton, Ian	83,213	12,941	96,154	343
Boniface, Rod	79,843	5,405	85,248	-
Bonneville, James Guy	125,435	80,055	205,490	1,017
Bratina, Jeanine	103,327	2,659	105,986	108
Breakey, Charles Conrad	72,363	6,067	78,430	15
Brick, Linda Juul	93,193	2,802	95,995	4,364
Bridger, Stephen	124,837	2,955	127,792	2,033
Brightman, Lenard J.	69,742	9,703	79,445	-
Brouwer, Nick	50,250	46,562	96,812	-
Bryans, David Anthony John	78,265	3,444	81,709	3,816
Burdett, Kyle	80,880	5,164	86,044	-
Burgess, David	119,024	3,259	122,283	363
Butler, Kevin	101,818	2,346	104,164	528
Bydwell, Brian Anthony	187,690	18,381	206,071	2,771
Byrom, Christopher	82,651	4,799	87,450	-
Cadwell, Shane	83,398	10,869	94,267	-
Cairns, Michael Douglas	134,407	143,423	277,830	143
Cappellini, Dennis	83,307	5,997	89,304	-
Carlisle, Neil	79,346	1,573	80,919	-
Carmichael, Randy Don	98,942	3,583	102,525	-
Carnaby, Anthony	80,960	3,461	84,421	-
Carnie, Glenford	81,476	6,358	87,834	-
Carroll, Shaun	129,889	7,209	137,098	997
Chapman, Philip Thomas	93,928	2,329	96,257	1,540
Chevallier, Nicola	124,997	2,962	127,959	1,911

CORPORATION OF THE DISTRICT OF NORTH VANCOUVER  
Statement of Financial Information  
FIR Schedule 1, Section 6(2)(b) & (c)  
AS AT DECEMBER 31, 2015

Schedule of remuneration and expenses - Employees

Employee Name	Base Salary	Other *	Total Remuneration	Employee Expenses
Chiesa, Fabio	101,641	4,002	105,643	-
Chilton, Rory	83,482	6,434	89,916	-
Cifarelli, Daniel	74,002	1,198	75,200	42
Cioffi, Matthew	80,880	11,897	92,777	-
Clarke, Michael	81,011	8,675	89,686	1,164
Coombes, Arthur William	28,110	66,879	94,989	-
Corcoran, Donna	103,486	3,878	107,364	1,890
Crombie, Mary Charlotte	124,998	2,098	127,096	3,361
Cusano, Marco	101,254	5,522	106,776	2,192
Dal Santo, Sarah	113,695	1,125	114,820	1,411
Dales, David	83,366	13,557	96,923	-
Danyluk, Richard B.	137,451	7,100	144,551	5,520
Dapavo, Steven M.	94,931	9,079	104,010	-
Davidson, Graham Stewart	76,727	1,433	78,160	842
Davies, Ian I.D.	73,608	3,969	77,577	-
Davis, Larry M.	124,997	3,012	128,009	4,598
Dear, Mark	84,172	3,507	87,679	63
Derban, Dwayne	101,641	4,723	106,364	-
Dercole, Fiona	103,355	7,420	110,775	5,895
DeRoy, Jason P.	126,061	9,168	135,229	3,205
DesLauriers, Paul	82,162	6,306	88,468	-
Desrochers, David	131,738	4,633	136,371	975
Deutscher, Darcy	79,991	4,997	84,988	-
Deveaux, Nicole	188,420	11,446	199,866	7,493
Dickie, Craig	83,307	15,314	98,621	-
Dickson, Matthew Paul	101,641	3,432	105,073	-
Dohmeier, Richard	79,865	2,902	82,767	1,771
Drugge, Carolyn	102,611	2,584	105,195	29
Durnin, Andrew	92,556	8,770	101,326	3,589
Dwyer, Brett	137,451	7,100	144,551	95
Edmonds, Trevor	78,811	14,678	93,489	521
Escudero, Manuel	79,249	19,873	99,122	-
Ewart, Jared	81,928	4,329	86,257	-
Exley, Jonathan G.	76,913	1,047	77,960	1,658
Fairbrother, Michael F.	94,188	57,790	151,978	325
Falso, Danny	80,624	15,731	96,355	-
Ferguson, Scott	84,476	6,029	90,505	-
Feters, Raffi	91,643	2,267	93,910	-
Fitzpatrick, Michael A.	71,633	27,485	99,118	70
Fletcher, Glen	80,213	3,935	84,148	-
Flynn, Thomas	73,272	2,307	75,579	-
Fong, Kent	113,695	2,853	116,548	-
Forsyth, Paul	70,064	5,496	75,560	515
Foston, Michael	80,139	7,377	87,516	-
Foy, John	61,525	37,895	99,420	-
Franco, David Joachim	101,641	3,766	105,407	-
Frisk, Michael Robert	76,583	8,912	85,495	904

CORPORATION OF THE DISTRICT OF NORTH VANCOUVER  
Statement of Financial Information  
FIR Schedule 1, Section 6(2)(b) & (c)  
AS AT DECEMBER 31, 2015

Schedule of remuneration and expenses - Employees

Employee Name	Base Salary	Other *	Total Remuneration	Employee Expenses
Frizzell, Scott	79,102	3,650	82,752	-
Furrer, Frederik Jozef	76,706	5,955	82,661	-
Gaudette, Bradley	83,307	16,904	100,211	-
Geddes, Erica	92,633	-	92,633	5,479
Gerela, Ted	96,320	5,536	101,856	-
Giannone, Frank	61,304	18,058	79,362	70
Gill, Jaskaran	112,662	1,025	113,687	2,177
Girard, Carolyn	89,963	963	90,926	1,430
Gonev, Christopher G	113,695	9,232	122,927	1,727
Gordon, James	137,451	6,938	144,389	1,590
Gosling, Blair	82,239	8,839	91,078	-
Gowans, Tracy	90,503	4,827	95,330	2,042
Gowans, W. Keiller	86,289	918	87,207	226
Granander, John	82,773	15,484	98,257	-
Grant, Charlene Marie B.	186,323	11,429	197,752	3,436
Gresley-Jones, Jessie	73,640	6,160	79,800	1,130
Guppy, Tamsin Wendy Frances Sue	93,935	1,883	95,818	5,092
Gwozd, Dale Gerrard	90,490	2,818	93,308	-
Haggard, Steve	103,327	2,591	105,918	2,250
Haig, Andrew W.	78,362	3,834	82,196	-
Haines, Matthew	83,307	8,515	91,822	-
Harris, Brian	80,880	6,218	87,098	-
Harrop, Scott Thomas	62,841	12,725	75,566	-
Hartford, Michael A.	100,897	1,013	101,910	1,323
Haugen, Cynthia	77,263	1,256	78,519	45
Hibbard, David Robert	111,066	9,810	120,876	82
Hicks, Gillian Abigail	83,307	9,514	92,821	-
Hightower, John Weldon	80,564	24,388	104,952	667
Horsfield, David C.	75,438	912	76,350	163
Horsfield, Wesley	62,695	14,180	76,875	-
Horton, Louise	79,232	2,364	81,596	97
Hotzak, Steven	80,880	5,637	86,517	-
Hoverd, Aaron	80,880	6,408	87,288	-
Hudda-Musani, Femida	69,048	27,525	96,573	233
Hummel, Robert Peter	79,340	1,452	80,792	557
Hummelle, Riley	70,909	7,355	78,264	1,314
Humphries, Matthew Thomas	101,641	3,676	105,317	-
Hutchinson, Robert James	71,427	4,703	76,130	-
Ingimundson, Brad	83,307	4,585	87,892	-
Iorio, Elio	124,997	3,012	128,009	1,988
Jensen, Lennart	137,451	9,128	146,579	361
Jivraj, Rozmeena	100,986	2,421	103,407	4,196
Johnson, David	83,993	3,483	87,476	-
Johnston, Curtis	76,564	4,071	80,635	602
Johnstone, Ronald	82,706	6,855	89,561	-
Joyce, Gavin Michael	188,088	18,543	206,631	4,023

CORPORATION OF THE DISTRICT OF NORTH VANCOUVER  
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Schedule of remuneration and expenses - Employees

Employee Name	Base Salary	Other *	Total Remuneration	Employee Expenses
Karimabadi, Al	114,185	7,066	121,251	2,330
Keks, Christopher	78,732	5,505	84,237	-
Kennedy, Wayne Hugh	141,417	15,950	157,367	982
Kerr, Ronald Bruce	74,863	24,668	99,531	-
Khan, Andrew	66,679	17,114	83,793	225
Koenig, Ryan	83,307	6,611	89,918	-
Kramer, Gunter	82,593	3,965	86,558	-
Kriel, Marque	83,229	14,177	97,406	-
Laforet, Chad	99,407	4,229	103,636	-
Lam, Annie	76,066	2,616	78,682	833
Langley, Michael	80,880	4,080	84,960	-
Larsen, Kathleen Janet	86,302	1,344	87,646	1,516
LaSalle-Lowe, Adrian	79,473	5,871	85,344	-
Lascu, Lance	78,092	12,738	90,830	45
Law, Duncan	80,880	6,723	87,603	-
Law, Ian	76,066	5,488	81,554	955
Lazarski, Marty	72,415	4,836	77,251	-
Leamont, Todd	84,085	1,933	86,018	-
Leavold, Brian Russell	98,477	3,467	101,944	-
Letchford, Natasha	86,302	1,570	87,872	1,078
Letford, Ian	75,394	9,036	84,430	-
Little, Christopher Brett	100,059	5,567	105,626	-
Lu, Vincent	106,588	4,423	111,011	-
Lucks, Shaun Vincent	89,994	6,941	96,935	-
Lyren, Stig	108,184	-	108,184	724
Mah, Gary B.	79,340	1,573	80,913	1,079
Malcolm, Ryan Paul	136,409	7,090	143,499	2,590
Martinson, David Arthur	75,295	1,271	76,566	70
Mason, Dorit	137,451	19,725	157,176	1,539
Mason, Lucia G	82,668	1,634	84,302	-
Massie, Colin F.	59,389	16,239	75,628	70
Mattarollo, Paolo	83,307	7,432	90,739	-
Mauboules, Annie	94,021	2,097	96,118	1,545
Mayer, Jeff	83,482	11,495	94,977	-
McCarthy, Trisha	81,841	1,468	83,309	495
McKay, Sean Blair	83,307	2,663	85,970	-
McLuckie, Chris	53,387	38,602	91,989	-
McMurray, Ryan	83,307	9,094	92,401	-
Meslo, Brian	115,092	11,864	126,956	-
Milburn, Daniel	114,918	5,955	120,873	1,794
Milek, Alexander Chester	94,816	347	95,163	336
Miller, William Todd	85,309	5,089	90,398	-
Mills, Christie Michelle	72,616	18,048	90,664	1,245
Mills, Timothy Michael	101,641	2,583	104,224	-
Montecalvo, Tony	59,765	37,580	97,345	-
Moreau, John	92,511	2,500	95,011	5,000
Morgan, Trevor James	100,711	10,474	111,185	-



CORPORATION OF THE DISTRICT OF NORTH VANCOUVER  
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Schedule of remuneration and expenses - Employees

Employee Name	Base Salary	Other *	Total Remuneration	Employee Expenses
Moyes, Scott Alexander	56,872	62,841	119,713	236
Munro, Thomas Edward	101,641	3,917	105,558	-
Murray, Blair Alexander	101,641	4,130	105,771	-
Nedergard, Gary U.	113,695	5,041	118,736	1,663
Nejedly, Corinne	73,789	1,848	75,637	163
Nevill, Ralph	71,633	6,611	78,244	7,325
Nikas, Danny	94,206	5,241	99,447	-
Nobbs, Lee V.F.	101,988	8,854	110,842	-
Nordman, Derek	80,880	3,970	84,850	863
O'Malley, Kathleen	101,096	4,369	105,465	3,764
Ono, Steve	154,016	7,257	161,273	1,553
Osato, David	80,439	4,587	85,026	-
Ovington, Chris	80,880	2,720	83,600	-
Pakulak, Paul Anthony	81,856	11,458	93,314	-
Palmer, Derek	79,221	23,679	102,900	-
Pante, Mario	80,713	7,540	88,253	-
Parr, Richard	144,382	7,162	151,544	4,913
Pasko, David	79,410	5,871	85,281	542
Paton, Jennifer Lynn	124,336	2,950	127,286	1,031
Pavey-Tomlinson, Julie	113,695	4,720	118,415	1,807
Pavlovic, Ivan	81,500	1,957	83,457	-
Penman, Carla Lorraine	100,990	3,129	104,119	-
Penman, Victor	175,102	17,172	192,274	6,245
Peters, Casey	85,352	1,668	87,020	1,206
Postle, Gordon Robert	86,302	4,066	90,368	707
Pryce, Robert	80,065	6,097	86,162	-
Ridley, Scott	76,181	7,616	83,797	70
Roberts, Alan Edward	101,641	9,216	110,857	-
Roberts, Gregory Alan	101,641	5,014	106,655	-
Roberts, John David	82,239	6,988	89,227	-
Roberts, Mike	83,307	6,792	90,099	-
Robertson, Douglas John	59,380	51,624	111,004	-
Robinson, Andrew	65,148	11,073	76,221	-
Rogers, Cindy	154,016	6,704	160,720	3,015
Rogers, Susan	135,549	19,284	154,833	805
Rogers, Toby	66,340	14,699	81,039	-
Ronaghan, Clay L.	74,440	1,436	75,876	154
Rooney, Sean	98,715	1,844	100,559	380
Rose, Douglas	113,695	9,111	122,806	450
Rucci, Cristina	93,928	950	94,878	1,154
Ryder, Janine	87,073	3,072	90,145	520
Saely, Matthew	78,732	7,692	86,424	60
Salcioglu, Delphine	81,052	3,051	84,103	1,197
Samaridis, Dimitri	88,411	2,197	90,608	1,293
SamudaPoitras, Monica	103,327	4,732	108,059	629



CORPORATION OF THE DISTRICT OF NORTH VANCOUVER  
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AS AT DECEMBER 31, 2015

Schedule of remuneration and expenses - Employees

Employee Name	Base Salary	Other *	Total Remuneration	Employee Expenses
Schembri, Al	65,906	16,533	82,439	-
Schmaler, Oliver	83,213	6,226	89,439	-
Schofield, Mathew	111,179	5,498	116,677	436
Scott-Sibley, Colette	62,900	17,855	80,755	-
Senior, Michael	137,451	7,100	144,551	-
Shad, Ben	113,874	3,131	117,005	-
Shepherd, Brent	80,436	5,694	86,130	36
Shulman, Jon	74,981	2,323	77,304	-
Simkin, Louise	75,024	2,498	77,522	476
Slee, Graeme Christopher	95,870	3,635	99,505	-
Smele, Rodney	65,373	16,631	82,004	70
Smith, Adam Philip	83,213	4,662	87,875	-
Smith, Grant James	99,407	3,816	103,223	-
Smith, Tegan	98,983	4,529	103,512	2,019
Snelling, Bradley	88,192	2,458	90,650	4,460
Snow, Chandra	79,834	1,690	81,524	4,260
Sobolewski, Mark Henry	97,360	3,315	100,675	-
Soltan, Jan	67,040	19,526	86,566	-
Steacy, Brent W.	99,977	14,017	113,994	-
Stevenson, Craig W.	72,128	3,830	75,958	-
Stewart, Alan	79,836	3,005	82,841	80
Stewart, Ryan	80,880	4,297	85,177	-
Stokes, James R.	71,634	7,716	79,350	-
Stuart, David Charles	262,078	15,785	277,863	7,941
Suder, Krzysztof	75,439	7,698	83,137	-
Sundher, Randall	83,482	7,149	90,631	-
Sutherland, Doug	93,304	2,330	95,634	1,530
Svendsen, Ryan	81,495	4,692	86,187	-
Swant, Robert Sydney	99,640	3,568	103,208	-
Tarr, Sean Fraser	83,246	6,688	89,934	90
Taylor, Gus	80,865	2,973	83,838	-
Taylor, Ross Eric	93,928	1,503	95,431	-
te Boekhorst, Michael	79,348	1,869	81,217	-
Thompson, James	80,880	5,415	86,295	-
Thompson, Tyler	92,795	1,770	94,565	1,622
Thomson, Janice Marjorie	76,727	969	77,696	26
To, Alice	90,503	2,468	92,971	5,371
Tucker, Mary-Lee	80,335	929	81,264	1,286
Tukutau, Mumui	67,625	25,767	93,392	-
Turenne, Brandon	79,340	15,270	94,610	-
Tylla, Paul Patrick	91,917	4,613	96,530	38
Van Duynhoven, Christopher	80,880	5,885	86,765	-
van Eck, Renee	103,327	2,659	105,986	1,276
Veres, Darren	75,255	2,217	77,472	1,635
Volpe, Anthony	66,156	11,361	77,517	140
Walker, Carol	113,695	1,989	115,684	655
Walker, Nathan	93,304	2,307	95,611	363

CORPORATION OF THE DISTRICT OF NORTH VANCOUVER  
Statement of Financial Information  
FIR Schedule 1, Section 6(2)(b) & (c)  
AS AT DECEMBER 31, 2015

Schedule of remuneration and expenses - Employees

Employee Name	Base Salary	Other *	Total Remuneration	Employee Expenses
Ward, John Glyn	15,633	82,761	98,394	-
Wardell, Andrew	151,807	7,213	159,020	2,413
Warner, Walter	93,977	7,350	101,327	1,451
Warren, Robert	78,586	923	79,509	-
Weatherstone, Howard	92,856	1,472	94,328	363
Weber, Christopher	66,329	20,476	86,805	70
Weinberger, Michael	87,189	7,004	94,193	-
Welman, Mairi	137,451	2,216	139,667	11
Wergeland, Chris	94,664	12,140	106,804	-
Whitworth, Christopher M.	101,923	14,720	116,643	-
Wiebe, Rodney	83,307	7,526	90,833	-
Wightman, Brad	80,139	4,867	85,006	-
Wilhelm, Erik	80,709	1,581	82,290	1,856
Wilson, Benjamin	101,640	2,326	103,966	942
Wilson, Jason	79,950	6,990	86,940	-
Wong, Hok	71,602	3,821	75,423	-
Wong, Ken J.K.	75,568	926	76,494	129
Woronchak, Kevin D.	96,160	4,420	100,580	-
Yard, David	80,880	7,752	88,632	-
Young, Shirley	113,695	2,853	116,548	2,519
Zhou, An	113,695	2,853	116,548	2,304
Zijadic, Svetlana	86,289	1,597	87,886	-
Zuckermann, Rachel	108,043	2,791	110,834	1,995
Total Section 6(2)(b) over \$75,000	27,760,800	2,614,447	30,375,247	240,103
Section 6(2)(c) under \$75,000			18,671,926	
Total - Section 6(2)(b) and Section 6(2)(c)			<u>\$ 49,047,173</u>	

\* Other - Includes retroactive pay, overtime, taxable benefits and other forms of remuneration which in not considered a part of an employee's base salary.

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Salary Reconciliation

Remuneration reported Sec 6(2)(a)	\$ 354,083
Remuneration reported Sec 6(2)(b) & (c)	49,047,173
	<u>49,401,256</u>

**Add:**

Salaries and Benefits	
District of North Vancouver Municipal Public Library	4,437,386
North Vancouver Recreation & Culture Commission	10,238,016
North Vancouver Museum & Archives Commission	398,850
North Shore Recycling Program	434,607
North and West Vancouver Emergency Program	275,950
CDNV benefits	12,946,492
2015/2014 salary accruals	1,533,442

**Less:**

2015 various liability top-ups	(634,829)
Salaries charged to capital accounts	(1,627,425)
Salary amounts charged to liability accounts	(1,382,536)
Employees employed by other entities included in 6(2) schedules not in financial statements	(1,238,582)
Capital overhead eliminated on consolidation, net of other adjustments	(1,799,219)

Salaries and benefits per consolidated financial statements note 12	<u>\$ 72,983,408</u>
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**CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
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Statement of Severance Agreements

There were two severance agreements made between The Corporation of the District of North Vancouver and its non-unionized employees during the fiscal year 2015.

These agreements represent approximately 3 - 9.5 months of compensation based on the value of salary and benefits.

**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
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Schedule of payments to suppliers of goods and services

3M Canada Inc	\$	25,169
ABC Transmissions Ltd		61,540
Accela Inc		37,174
Acushnet Canada Ltd		92,602
Advanced Pavement Technologies		41,001
Akehurst and Galvani (A+G) Reforestation		124,542
Andrew Sheret Limited		491,595
Ansan Industries Ltd		301,381
Arrow Equipment Ltd		30,142
Asplundh Canada Inc		112,067
Associated Engineering (B.C.)		42,783
Associated Fire & Safety Inc		28,925
B A Blacktop Ltd		5,662,900
B C Assessment Authority		2,029,921
B&B Heavy Civil Construction Ltd		2,983,609
Badger Daylighting LP		68,690
Bartle & Gibson Co Ltd		32,476
Bartlett Tree Experts		82,032
BayRoot Landscaping		67,730
BC Hydro		1,426,040
BC Plant Health Care Inc		171,076
Bell Canada		95,895
Bell Media Inc.		35,898
Bell Mobility		115,094
BGC Engineering Inc		571,504
Black and MacDonald		180,272
Blackburn Young Office Solutions		38,213
Blue Pine Enterprises Ltd		29,233
Brown, Ferelyn		49,608
Bruce Carscadden Architect Inc		70,738
Bruno Colacone		121,874
Bryan Peterson Contracting Ltd		26,713
Burley Boys Tree Service Ltd		202,635
Burrard Mechanical Ltd		35,752
Canada MiniBins.com Ltd		105,622



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Schedule of payments to suppliers of goods and services

Canadian Linen and Uniform Service	30,157
Canadian National Railway Co	200,545
CanBright Enterprises	43,831
Cansel Survey Equipment Inc.	110,294
Capilano Highway Services Comp	117,842
Cascade Raider Holdings Ltd	28,078
Cascadia Sport Systems Inc	42,038
CAT Rental Store	46,123
CEI Architecture Planning Inte	580,840
Chevron Canada Ltd	696,096
Christensen Excavating	75,981
City Line Developments Ltd	31,856
City of North Vancouver	4,589,208
City of Surrey	219,594
City of Vancouver	60,420
Coastal Training Consultants Ltd	25,925
Coastal Utilities Solutions	65,353
Cobra Electric	442,433
Cogent Contracting Inc	74,758
Colliers International	103,000
Columbia Bitulithic	9,210,107
Commercial Aquatics	27,283
Commercial Truck Equipment - Surrey	58,606
Conwest Contracting Ltd	106,044
Coriolis Consulting Corp	31,326
Corix Water Products Limited Partnership	423,897
CPS (Canada) Inc	107,196
Custom Air Conditioning	114,167
Cyclone Diamond Products	31,672
D Litchfield & Company Ltd	217,601
Dams Ford Lincoln Sales Ltd	134,516
Davey Tree Expert Co of Canada	40,618
Derpak White Spencer LLP in Trust	3,480,091
Diamond Head Consulting Ltd	66,881
Dillon Consulting	135,770
Direct Energy Marketing Limited	28,746
District of West Vancouver	64,160
DL Safety Consulting	211,345

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Schedule of payments to suppliers of goods and services

DMD & Associates Ltd	61,620
Domain7 Solutions Inc	152,472
Donald Flooring Contract Sales	41,380
Dougness Holdings Ltd	170,538
Driving Force, The	51,021
DTM Systems Corporation	26,365
EComm Emergency Communications	260,383
Econolite Canada Inc	203,732
Edgewater Site Contracting Ltd	649,226
Emco Corporation	73,783
English Lawns Ltd	31,526
ESC Automation Inc	205,750
ESRI Canada Limited	60,990
Exp Services Inc	43,436
Farm-Tek Turf Services Inc.	43,174
FireWorks Consulting Inc.	49,914
First Truck Centre Vancouver Inc	290,748
Flocor Inc	78,456
Flynn Canada Ltd	562,405
FortisBC	340,440
Fraser Richmond Soil & Fibre Ltd	26,015
Fred Surridge Ltd	133,749
FTC Fitness Equipment	29,350
G3 Consulting Ltd	176,919
GE Koba Enterprises	129,636
Geopacific Consultants Ltd	136,867
Gibson Waterworks Supply Inc	53,737
Global Payments Canada	223,513
Great West Life Assurance Company	198,367
Greater Vancouver Regional District	13,564,542
Greater Vancouver Sewerage & Drainage	2,625,159
Greater Vancouver Water District	12,350,427
Guillevin International Inc	34,646
Gutermann Leak Detection	47,975
Habitat Systems Inc	107,696

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Schedule of payments to suppliers of goods and services

Harris & Company LLP	60,295
Hatch Mott MacDonald Ltd	563,124
Herman Miller Workplace Resource	30,376
Hertz Equipment	26,670
Hitachi Data Systems Inc	91,794
Horizon Engineering Inc	41,875
Houle Electric Limited	30,528
Hub Fire Engines & Equipment Ltd	39,082
Hutchinson, Robert or Corina Windsor	64,744
ICBC	329,423
IDRS Data-Print Mail	29,156
Industra Construction Corp	288,528
Insight Software.com Inc	79,718
ISL Engineering and Land Services Ltd	146,061
Jardine Lloyd Thompson Canada	357,838
JETT Networks	690,019
JFC Steel Ltd.	29,479
Jones Bros Cartage Ltd	177,638
Jones, Donald or Helen	60,914
Kal Tire	155,161
KDS Construction Ltd	28,395
Kerr Wood Leidal Associates Ltd	267,004
KPMG LLP	129,600
Lafarge Canada Inc	56,642
Landmark Building Maintenance	105,886
Lees & Associates Consulting Ltd	34,111
Lehigh Hanson Materials Ltd	284,781
Lions Gate Excavation and Demo	214,718
LIONS GATE FABRICARE CLEANERS	25,198
Lornco Electric Ltd	186,015
Mack Kirk Roofing & Sheet Metal Ltd	237,150
Magil Construction Pacific Inc	98,072
Mainroad Maintenance Products	37,264
Mancorp Industrial Sales Ltd	66,793

**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
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Schedule of payments to suppliers of goods and services

Maple Ridge Chrysler Jeep Dodge	28,538
Mar Tech Underground Services	372,964
Mar-Tech Underground Services	56,916
Matrix Video Communications Corp	110,414
McRaes Environmental Services	25,266
Merletti Construction (1999) Ltd	350,229
Mertin Chevrolet Cadillac Buick	27,662
Microserve	275,107
Microsoft Corporation	31,271
Mid-Range Software Services Inc	89,326
MILLS PRINTING	175,707
Minister of Finance	38,724,029
MMM Group Ltd	926,474
Modern Drainage	82,563
Monarch Paving Ltd	74,220
Morneau Shepell Ltd	29,307
Morris The Tree Man Ltd	247,010
Multivista Construction Documentation Inc	31,211
Municipal Insurance Association	491,164
Municipal Pension Plan	4,546,857
n Wallace & Company Ltd	274,467
Neopost	54,890
Nike Canada Corp.	40,280
North Shore Emergency Management	406,823
North Shore Mountain Bike Association	100,000
North Shore News	69,767
North Shore Parts & Industrial	95,441
North Shore Recycling Program	2,412,126
North Vancouver Chamber of Commerce	103,698
North Vancouver Museum & Archives	534,194
North Vancouver Public Library	5,742,324
North Vancouver Recreation & Cultural Commission	7,693,089
Northwest Hydraulics Consultants	225,591
Oakcreek Golf & Turf Inc	470,459
Omni Engineering Inc	29,742
On Side Restoration Service Ltd	71,476
Open Text Corporation	134,045



**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Sections 7(1)(a)&(b)**  
**AS AT DECEMBER 31, 2015**

Schedule of payments to suppliers of goods and services

Opus Dayton Knight Consultants	38,774
Oracle Canada ULC	167,797
Pacific Blue Cross	1,258,572
Pacific Coast Paving Ltd	83,585
Pacific Flow Control Ltd	42,432
Paul Alexander, Talent Management	227,850
Peterson Stark Scott in Trust	134,570
Petro Canada	26,134
Pit Stop Portable Toilet Services Ltd BC	45,577
Pivotal Projects Incorporated	305,954
Plant Health Division	32,170
Pony Graphic Solutions Inc	48,008
PrairieCoast Equipment Inc	55,111
Premier Pacific Seeds Ltd	70,285
Prism Engineering Ltd	33,085
Profire Emergency Equipment	65,792
Progressive Fence Installation	127,351
PW Trenchless Construction Inc	72,828
R & B Plumbing & Heating	51,367
R F Binnie & Associates Ltd	353,348
Radelet & Company IN TRUST	507,789
Ray Contracting Ltd	824,537
Raybern Erectors Ltd	99,644
Receiver General for Canada	2,318,572
Remdal Painting and Restoration	77,874
Rempel Bros Concrete Ltd	190,091
Rocky Mountain Phoenix	40,136
Rogers AT&T Wireless	123,454
Rollins Machinery Limited	46,475
Rollke,Christina	64,436
RONA HOME CENTRE	34,048
Roof Tech 2000 Consultants Ltd	51,482
Royal Canadian Mounted Police	11,214,009
Savio Colacone	121,506
Scalable Network Systems Ltd	32,421
Scottish Line Painting	43,405



**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Sections 7(1)(a)&(b)**  
**AS AT DECEMBER 31, 2015**

Schedule of payments to suppliers of goods and services

SES Consulting Inc	64,454
Seylynn (North Shore) Development	589,493
Shaw Business Solutions	35,411
SHI Canada ULC	113,745
Softchoice Corporation	54,230
Source Office Furnishings	42,952
South Coast BC Transport Auth-Translink	11,641,753
Speedbolt Printing Solutions	57,900
Sperling Hansen Associates	138,613
Standard Building Supplies Ltd	71,405
Strategic Action Group, The	49,967
Streamline Fencing Ltd	68,640
Stuart Olson Construction Ltd	14,318,145
Superior City Services Ltd	265,895
Sutton Road Marking Ltd	51,262
Take A Break	43,840
Target Products Ltd	85,311
Tchernychov, Andrei	47,939
TDS West Systems Inc	107,852
Technique Office Furniture Ltd	29,311
TELUS Communications (BC) Inc	43,964
Tempest Development Group	55,184
TerraLink Horticulture Inc	37,477
Tetra Tech EBA Inc	44,150
TGK Irrigation Ltd	112,986
Tobys Pub & Grill (North Van)	38,549
Trans Western Electric Ltd	55,960
Transtar Sanitation Supply Ltd	39,525
Tremco Canada, A Div of RPM	51,740
Triex Contracting Ltd	25,840
Tupper Landscaping Inc.	663,757
Tyco Integrated Fire & Security Canada	33,087
Tyler Technologies Inc	84,841
Union of BC Municipalities	34,601
Upanup Studios Inc	34,944
Urban Sawing & Scanning Company	27,023
Urban Systems Ltd	58,800

**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Sections 7(1)(a)&(b)**  
**AS AT DECEMBER 31, 2015**

Schedule of payments to suppliers of goods and services

Vaisala, Inc.	40,686
Valley Traffic Systems Inc	58,996
Van Kel Irrigation	30,253
Vancouver Fraser Port Authority	527,953
VANDERVEEN HAY SALES	25,496
VFA Canada Corporation	59,014
Vimar Equipment Ltd	322,249
Warrington PCI Management	40,260
WebTech Wireless Inc	39,106
Western Star & Sterling Trucks	41,124
Western Weed Control (1980) Ltd	43,700
Westerra Equipment	54,533
Westvac Industrial Ltd	55,010
Westview Sales Ltd	100,614
WFR Wholesale Fire & Rescue Ltd	1,444,169
Winvan Paving Ltd	39,354
Workers Compensation Board	811,078
Xylem Canada Company	27,235
Young, Anderson	115,724
Zone West Enterprises Ltd	25,275
Section 7(1)(b) over \$25,000	193,374,344
Section 7(1)(b) under \$25,000	5,465,055
Total Section 7(1)(a)&(b)	\$ 198,839,399

**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Section 7(1)(c)**  
**AS AT DECEMBER 31, 2015**

Reconciliation of Supplier Payments to Financial Statements

Payment to Suppliers 7(1)(a) & (b)	\$ 198,839,399
Payment to suppliers 7(2)(b)	1,213,335
Employee expenditures included in Section 6(2)(b)( c)	309,997
Employee expenditures included in Section 6(2)(a)	14,779
Total payments per Statement of Financial Information	<u>200,377,510</u>
Add:	
CDNV Salaries & Benefits	55,788,420
Expenditures incurred by consolidated entities	6,543,474
Depreciation of tangible capital assets	15,372,913
Provisions, accruals and other net adjustments	885,065
Contributed Assets	4,262,043
Gain/(Loss) on disposable tangible capital assets	8,561,929
Less:	
Acquisition of tangible capital assets and deferred expenses	(62,916,791)
Employer portion of employee benefits included in salaries	(9,150,480)
Payments made to other taxing authorities	(57,115,321)
Debt principal payments included in GVRD vendor amount not an expense	(1,093,146)
Amount per Consolidated Statement of Operations	<u>\$ 161,515,615</u>

**CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Sections 7(2)(b)**  
**AS AT DECEMBER 31, 2015**

Schedule of grants and contributions

Boys & Girls Clubs of Greater Vancouver	\$ 48,762
Capilano Community Services Society	140,090
Family Services of the North Shore	50,730
Lynn Valley Senior Association	45,460
North Shore Childcare Resource and Referral Program	36,343
North Shore Community Resources Society	26,180
North Shore Neighbourhood House	169,619
North Vancouver 55+ BC Games	40,000
Parkgate Community Services	269,143
Silver Harbour Centre Society	111,729
	<hr/>
Section 7(2)(b) over \$ 25,000	938,056
Section 7(2)(b) under \$ 25,000	275,279
	<hr/>
Total Section 7(2)(b)	<u><u>\$ 1,213,335</u></u>

**THE CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Section 9(2)**  
**AS AT DECEMBER 31, 2015**

Statement of Financial Information approval

The undersigned, as authorized by the Financial Information regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

\_\_\_\_\_  
Andy Wardell  
Chief Financial Officer  
\_\_\_\_\_, 2016

\_\_\_\_\_  
Council Member on behalf of Council  
\_\_\_\_\_, 2016



**CORPORATION OF THE DISTRICT OF NORTH VANCOUVER**  
**Statement of Financial Information**  
**FIR Schedule 1, Section 9(3)**  
**AS AT DECEMBER 31, 2015**

**MANAGEMENT REPORT**

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in 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 fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Finance and Audit Standing Committee. The Committee meets periodically throughout the year as required.

The District's internal auditor has the responsibility for assessing the management systems and practices of the organization.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with 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 the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Finance and Audit Standing Committee.

On behalf of the District of North Vancouver

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Andy Wardell, CPA, CGA, MA  
Chief Financial Officer  
\_\_\_\_\_, 2016

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COUNCIL AGENDA/INFORMATION		
<input type="checkbox"/> In-Camera	Date: _____	Item # _____
<input type="checkbox"/> Regular	Date: _____	Item # _____
<input type="checkbox"/> Info Package	Date: _____	Item # _____
<input type="checkbox"/> Agenda Addendum	Date: _____	Item # _____

9.7

Dept. Manager	Director	Municipal Manager

## The Corporation of the District of North Vancouver

### REPORT TO COUNCIL

April 21, 2016  
File: 05.1960

**AUTHOR:** Andy Wardell, Acting General Manager, Finance & Technology & Chief Financial Officer

**SUBJECT:** COUNCIL REMUNERATION AND EXPENSES PAID DURING 2015

#### RECOMMENDATION:

THAT the report Council Remuneration and Expenses Paid During 2015 be approved.

#### REASON FOR REPORT:

Council must prepare a report each year in compliance with Section 168.1 of the Community Charter. The 2015 report must be available for public inspection at the Municipal Hall during its regular office hours until June 30, 2017.

The Finance and Audit Committee has reviewed and recommends that the report Council Remuneration and Expenses Paid During 2015 be approved.

Section 168.1 of the Community Charter requires that:

At least once a year, a council must have prepared a report separately listing the following for each council member by name:

- (a) the total amount of remuneration paid to the council member for the discharge of the duties of office, including any amount specified as an expense allowance;
- (b) the total amount of expense payments for the council member made to the council member as reimbursement for expenses incurred by the council member or as an allowance that is not reported under paragraph (a);
- (c) the total of any benefits, including insurance policies and policies for medical or dental services, provided to the council member or the member's dependants;
- (d) any contracts reported under Section 107 (disclosure of contracts with Council members and former Council members), including a general description of their nature.

**REPORTING OF REMUNERATION AND EXPENSES**

<b>Council Member</b>	<b>Total Amount of Remuneration Paid Under Sec. 168.1 (a)</b>	<b>Total Amount of Expenses Paid Under Sec. 168.1 (b)</b>
Bassam, Roger	43,003	2,700
Bond, Matthew	43,744	4,010
Hanson, James A.	42,483	1,229
Hicks, Robin D.	41,407	2,121
MacKay-Dunn, Doug	42,572	-
Muri, Lisa A.	41,402	-
Walton, Richard S.B.	99,472	4,719
<b>Grand Total</b>	<b>\$354,083</b>	<b>\$14,779</b>

Section 168.1(c)

No expenses

Section 107

No Section 107 contracts exist.

Respectfully Submitted,



Andy Wardell, Acting General Manager, Finance & Technology & Chief Financial Officer

<u>REVIEWED WITH:</u> <input type="checkbox"/> Communications <input type="checkbox"/> Env. Protection <input type="checkbox"/> Human Resources <input type="checkbox"/> Eng. Public Works <input type="checkbox"/> Eng. Admin. <input type="checkbox"/> Eng. Parks	<u>REVIEWED WITH:</u> <input type="checkbox"/> Finance <input type="checkbox"/> Fire Services <input type="checkbox"/> Legislative Services <input type="checkbox"/> Land <input type="checkbox"/> Permits & Licenses <input type="checkbox"/> Planning <input type="checkbox"/> Social Planning	<u>REVIEWED WITH:</u> External Agencies: <input type="checkbox"/> Recreation Commission <input type="checkbox"/> Library Board <input type="checkbox"/> Health Dept. <input type="checkbox"/> RCMP <input type="checkbox"/> Other: _____	<u>REVIEWED WITH:</u> Advisory Committees: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____
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AGENDA INFORMATION	
<input checked="" type="checkbox"/> Regular Meeting	Date: <u>MAY 2/2016</u>
<input type="checkbox"/> Committee of the Whole	Date: _____

SPS  
Fur  
Dept.  
Manager

9.8  
Dm  
GM/  
Director

CAO

## The District of North Vancouver REPORT TO COUNCIL

April 22, 2016

File: 13.6480.30/002.001.000

**AUTHOR:** Ross Taylor, Community Planner

**SUBJECT:** Employment Zone - Lynn Creek Light Industrial

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### RECOMMENDATION:

THAT "The District of North Vancouver Rezoning Bylaw 1335 (Bylaw 8142)" is given FIRST reading and is referred to Public Hearing.

### REASON FOR REPORT:

Rezoning Bylaw 1335 (Bylaw 8142) rezones a portion of the light industrial lands within the Lynn Creek Town Centre from "Light Industrial Zone - I3" and "CD 8" to a new "Employment Zone – Lynn Creek Light Industrial" (EZ-LC) and incorporates housekeeping amendments to insert the new zone into the DNV Zoning Bylaw. Rezoning Bylaw 1335 is attached for Council's consideration of first reading and referral to Public Hearing.

### SUMMARY:

The Lynn Creek industrial area is designated "Light Industrial/Commercial" in the both the Official Community Plan and the Lower Lynn Town Centre Implementation Plan. This designation is intended for a mix of industrial, warehouse, office, service, utility and business park types of uses.

The proposed new zoning regulations confirm business and industry uses as the first priority. The regulations are simpler and more flexible, allowing for a broader range of manufacturing and service uses than the current Light Industrial - I3 zoning. The proposed regulations also enable a range of appropriate and complementary commercial uses to support intensive use of available space for business operation and expansion.

Retail and residential uses are strictly limited in the new EZ-LC zone due to their potential to displace industrial users. The only classes of retail that are permitted as principal uses are auctioneer, building supplies, equipment sales and garden supplies. Accessory retail sales are allowed for products that are made or assembled on the site. Residential use is limited to one caretaker suite per property.



## **BACKGROUND:**

The Lynn Creek industrial area is designated "Light Industrial/Commercial" in both the Official Community Plan and the Lower Lynn Town Centre Implementation Plan. This designation is intended for "a range of manufacturing, warehousing, transportation, service, and port-related uses. Limited office, limited retail and residential caretaker uses may be permitted."

OCP and Lower Lynn Town Centre policies are committed to protecting the function of employment lands and creating an environment that supports economic activity, business investment and job growth. The Lynn Creek Town Centre Implementation Plan recommended a review of zoning regulations to facilitate more intensive use of the light industrial properties.

Two stakeholder workshops involving land owners and business operators were held in 2015 to explore business trends and opportunities in Lynn Creek and to gain a better understanding of the regulatory constraints faced by local business. Based on the input received, and as directed by Council, staff have developed new draft zoning regulations for this industrial area (see Figure 1).

## **ANALYSIS:**

### *Present Conditions*

There are more than 100 businesses on 39 separate properties in this area of the Lynn Creek Town Centre located immediately west of Mountain Highway close to the town centre core (see figure 1). A few of the properties are large but the majority of parcels are small with narrow frontages. The buildings tend to be older, more affordable spaces limited to one or two storeys with surface parking.

Existing businesses are an eclectic mix including manufacturing, repair, warehousing; as well as a variety of operations providing goods and services including catering, craft beer, consulting services, yoga and more. There are both long standing and new businesses, many owned and operated by North Shore residents.

Older open-span, two-storey industrial buildings, which are the typical case here are highly desirable. These types of buildings provide flexible spaces that are easily converted to accommodate a variety of users. The predominance of older and smaller buildings makes this area ideal for entrepreneurial start-up businesses that don't require a lot of space and cannot afford high rents.

The above conditions have led to a gradual evolution to today's eclectic mix of businesses that are attracted by the reasonable rents and flexible space. Small lot sizes and business frontages add variety and liveliness to the street experience while still providing jobs and services.



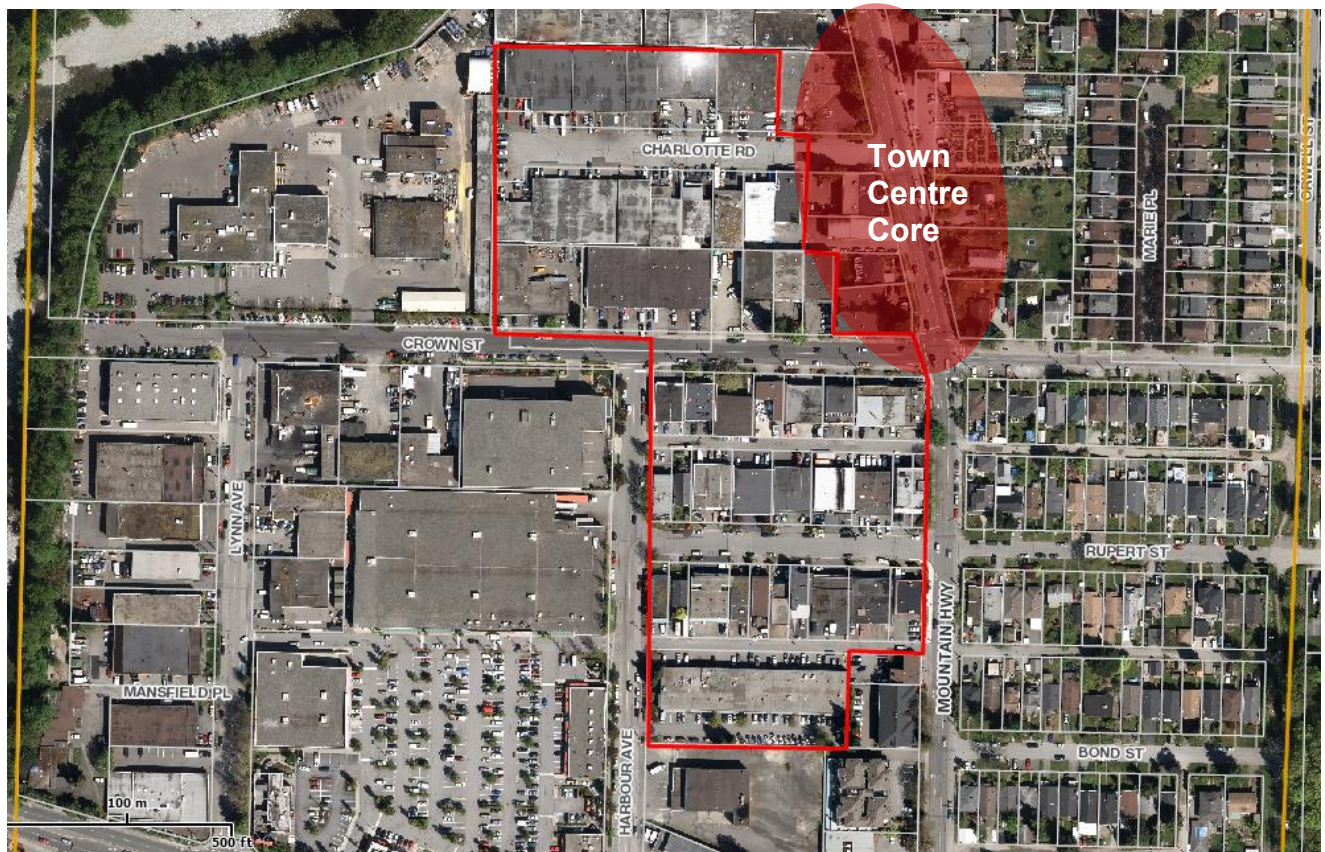


Figure 1: Lynn Creek Industrial Lands Subject Area

Little to no redevelopment in the area is anticipated in the short to medium term. Over time and as the Lynn Creek Town Centre redevelops, it is envisioned that this area will continue to provide a thriving and diverse community of small businesses providing local employment opportunities, adding interest and vibrancy to the emerging town centre, and benefiting from the growing demand for local goods and services.

#### *Zoning Priorities*

Priorities are to preserve the integrity of industrial lands into the future and strengthen the viability of existing businesses with simpler, flexible zoning regulations. Uses that could potentially displace existing industrial operations such as multi-family residential, large-format retail, free-standing office use or restaurants are not permitted principal uses in the proposed new EZ-LC zone.

### *Permitted Uses*

The proposed new zoning regulations confirm industry as the first priority. The regulations are simpler and more flexible, allowing for a broader range of manufacturing and service uses than the current I-3 zoning. The proposed regulations also enable a range of appropriate and complementary commercial uses to support intensive use of available space for business operation and expansion.

Proposed changes to the zoning strive to retain and encourage the growth of industries in this area, reflect the diversity of industry uses, address identified industry needs, and support the vision for the Town Centre.

The proposed new zoning has fewer, but more broadly defined land use categories than the current I-3 zoning. Uses that are no longer needed or are not compatible with the vision for this area have been removed. Office use is now permitted as a principal use when located on the upper floors of a building.

Note that 1196 Rupert Street (see Schedule A of attached Bylaw 8142), which is currently zoned CD8, is also proposed to be rezoned to EZ-LC. CD 8 permits all uses in the I3 zone plus the rental, servicing, storage and retail sale of firearms. The uses related to firearms are not considered appropriate in this location and have therefore been removed in proposed new zoning. Below is a table comparing existing I3 uses and proposed EZ-LC uses.

## Comparison of Permitted Uses

### I3 Zone

(a) animal shelter  
(b) artist's studio;  
(c) auction room;  
(d) automotive body shops;  
(e) automotive repair shops;  
(f) ~~billiard hall~~;  
(g) building supply establishment;  
(h) business/office support services;  
(i) clubs;  
(j) contractor services;  
(k) custom manufacturing;  
(l) delivery services;  
(m) equipment rental establishments;  
(n) fitness centre;  
(o) ~~gun shop~~;  
(p) hobby beer and wine-making;  
(q) household repair services;  
(r) industrial product sales establishments;  
(s) light manufacturing;  
(t) media-related establishments;  
(u) ~~mini-warehousing~~;  
(v) ~~parking structure~~;  
(w) pet care establishment;  
(x) ~~recreation vehicle sales/rental~~;  
(y) research and development  
(z) retail food services;  
(aa) school, trade;  
(bb) specialized technological establishment;  
(cc) veterinarian;  
(dd) warehousing;  
(ee) wholesaling; and  
(ff) ~~works yard~~

### Proposed EZ-LC Zone

~~DELETED~~  
MANUFACTURING  
AUCTIONEER USE  
SERVICE  
SERVICE  
~~DELETED~~  
BUILDING SUPPLY USE  
SERVICE  
SOCIAL GATHERING USE  
SERVICE  
PERMITTED  
SERVICE  
EQUIPMENT SALES AND RENTAL USE  
RECREATION/COMMUNITY USE  
~~DELETED~~  
MANUFACTURING  
MANUFACTURING USE  
EQUIPMENT SALES AND RENTAL USE  
MANUFACTURING  
MANUFACTURING  
~~DELETED~~  
~~DELETED~~  
SERVICE USE  
~~DELETED~~  
OFFICE  
ACCESSORY ONLY  
SERVICE  
MANUFACTURING  
SERVICE  
WAREHOUSE USE  
WAREHOUSE USE  
~~DELETED~~



### *Accessory Uses*

Other uses are permitted if they are accessory to a principal use. Accessory means a use that is incidental to a principal use. Examples include administrative office space, storage of fleet vehicles, and serving areas for approved breweries, distilleries, or catering businesses. Retail, as an accessory use is permitted for products that are made, assembled or distributed on the site.

Restaurants up to 20 seats in size are allowed as an accessory use to food or beverage manufacturing uses such as bakeries, breweries, distilleries, caterers and commissary kitchens. The maximum size of outdoor customer service areas has been increased from 4 to 12 seats.

One residential caretaker unit is allowed per parcel as an accessory use so long as the unit is located on an upper floor and does not exceed 100m<sup>2</sup> (1,076ft<sup>2</sup>) in size.

Accessory uses, in total, may occupy up to 25% of the floorspace of a particular building (same as existing I-3 zone).

### *Density, Height and Building Coverage*

The maximum permitted floorspace on a site is unchanged from an FSR of 1.2 under the existing I-3 zoning regulations. Building height remains unchanged at a maximum of 12m (40 feet) and building coverage will remain at 60%.

All land areas not occupied by buildings, structures, parking spaces, loading spaces, driveways, manoeuvring aisles, exterior storage areas and sidewalks are required to be landscaped.

Screening in the form of a solid wooden fence, landscaping or combination thereof, is required to screen exterior storage, garbage and utility boxes from public view (same as existing I-3 zone).

### *Parking*

Existing properties do not have capacity to provide additional on-site parking spaces. Therefore, parking requirements in the EZ-LC are unchanged from Part 10 of the Zoning Bylaw, which is 1 stall per 100m<sup>2</sup> of gross floor area (GFA) or warehouse and/or manufacturing area plus 1 stall per 45m<sup>2</sup> of GFA for other uses.

Other solutions are also being explored to help alleviate parking challenges. For example, the District has recently changed parking regulations on the 1300 Block of Crown Street to allow public parking during evenings and weekends.

**Concurrence:**

This report has been reviewed by Transportation Planning, Development Planning and Business Licenses.

**Public Input:**

The business community was invited to comment on the proposed zoning at an open house held March 8, 2016 at the District Operations Centre on Crown Street. About 15 businesses were represented and their input was generally supportive. There was recognition that the preservation of affordable industrial land is important and general support for the proposed uses and conditions.

**Conclusion:**

The proposed new EZ-LC zoning regulations are simpler and more flexible, allowing for a broader range of manufacturing and service uses than the current I-3 zoning. The proposed regulations also enable a range of appropriate and complementary commercial uses to support intensive use of available space for business operation and expansion.

**Options:**

- 1) Give Rezoning Bylaw 1335 (Bylaw 8142) 1<sup>st</sup> reading and refer to public hearing (staff recommendation), or
- 2) Leave as existing I3 zoning

Respectfully submitted,



Ross Taylor  
Community Planner

Attachments:  
Bylaw 8142

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



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

## **Bylaw 8142**

A bylaw to amend the District of North Vancouver Zoning Bylaw 3210, 1965

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

### **1. Citation**

This bylaw may be cited as "The District of North Vancouver Rezoning Bylaw 1335 (Bylaw 8142)".

### **2. Amendments**

2.1 The District of North Vancouver Zoning Bylaw 3210, 1965 is amended as follows:

a) Part 2A Definitions is amended as follows:

Delete:

The following definitions apply in the Employment Zones [Sections 750 (EZ-I), 770 (EZ-LI)], Village Commercial Zones [Sections 600-A (VC-G), 600-B (VC-DC)], and Comprehensive Development Zones 65, 67, 68, 69, 81, 79, 86 and 90 [Sections 4B370 to 4B385 (CD 65), 4B402 to 4B410 (CD 67), 4B411 to 4B418 (CD 68), 4B420 to 4B435 (CD 69), 4B 79 – 1 to 4B 79 – 10 (CD 79), 4B 81-1 to 4B 81-14 (CD 81) ] 4B 86-1 to 4B 86 – 5 (CD 86), and 4B 90 – 1 to 4B 90 – 8 (CD 90)] only:

And replace with:

The following definitions apply in the Employment Zones [Sections 750 (EZ-I), 770 (EZ-LI)], 780 (EZ-LC) Village Commercial Zones [Sections 600-A (VC-G), 600-B (VC-DC)], and Comprehensive Development Zones 65, 67, 68, 69, 79, 81, 86 and 90 [Sections 4B370 to 4B385 (CD 65), 4B402 to 4B410 (CD 67), 4B411 to 4B418 (CD 68), 4B420 to 4B435 (CD 69), 4B 79 – 1 to 4B 79 – 10 (CD 79), 4B 81-1 to 4B 81-14 (CD 81) ] 4B 86-1 to 4B 86 – 5 (CD 86), and 4B 90 – 1 to 4B 90 – 8 (CD 90)] only:

Delete:

"licensed lounge use" means a premise, which is an accessory use to a hotel, entertainment or recreation use, and which is used for the on-site consumption of alcoholic beverages;

And replace with:

“licensed lounge use” means a premise, which is an accessory use to a hotel, entertainment, recreation use, or a provincially approved brewery/distillery use; and which is used for the on-site consumption of alcoholic beverages;

Add the following definition to the Part 2A definitions:

“upper floors” means the storey or storeys of a building situated above the storey of the building that is closest in elevation to the grade level.

Add the following term to the list of terms that have the meanings given to them in Part 2 of this Bylaw:

“caretaker unit”

b) Section 301 (2) is amended as follows:

Insert:

“Employment Zone – Lynn Creek Light Industrial EZ-LC Bylaw 8142”; and

Delete:

“Comprehensive Development Zone 8 CD8”

c) Part 3A – Subdivision Requirements is amended by adding the subdivision requirements for the EZ-LC zone to the table of “Minimum Lot Sizes and Dimensions” in Section 309A, under “Employment Zones”, as follows:

<b>Employment Zones</b>						
<b>Zone</b>	<b>Short Form</b>	<b>Minimum Lot Area (square metres)</b>	<b>Maximum Lot Area (square metres)</b>	<b>Minimum Lot Width (metres)</b>	<b>Minimum Lot Depth (metres)</b>	<b>Minimum Lot Width for corner lots (metres)</b>
Employment Zone – Lynn Creek Light Industrial	EZ-LC	1100	NA	24	34	NA

d) Section 403A (1) (i) is amended as follows:

Delete:

The retail sale of alcoholic beverages for off-site consumption except in the C1L, C2, C6, CD 4, CD21, CD 45, CD47 & CD48 zones.

And replace with:

“The retail sale of alcoholic beverages for off-site consumption except in the C1L, C2, C6, C9, C10, CD 4, CD21, CD 45, CD47, CD48, CD65, CD68, CD79, CD80, CD81 & CD90 zones; or in accordance with a manufacturer’s license issued by the British Columbia Liquor Control and Licensing Branch.”

e) Part 7 Industrial Zone Regulations is amended by inserting the following:

**“780 EMPLOYMENT ZONE – Lynn Creek Light Industrial (EZ-LC)”**

**780.01 Intent**

The intent of the Lynn Creek Light Industrial Zone (EZ-LC) is to accommodate a mix of manufacturing and service uses, as well as a limited range of commercial uses that serve to animate the Lynn Creek light industrial precinct.

**780.02 Permitted Uses**

The following uses are permitted in the Lynn Creek Light Industrial Zone:

**a) Uses Permitted Without Conditions:**

Not applicable.

**b) Conditional Uses**

The following *principal uses* are only permitted when the conditions outlined in section 780.03 Conditions of Use are met:

- i. *manufacturing use;*
- ii. *office use;*
- iii. *recreation / community centre use;*
- iv. *retail use;*
- v. *service use;*
- vi. *social-gathering use; and*
- vii. *warehouse use.*

### **780.03 Conditions of Use**

#### **a) All Uses**

- i. Noise, glare, odour and air pollution generated on a parcel shall not be detectable from the parcel's property line, and shall comply with Part 4, Section 414 of the Zoning Bylaw.

**b) Office Use:** the use of land, *buildings* and structures for *office use* is only permitted as a *principal use* when the following conditions are met:

- i. *Office use* must be located on the *upper floors* of a *building*.

**c) Recreation/Community Centre Use:** the use of land, buildings and structures for *recreation/community centre use* is only permitted as a *principal use* when the following condition is met:

- i. *Recreation/Community Centre use* is limited to an aggregate maximum size of 500 m<sup>2</sup> (5,382 sq. ft.) per parcel.

**d) Retail Use:** the use of land, *buildings* and structures for *retail use* is only permitted as a *principal use* when the following conditions are met:

- i. **Retail use**, whether accessory or principal, is limited to an aggregate maximum size of 500 m<sup>2</sup> (5,382 sq. ft.) per parcel.
- ii. **Retail use** as a *conditional use* is limited to the following classes of retail only:
  - a. *Auctioneer use*;
  - b. *Building supply use*;
  - c. *Equipment sales and rental use*; and
  - d. *Garden supply use*.

**e) Social Gathering Use:** the use of land, *buildings* and structures for *social gathering use* is only permitted as a *principal use* when the following conditions are met:

- i. *Social gathering use* must be on the upper floors of a *building*; and
- ii. *Social gathering use* is limited to an aggregate maximum size of 500 m<sup>2</sup> (5,382 sq. ft.) per parcel.

### **780.04 Accessory Use**

**a) Accessory uses**, in combination, may occupy a maximum of 25% of the total floor area of a *building* or *buildings*, or in a multi-tenant building, a maximum of 25% of the floor area occupied by the tenant.

**b) Residential use** is limited to one *caretaker unit* per parcel when the following conditions are met:

- i. The caretaker unit must be accessory to a permitted principal use;



- ii. The caretaker unit must be located on the upper floors of a building; and
  - iii. The caretaker unit may not exceed 100 m<sup>2</sup> (1,076 ft<sup>2</sup>) in size.
- c) **Restaurant use** is limited to a maximum size of 20 seats, exclusive of *outdoor customer service areas*, and must be accessory to food or beverage related *manufacturing uses* such as, but not limited to: bakery, catering, commissary kitchen, brewery or distillery.
- d) **Outdoor customer service areas** are only permitted in conjunction with a permitted accessory restaurant use and may not exceed 12 seats in size and must be operationally and physically tied to the principal premises.
- e) **Accessory exterior storage areas** are permitted only in conjunction with:
- i. *Automotive body and repair shops;*
  - ii. *Building supply use;*
  - iii. *Equipment sales and rental use;*
  - iv. *Garden supply use.*

#### 780.05 Density

- a) The maximum permitted *floor area ratio* in the Lynn Creek Light Industrial Zone is 1.2 exclusive of a *caretaker unit*.

#### 780.06 Maximum Principal Building Size

Not applicable.

#### 780.07 Setbacks

Setback	Principal Building or Structure	Accessory Building or Structure
Front	Minimum: 1.5 metres (4.9 ft.)	Minimum: 1.5 metres (4.9 ft.)
Rear on a lane	Minimum: 1.5 metres (4.9 ft.)	Minimum: 1.5 metres (4.9 ft.)
Rear	Minimum: 0 metres	Minimum: 0 metres
Side	Minimum: 0 metres	Minimum: 0 metres
Side facing a street	Minimum: 0 metres	Minimum: 0 metres

#### 780.08 Building Orientation and Form

Not applicable.

### **780.09 Building Depth and Width**

Not applicable.

### **780.10 Coverage**

- a) The maximum *building coverage* is 60% of the lot area; and
- b) The maximum *site coverage* is 100% of the lot area

### **780.11 Height**

- a) The maximum height of *buildings* and structures is 12.2 metres (40 feet).

### **780.12 Landscaping**

- a) All land areas not occupied by buildings, structures, parking spaces, loading spaces, driveways, manoeuvring aisles, exterior storage areas, *outdoor customer service areas*, garbage and recycling areas, or sidewalks at the front of the lot shall be landscaped.
- b) A 2 metre (6.5 ft.) high screen consisting of a solid wood fence, landscaping, or combination thereof, with 90% opacity, is required to screen from public view:
  - i. exterior storage areas, where permitted;
  - ii. exterior garbage and recycling areas; and
  - iii. exterior utility boxes, vents and pumps.
- c) Parking areas containing more than 20 spaces in one row shall incorporate raised landscape planters not less than 1.0m (3.3 ft.) in width and 5.7m (18.7 ft.) in length every 20 spaces.

### **780.13 Subdivision Requirements**

<b>Minimum Lot Size</b>	<b>Maximum Lot Size</b>	<b>Minimum Lot Width</b>	<b>Minimum Lot Depth</b>	<b>Minimum Lot Width on Corner Lots</b>
1,100 m <sup>2</sup> (11,840 ft <sup>2</sup> )	N.A.	24 m (79 ft)	34m (112 ft)	24 m (79 ft)

### **780.14 Parking and Loading**

- a) Parking and loading spaces shall be provided in accordance with Part 10 of this Bylaw

- b) In cases where a development application is submitted without an identification of specific uses, parking requirements will be assessed on the basis of a minimum of one space/100 m<sup>2</sup> (1,076 sq. ft.) of *gross floor area*, and the issuance of business licences for permitted uses in that building will be dependent upon the availability of parking on the lot or on an adjacent lot in accordance with Part 10 of this Bylaw”.

2.2 The Zoning Map is amended in the case of the lands illustrated on the attached map (Schedule A) by rezoning the land from Light Industrial Zone I3 and CD-8 to Employment Zone – Lynn Creek Light Industrial (EZ-LC).

**READ** a first time

**PUBLIC HEARING** held

**READ** a second time

**READ** a third time

Certified a true copy of “Rezoning Bylaw 1335 (Bylaw 8142)” as at Third Reading

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Municipal Clerk

**APPROVED** by the Ministry of Transportation and Infrastructure on

**ADOPTED**

---

Mayor

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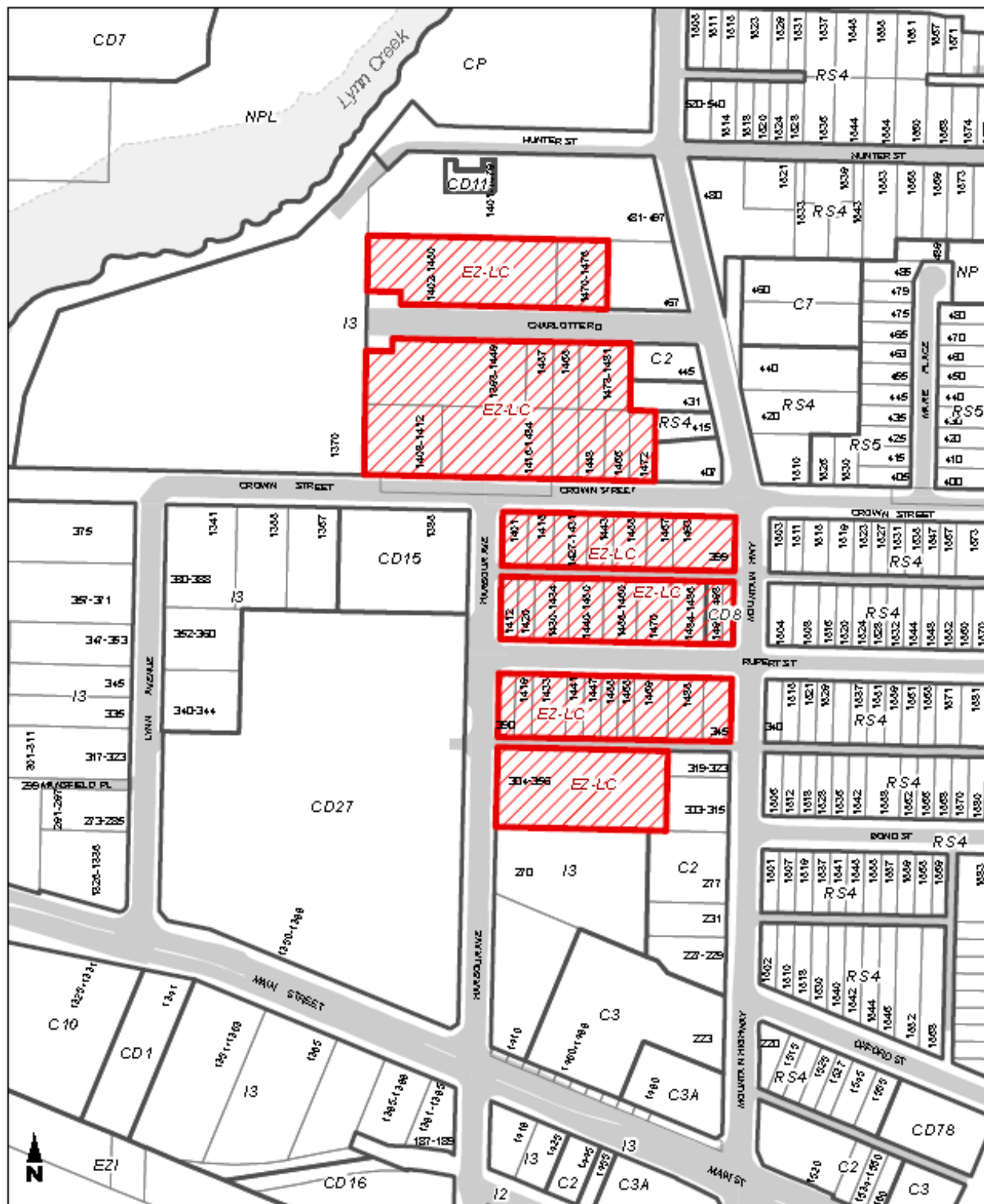
Municipal Clerk

Certified a true copy

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Municipal Clerk


**Schedule A to Bylaw 8142**  
**The District of North Vancouver Rezoning Bylaw 1335 (Bylaw 8142)**



LIGHT INDUSTRIAL ZONE (I3) & COMPREHENSIVE DEVELOPMENT ZONE 8 (CD8) TO  
 EMPLOYMENT ZONE LYNN CREEK LIGHT INDUSTRIAL (EZ-LC)



COUNCIL AGENDA/INFORMATION				
<input type="checkbox"/> In Camera	Date:	Item #		
<input checked="" type="checkbox"/> Regular	Date: May 2, 2016	Item #		
<input type="checkbox"/> Agenda Addendum	Date:	Item#		
<input type="checkbox"/> Info Package	DM#	Date:	Mailbox:	
<input type="checkbox"/> Council Workshop	DM#	Date:	Mailbox:	

  
 Dept.  
Manager

  
 Director

  
 CAO

## The District of North Vancouver REPORT TO COUNCIL

April 14, 2016

File: 13.6650.01/000.0000

**AUTHOR:** Natasha Letchford, Planner

**SUBJECT:** Bylaw 8165: Upper Capilano Commercial Zoning

### RECOMMENDATION:

THAT "The District of North Vancouver Rezoning Bylaw 1340 (Bylaw 8165)" which rezones two commercial sites in Upper Capilano to a new Village Commercial Zone is given FIRST reading;

AND THAT Bylaw 8165 is referred to public hearing.

### REASON FOR REPORT:

Bylaw 8165, which rezones two commercial sites in Upper Capilano from General Commercial Zone 2 (C2) to a new Village Commercial Upper Capilano Zone (VC – UC) is ready for Council's consideration.

### SUMMARY:

Following the direction in Council's 2014 withholding motion and a public consultation process, Bylaw 8165 is being presented to Council for consideration. This bylaw rezones the properties at 5020 Capilano Road/1180 Clements Avenue and 4710-4740 Capilano Road from General Commercial Zone 2 (C2) to a new Village Commercial – Upper Capilano Zone (VC – UC). This zoning accommodates a wide range of uses such as restaurants, retail, residential and office. The aim of this bylaw is to introduce zoning that more closely fits with the vision for the future of the Upper Capilano neighbourhood and the scale of the surrounding residential uses.

### BACKGROUND:

On April 7, 2014, Council passed a motion directing staff to prepare a bylaw specific to the properties at 5020 Capilano Road/1180 Clements Avenue and 4710-4740 Capilano

Road in Upper Capilano to ensure redevelopment is of a type and scale in keeping with the residential character of Upper Capilano (Attachment A).

## ANALYSIS

### Existing Conditions

The properties at 5020 Capilano Road/1180 Clements Avenue (Capilano Heights Chinese Restaurant) and 4710-4740 Capilano Road (Grouse Woods Plaza) are zoned General Commercial Zone 2 (C2). The properties are also designated *Commercial Residential Mixed-Use Level 1* (CRMU1) in the Official Community Plan (OCP). This designation is intended predominantly for general commercial purposes, such as retail, service and offices. Residential uses above commercial uses at street level are generally encouraged. Development in the CRMU1 designation and C2 Zoning is permitted up to approximately 1.75 FSR.

#### a) 5020 Capilano Road/1180 Clements Ave: Capilano Heights Chinese Restaurant

The site is occupied by Capilano Heights Chinese Restaurant which has been in operation since 1972. Capilano River Regional Park (i.e. Cleveland Dam) is located west of the site; the property is otherwise surrounded by single family residential properties. The site is 2,259 m<sup>2</sup> (24,315 ft<sup>2</sup>) in area. Development issues include the need for sensitive transition to adjacent single family uses and a desire to maintain small scale commercial activities with limited residential capacity onsite. Sightlines and access may also be of concern given the property's location on a corner apex along Capilano Road.



**b) 4710-4740 Capilano Road: Grousewoods Plaza**

The site is occupied by a one level commercial building (Grouse Woods Plaza) which includes a convenience store, drycleaner and two restaurants. A ground oriented townhouse development is located east and north of the site. Single family uses are to the south and west of the site. The site is 1,132 m<sup>2</sup> (12,184 ft<sup>2</sup>) in area.

Similar to the other site, development issues relate to the potential height and bulk of buildings adjacent to the neighbouring ground-oriented townhouse development and single family uses. This is coupled with a desire to maintain small scale commercial activities with limited residential capacity onsite.

**Zoning:**

The following table identifies the development potential within the existing General Commercial Zone 2 compared to the proposed VC – UC zone. The maximum floor space ratio (FSR) for the site at 5020 Capilano Road/1180 Clements Avenue under the proposed bylaw would be 1.4 while the maximum FSR for 4710-4740 Capilano Road would be 1.2. The table generally specifies the potential building bulk/massing allowed within each zone:

Zone	Height	Max. Building Coverage	Max. Site Coverage	FSR
C2	12 m (40 ft)	50%	85%	1.75
VC-UC	10.7 m (35 ft)	80%	90%	1.4 or 1.2



The existing C2 Zone would permit a four storey building whereas the proposed VC – UC zone would limit the height to 3 storeys or 10.7 m (35 ft). The C2 zone does not include specific setback regulations as they are established through the development permit process. The proposed VC – UC zone requires a setback between 1.5 m (5 ft) to 4 m (13.1ft) with the larger setback required between the site and any single family or multi-family residential property.

Residential uses are currently permitted within the C2 zone and would continue to be permitted in the VC – UC zone subject to the following conditions: any part of the residential unit which faces Capilano Road must be located above the ground floor; each unit must have access to a private storage space; and, residential use is only permitted when office, personal service, restaurant, retail, or service uses are located on the ground floor. A copy of the bylaw is attached as Attachment 3.

**Public Input:**

On November 3, 2015, staff held an Open House at the Highlands United Church seeking input on potential zoning updates for the two properties. Twenty-seven people attended the open house and 18 feedback forms were received. Using the survey responses as well as the input received at the meeting and numerous emails, staff prepared a draft commercial zone specifically designed for these two sites. A summary of the comments received during the Open House is provided as Attachment 2.

**Key Issues**

A combination of a survey, an open house, discussions, and correspondence have all fed into staff review of these two commercial properties. Key issues arose as part of this discussion:

1. Building Height: Many local residents expressed a desire that the existing buildings not change or be limited in height to 2 storeys. However, the majority (55%) of local residents believed that a reasonable building height for new development is 3 to 4 storeys.

Bylaw 8165 proposes a height regulation for both properties of 10.7 m (35 ft) and 3 storeys. This height respects the surrounding residential uses while supporting future development.

2. Neighbourly Transitions: 75% of respondents strongly agreed that new development on these properties should provide a transitional area between adjacent residential uses.

Bylaw 8165 proposes to require future development to be set back from property lines of adjacent residential uses by 4 metres (13.1 ft). This setback will help limit



the impacts of future commercial/residential uses on adjacent neighbours by increasing the distance between buildings.

3. Scale of Retail: Many of the local residents expressed a desire to retain the existing mix of medium (restaurant) and small scale (corner store/drycleaners) commercial uses on these properties.

Bylaw 8165 proposes to limit the size of each individual commercial unit to 186 m<sup>2</sup> (2,002 sq. ft.) with the exception of 5020 Capilano Road/1180 Clements Ave which is limited in size to 550 m<sup>2</sup> (5,920 sq. ft.) to reflect the area of the existing restaurant.

4. Access: Many of the local residents expressed concern with the safety of the laneway access between Clements Avenue and Prospect Avenue in regards to the close proximity of the intersection at Clements Ave. and Capilano Rd. The VC-UC zone requires vehicle access for this property to be from Clements Ave.
5. Parking: Residents want to ensure that there is sufficient underground parking on the Capilano Heights Restaurant site.

The VC-UC zone requires that all new development provide parking on site at the blended rate for commercial parking of 1 stall per 30 m<sup>2</sup> (323 sq. ft.) of gross floor area. This blended rate has been in place since 2011 in the Village Commercial Gallant Avenue and Village Commercial Deep Cove areas.

6. Owner Input: The owner of one of the properties attended the public meeting and participated in the consultation process. Staff spoke to owners of both properties and provided them with an opportunity to comment on the proposed zoning and the draft zoning bylaw. Minor amendments have been made to accommodate owner input.

Bylaw 8165 supports future redevelopment of these properties by providing additional clarity around the type and form of development that is appropriate on these sites.

## **Conclusion:**

Bylaw 8165 proposes a set of land use regulations for the commercial properties at 5020 Capilano Road/1180 Clements Avenue and 4710-4740 Capilano Road that will provide a transition to surrounding residential uses, support redevelopment opportunities, and enhance the general character along Capilano Road.

**Options:**

1. Give First Reading to Bylaw 8165 and refer the bylaw to public hearing (staff recommendation); or,
2. Provide staff direction on amendments to Bylaw 8165 and request staff to return the bylaw to a future meeting; or,
3. Defeat Bylaw 8165 at First Reading.



Natasha Letchford  
Planner

**Attachments**

1. April 14, 2014 resolution re: 5020 Capilano Rd, 1180 Clements Ave, 4710 - 4740 Capilano Rd.
2. Summary of November 3, 2015 Open House Results
3. District of North Vancouver Rezoning Bylaw 1340 (Bylaw 8165)

<u>REVIEWED WITH:</u>	<u>REVIEWED WITH:</u>	<u>REVIEWED WITH:</u>	<u>REVIEWED WITH:</u>
<input type="checkbox"/> Sustainable Community Development	<input type="checkbox"/> Clerk's Office	External Agencies:	Advisory Committees:
<input type="checkbox"/> Development Services	<input type="checkbox"/> Corporate Services	<input type="checkbox"/> Library Board	<input type="checkbox"/> _____
<input type="checkbox"/> Utilities	<input type="checkbox"/> Communications	<input type="checkbox"/> NS Health	<input type="checkbox"/> _____
<input type="checkbox"/> Engineering Operations	<input type="checkbox"/> Finance	<input type="checkbox"/> RCMP	<input type="checkbox"/> _____
<input type="checkbox"/> Parks & Environment	<input type="checkbox"/> Fire Services	<input type="checkbox"/> Recreation Commission	
<input type="checkbox"/> Economic Development	<input type="checkbox"/> Human resources	<input type="checkbox"/> Other: _____	
	<input type="checkbox"/> ITS		
	<input type="checkbox"/> Solicitor		
	<input type="checkbox"/> GIS		

**Attachment 1**

355 West Queens Road  
North Vancouver BC  
V7N 4N5

[www.dnv.org](http://www.dnv.org)



James A. Gordon CMC  
Municipal Clerk  
Phone: 604 990 2207  
Fax: 604 984 9637  
[gordonj@dnv.org](mailto:gordonj@dnv.org)

March 21, 2016  
File: 01.0115.30/002.000

EXCERPT of the Special Meeting of the Council for The Corporation of the District of North Vancouver held in the Council Chamber of the Municipal Hall, 355 West Queens Road, North Vancouver, B.C. on Monday, April 14, 2014 commencing at 7:09 p.m.

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**Rezoning of 5020 Capilano Road, 1180 Clements Avenue and 4710-4740 Capilano Road**

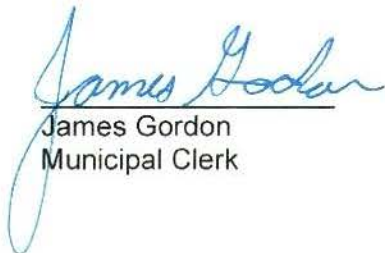
File No. 08.3030.01/000.000

**MOVED by Councillor MURI**  
**SECONDED by Councillor MACKAY-DUNN**  
**THAT**

1. Council direct staff to prepare new commercial zoning bylaws for 5020 Capilano Road, 1180 Clements Avenue and 4710-4740 Capilano Road; and
2. Staff submit to Council, any building permit application received after April 22, 2014 for 5020 Capilano Road, 1180 Clements Avenue and 4710-4740 Capilano Road which staff consider are in conflict with the bylaws in preparation, for consideration of a resolution that the building permit be withheld for 30 days under Section 929 of the Local Government Act.

**CARRIED**

Certified a true copy:



James Gordon  
Municipal Clerk

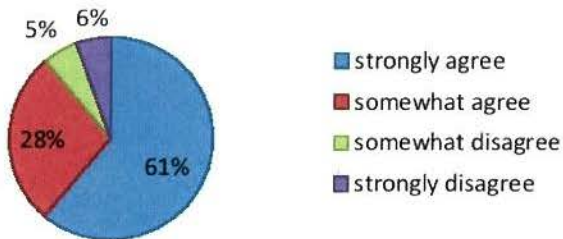




## Upper Capilano Commercial Zoning Review Summary of November 3, 2015 Open House Feedback Results

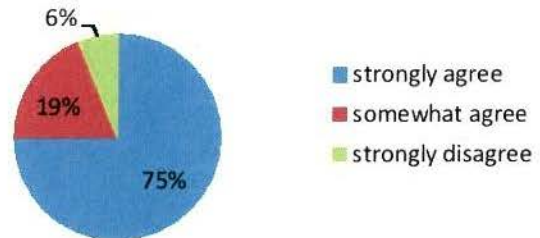
### Question 1: Use

Do you think it is important to have some continued commercial use on the subject sites?



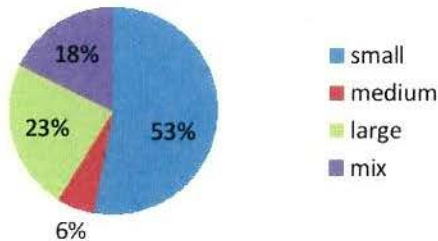
### Question 4: Neighbourliness

Should new commercial/residential uses be required to provide transitional areas between adjacent residential uses?



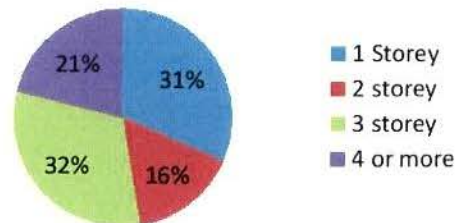
### Question 2: Scale of commercial uses

What do you think is an appropriate scale for commercial units?



### Question 5A: Building Height

What do you think is a reasonable building height for new development (if and when it occurs) on the subject sites? (Site A)



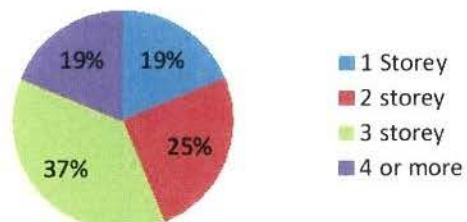
### Question 3: Relationship to Capilano Road

How do you envisage building frontages for the subject sites on Capilano Road (generous sidewalks, space for outdoor seating, landscaping, etc.)?

Theme	Occurrences
Generous sidewalks	5
Outdoor Seating	4
Landscaping/greenery	4
No public space	4
Separation from road	3
Awnings	1

### Question 5B: Building Height

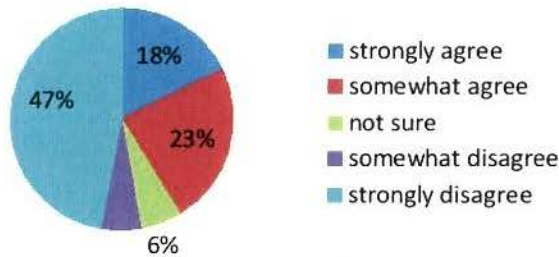
What do you think is a reasonable building height for new development (if and when it occurs) on the subject sites? (Site B)





### Question 6: Building Height

Could the subject sites support a 40ft (3-4 storeys) building if it was stepped back to accommodate a more neighbourly fit with adjacent neighbours?



### Question 7: Access

What are your thoughts on the safest way to access the subject sites?

Theme	Occurrences
Site A: Street parking	1
Site B: Safe Access - Clements only	4
Prohibit Laneway access from site	2
Traffic lights	1
Pedestrian crosswalk	1
Site B Access Is fine	2

### Question 9: Comments

Do you have any other comments or concerns?

1. Current height and scale appropriate
2. Neighbour parking issues, residential parking only
3. Safety on Capilano Road between Prospect and Clements
4. Lane access between Prospect and Clements is dangerous
5. Current Zoning appropriate
6. Rezoning unnecessary
7. Current zoning inappropriate – height/size
8. Treed area acts as transitional zone
9. Traffic plan required
10. Concern area will become commercial
11. Don't like idea of change
12. No redevelopment planned on 5020 Capilano Road
13. Opposed to 3-4 storey

### Question 8: Parking

Do you have any comments regarding onsite parking for the subject sites?

Theme	Occurrences
Parking restrictions on road	1
Insufficient parking	5
Relaxation for rental	1
Surface parking for customers	1
Sufficient parking already	1

# The Corporation of the District of North Vancouver

## Bylaw 8165

A bylaw to amend District of North Vancouver Zoning Bylaw 3210, 1965

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

### 1. Citation

This bylaw may be cited as "The District of North Vancouver Rezoning Bylaw 1340 (Bylaw 8165)".

### 2. Amendments

2.1 District of North Vancouver Zoning Bylaw 3210, 1965 is amended as follows:

- a) Part 2A is amended by inserting, in sequential order, the following reference to the Village Commercial-Upper Capilano Zone into the explanatory paragraph at the beginning of the section:

600-C (VC-UC)

- b) Section 301 (2) is amended by inserting in alphabetical order the following zoning designation:

Village Commercial – Upper Capilano

VC-UC (Bylaw 8165)

- c) Part 3 A – Subdivision Requirements is amended by adding the subdivision requirements to the table of "Minimum Lot Sizes and Dimensions" in Section 309A as follows:

Commercial Zones						
Zone	Short Form	Minimum Lot Area (square metres)	Maximum Lot Area (square metres)	Minimum Lot Width (metres)	Minimum Lot Depth (metres)	Minimum Lot Width for corner lots (metres)
Village Commercial – Upper Capilano	VC - UC	2000	NA	7.5	34	NA

- d) Section 414 is amended by inserting, in sequential order, the following reference to the Village Commercial – Upper Capilano Zone into the description of the Good Neighbour Requirements at the beginning of the section: 600-C

- e) Part 6 Commercial Zone Regulations is amended by inserting Schedule A as Section 600-C.
- f) The Zoning Map is amended as shown on Schedule B.
- g) The properties shown hatched on Schedule B are hereby rezoned to Village Commercial-Upper Capilano (VC-UC).

**READ** a first time

**PUBLIC HEARING** held

**READ** a second time

**READ** a third time

**ADOPTED**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk

Certified a true copy

\_\_\_\_\_  
Municipal Clerk

## Schedule A to Bylaw 8165

### 600-C Village Commercial–Upper Capilano (VC-UC)

#### 600-C.01 Intent

The intent of the Village Commercial Upper Capilano Zone is to accommodate mixed – use commercial buildings in a local neighbourhood setting.

#### 600-C.02 Permitted Uses

The following *principal uses* shall be permitted in the Village Commercial-Upper Capilano Zone:

**a) Uses Permitted without Conditions:**

Not applicable.

**b) Conditional Uses**

The following *principal uses* are permitted when the conditions outlined in 600 – C.03 – Conditions of Use, are met:

*live-work use;*  
*office use;*  
*personal service use;*  
*residential use;*  
*restaurant use;*  
*retail use; and*  
*service use.*

#### 600-C.03 Conditions of Use

**a) All uses:** all uses of land, buildings, and structures are only permitted when the following conditions are met:

- i. All aspects of the use are completely contained within an *enclosed building* except for:
  - a) Parking and loading areas;
  - b) *Outdoor customer service areas*;
  - c) The display of goods limited to 5 m<sup>2</sup> (54 sq ft) per commercial unit; and
  - d) *Outdoor amenity areas* (balconies, patios or roof decks).



- ii. Noise, glare, odour and air pollution generated on a parcel shall not be detectable from the parcel's property line, and all uses shall comply with Part 4, Section 414 of the Zoning Bylaw
- b) **Live-work use:** the use of land, buildings, and structures for *live-work* units is permitted when the following conditions are met:
  - i. *Live-Work* uses are permitted only when *office, personal service, restaurant, retail or service* uses, excluding stairs, are located on the ground floor fronting Capilano Road and the westerly 24.5 m (80.3 ft) of any property fronting Clements Avenue;
  - ii. Any *Live-Work* unit fronting Clements Avenue must have an individual ground floor entrance; and,
  - iii. *Live Work* uses are permitted only when 50% of the ground floor space is used for *Office, Personal Service, Restaurant, Retail and Service* uses.
- c) **Residential use:** the use of land, buildings, and structures for dwelling units is permitted when the following conditions are met:
  - i. *Residential* uses are permitted only when *office, personal service, restaurant, retail or service* uses are located on the ground floor fronting Capilano Road and the westerly 24.5 m (80.3 ft) of any property fronting Clements Avenue;
  - ii. Any *residential unit* fronting Clements Avenue must have an individual ground floor entrance fronting Clements Avenue; and,
  - iii. Each *residential unit* has access to a private storage space of a minimum 2 m (6.6 ft) in length, 1.25 m (4.0 ft) in width, and 2 m (6.6 ft) in height.
- d) **Office, Personal Service, Restaurant, Retail and Service uses:** the use of land, buildings, and structures for these uses is only permitted when the following conditions are met:
  - i. Any associated *outdoor customer service areas* are only permitted in areas adjacent to a street;
  - ii. Any associated *outdoor customer service areas* must comply with the regulations found in Section 413; and,
  - iii. Cooking exhaust producing grease-laden vapours must vent directly to the roof.

- iv. The maximum permitted individual commercial unit area is as follows in Table 1 below:

Table 1 – Maximum Individual Commercial Unit Area	
Site/Address	Maximum Permitted Unit Area
5020 Capilano Road Lot A Block B District Lot 594 Plan 1792, PID: 014-288-702 1180 Clements Avenue Lot A Block B District Lot 594 Plan 1792, PID: 014-288-702	465 m <sup>2</sup> (5,005 sq. ft.)
4710-4740 Capilano Road Lot A of Lot 3 Block E District Lot 595 Plan 12864, PID: 008-781-061	186 m <sup>2</sup> (2,002 sq. ft.)

#### 600-C.04 Accessory Use

- a) *Accessory uses* are permitted.
- b) *Home occupations* are permitted in residential *dwelling units* in this zone.

#### 600-C.05 Density

- a) The maximum permitted density is as follows in Table 2 below:

Table 2 – Maximum Permitted Density	
Site/Address	Maximum Permitted Floor Area Ratio
5020 Capilano Road Lot A Block B District Lot 594 Plan 1792, PID: 014-288-702 1180 Clements Avenue Lot A Block B District Lot 594 Plan 1792, PID: 014-288-702	1.4
4710-4740 Capilano Road Lot A of Lot 3 Block E District Lot 595 Plan 12864, PID: 008-781-061	1.2

- b) For the purposes of calculating floor area ratio the following are exempted:
  - i. Covered or enclosed parking;
  - ii. Bicycle storage; and,
  - iii. 2.5 m<sup>2</sup> (26.9 sq ft) of storage space per *residential dwelling unit*.

### **600-C.06 Setbacks**

The setbacks for any building in the VC-UC Zone shall be regulated as follows:

<b>Setback</b>	<b>Principal and Accessory Buildings and Structures</b>
From Capilano Road and Clements Avenue	Minimum: 3 m (10 ft)
From any property line abutting a property in a Single Family (RS) or Multi Family (RM/CD) Zone	Minimum 4 m (13.1 ft)
From any property line abutting a lane	Minimum 1.5 m (5 ft)

### **600-C.08 Building Orientation**

- a) For buildings oriented toward Capilano Road, at least 50% of the lot width must be occupied by a building that fronts the street and meets the minimum front yard setback requirement

### **600-C.09 Coverage**

- a) Building Coverage: Maximum 80%
- b) Site Coverage: Maximum 90%

### **600-C.11 Height**

- a) Maximum permitted heights are listed in Table 3;
- b) In the case of a roof, the slope of which is 2 in 12 or greater, the maximum permitted height may be increased by 15%; and
- c) For the purposes of measuring maximum number of storeys, the permitted number of storeys does not include parking.

<b>Table 3</b>		
<b>Site / Address</b>	<b>Maximum Permitted Height for Principle and Accessory Buildings and Structures</b>	<b>Maximum Number of Storeys</b>
5020 Capilano Road Lot A Block B District Lot 594 Plan 1792, PID: 014-	10.7 m (35.1 ft)	3



288-702  1180 Clements Avenue Lot A Block B District Lot 594 Plan 1792, PID: 014- 288-702		
4710-4740 Capilano Road Lot A of Lot 3 Block E District Lot 595 Plan 12864, PID: 008-781-061	10.7 m (35.1 ft)	3

#### **600-C.10 Landscaping**

- a) All land areas not occupied by buildings, structures, plazas, patios, parking spaces, loading spaces, driveways, manoeuvring aisles, and sidewalks shall be landscaped.
- b) A 2 m (6.6 ft) high screen consisting of a solid wood fence, or landscaping, or a combination thereof, all with 90% opacity, is required to screen from public view:
  - i. exterior garbage and recycling areas, where permitted; and
  - ii. exterior utility boxes, vents and pumps.
- c) A 1.8 m (6 ft) wide landscaped buffer is required at the rear of any property abutting land zoned Residential (RS and RM) which is not occupied by vehicle access or parking.

#### **600-C.11 Parking, Loading and Vehicle Access Regulations**

- a) For 5020 Capilano Road legally described as Lot A Block B District Lot 594 Plan 1792, PID: 014-288-702, access to the underground parking for the site is only permitted from Clements Avenue.
- b) Parking spaces shall be provided in accordance with Part 10 of this Bylaw.
- c) A loading bay in accordance with Part 10 of this Bylaw is required for any building with more than 500m<sup>2</sup> (5,382 sq ft) of floor area on the main floor used for *office, personal service, restaurant, retail or service uses*.
- d) All above ground parking adjacent to a street must be separated by a landscaped buffer area of no less than 1m (3.3 ft) in width.



# Schedule B to Bylaw 8165



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