



**CITY COUNCIL MEETING
AGENDA**

Monday, May 6, 2024, 6:00 p.m.

Meeting held electronically and open to public attendance

Council Chamber, City Hall

We recognize and respect that New Westminster is on the unceded and unsurrendered land of the Halkomelem speaking peoples. We acknowledge that colonialism has made invisible their histories and connections to the land. As a City, we are learning and building relationships with the people whose lands we are on.

LIVE WEBCAST: Please note City Council Meetings, Public Hearings, Council Workshops and some Special City Council Meetings are streamed online and are accessible through the City’s website at <http://www.newwestcity.ca/council>

Pages

1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT

The Mayor will open the meeting and provide a land acknowledgement.

2. APPROVAL OF THE AGENDA

As circulated or as amended (urgent/time sensitive matters only)

3. REPORTS AND PRESENTATIONS FOR COUNCIL DISCUSSION AND ACTION

3.1 2023 Financial Statements (Circulated Separately)

9

The purpose of this report is to present the financial statements for the City of New Westminster for the fiscal ended December 31, 2023 and to seek Council acceptance of the statements to meet the requirements of Section 167(1) of the Community Charter.

Recommendation:

THAT the City’s financial statements for the year ended December 31, 2023 be accepted.

a. On Table Financial Statement Presentation

70

b.	On Table Audit Findings Report	80
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3.2	Train Whistle Cessation – 2024 – Q1 Update (information report brought forward from April 22, 2024)	105
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To provide Council with an update on the progress of train whistle cessation in the City of New Westminster.

Recommendation:

THAT Council receives this report for information.

3.3	Recommendations for Council on Belonging and Connecting from the Community Advisory Assembly	
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a.	Presentation (On Table)	113
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b.	Report	136
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To present to Council the first set of recommendations developed by members of the new Community Advisory Assembly, on Council's Community Belonging and Connecting strategic priority, as well as share information about the Assembly's process to develop and reach consensus on the recommendations.

Recommendation:

THAT Council receive the recommendations from the Community Advisory Assembly for information.

THAT Council direct staff to respond to each recommendation – including providing information on any related plans or strategies, and conducting a high-level feasibility review – and report back to Council and the Assembly.

4. CONSENT AGENDA

If Council decides, all the recommendations in the reports on the Consent Agenda can be approved in one motion, without discussion. If Council wishes to discuss a report, that report is removed from the Consent Agenda. A report may be removed in order to discuss it, because someone wants to vote against the report's recommendation, or because someone has a conflict of interest with the report. Any reports not removed from the Consent Agenda are passed without discussion.

Recommendation:

THAT Council adopt the recommendations for items # on consent.

4.1	Construction Noise Bylaw Exemption Request: 220 Salter Street (Metro Vancouver Sewer Inspection – Fraser River Crossing Project)	142
	The purpose of this report is to request an exemption from Construction Noise Bylaw No. 6063,1992 to Metro Vancouver contractor AquaCoustic Remote Technologies Inc. to perform preventative maintenance of the sewer lines at 220 Salter Street.	
	Recommendation:	
	THAT Council grant an exemption from <i>Construction Noise Bylaw No. 6063,1992</i> to Metro Vancouver contractor AquaCoustic Remote Technologies Inc. for two weeknights from Tuesday, May 21, 2024 to Friday, May 31, 2024 from 10:00 PM to 7:00 AM excluding Saturdays, Sundays, and Statutory holidays to perform overnight video and sonar inspections of the sewer lines at 220 Salter Street.	
4.2	Proclamation: International Day Against Homophobia and Transphobia, May 17, 2024	149
4.3	Proclamation: Hyack International Parade and Festival, May 25, 2024	150
4.4	Proclamation: Emergency Preparedness Week, May 5-11, 2024	151
4.5	Proclamation: Elizabeth Fry Week, May 6-10, 2024	152
4.6	Proclamation: Public Works Week, May 19-25, 2024	153
4.7	Proclamation: Melanoma and Skin Cancer Awareness Month, May 2024	154
4.8	Minutes for Adoption	
	a. April 22, 2024 City Council Meeting (1:00 p.m.)	155
	b. April 22, 2024 Council Workshop	158
	c. April 22, 2024 Parcel Tax Roll Review Panel	162
	d. April 22, 2024 City Council Meeting (6:00 p.m.)	165
5.	<u>OPPORTUNITY FOR THE PUBLIC TO SPEAK TO COUNCIL – 7:00 PM</u>	
5.1	Tourism New Westminster Presentation	
5.2	Open Delegations	
6.	<u>SPECIAL ORDER OF THE DAY</u>	
6.1	Break (15 minutes)	
7.	<u>BYLAWS</u>	
7.1	Bylaws for adoption	

- a. Tax Rates Bylaw 8445, 2024**

To set the tax rates for 2024. This bylaw is on the agenda for **ADOPTION.**

182
- b. Code of Conduct for Council Members Amendment Bylaw No. 8457, 2024**

To change the vote required to appoint an Ethics Commissioner. This bylaw is on the agenda for **ADOPTION.**

185
- c. Riparian Areas Protection Bylaw Amendment Bylaw No 8413, 2024**

To align the City’s current Riparian Areas Protection Bylaw with the revised Provincial Riparian Areas Protection Regulation (RAPR). This bylaw is on the agenda for **ADOPTION.**

186
- d. Bylaw Notice Enforcemet Bylaw Amendment Bylaw No 8421, 2024**

To add enforcement and penalties provisions for situations in which voluntary compliance to the Riparian Areas Protection Bylaw is not obtained. This bylaw is on the agenda for **ADOPTION.**

193
- e. Municipal Ticket Information Bylaw Amendment Bylaw No 8422, 2024**

To add enforcement and penalties provisions for situations in which voluntary compliance to the Riparian Areas Protection Bylaw is not obtained. This bylaw is on the agenda for **ADOPTION.**

195
- f. Zoning Amendment Bylaw (812 Twentieth Street) No. 8443, 2024**

To amend the Zoning Bylaw to allow a private, stand-alone retail liquor store on the subject site. This bylaw is on the agenda for **ADOPTION.**

217
- g. Official Community Plan Amendment (909-915 Twelfth Street) Bylaw No. 8399, 2023**

To extend the land use designation and Development Permit Area for a portion of City lane right-of-way proposed to be sold and consolidated with the subject site. This bylaw is on the agenda for **ADOPTION.**

219
- h. Zoning Amendment (909-915 Twelfth Street) Bylaw No. 8400, 2023**

To rezone the subject site to a site-specific Comprehensive Development zone to permit a 40 unit multi-unit residential development. This bylaw is on the agenda for **ADOPTION**

222

i. **Road Closure, Dedication Removal, and Disposition (909-915 Twelfth Street) Bylaw No. 8401, 2023**

To authorize the sale and closure of a 96.9 square metre unused portion of City lane right-of-way. This bylaw is on the agenda for **ADOPTION**.

8. **MOTIONS FROM MEMBERS OF COUNCIL**

8.1 **Motions for Discussion and Decision**

a. **Supporting increased openness and transparency at City Hall**
Submitted by Councillor Fontaine and Councillor Minhas

Whereas openness and transparency are the cornerstones of any functioning democracy; and

Whereas Mayor and Council are required to conduct some of the City’s business in-camera as per the Community Charter; and

Whereas once a decision made in-camera is no longer considered confidential it should be considered best practice to release the minutes of that discussion and/or decision to the public.

BE IT RESOLVED THAT Council commit to publicly releasing all in-camera minutes on the City's website as soon as practicable and once a decision or discussion is no longer required to be secured as confidential

b. Appointment of new Chair of the Arts Culture and Economic Development Advisory Committee

Submitted by Councillor Minhas

Whereas it is important for the Chair of the Arts Culture and Economic Development Advisory Committee (ACEDAC) to openly and regularly support the growth of for-profit enterprises in New Westminster; and

Whereas the Chair of ACEDAC should treat both for-profit and non-profit entities equitably when it comes to our development of new policies and strategies

Whereas it is important for inclusiveness and the proper functioning of Council business that appointments to our various committees be done on an equitable basis ensuring that all members of Council are provided with an equal opportunity to serve the community

BE IT RESOLVED THAT Council recommend to the Mayor that Councillor Daniel Fontaine be appointed as the new Chair for the Arts, Culture and Economic Development Committee

8.2 Notices of Motion

a. Encouraging the BC Government to terminate the failed decriminalization experiment

Submitted by Councillor Fontaine

Whereas on almost every measure BC's drug decriminalization experiment has failed and the negative impacts are being felt across the province; and

Whereas it was critical that an adequate level of services such as drug treatment, rehabilitation, mental health and supportive housing should have been put in place prior to a decriminalization experiment being undertaken; and

Whereas this experiment is not easing the suffering nor reducing the deaths of people with addictions; and

Whereas the state of Oregon, which attempted a similar experiment, recently reversed course to reduce the impacts of a growing level of street disorder and illicit drug consumption in public spaces

BE IT RESOLVED THAT the Mayor write a letter to the Premier and Minister of Mental Health and Addictions requesting they immediately halt the failed decriminalization experiment pilot project in BC

9. NEW BUSINESS

9.1 ON TABLE Community Vancouver Canucks Viewing Feasibility

231

To provide Council with recommendations for community Vancouver Canucks viewing opportunities for the 2024 NHL playoffs, specifically round two.

Recommendation:

1. THAT Council direct staff to work in collaboration with business associations to develop and/or fund and/or amplify marketing that promotes their business members that are offering Vancouver Canucks playoff viewing.
2. THAT Council direct staff to coordinate accessible no-purchase-required family-friendly viewing opportunities at civic facilities where scheduling and feasibility allow, such as Queensborough Community Centre, Youth Centre/ Century House, and/or City Hall.
3. THAT Council direct staff to coordinate a family-friendly viewing opportunity in one of Massey Theatre's smaller spaces or theatre (subject to availability).
4. THAT Council direct staff to collaborate with the Downtown BIA for a hybrid event model with viewing in Anvil Centre and associated complementary activities in Hyack Square.

10. ANNOUNCEMENTS FROM MEMBERS OF COUNCIL

11. END OF THE MEETING

*Some personal information is collected and archived by the City of New Westminister under Section 26(g)(ii) of the Freedom of Information and Protection of Privacy Act and for the purpose of the City's ongoing commitment to open and transparent government. If you have any questions about the collection of personal information please contact Legislative Services, 511 Royal Avenue, New Westminister, V3L 1H9, 604-527-4523.

12. INFORMATION REPORTS

12.1 2024 Emergency Preparedness Week and Summer Heat Response Update

240

This report is to inform Council of the current initiatives in response to heat related events and information regarding Emergency Preparedness Week, May 5-11th, 2024.

REPORT

Finance

To: Mayor Johnstone and Members of Council
Date: May 6, 2024

From: Shehzad Somji
CFO/Director of Finance
File:

Item #: 2024-292

Subject: **2023 Financial Statements**

RECOMMENDATION

THAT the City's financial statements for the year ended December 31, 2023 be accepted.

PURPOSE

The purpose of this report is to present the financial statements for the City of New Westminster for the fiscal ended December 31, 2023 and to seek Council acceptance of the statements to meet the requirements of Section 167(1) of the Community Charter.

SUMMARY

Section 167(1) of the Community Charter requires that the annual municipal financial statements be presented to Council for acceptance and under section 167(4), be submitted to the Inspector of Municipalities by May 15th in each year. In addition, Section 171(1) requires that the Municipal Auditor report to Council on the results of their audit of the City's annual financial statements.

Attached to this report are the following documents:

- Attachment 1 – CFO/Director of Finance's Report
- Attachment 2 - 2023 Financial Statements (Draft)
- Attachment 3 - Supplemental Analysis

KPMG, the City’s auditor, is finalizing the audit of the financial statements. The audit will be completed and an audit opinion of the 2023 financial statements will be provided to the City prior to May 15th, 2023. City staff are expecting a clean audit opinion for fiscal 2023. Staff from KPMG will be in attendance to answer any questions council members might have.

OPTIONS

There are 2 options for Council’s consideration

- 1) **THAT** the City’s financial statements for the year ended December 31, 2023 be accepted; or
- 2) **THAT** Council provides staff with other direction.

Staff recommends option 1.

ATTACHMENTS

- Attachment #1 - CFO/Director of Finance Report
- Attachment #2 - 2023 Financial Statements
- Attachment #3 - Supplemental Analysis

This report was prepared by:

- Indeep Johal, Manager, Financial Services
- Alex Tam, Manager, Financial Services
- Gary So, Senior Manager, Financial Services

This report was approved by:

- Shehzad Somji, CFO/Director of Finance
- Lisa Spitale, Chief Administrative Officer

Attachment 1

CFO/Director of Finance Report

REPORT FROM THE CFO/DIRECTOR OF FINANCE

Mayor Johnstone and Members of Council:

I am pleased to present to you the financial statements for the City of New Westminster for the fiscal year ended December 31, 2023 to meet the requirements of Section 167 of the Community Charter (Charter).

These financial statements have been prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and meet the requirements of the Ministry of Municipal Affairs and Housing.

The City maintains a system of internal controls for the purpose of financial statement reliability and protection of city assets. The system includes budget preparation and expending funds in accordance with the Council approved budget, appropriate receipt of monies paid to the municipality, investing in authorized investments, safekeeping of city funds, and ensuring accurate and full accounting of all financial transactions. A review of these internal controls is currently undertaken by the City's external auditor and management will receive a report on the findings later.

KPMG, the City's auditor, is finalizing the audit of the financial statements. The audit will be completed and an audit opinion of the 2023 financial statements will be provided to the City prior to May 15th, 2023. City staff are expecting a clean audit opinion for fiscal 2023. Staff from KPMG will be in attendance to answer any questions council members might have.

FINANCIAL OVERVIEW

In 2023, the City adopted a new accounting standard PS 3280 – Asset Retirement Obligations. The standard required reporting of legal obligations associated with retirement of some tangible capital assets fall under this standard. Upon initial recognition, the City identified \$12.4M worth of obligations. These obligations were added to the carrying value of the City's assets and a corresponding amount was recorded as accrued liabilities. Settlement of these liabilities are estimated to range between 2024 and 2095. The standard was adopted retrospectively. As a result, some 2022 figures in this report have been restated to reflect this change.

Below is a summary analysis of the City's financial position and operating results. A detailed analysis is presented in Attachment 3 – Supplemental Analysis.

2023 Financial Position

The Statement of Financial Position provides a snapshot of the City's financial assets, liabilities, non-financial assets and accumulated surplus at the end of 2023. Information for 2022 is provided for comparison purposes. The following is an abbreviated version of the Statement of Financial Position contained in the City's 2023 Financial Statements (Attachment 2).

SUMMARY STATEMENT OF FINANCIAL POSITION
As at December 31, 2023
(thousands \$000)

	2023	Restated 2022
FINANCIAL ASSETS		
Cash and Investments	\$ 391,288	\$ 352,923
Accounts Receivable	35,863	22,455
Due from Other Governments	1,288	1,540
	428,439	376,918
LIABILITIES		
Accounts Payable, Accrued Liabilities & Deferred Revenue	126,660	120,068
Deferred Development Cost Charges	21,456	21,406
Long-Term Debt	166,860	175,240
	314,976	316,714
NET FINANCIAL ASSETS	113,463	60,204
NON-FINANCIAL ASSETS		
Tangible Capital Assets	881,725	830,839
Inventory of Supplies	3,968	2,907
Prepaid Expenses	3,749	3,185
NON-FINANCIAL ASSETS	889,442	836,931
	\$ 1,002,905	\$ 897,135
ACCUMULATED SURPLUS		
Financial Equity	254,612	173,138
Investment in Non-Financial Equity	748,293	723,997
	\$ 1,002,905	\$ 897,135

As at December 31, 2023, the financial assets of the City totaled \$428.4 million (M), an increase of approximately \$51.5M from the prior year. The overall increase primarily relates to the increase in cash and investments. The \$38.3M increase in cash and investments is due to \$119.0M cash generated from Operating activities and \$3.2M from DCC receipts and interest; offset by \$76.4M capital expenditures and \$7.5M debt interest payments. Details of cash flow changes can be found in the Statement of Cash Flows of the financial statements.

Accounts Receivable increased by \$13.4M largely due to \$5.5M interest receivable from investments, \$2.6M from DCC receivable and the remaining from property taxes receivable of \$2.0M and \$3.3M in other receivables.

Total liabilities decreased by \$1.7M to \$314.9M. Accounts payable and accrued liabilities increased by \$13.7M; offset by \$7.0M reduction in deferred revenue. Long-term debt decreased by \$8.4M to \$166.8M. No new long-term debt was issued during the year.

Overall, we saw a year over year improvement on the City's financial position as the City's net financial assets has increased by \$53.2M to \$113.4M at the end of 2023.

Non-financial assets, primarily tangible capital assets, totaled \$881.7M in 2023, a net increase of approximately \$50.9M compared to 2022. The City invested approximately \$77.6M to replace and maintain existing transportation and utility infrastructure, buildings, systems and equipment, as well as, investing in new major capital projects. Major projects spend in 2023 includes:

- t̄m̄əsew̄tx^w Aquatic & Community Centre (\$32.9M)
- Sewer Separation Program (\$5.0M)
- Pavement management Program (\$4.6M)
- Queensborough Substation (\$3.8M)
- Watermain Replacement Program (\$3.0M)

In addition, the City received \$0.7M contributed tangible capital assets.

Offsetting the 2023 capital additions was approximately \$27.5M representing the annual amortization of existing tangible capital assets and the net amount written off on disposal of tangible capital assets taken out of service.

The City's accumulated surplus increased from \$897.1M to \$1,002.9M. The \$105.7M increase in accumulated surplus includes \$8.2M prior year adjustment due to adoption of public sector accounting standard PS 3280 Asset Retirement Obligations. The financial equity includes statutory and non-statutory reserve funds of \$254.6M and investment in tangible capital assets, inventory of supplies and pre-paid expenses of \$748.3M in total.

2023 Operations

The Statement of Operations provides an overview of the City's annual revenues, expenses and surplus resulting from operations throughout 2023. The 2023 budget and 2022 figures are provided for comparison purposes. The following is an abbreviated version of the Statement of Operations contained in the City's 2023 Financial Statements (Attachment 2).

SUMMARY STATEMENT OF OPERATIONS
For the Year Ended December 31, 2023
(thousands \$000)

	2023 Budget	2023	Restated 2022
REVENUE			
Municipal Taxation and Other Levies	\$ 105,142	\$ 104,954	\$ 98,173
Utility Fees and Charges	110,553	108,853	103,836
Sale of Services	14,800	19,179	16,617
Grants and Contributions	47,566	42,706	24,674
Other Revenue	23,443	74,626	53,191
	<u>301,504</u>	<u>350,318</u>	<u>296,491</u>
EXPENSES			
Protective Services	56,062	57,093	52,583
Parks and Recreation	25,018	29,640	26,558
Engineering and Climate Action, Planning and Development	39,945	42,351	39,865
General Government	37,968	39,615	32,460
Utility Operations	76,390	75,849	72,056
	<u>235,383</u>	<u>244,548</u>	<u>223,522</u>
ANNUAL SURPLUS	66,121	105,770	72,969
Accumulated Surplus, beginning of year	897,136	897,135	824,167
ACCUMULATED SURPLUS, end of year	<u>\$ 963,257</u>	<u>\$ 1,002,905</u>	<u>\$ 897,136</u>

For 2023, operating revenues totaled approximately \$350.3M; \$53.8M more than the previous year as a result of the sale of BC Low Carbon Fuels credits, proceeds received for the Westminster Pier Park fire insurance claim, Council approved increases in property tax and utility rates, as well as increases in interest and investment income and sale of services such as building permits and parking revenue.

Operating expenses totaled approximately \$244.5M; \$21.0M more than the previous year. The year over year increase is primarily due to \$11.3M increase in salaries and benefits; \$3.9M increase in interest and bank charges; \$2.0M increase in contracted services, supplies and materials and grants; \$1.3M increase in utility levies; and \$2.5M increase in non-cash expenses including amortization and loss on disposal of tangible capital assets.

The net annual surplus of \$105.7M represents an increase in financial equity (reserves) and additional investment in non-financial assets (primarily tangible capital assets).

2023 Net Financial Assets

The Statement of Change in Net Financial Assets presents the financial resources, clear of financial liabilities including debt, that are available for future investment.

SUMMARY STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2023
(thousands \$000)

	2023 Budget	2023	Restated 2022
ANNUAL SURPLUS	\$ 66,121	\$ 105,770	\$ 72,969
Exclude non-cash items:			
Amortization of tangible capital assets	27,730	26,085	24,679
Other (net gain on disposals & contributed TCA)	-	(513)	(7,925)
Include cash items:			
Capital expenses	(173,237)	(77,622)	(94,806)
Proceeds from disposal of assets	-	1,164	1,203
Other	-	(1,625)	(198)
CHANGE IN NET FINANCIAL ASSETS	(79,386)	53,259	(4,078)
Net Financial Assets, beginning of year	60,204	60,204	64,282
NET FINANCIAL ASSETS, end of year	\$ (19,182)	\$ 113,463	\$ 60,204

The 2023 Statement of Change in Net Financial Assets reports an increase in net financial assets of \$53.2M, largely due to spend timing of significant capital works over multiple years of delivery. The 2023 Multi-Year Capital Budget was planned at \$173.2M and \$77.6M was spent in 2023 with the balance carrying over into 2024 leaving a stronger net financial position in the City's reserves at the end of the year.

FUTURE OUTLOOK

The City of New Westminster is committed to providing the high level of civic services that are expected by our citizens and businesses. Maintaining high service levels, while facing the challenges of a growing community, requires planning and a commitment to financially sustainable practices. Future planning is informed by the City's Climate Action Seven Bold Steps, Council's Strategic Priorities and the ongoing infrastructure replacement/growth needs. The Financial Sustainability Principles that guide the organization through the uncertain time ahead are:

- Sustainable - Maintain assets in a state of good repair through reasonable tax/rate increases, and without disruptions to services; living within our means;
- Adaptable - The ability to change debt levels or leverage reserves; ability to ramp up or down on spending;
- Stable - Predictability of City's Sustainable Revenue Sources, & less reliance on external funding or 3rd party funding; and
- Accountable - Fiscally prudent & responsible; the ability to ensure that the City's financial decisions are in the best interest of all.

Respectfully submitted

Shehzad Somji
CFO/Director of Finance

Attachment 2

2023 Financial Statements (Draft)

Financial Statements of

**CORPORATION OF THE CITY OF
NEW WESTMINSTER**

And Independent Auditor's Report thereon

Year ended December 31, 2023

MANAGEMENT’S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the Corporation of the City of New Westminster ("City") have been prepared by management in accordance with Canadian Public Sector Accounting Standards ("PSAS") as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Preparation and fair presentation of the financial statements is the responsibility of the City.

City’s Council ensures management fulfills its responsibilities for financial reporting, budgeting and internal controls by approving bylaws and policies, reviewing financial reports and financial statements, and having discussions with the City’s auditors.

The City maintains a system of internal and administrative controls designed to provide reliable and accurate financial information and to ensure assets of the City are appropriately accounted for and adequately safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements. These systems are monitored and evaluated by management.

The audit firm of KPMG LLP, appointed by City Council, has expressed its opinion that the financial statements prepared by management fairly present, in all material respects, the financial position of the City as at December 31, 2023, and the results of 2023 operations in accordance with PSAS.

Mayor

Chief Administrative Officer

CORPORATION OF THE CITY OF NEW WESTMINSTER
STATEMENT OF FINANCIAL POSITION
As at December 31, 2023

	2023	Restated (Note 2(b)) 2022
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 3)	\$ 112,938,725	\$ 247,710,100
Accounts Receivable		
Property Taxes	6,109,855	4,088,524
Other	29,752,994	18,366,973
Due from Other Governments	1,287,644	1,539,618
Investments (Note 4)	278,348,844	105,213,072
	428,438,062	376,918,287
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 5)	54,407,285	49,599,959
Due to Other Governments	11,606,493	4,023,787
Prepaid Taxes	12,314,362	11,656,505
Deferred Revenue and Deposits (Note 6)	35,786,577	42,805,785
Deferred Development Cost Charges (Note 7)	21,455,928	21,406,086
Employee Benefit Plans (Note 9)	12,545,275	11,981,535
Long-Term Debt (Note 10)	166,859,642	175,240,333
	314,975,562	316,713,990
NET FINANCIAL ASSETS	113,462,500	60,204,297
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 11)	881,724,658	830,838,748
Inventory of Supplies	3,967,762	2,907,271
Prepaid Expenses	3,749,444	3,184,829
	889,441,864	836,930,848
ACCUMULATED SURPLUS (Note 12)	\$ 1,002,904,364	\$ 897,135,145

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Contingencies (Note 17)
Commitments (Note 19)
Contractual Rights (Note 20)

The accompanying notes are an integral part of these financial statements.

Shehzad Somji, CPA, CGA
CFO/Director of Finance

CORPORATION OF THE CITY OF NEW WESTMINSTER
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2023

	2023 Budget (Note 1(f))	2023	Restated (Note 2(b)) 2022
REVENUE			
Municipal Taxation and Other Levies (Note 14)	\$ 105,142,044	\$ 104,953,729	\$ 98,172,725
Utility Rates	110,552,518	108,852,895	103,835,965
Sale of Services	14,800,342	19,178,447	16,616,825
Grants from Other Governments (Note 15)	24,886,822	25,066,571	5,998,736
Contributed Tangible Capital Assets (Note 11(b))	-	745,455	7,087,759
Contributions	22,680,034	16,894,445	11,587,519
Other Revenue (Note 16)	23,442,639	74,626,096	53,191,038
	<u>301,504,399</u>	<u>350,317,638</u>	<u>296,490,567</u>
EXPENSES			
Police Services	37,265,948	37,957,634	35,027,650
Parks and Recreation	19,874,730	25,275,786	22,035,220
Fire Services	18,796,522	19,135,714	17,555,830
Climate Action, Planning and Development	7,853,813	7,718,819	7,636,049
Engineering Services	32,091,172	34,631,922	32,229,075
General Government	37,968,108	39,615,360	32,459,758
Library	5,143,555	4,364,484	4,522,490
Utility Operations	76,390,248	75,848,700	72,056,351
	<u>235,384,096</u>	<u>244,548,419</u>	<u>223,522,423</u>
ANNUAL SURPLUS	66,120,303	105,769,219	72,968,144
Accumulated Surplus, beginning of year	897,135,145	897,135,145	824,167,001
ACCUMULATED SURPLUS, end of year	<u>\$ 963,255,448</u>	<u>\$ 1,002,904,364</u>	<u>\$ 897,135,145</u>

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The accompanying notes are an integral part of these financial statements.

CORPORATION OF THE CITY OF NEW WESTMINSTER
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2023

	2023 Budget (Note 1(f))	2023	Restated (Note 2(b)) 2022
ANNUAL SURPLUS	\$ 66,120,303	\$ 105,769,219	\$ 72,968,144
Acquisition of Tangible Capital Assets	(173,237,487)	(77,621,989)	(94,805,711)
Contributed Tangible Capital Assets	-	(745,455)	(7,087,759)
Proceeds from Disposal of Tangible Capital Assets	-	1,164,112	1,203,077
Amortization of Tangible Capital Assets	27,730,000	26,084,925	24,679,419
Net Loss (Gain) on Disposal of Tangible Capital Assets	-	232,497	(836,991)
Acquisition of Inventory of Supplies	-	(1,060,491)	(535,513)
(Acquisition) Consumption of Prepaid Expenses	-	(564,615)	337,734
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(79,387,184)	53,258,203	(4,077,600)
Net Financial Assets, beginning of year	60,204,297	60,204,297	64,281,897
NET FINANCIAL ASSETS, end of year	\$ (19,182,887)	\$ 113,462,500	\$ 60,204,297

The accompanying notes are an integral part of these financial statements.

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CORPORATION OF THE CITY OF NEW WESTMINSTER
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2023

	2023	Restated (Note 2(b)) 2022
CASH PROVIDED BY (USED IN):		
OPERATING ACTIVITIES		
Annual Surplus	\$ 105,769,219	\$ 72,968,144
Items not involving cash:		
Amortization of Tangible Capital Assets	26,084,925	24,679,419
Net Loss (Gain) on Disposal of Tangible Capital Assets	232,497	(836,991)
Contributed Tangible Capital Assets	(745,455)	(7,087,759)
Capital Expenditures Funded from Development Cost Charges	(3,198,421)	(1,138,655)
Long Term Debt Actuarial Reduction	(944,494)	(783,756)
Change in non-cash operating items:		
Accounts Receivable	(13,407,352)	2,923,772
Due From Other Governments	251,974	2,121,069
Accounts Payable and Accrued Liabilities	4,807,326	21,848,350
Due to Other Governments	7,582,706	(1,572,241)
Prepaid Taxes	657,857	(515,622)
Deferred Revenue and Deposits	(7,019,208)	11,847,853
Employee Benefit Plans	563,740	(923,038)
Inventory of Supplies	(1,060,491)	(535,513)
Prepaid Expenses	(564,615)	337,734
	119,010,208	123,332,766
FINANCING ACTIVITIES		
Development Cost Charge Receipts and Interest	3,248,263	3,341,409
Long-Term Debt Repayments	(7,436,197)	(6,920,070)
Proceeds from Issuance of Long-Term Debt	-	122,430,000
	(4,187,934)	118,851,339
CAPITAL ACTIVITIES		
Proceeds from Disposal of Tangible Capital Assets	1,164,112	1,203,077
Cash Used to Acquire Tangible Capital Assets	(77,621,989)	(94,805,711)
	(76,457,877)	(93,602,634)
INVESTING ACTIVITIES		
Purchase of Investments	(173,135,772)	(2,617,892)
	(173,135,772)	(2,617,892)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(134,771,375)	145,963,579
Cash and Cash Equivalents, beginning of year	247,710,100	101,746,521
CASH AND CASH EQUIVALENTS, end of year	\$ 112,938,725	\$ 247,710,100

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The accompanying notes are an integral part of these financial statements.

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES

The Corporation of the City of New Westminster (the “City”) is a local government in the Province of British Columbia. The City prepares its financial statements in accordance with Canadian public sector accounting standards as issued by the Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants of Canada. The accounting policies of the City include the following:

(a) Basis of Presentation

These financial statements include the accounts of all the funds of the City and the Library and Police Boards.

(b) Cash and Cash Equivalents

Cash and cash equivalents consist of cash, highly liquid money market investments and short-term investments with maturities of less than 90 days at acquisition.

(c) Employee Future Benefits

The City and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.

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

(d) Deferred Revenue

Deferred revenue represents licenses, permits, other fees and grants which have been collected, but for which the related services have not been performed and / or projects have not been constructed. These amounts will be recognized as revenue in the fiscal year the services are performed and / or the projects are constructed.

(e) Development Cost Charges (DCCs)

Development cost charges are deferred upon receipt and recognized as revenue only to the extent used to finance related authorized capital projects.

(f) Budget

Budget data presented in these financial statements is based on the City’s Five Year Financial Plan for the years 2023 – 2027, adopted by Council on April 24, 2023.

(g) Government Transfers

Restricted transfers from governments are deferred and recognized as revenue as the related expenditures are incurred or the stipulations in the related agreement are met. Unrestricted transfers are recognized as revenue when received or if the amount to be received can be reasonably assured.

(h) 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.

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Non-Financial Assets (continued)

(i) Tangible Capital Assets

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

Major Asset Category	Useful Life
Building	10 - 70 years
Vehicles and Equipment	3 - 50 years
Park Improvements	5 - 80 years
Engineering Structures	15 - 100 years
Electrical Distribution System	5 - 100 years

Annual amortization is charged in the year that assets are available for productive use. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

(ii) Contributions of Tangible Capital Assets

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

(iii) Works of Art and Historic Assets

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

(iv) Natural Resources

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

(v) Interest Capitalization

The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(vi) Leased Tangible Capital Assets

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

(vii) Inventory of Supplies

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

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Non-Financial Assets (continued)

(viii) Prepaid Expenses

Prepaid expenses are recorded as assets in these financial statements.

(i) Reserves and Reserve Funds

(i) Reserves Set Aside by Council

Reserves set aside by Council are surpluses from the current operations to finance future capital and maintenance projects. These internally restricted funds are not available for unrestricted purposes without the approval of Council.

(ii) Statutory Reserves

Statutory reserves are funds that have been internally restricted by Council. Formal establishing bylaws have been adopted pursuant to the Community Charter, which define how these reserves are to be used.

(j) Revenue Recognition

Taxation revenue is recorded at the time property tax bills are issued. Restricted revenues are recognized as revenue when the funds have been spent in accordance with the restrictions. Unrestricted contributions are recognized when received and collection is reasonably assured. Utility rates, sale of services and other revenues are recognized when earned.

(k) Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported revenue and expenses during the reporting period.

Actual results could differ from management's best estimates as additional information becomes available. 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.

(l) 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.

(m) Liability for 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 City 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.

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(n) Financial Instruments

Financial instruments include cash and cash equivalents, investments, accounts receivable, accounts payable and long-term debt.

Financial instruments are recorded at fair value at initial recognition. Equity instruments and derivatives quoted in an active market are subsequently recorded at fair value as at the reporting date. All other instruments are recorded at cost or amortized cost unless management elects to carry the instruments at fair value. The City has not elected to carry any financial instruments at fair value.

Unrealized changes in fair value are recognized on the statement of remeasurement gains and losses. They are recorded in the statement of operations and accumulated surplus when they are realized. The City does not have any financial instruments recorded as fair value. As a result, the City does not have a statement of remeasurement gains and losses.

Transaction costs incurred on the acquisition of financial instruments subsequently measured at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost are included in the cost.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and accumulated surplus.

(o) Asset Retirement Obligations

An asset retirement obligation will be recognized when, as at the financial reporting date, all of the following criteria are met:

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

Measurement of the asset retirement obligation is based on best estimate of future cash flows that will be required to settle the liability. The estimate includes costs directly attributable to the asset retirement activities. The estimated costs are recorded as a liability and capitalized into the carrying value of tangible capital assets, which are being amortized in accordance with the tangible capital asset amortization policy. The liability is reviewed at each financial reporting date and changes to the original or subsequent estimate of cash flows are recorded as an adjustment to the liability and related tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

Recoveries related to asset retirement obligations are recognized when the recovery amount can be appropriately measured, a reasonable estimate of the amount can be made and it is expected that future economic benefits will be obtained. A recovery is recognized on a gross basis from the asset retirement obligations liability.

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

2. ADOPTION OF NEW ACCOUNTING STANDARDS

- (a) **PS 3450 Financial Instruments and Related Standards**
Effective January 1, 2023, the City adopted PS 3450 Financial Instruments, PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation and PS 3041 Portfolio Investments. Under PS 3450, financial instruments are included in the statement of financial position and are measured at either fair value or amortized cost based on the characteristics of the instrument and the city's accounting policy choices.

Adoption of these standards did not have any impact on the amount presented in these financial statements.

- (b) **PS 3280 Asset Retirement Obligations**
Effective January 1, 2023, the City adopted the new PSAS 3280 Asset Retirement Obligations (ARO). The standard requires the reporting of legal obligations associated with the retirement of tangible capital assets.

Upon initial recognition, the estimated undiscounted asset retirement cost is added to the carrying value of tangible capital assets and a corresponding amount is recorded as an ARO liability. The standard was applied on a modified retroactive basis. Accumulated surplus was adjusted for amortization expenses for ARO assets and expenses related to unrecognized assets or assets no longer in productive use.

The estimated asset retirement liability was based on professional judgement supplemented by recent experiences, third-party quotes and independent expert advice and reports.

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

2. ADOPTION OF NEW ACCOUNTING STANDARDS (continued)

(b) PS 3280 Asset Retirement Obligations (continued)

Impact of adoption of PS3280 Asset Retirement Obligations	2022 Previously stated	Adjustment	2022 Restated
Statement of Financial Position:			
Accounts Payable and Accrued Liabilities	\$ 37,200,046	\$ 12,399,913	\$ 49,599,959
Total Liabilities	304,314,077	12,399,913	316,713,990
Net Financial Assets	72,604,210	(12,399,913)	60,204,297
Tangible capital assets	826,640,070	4,198,678	830,838,748
Total Non-Financial Assets	832,732,170	4,198,678	836,930,848
Accumulated surplus	905,336,380	(8,201,235)	897,135,145
Statement of Operations:			
Engineering Services	31,990,323	238,752	32,229,075
Utility Operations	72,035,590	20,761	72,056,351
Total Expenses	223,262,910	259,513	223,522,423
Annual Surplus	73,227,657	(259,513)	72,968,144
Accumulated surplus, beginning of year	832,108,723	(7,941,722)	824,167,001
Accumulated surplus, end of year	905,336,380	(8,201,235)	897,135,145
Statement of Change in Net Financial Assets:			
Annual Surplus	73,227,657	(259,513)	72,968,144
Amortization of Tangible Capital Assets	24,419,906	259,513	24,679,419
Net Financial Assets, beginning of year	76,681,810	(12,399,913)	64,281,897
Net Financial Assets, end of year	72,604,210	(12,399,913)	60,204,297
Statement of Cash Flows:			
Annual Surplus	73,227,657	(259,513)	72,968,144
Amortization of Tangible Capital Assets	24,419,906	259,513	24,679,419
Accounts Payable and Accrued Liabilities	9,448,437	12,399,913	21,848,350
Cash provided by operating activities	110,932,853	12,399,913	123,332,766
Cash and Cash Equivalents, beginning of year	114,146,434	(12,399,913)	101,746,521
Note 9 - Tangible Capital Assets:			
Cost			
Balance, beginning of year	1,100,459,339	11,178,007	1,111,637,346
Balance, end of year	1,195,084,081	11,178,007	1,206,262,088
Accumulated Amortization			
Balance, beginning of year	350,926,747	6,719,816	357,646,563
Amortization	24,419,906	259,513	24,679,419
Balance, end of year	368,444,011	6,979,329	375,423,340
Net Book Value	826,640,070	4,198,678	830,838,748
Note 15 - Segmented Information:			
Expenses			
Amortization	24,419,906	259,513	24,679,419
Total Expenses	223,262,910	259,513	223,522,423
Annual Surplus (Deficit)	73,227,657	(259,513)	72,968,144

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in general operating accounts and \$104,178,942 (2022 \$116,558,517) in high interest saving accounts.

4. INVESTMENTS

Investments consists of \$170,000,000 (2022 - nil) in Guaranteed Income Certificates with maturities of one year or less and investment in MFA pooled investment funds.

	2023	2022
MFA - Government Focused Ultra-Short Bond Fund 2023 Yield - 2.64% (2022 - 2.58%)	\$ 48,714,540	\$ 47,503,662
MFA – Short Term Bond Fund 2023 Yield - 3.39% (2022 - 2.57%)	48,454,990	46,908,563
MFA - Pooled Mortgage Fund 2023 Yield - 3.70% (2022 - 3.13%)	11,179,314	10,800,847
	108,348,844	105,213,072
Guaranteed Income Certificates (weighted average interest rate - 6.12%)	170,000,000	-
	\$ 278,348,844	\$ 105,213,072

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	Restated 2022
Trade and Other Liabilities	\$ 42,007,372	\$ 37,200,046
Asset Retirement Obligations (Note 2(b))	12,399,913	12,399,913
	54,407,285	49,599,959

Following adoption of PS 3280, the City recognized asset retirement obligations (ARO) either through acquisition, construction or development of tangible capital assets or through recognizing obligations to various contracts and agreements. Settlement of outstanding obligations is estimated to range from 2024 – 2095.

Changes to the City's asset retirement obligation liability in the year are as follows:

	2023	2022
Opening balance	\$ 12,399,913	\$ 12,399,913
ARO liability incurred	230,000	-
ARO liability settled	(230,000)	-
Adjustment to estimate	-	-
Closing balance	\$ 12,399,913	\$ 12,399,913

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

6. DEFERRED REVENUE AND DEPOSITS

	Balance, beginning of year	Amount Received	Amount Recognized	Balance, end of year
Parks and Recreation Fees	\$ 1,527,990	\$ 3,215,642	\$ (3,157,409)	\$ 1,586,223
Future Capital Works	33,739,854	7,734,742	(10,982,873)	30,491,723
Other Deferred Revenue	7,537,941	9,158,845	(12,988,155)	3,708,631
	\$ 42,805,785	\$ 20,109,229	\$ (27,128,437)	\$ 35,786,577

7. DEFERRED DEVELOPMENT COST CHARGES

	Balance, beginning of year	Third Party Contributions	Interest Allocation	Capital Expenses	Balance, end of year
Queensborough Drainage	\$ 5,213	\$ -	\$ 242	\$ (4,604)	\$ 851
Queensborough Transportation *	(2,039,245)	-	(94,825)	-	(2,134,070)
Queensborough Parkland	3,999,760	-	185,989	(199,276)	3,986,473
Queensborough Water	658,206	-	30,607	(19,645)	669,168
Queensborough Sanitary	901,814	-	41,934	(8,298)	935,450
Mainland Drainage	424,800	38,611	19,753	(377,190)	105,974
Mainland Transportation	3,569,346	492,387	165,975	(147,280)	4,080,428
Mainland Parkland	10,734,500	1,419,930	499,154	(384,476)	12,269,108
Mainland Water	1,586,927	112,002	73,792	(838,962)	933,759
Mainland Sanitary	1,564,765	189,950	72,762	(1,218,690)	608,787
	\$ 21,406,086	\$ 2,252,880	\$ 995,383	\$ (3,198,421)	\$ 21,455,928

* Development Cost Charge Expenditure Bylaws authorize borrowing from other DCC Reserves to cover the deficit in the Queensborough Transportation DCC Reserve. The other DCC Reserves will be repaid with interest at the earlier of when the funds are required to complete DCC capital works or when sufficient Queensborough Transportation DCCs are collected.

8. PENSION PLAN

The City and its employees contribute to the Municipal Pension Plan (a jointly trusted 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. Based on the latest (2022) Municipal Pension Plan annual report, the plan had 240,549 active members who worked for 971 employers as of December 31, 2022. The total membership was 421,666.

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

The most recent actuarial valuation for the Municipal Pension Plan was completed as at December 31, 2021. It was determined the plan is fully funded with a surplus of \$3.76 billion. The next valuation will be as at December 31, 2024, with results available in 2025.

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

8. PENSION PLAN (continued)

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 City paid \$8,045,030 (2022 - \$7,850,054) for employer contributions to the plan in fiscal 2023.

9. EMPLOYEE BENEFIT PLANS

The City provides certain post-employment benefits, compensated absences, and termination benefits to its employees. These benefits include accumulated non-vested sick leave and post-employment disability benefits.

	<u>2023</u>	<u>2022</u>
Accrued Benefit Obligation, beginning of year	\$ 10,761,100	\$ 12,686,000
Current service cost	611,600	782,200
Interest cost	391,200	257,400
Long term disability (gain) expense	609,400	(167,500)
Benefits paid	(940,700)	(1,825,400)
Amortization of actuarial loss or (gain)	1,505,000	(971,600)
Accrued Benefit Obligation, end of year	<u>12,937,600</u>	10,761,100
Other employee benefit liabilities	65,575	87,635
Unamortized actuarial gain (loss)	(457,900)	1,132,800
Accrued Benefit Liability, end of year	<u>\$ 12,545,275</u>	<u>\$ 11,981,535</u>

Actuarial gains and losses are amortized over the expected average remaining service period of the related employee group commencing the year after the gain or loss arises. A full update to the actuarial valuation of the accrued benefit liability was performed to determine the City's accrued benefit obligation as at December 31, 2023.

Actuarial gains and losses are amortized on a linear basis over the expected average remaining service life of 12 years (2022 - 12 years) for active members expected to receive benefits under the plan.

Actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	<u>2023</u>	<u>2022</u>
Discount rate	4.10%	4.50%
Expected future inflation rate	4.50%	2.50%
Expected wage and salary range increases	2.50% - 7.90%	3.00% - 4.63%

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

10. LONG-TERM DEBT

The City receives debt financing through the MFA in accordance with the Community Charter to finance certain capital expenses. Gross debt of \$202,364,914 (2022 - \$202,364,914) less sinking fund credits and actuarial adjustments of \$35,505,272 (2022 - \$27,124,581) is presented as net debt of \$166,859,642 (2022 - \$175,240,333). Interest expense for long-term debt in 2023 was \$6,744,932 (2022 \$3,177,181).

	<u>2023</u>	<u>2022</u>
Police Building, Bylaw 6603, 2.25%, due 2024	\$ 564,637	\$ 1,131,594
Moody Park Pool, Bylaw 7209, 2.90%, due 2028	1,298,239	1,531,862
Moody Park Pool, Bylaw 7209, 1.28%, due 2030	182,518	206,535
Westminster Pier Park Development Bylaw 7377, 3.65%, due 2026	1,544,680	2,023,743
Westminster Pier Park Development Bylaw 7377, 2.00% due 2032	899,550	999,500
Civic Facilities, Road Maintenance and Park Development Loan Authorization Bylaw 7528, 2.60%, due 2036	8,977,217	9,533,672
New Westminster Substation Loan Authorization Bylaw 7604, 2.20% due 2035	16,659,403	17,803,145
New Westminster Civic Infrastructure Loan Authorization Bylaw 7842, 2.24%, due 2039	18,673,641	19,580,282
New Westminster Civic Infrastructure Loan Authorization Bylaw 7842, 4.09%, due 2042	3,693,285	3,830,000
Queensborough Electrical Substation Loan Authorization Bylaw 8041, 4.09%, due 2042	24,107,603	25,000,000
New Westminster Aquatics and Community Centre Infrastructure Loan Authorization Bylaw 8073, 4.09%, due 2042	90,258,869	93,600,000
	<u>\$ 166,859,642</u>	<u>\$175,240,333</u>

Estimated repayments on long-term debt for the next five years and thereafter are as follows:

2024	8,647,766
2025	8,358,783
2026	8,645,068
2027	8,386,284
2028	8,658,859
Thereafter	<u>124,162,881</u>
	<u>\$ 166,859,642</u>

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11. TANGIBLE CAPITAL ASSETS

	Assets Under Construction						Engineering Structures			Electrical Distribution System		Restated (Note 2(b)) 2022 Total
	Construction	Land	Building	Vehicles / Equipment	Park Improvements	Engineering Structures	Water	Sewer	2023 Total	2022 Total		
COST												
Balance, beginning of year	\$ 109,001,761	\$ 212,939,453	\$ 202,036,634	\$ 41,792,365	\$ 78,942,797	\$ 252,040,468	\$ 69,381,650	\$ 134,342,903	\$ 105,784,057	\$ 1,206,262,088	\$ 1,111,637,346	
Transfers	(34,864,188)	-	811,060	553,928	114,927	4,271,985	18,362	5,571,829	23,522,097	-	-	
Additions	41,616,085	-	1,068,075	4,514,358	6,090,991	2,476,160	3,456,208	9,754,995	9,390,572	78,367,444	101,893,470	
Disposals	-	(1,174)	(6,029,780)	(1,391,279)	(85,754)	(23,476)	(21,510)	-	(283,945)	(7,836,918)	(7,268,728)	
Balance, end of year	115,753,658	212,938,279	197,885,989	45,469,372	85,062,961	258,765,137	72,834,710	149,669,727	138,412,781	1,276,792,614	1,206,262,088	
ACCUMULATED AMORTIZATION												
Balance, beginning of year	\$ -	\$ -	\$ 94,948,262	\$ 25,205,586	\$ 41,945,313	\$ 131,892,008	\$ 15,666,333	\$ 32,274,555	\$ 33,491,283	\$ 375,423,340	\$ 357,646,563	
Amortization	-	-	5,985,096	3,861,286	2,173,937	7,509,081	968,683	2,252,753	3,334,089	26,084,925	24,679,419	
Disposals	-	-	(4,656,167)	(1,369,457)	(85,754)	(23,476)	(21,510)	-	(283,945)	(6,440,309)	(6,902,642)	
Balance, end of year	-	-	96,277,191	27,697,415	44,033,496	139,377,613	16,613,506	34,527,308	36,541,427	395,067,956	375,423,340	
NET BOOK VALUE												
As at December 31, 2023	\$ 115,753,658	\$ 212,938,279	\$ 101,608,798	\$ 17,771,957	\$ 41,029,465	\$ 119,387,524	\$ 56,221,204	\$ 115,142,419	\$ 101,871,354	\$ 881,724,658		
NET BOOK VALUE												
As at December 31, 2022	\$ 109,001,761	\$ 212,939,453	\$ 107,088,372	\$ 16,586,779	\$ 36,997,484	\$ 120,148,460	\$ 53,715,317	\$ 102,068,348	\$ 72,292,774	\$ 830,838,748		

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

11. TANGIBLE CAPITAL ASSETS (continued)

- (a) **Assets under construction**
Assets under construction having a value of \$115,753,658 (2022 – \$109,001,761) have not been amortized. Amortization of these assets will commence when the asset is put into service.
- (b) **Contributed tangible capital assets**
Contributed capital assets have been recognized at fair market value at the date of contribution. Included in the additions to tangible capital assets is \$745,455 of contributed assets received during the year (2022 – \$7,087,759).
- (c) **Works of art and historic assets**
The City manages and controls various works of art and non-operational historic assets including buildings, artifacts, painting and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

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CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

12. ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	<u>2023</u>	Restated (Note 2(b)) <u>2022</u>
Surplus:		
Invested in Tangible Capital Assets (a)	\$ 740,574,773	\$ 718,012,768
Invested in Inventory of Supplies	3,967,762	2,907,271
Invested in Prepaid Expenses	3,749,444	3,184,829
Reserves:		
Reserves set aside by Council:		
Affordable Housing	2,004,685	1,627,899
Childcare Amenity	1,869	1,786
Community Amenity	8,135,485	7,357,817
Community Development	7,401,935	4,324,360
Community Endowment	5,213,864	4,982,192
Computer Replacement	1,077,393	872,025
Environment/Childcare Grants	213,486	204,000
Equipment Replacement	12,870,582	11,542,810
Facility Maintenance	6,173,686	6,083,020
Facility Replacement - Massey Theatre	10,870,661	8,992,731
General Amenity	447,442	427,560
General Fund Provisions	5,133,525	(1,296,280)
Off street Parking Provisions	1,659,597	1,714,330
Public Art	858,823	865,526
Climate Action	43,981,187	31,848,130
Growing Communities Grant	15,445,768	-
Parks Reserve	22,325,933	-
Electrical Fund Provisions	42,233,502	36,127,800
Water Fund Provisions	19,769,752	16,451,104
Sewer Fund Provisions	33,774,494	29,068,079
Solid Waste Fund Provisions	223,457	(860,949)
Statutory Reserves:		
Cemetery Reserve	927,212	890,997
Construction of Municipal Works	10,405,356	8,406,418
Parking Cash in Lieu	1,216,493	1,252,531
Park Land Acquisition	334,163	319,315
Tax Sale Land	1,912,035	1,827,076
Total Reserves	<u>254,612,385</u>	<u>173,030,277</u>
Total Accumulated Surplus	<u>\$1,002,904,364</u>	<u>\$ 897,135,145</u>

- (a) Invested in tangible capital assets is comprised of tangible capital assets of \$881,724,658 (2022 restated - \$830,838,748) less net proceeds from debt spent on tangible capital assets of \$141,149,884 (2022 - \$112,825,980).

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

13. TRUST FUNDS

The Amateur Sports Fund, Irving House Bequeaths and Election Surplus are not reported in these financial statements. The following is a summary of Trust Fund transactions for the year:

	Balance, beginning of year	Interest Allocation	Expenses and Transfer (Net)	Balance, end of year
Amateur Sports Fund	\$ 242,911	\$ 11,295	\$ -	\$ 254,206
Irving House Bequeaths	117,104	5,445	-	122,549
Election Surplus	1,406	65	-	1,472
	\$ 361,421	\$ 16,806	\$ -	\$ 378,227

14. MUNICIPAL TAXATION AND OTHER LEVIES

In addition to levying and collecting property taxes for municipal purposes, the City also collects taxes from its citizens on behalf of other governments. The following table illustrates the amounts collected and the amounts transferred to other governments. These amounts collected on behalf of other governments are not reflected on the City's financial statements.

	2023	%	2022	%
Gross Taxation and Levies	\$ 161,815,720	100.00	\$ 150,082,182	100.00
Less: Collections on Behalf of Other Governments				
Metro Vancouver Regional District	2,034,795	1.26	1,797,304	1.20
BC Assessment Authority	1,367,604	0.85	1,255,001	0.84
Municipal Finance Authority	7,628	< 0.01	6,682	< 0.01
Province of British Columbia - School Taxes	43,928,919	27.14	40,051,811	26.68
South Coast British Columbia Transportation Authority	9,060,402	5.60	8,352,389	5.57
Business Improvement Levies	462,643	0.29	446,270	0.30
	56,861,991	35.14	51,909,457	34.59
Municipal Taxation and Levies	\$ 104,953,729	64.86	\$ 98,172,725	65.41

15. GRANTS FROM OTHER GOVERNMENT

Grants from other governments include:

	2023	2022
Federal	\$ 860,539	\$ 1,629,462
Provincial and Regional	24,206,032	4,369,274
	\$ 25,066,571	\$ 5,998,736

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

16. OTHER REVENUE

Other Revenue includes:

	2023	2022
Licenses, Permits and Fines	\$ 13,588,047	\$ 10,401,932
Interest and Penalties	19,117,703	8,543,417
Gain on Disposal of Tangible Capital Assets	1,141,116	1,116,030
Sale of Low Carbon Fuels Credits	8,471,047	26,395,700
Westminster Pier Park Fire Insurance Proceeds	24,950,000	-
Other	7,358,183	6,733,959
	\$ 74,626,096	\$ 53,191,038

17. CONTINGENCIES

- (a) The loan agreements with the Metro Vancouver Regional District and the MFA provide that, if at any time the scheduled payments provided for in the agreements are not sufficient to meet the authorities' obligations in respect of such borrowing, the resulting deficiency becomes a joint and several liability of the City and the other participants.
- (b) The City obtains long-term debt instruments through the MFA. The City is also required to execute demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. The demand notes are contingent in nature and are not reflected in the accounts. Details of the contingent demand notes at December 31 are as follows:

	2023	2022
Police Building, Bylaw 6603	\$ 233,776	\$ 233,776
Moody Park Pool, Bylaw 7209	142,759	142,759
Westminster Pier Park, Bylaw 7377	253,681	253,681
Civic Facilities, Road Maintenance and Park Development, Bylaw 7528	258,507	258,507
New Westminster Substation, Bylaw 7604	463,277	463,277
New Westminster Civic Infrastructure, Bylaw 7842	546,385	546,385
Queensborough Electrical Substation, Bylaw 8041	703,263	703,263
New Westminster Aquatics and Community Centre Infrastructure, Bylaw 8073	2,633,018	2,633,018
	\$ 5,234,666	\$ 5,234,666

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

17. CONTINGENCIES (continued)

- (c) The City is a shareholder of E-Comm, Emergency Communications for British Columbia Incorporated (E-Comm) whose services include: regional 9-1-1 call centre for the Metro Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City has one Class A share and one Class B share and the Police Board has one Class A share. There are 37 Class A shares and 18 Class B shares issued and outstanding as at December 31, 2023. As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date.
- (d) The City, as a member of the Metro 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 of the above noted contingency will be accounted for in the period in which the required payment is made.

18. SEGMENTED INFORMATION

The City is a diversified municipal government institution that provides a wide range of services to its citizens, including Police Services, Parks and Recreation Services, Fire Services, Climate Action, Planning and Development Services, Engineering Services, General Government Services, Library, and Utility Operations which includes Water Supply Services, Electrical Distribution Services, Sewer and Drainage Services, and Solid Waste Services. For management reporting purposes, the City's operations and activities are organized and reported by Service Areas. Service Areas were created for the purpose of recording specific activities to attain certain objectives in accordance with regulations, restrictions and limitations.

City Services are provided by departments and their activities are reported in these Service Areas. Departments disclosed in the segmented information, along with the services they provide, are as follows:

General Government Services – Legislative Services, Administration, Cultural Services, Communications, Finance, Information Technology, Human Resources, Legal Services, Economic Development, and Grants in Aid

The Departments and Divisions within General Government Services are responsible for adopting bylaws; adopting administrative policy; levying and collecting taxes and utilities; acquiring, disposing and managing City assets; developing and maintaining information technology systems and applications; ensuring effective financial management and communication; administering City grants; managing the Anvil Centre and cultural services; developing an effective labour force; administering collective agreements and payroll; economic development; monitoring and reporting performance; and ensuring that high quality City service standards are met.

Police Services

The mandate of Police Services is to keep the community safe by enforcing the law, and by preventing and reducing crime.

**CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023**

18. SEGMENTED INFORMATION (continued)

Parks and Recreation Services

Parks and Recreation is responsible for providing, facilitating the development of, and maintaining high quality parks, and recreation facilities and programs.

Library Services

The New Westminster Public Library is responsible for providing library resources and services to the community.

Fire Services

The mandate of Fire Services is to protect life, property and the environment through the provision of emergency response and planning, inspections, code enforcement and public education, ensuring safety for the public.

Climate Action, Planning and Development

Climate Action, Planning and Development is responsible for preparing land use plans, bylaws and policies for sustainable development of the City, for reviewing and approving new development, building permits and inspections and climate action.

Engineering Services – Engineering Operations and Administration, Cemetery, Parking and Towing Services, Animal Services, Vehicle Fleet Services, Works Yards

Engineering Services is responsible for planning, building, operating and maintaining the City's physical infrastructure including roads and sidewalks, civic buildings and facilities. In addition, the divisions provide services for parking, towing, cemetery operations, animal control and fleet services.

Utility Operations - Water Supply Services, Electrical Distribution Services, Sewer and Drainage Services, and Solid Waste Services

The Water Utility operates and distributes drinking water, and maintains water mains and pump stations. The Electrical Distribution Utility is responsible for the distribution of electricity to the City's citizens and businesses and the City's fibre optic network system. The Sewer and Drainage Utility is responsible for the disposal of sanitary sewage and drainage, as well as the network of sewer mains, storm sewers and pump stations. The Solid Waste Utility is responsible for garbage collection, green waste collection and recycling.

CORPORATION OF THE CITY OF NEW WESTMINSTER
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended December 31, 2023

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18. SEGMENTED INFORMATION (continued)
 SEGMENTED REVENUES AND EXPENSES

	Police Services	Parks and Recreation	Fire Services	Climate Action,			General Government	Library	Utility Operations	2023	Restated (Note 2(b)) 2022	2023 Budget
				Planning and Development	Engineering Services	Engineering Services						
REVENUE												
Municipal Taxation and Other Levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,939,325	\$ -	\$ 14,404	\$ 104,953,729	\$ 98,172,725	\$ 105,142,044	
Utility Rates	-	-	-	-	-	-	-	108,852,895	108,852,895	103,835,965	110,552,518	
Sale of Services	6,461,378	4,508,742	70,028	129,481	5,701,864	520,954	37,714	1,748,286	19,178,447	16,616,825	14,800,342	
Grants from Other Governments	2,039,016	333,540	19,091	924,217	4,641,208	16,472,198	159,743	477,558	25,066,571	5,998,736	24,886,822	
Contributed Tangible Capital Assets	-	-	-	-	390,880	-	-	354,575	745,455	7,087,759	-	
Contributions	-	466,894	-	460,482	3,059,061	6,978,168	-	5,929,840	16,894,445	11,587,519	22,680,034	
Other Revenue	23,959	170,847	53,347	9,230,187	3,379,800	60,379,729	233	1,387,994	74,626,096	53,191,038	23,442,639	
Total Revenue	\$ 8,524,353	\$ 5,480,023	\$ 142,466	\$ 10,744,367	\$ 17,172,813	\$ 189,290,374	\$ 197,690	\$ 118,765,552	\$ 350,317,638	\$ 296,490,567	\$ 301,504,399	
EXPENSES												
Salaries, Benefits and Training	\$ 31,173,836	\$ 15,953,081	\$ 17,300,353	\$ 5,862,565	\$ 16,076,134	\$ 18,328,069	\$ 3,063,102	\$ 6,206,430	\$ 113,963,570	\$ 102,677,913	\$ 110,632,744	
Contracted Services	5,074,744	2,086,588	855,897	1,661,451	4,770,493	2,563,200	154,647	4,337,963	21,504,983	20,546,171	15,558,244	
Supplies and Materials	1,026,298	1,575,074	394,940	122,800	4,562,787	3,032,320	422,604	929,354	12,066,177	11,792,712	11,861,844	
Interest and Bank Charges	-	-	-	-	-	5,153,503	-	1,964,818	7,118,321	3,240,335	6,763,495	
Cost of Sales	-	351,187	-	-	17,550	1,696,096	-	77	2,064,910	1,331,325	1,669,662	
Grants	30,907	-	-	72,003	-	873,930	-	-	976,840	1,036,836	1,222,550	
Insurance and Claims	-	-	-	-	313,898	3,889,868	-	-	4,203,766	4,073,599	4,235,583	
Utility Purchases and Levies	-	-	-	-	-	-	-	55,191,315	55,191,315	53,865,074	55,709,974	
Amortization	651,849	3,936,243	584,524	-	8,891,060	4,078,374	724,131	7,218,743	26,084,924	24,679,419	27,730,000	
Loss on Disposal of Tangible Capital Assets	-	1,373,613	-	-	-	-	-	-	1,373,613	279,039	-	
Total Expenses	\$ 37,957,634	\$ 25,275,786	\$ 19,135,714	\$ 7,718,819	\$ 34,631,922	\$ 39,615,360	\$ 4,364,484	\$ 75,848,700	\$ 244,548,419	\$ 223,522,423	\$ 235,384,096	
ANNUAL SURPLUS (DEFICIT)	\$ (29,433,281)	\$ (19,795,763)	\$ (18,993,248)	\$ 3,025,548	\$ (17,459,109)	\$ 149,675,014	\$ (4,166,794)	\$ 42,916,852	\$ 105,769,219	\$ 72,968,144	\$ 66,120,303	

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

19. COMMITMENTS

In January 2012, the City entered into an operating agreement with BC Hydro for the New Westminster Substation. The agreement commits the City to reimburse BC Hydro for all costs relating to operating, maintaining and upgrading the substation. The initial term of the agreement was effective until March 31, 2015 with subsequent five-year renewal periods until such time as either party serves written notice of termination at least one year prior to the end of the current five-year term. On March 31, 2020 the term of the agreement was automatically extended until March 31, 2025.

20. CONTRACTUAL RIGHTS

The City has various contracts with organizations that are expected to result in the following revenues over the next five years that are either to provide services to or acquire capital assets for the community, or are for the use of City assets through property, fibre optic network and advertising space agreements.

	<u>2023</u>
2024	\$ 12,599,814
2025	\$ 4,605,616
2026	\$ 2,633,537
2027	\$ 2,404,460
2028	\$ 1,344,610

Certain contractual rights are not included in the above schedule as the amounts received vary from period to period and cannot be reasonably estimated.

21. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Financial instruments include cash and cash equivalents, investments, receivables, payables and debt. The City has exposure to the following risks from its use of financial instruments: credit risk, interest rate risk, foreign exchange risk and liquidity risk.

(a) Credit Risk

Credit risk refers to the potential for the City to incur financial losses if a third party fails to fulfill its contractual obligations. Primarily, credit risk stems from the City's cash and cash equivalents, investments, and receivables.

Cash and cash equivalents are held with banks and counterparties that have high credit ratings and minimal market risk. Given these high credit ratings, management does not expect any counterparty to fail to meet its obligations.

The City mitigates credit risk in its investments by adhering to minimum credit quality standard (A1 to A1+ for short-term investments and A- to AAA for long-term investments) of Standard & Poor's rating (or equivalent). The maximum exposure is limited to the amount presented on the Statement of Financial Position.

Accounts receivable mainly consists of property taxes, utilities, trade and other receivables.

CORPORATION OF THE CITY OF NEW WESTMINSTER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

21. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (continued)

(b) Interest Rate Risk

Changes in interest rates may affect the City's future cash flows or fair market value of financial instruments. Investments are purchased with the intention to hold until maturity and not driven by speculative fluctuations in interest rates. The City structures its investment portfolio to align with planned liquidity requirements for ongoing operations and capital needs.

The City invested funds in Guaranteed Income Certificates where interest rates are locked in until maturity. The City is exposed to interest rate risk when these securities are up for renewal. The City also invested in MFA pooled investment funds where the market value is subject to interest rate fluctuations. Management regularly monitors economic and interest rate conditions and may make recommendations, if necessary, to Council to re-balance the City's investment portfolio in order to mitigate any potential risks and manage financial resources effectively.

The City adheres to prudent fiscal stewardship by maintaining debt at a manageable level and acquiring only fixed-rate debt debenture which protects the City's fiscal position from unexpected increases in interest rates.

(c) Foreign Exchange Risk

The City has limited foreign exchange risk due to the fact that its primary business activities are conducted in Canada using Canadian currency.

The City's investments and debt portfolio has no exposure to foreign exchange risk as the securities held, debt principal and interest payments are denominated in Canadian currency.

(d) Liquidity Risk

Liquidity risk is the risk that the City will encounter difficulty in meeting its financial obligations as they come due. The City manages liquidity risk through effective financial and contract management. Management regularly monitors actual and forecasted cash flows required for operating, financing and capital activities.

The City maintains strong liquidity by preserving a reasonable level of cash and cash equivalents and investing in short-term investments maturing in a year or less. The City also contributes to a sinking fund for long-term debt in accordance with the actuarial requirements to ensure that the City is meeting its debt retirement obligations at maturity.

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	General Fund	Electrical Utility Fund	Water Utility Fund	Sewer Utility Fund	Solid Waste Utility Fund	2023	Restated (Note 2(b)) 2022
FINANCIAL ASSETS							
Cash and Cash Equivalents	\$ 112,938,725	\$ -	\$ -	\$ -	\$ -	\$ 112,938,725	\$ 247,710,100
Accounts Receivable							
Property Taxes	6,109,855	-	-	-	-	6,109,855	4,088,524
Other	21,251,971	6,422,473	437,857	1,339,448	301,245	29,752,994	18,366,973
Due from Other Governments	1,203,923	-	-	83,721	-	1,287,644	1,539,618
Investments	278,348,844	-	-	-	-	278,348,844	105,213,072
	419,853,318	6,422,473	437,857	1,423,169	301,245	428,438,062	376,918,287
LIABILITIES							
Accounts Payable	53,908,609	498,676	-	-	-	54,407,285	49,599,959
Due to Other Governments	11,606,493	-	-	-	-	11,606,493	4,023,787
Prepaid Taxes	12,314,362	-	-	-	-	12,314,362	11,656,505
Deferred Revenue and Deposits	35,631,007	155,570	-	-	-	35,786,577	42,805,785
Deferred Development Cost Charges	18,308,764	-	1,602,928	1,544,236	-	21,455,928	21,406,086
Employee Benefit Plans	12,545,275	-	-	-	-	12,545,275	11,981,535
Long-Term Debt	112,669,969	54,189,673	-	-	-	166,859,642	175,240,333
Due to/(from) Other Funds	103,621,335	(42,973,605)	(23,988,651)	(35,365,148)	(1,293,931)	-	-
	360,605,814	11,870,314	(22,385,723)	(33,820,912)	(1,293,931)	314,975,562	316,713,990
NET FINANCIAL ASSETS	59,247,504	(5,447,841)	22,823,580	35,244,081	1,595,176	113,462,500	60,204,297
NON-FINANCIAL ASSETS							
Tangible Capital Assets	588,396,986	117,237,058	57,853,727	117,581,569	655,318	881,724,658	830,838,748
Inventory of Supplies	588,931	3,182,646	163,488	32,697	-	3,967,762	2,907,271
Prepaid Expenses	3,749,444	-	-	-	-	3,749,444	3,184,829
	592,735,361	120,419,704	58,017,215	117,614,266	655,318	889,441,864	836,930,848
ACCUMULATED SURPLUS	\$ 651,982,865	\$ 114,971,863	\$ 80,840,795	\$ 152,858,347	\$ 2,250,494	\$ 1,002,904,364	\$ 897,135,145

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	General Fund	Electrical Utility Fund	Water Utility Fund	Sewer Utility Fund	Solid Waste Utility Fund	2023	Restated (Note 2(b)) 2022	2023 Budget
REVENUE								
Municipal Taxation and Other Levies	\$ 104,939,325	\$ -	\$ -	\$ 14,404	\$ -	\$ 104,953,729	\$ 98,172,725	105,142,044
Utility Rates		58,854,308	16,884,444	28,019,592	5,094,551	108,852,895	103,835,965	110,552,518
Sale of Services	17,430,161	141,855	391,471	1,214,960	-	19,178,447	16,616,825	14,800,342
Grants from Other Governments	24,589,013	-	-	477,558	-	25,066,571	5,998,736	24,886,822
Contributed Tangible Capital Assets	390,880	8,000	100,900	245,675	-	745,455	7,087,759	-
Contributions	10,964,605	2,330,216	858,607	2,741,017	-	16,894,445	11,587,519	22,680,034
Other Revenue	73,238,101	360,315	-	-	1,027,680	74,626,096	53,191,038	23,442,639
	231,552,085	61,694,694	18,235,422	32,713,206	6,122,231	350,317,638	296,490,567	301,504,399
EXPENSES								
Police Services	37,957,634	-	-	-	-	37,957,634	35,027,650	37,265,948
Parks and Recreation	25,275,786	-	-	-	-	25,275,786	22,035,220	19,874,730
Fire Services	19,135,714	-	-	-	-	19,135,714	17,555,830	18,796,522
Climate Action, Planning and Development	7,718,819	-	-	-	-	7,718,819	7,636,049	7,853,813
Engineering Services	34,631,922	-	-	-	-	34,631,922	32,229,075	32,091,172
General Government	39,615,360	-	-	-	-	39,615,360	32,459,758	37,968,108
Library	4,364,484	-	-	-	-	4,364,484	4,522,490	5,143,555
Utility Operations	-	44,229,723	10,004,023	17,293,360	4,321,594	75,848,700	72,056,351	76,390,248
	168,699,719	44,229,723	10,004,023	17,293,360	4,321,594	244,548,419	223,522,423	235,384,096
ANNUAL SURPLUS	62,852,366	17,464,971	8,231,399	15,419,846	1,800,637	105,769,219	72,968,144	66,120,303
Interfund Transfers:								
From Electrical Fund to Current Fund	2,500,000	(2,500,000)	-	-	-	-	-	-
From Electrical Fund to Provision for Future Exp.	3,500,000	(3,500,000)	-	-	-	-	-	-
Other Transfers	1,582,549	1,261,777	(948,334)	(1,183,590)	(712,402)	-	-	-
INCREASE (DECREASE) IN SURPLUS	70,434,915	12,726,748	7,283,065	14,236,256	1,088,235	105,769,219	72,968,144	66,120,303
Accumulated Surplus, beginning of year	581,547,950	102,245,115	73,557,730	138,622,091	1,162,259	897,135,145	824,167,001	897,135,145
ACCUMULATED SURPLUS, end of year	\$ 651,982,865	\$ 114,971,863	\$ 80,840,795	\$ 152,858,347	\$ 2,250,494	\$ 1,002,904,364	\$ 897,135,145	\$ 963,255,448

CORPORATION OF THE CITY OF NEW WESTMINSTER
 STATEMENT OF RESERVES
 For the Year Ended December 31, 2023

SUPPLEMENTAL SCHEDULE III (UNAUDITED)

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	Restated (Note 2(b)) Balances, Beginning of Year	Transfer from (to) Operating or Reserves	Interest Allocation	Proceeds from Disposal	Transfers For Capital Programs	Balances, End of Year
RESERVES SET ASIDE BY COUNCIL						
Affordable Housing	\$ 1,627,899	\$ 440,069	\$ 75,697	\$ -	\$ (138,980)	\$ 2,004,685
Childcare Amenity	1,786	-	83	-	-	1,869
Community Amenity	7,357,817	160,000	342,138	-	275,530	8,135,485
Community Development	4,324,360	3,589,845	201,083	-	(713,353)	7,401,935
Community Endowment	4,982,192	-	231,672	-	-	5,213,864
Computer Replacement	872,025	350,006	40,549	-	(185,187)	1,077,393
Environment/Childcare Grants	204,000	-	9,486	-	-	213,486
Equipment Replacement	11,542,810	2,245,852	536,741	51,491	(1,506,312)	12,870,582
Facility Maintenance	6,083,020	2,724,515	282,860	-	(2,916,709)	6,173,686
Facility Replacement - Massey Theatre	8,992,731	2,069,015	418,162	-	(609,247)	10,870,661
General Amenity	427,560	-	19,882	-	-	447,442
General Fund Provisions	(1,296,280)	14,012,861	-	-	(7,583,056)	5,133,525
Offstreet Parking Provisions	1,714,330	-	-	-	(54,733)	1,659,597
Public Art	865,526	171,416	40,247	-	(218,366)	858,823
Climate Action	31,848,130	10,707,341	1,480,938	-	(55,222)	43,981,187
Growing Communities Grants	-	15,850,000	552,769	-	(957,001)	15,445,768
Parks Reserve	-	22,257,992	231,919	-	(163,978)	22,325,933
Electrical Fund Provisions	36,127,800	11,267,981	-	-	(5,162,279)	42,233,502
Water Fund Provisions	16,451,104	7,091,337	-	-	(3,772,689)	19,769,752
Sewer Fund Provisions	29,068,079	13,141,234	-	-	(8,434,819)	33,774,494
Solid Waste Fund Provisions	(860,949)	1,126,745	-	-	(42,339)	223,457
	160,333,940	107,206,209	4,464,226	51,491	(32,238,740)	239,817,126
STATUTORY RESERVES						
Cemetery Reserve	890,997	36,215	-	-	-	927,212
Construction of Municipal Works	8,406,418	79,136	390,898	1,112,621	416,283	10,405,356
Parking Cash in Lieu	1,252,531	-	58,243	-	(94,281)	1,216,493
Park Land Acquisition	319,315	-	14,848	-	-	334,163
Tax Sale Land	1,827,076	-	84,959	-	-	1,912,035
	12,696,337	115,351	548,948	1,112,621	322,002	14,795,259
TOTAL RESERVES	\$ 173,030,277	\$ 107,321,560	\$ 5,013,174	\$ 1,164,112	\$ (31,916,738)	\$ 254,612,385

SUPPLEMENTAL SCHEDULE IV (UNAUDITED)

CORPORATION OF THE CITY OF NEW WESTMINSTER
RESTART GRANT SCHEDULE
As of December 31, 2023

BC COVID-19 SAFE RESTART GRANT

In November, 2020 the City received \$6,052,000 from the Province of British Columbia for funding operations impacted by COVID-19. The Safe Restart Grant can be used over multiple years to fund increased costs and lower revenues as a result of COVID-19. The City has recognized the grant as revenue in 2020 and has used up all the funds to offset impacts from the pandemic by the end of 2023.

	2023
Safe Restart Grant Received	<u>\$ 6,052,000</u>
Costs offset	
Support for vulnerable persons	125,053
Education and enforcement	36,454
Community support programs	31,601
Emergency management centre response	<u>225,810</u>
Total of Costs	<u>418,918</u>
Casino and other revenue shortfall offset	<u>5,633,082</u>
Unused Grant Funding	<u>\$ -</u>

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SUPPLEMENTAL SCHEDULE V (UNAUDITED)

CORPORATION OF THE CITY OF NEW WESTMINSTER
GROWING COMMUNITIES FUND GRANT SCHEDULE
As of December 31, 2023

Growing Communities Fund

In March 2023, the City received \$15,850,000 from the Province of B.C. relating to the Growing Communities Fund grant. The Growing Communities Fund grant is one-time grant that can be used to address the City's infrastructure and amenity needs.

The grant was placed in a separated dedicated reserve fund and interest earned is allocated back to the reserve fund.

	2023
Grant received during the year	<u>15,850,000</u>
Interest earned	552,769
Less eligible spending:	
Local roads improvements and upgrades	116,063
Walking infrastructure improvements	753,529
Transit improvements	<u>87,409</u>
	957,001
Balance, end of year	<u><u>15,445,768</u></u>

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Attachment 3

Supplemental Analysis

Corporation of the City of New Westminster
Statement of Financial Position Analysis
Year Ended December 31, 2023

1. Cash and Cash Equivalents

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 112,938,725	\$ 247,710,100	\$ (134,771,375)	-54%

The \$134.7M decrease in Cash and Cash Equivalents is primarily due to \$173.1M reclassified as investments (invested in Guaranteed Income Certificates). Cash generated from operating activities was \$119.0M in 2023 (2022 - \$110.9M). Cash used for capital activities was down by \$17.2M from \$93.6M in 2022 to \$76.4M in 2023 mainly due to completion of the Queensborough Substation project and timing of capital spending on tēmәsewtx^w Aquatic & Community Centre (TACC) as the project is nearing completion. Details of cash flow changes could be found in the Statement of Cash Flows in the consolidated financial statements.

2. Property Taxes Receivable

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 6,109,855	\$ 4,088,524	\$ 2,021,331	49%

The \$2.0M increase in Property Taxes Receivable is \$1.6M year over year increase in current taxes receivable, offset by \$0.2M decrease in arrears taxes receivable. Remaining \$0.6M represents the upset component of the price paid by the purchaser at the 2023 annual tax sale.

3. Other Accounts Receivable

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 29,752,994	\$ 18,366,973	\$ 11,386,021	62%

The net \$11.3M increase in Other Accounts Receivable is mainly due to an increase of interest receivable of \$5.5M from investments, \$2.6M increase in Development Cost Charges (DCC) receivable and \$3.2M for Other Receivables including \$1.4M revenue share from casino and \$1.8M from accrual for billable police services rendered.

4. Due from Other Governments

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 1,287,644	\$ 1,539,618	\$ (251,974)	-16%

The net decrease of \$0.25M is mainly driven by \$1.2M government grants accrued at end of year offset by receipts of prior year's grant during the year.

Corporation of the City of New Westminster
Statement of Financial Position Analysis
Year Ended December 31, 2023

5. Investments

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 278,348,844	\$ 105,213,072	\$ 173,135,772	165%

The \$173.1M increase is investment in Guaranteed Income Certificates which was reclassified from Cash and Cash Equivalents to Investments.

6. Accounts Payable and Accrued Liabilities

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 54,407,285	\$ 49,599,959	\$ 4,807,326	10%

The 2022 Accounts Payable and Accrued Liabilities amount has been restated from \$37.2M to \$49.5M due to adoption of the public sector accounting standard PS 3280 Asset Retirement Obligations (ARO). Upon initial adoption, an estimated amount of \$12.3M ARO liability was added to accrued liabilities and the corresponding amounts were capitalized into the carrying value of tangible capital assets and a reduction to accumulated surplus. Aside from the 2022 ARO restatement, the net increase of \$4.8M in Accounts Payable and Accrued Liabilities is primarily due to approximately \$7.0M accrual of retro-pay from the new collective agreements and \$2.4M increase in holdbacks mainly related to TACC, offset by a net \$4.6M reduction in Trade Payables.

7. Due to Other Governments

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 11,606,493	\$ 4,023,787	\$ 7,582,706	188%

The \$7.5M increase is mainly due to a \$3.1M increase in DCC payable to GVRD & TransLink and \$4.1M increase in School Levies payable to the Province. DCCs and School Levies outstanding at year-end were remitted in Q1 2024.

8. Prepaid Taxes

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 12,314,362	\$ 11,656,505	\$ 657,857	6%

The \$0.6M increase in Prepaid Taxes is due to an increase in Pre-Authorized Pre-payment plan subscription. The 6% increase in tax pre-payment is consistent with the year over year increase in our tax base.

Corporation of the City of New Westminster
Statement of Financial Position Analysis
Year Ended December 31, 2023

9. Deferred Revenue and Deposits

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 35,786,577	\$ 42,805,785	\$ (7,019,208)	-16%

The \$7.0M decrease in Deferred Revenue and Deposits is mainly due to reclassifying \$3.6M BC Hydro Cost of Living credits and \$5.0M insurance proceeds received for the Pier Park Fire into 2023 Revenue, offset by \$1.6M net increase in Customer Deposits.

10. Deferred Development Cost Charges (DCC's)

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 21,455,928	\$ 21,406,086	\$ 49,842	0%

The DCC program brought in \$3.2M in contributions and interest in 2023. These contributions were offset by \$2.6M in DCC capital expenses and \$0.6M in DCC debt principal repayment for Waterfront Park Development.

11. Employee Benefit Plans

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 12,545,275	\$ 11,981,535	\$ 563,740	5%

The Employee Benefit Plan liability is determined by an actuarial valuation performed for the City by an independent Actuarial Consultant. A full actuarial valuation of Employee Benefit Plan liability was conducted for 2023. The next full valuation will be conducted for 2026.

12. Long-Term Debt

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 166,859,642	\$ 175,240,333	\$ (8,380,691)	-5%

There were no new long-term debt issued during the year. The \$8.4M reduction of long-term debt comprised of \$7.4M debt principal repayments and \$1.0M actuarial gain in sinking funds.

Corporation of the City of New Westminster
Statement of Financial Position Analysis
Year Ended December 31, 2023

13. Tangible Capital Assets

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 881,724,658	\$ 830,838,748	\$ 50,885,910	6%

Changes to the City's Tangible Capital Assets (TCA) are not consistent year over year. The \$50.9M net increase of tangible capital assets is due to addition of \$78.1M of new capital assets offset by \$25.8M of amortization expenses and \$1.4M disposal of assets mainly due to decommissioning of the Canada Games Pool.

14. Inventory of Supplies

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 3,967,762	\$ 2,907,271	\$ 1,060,491	36%

The \$1.06M increase in Inventory of Supplies is primarily driven by stocking up of electrical supplies to alleviate impacts from longer than usual supply lead time recently experienced.

15. Prepaid Expenses

2023 Actual	2022 Actual	Y / Y variance	Y / Y % Change
\$ 3,749,444	\$ 3,184,829	\$ 564,615	18%

The \$306K of the \$564K increase in Prepaid Expenses is due to an increase in prepaid insurance.

Corporation of the City of New Westminster
Statement of Operations Analysis
Year Ended December 31, 2023

OPERATING BUDGET SUMMARY

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y / Y Variance
Revenue	301,504,399	350,317,638	48,813,239	16.2%	296,490,567	53,827,071
Expenses	235,384,096	244,548,419	9,164,323	3.9%	223,522,423	21,025,996
Annual Surplus	66,120,303	105,769,219	39,648,916	60.0%	72,968,144	32,801,075

Reconciliation to Financial Equity

Amortization & Others	27,730,000	25,856,428	(1,873,572)	-6.8%	24,847,726	1,008,702
Capital	(173,237,487)	(77,621,989)	95,615,498	-55.2%	(94,805,711)	17,183,722
Contribution of TCA	0	(745,455)	(745,455)	0.0%	(7,087,759)	6,342,304
Increase (Decrease) in Net Financial Assets	(79,387,184)	53,258,203	132,645,387	-167.1%	(4,077,600)	57,335,803

The 2023 Statement of Operations and Change in Net Financial Assets reports an increase in net financial assets of \$53.2M, largely due to spend timing of significant capital works over multiple years of delivery. The 2023 Multi-Year Capital Budget was planned at \$173.2M and \$83.0M (include \$5.4M capital spending expended) was spent in 2023 with the balance carrying over into 2024 leaving a stronger net cash position in the City's reserves.

The City's operating revenue, including contributed Tangible Capital Assets (TCAs), is favorable to budget by \$48.8M* due to:

- Increase in Other Revenue (\$51.2M) due to insurance settlement proceeds from the Westminster Pier Park fire insurance claim (\$25.0M), increased investment and bank interest (\$13.1M), increased sales of BC Low Carbon Fuels credits (\$4.9M), and favorable building permit revenue (\$4.6M) from major developments; and
- Increase in Sales of Services (\$4.4M) with increased billable services from Police, Sewer and Water, and greater than anticipated revenue from parking as well as parks and recreation services.

**The City's revenue includes \$0.7M for tangible capital assets (TCA) that were contributed to the City as a result of various development projects. Contributions are recognized when the project is completed and when the rights and obligations are transferred to the City.*

Offset by:

- Decrease in Utilities Rates (\$1.7M) primarily from electrical utility (\$1.2M) due to lower overall consumption, reduction in commercial water billings (\$0.4M); sewer utility (\$0.3M); offset by higher than budgeted revenue in solid waste utility (\$0.1M) and BridgeNet (\$0.1M); and
- Decrease in Contribution Revenue (\$5.8M) primarily due to project delays. Third-Party Contribution Revenue is lower than budgeted (\$3.1M) due to delays in the West End Sewer Separation project delaying recognition of contributions from ICIP grant, and lower than budgeted recognition of DCC Revenue (\$1.3M) due to the deferral of

projects such as the Property Waterfront Greenway and McInnis Overpass Improvements into 2024.

City’s operating expenses are higher than budget by \$9.2M due to:

- Higher than planned Contracted Services (\$5.9M) mainly due to reclassification of \$5.7M capital expenditures as department expenses. These expenditures were budgeted as part of the City’s capital program, but do not qualify as capitalizable asset costs, as these expenditures do not meet the definition of TCA in accordance with Canadian Public Sector Accounting Standards;
- Higher than planned Salaries and Benefits (\$3.3M) mainly due to higher than anticipated settlement of a collective agreement, which followed the established wage pattern across the Metro Vancouver municipalities;
- Higher than planned capital loss (\$1.4M) from the recognition of the Canada Games Pool decommissioning;
- Higher than planned Supplies and Materials (\$0.6M) cost due to cost escalations in the current economic environment; and
- Higher than planned interest and bank charges (\$0.4M) due to elevated interest rates.

Offset by:

- Lower than planned Utility Purchases and Levies (\$1.0M) due to lower than expected consumptions; and
- Lower than planned Amortization expenses (\$1.6M) due to deferred capital programs.

ANALYSIS

The following analysis provides a summary of the City’s 2023 revenues and expenses. It shows the budget to actual figures for the period and provides 2022 figures for comparison. The larger budget variances are discussed in the report below.

Revenues

Taxation Revenue

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y/Y Variance
Taxation	105,142,044	104,953,729	(188,315)	-0.2%	98,172,725	6,781,004

Taxation revenues include property taxation received from residents, businesses and industries in the City and payments in lieu of taxation received from other levels of government. Property taxes are recognized as revenue at the time of the levy. Payments in lieu of taxation are recognized as revenue when received.

Property taxes were levied in May and results are \$0.2M lower than budget due to Supplementary assessment adjustments. The year-over-year change reflects a 6.4% increase in tax rates.

Utility Rates

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y / Y Variance
Electrical Utility	59,787,718	58,555,183	(1,232,535)	-2.1%	56,782,477	1,772,706
Water Utility	17,261,000	16,884,444	(376,556)	-2.2%	16,129,792	754,652
Sewer Utility	28,307,000	28,019,592	(287,408)	-1.0%	26,457,860	1,561,732
Solid Waste Utility	5,005,000	5,094,551	89,551	1.8%	4,240,675	853,876
BridgeNet Utility	191,800	299,125	107,325	56.0%	225,161	73,964
Total	110,552,518	108,852,895	(1,699,623)	-1.5%	103,835,965	5,016,930

Utility Rates revenue is \$1.7M lower than budget due to:

- The Electrical Utility primarily comprised of utility revenue generated from billing residential and commercial customers. The \$1.7M unfavorable budget variance is due to lower electrical demand and consumption for the year across both residential and commercial customers.
- Revenue for the water utility is \$376K lower than budgeted due to lower than planned commercial water consumption.
- Revenue for the sewer utility is \$287K lower than budgeted due to lower than budgeted utility rate collection, particularly among commercial users and multi-unit apartments.
- The year-over-year change reflect annual utility rate increases which were 7% for Water, 7% for Sewer and 14% for Solid Waste.

Sale of Services

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y / Y Variance
Anvil Centre & Art Services	61,030	192,120	131,090	214.8%	123,523	68,597
Climate Action Planning & Development(CAPD)	16,993	129,481	112,488	662.0%	69,177	60,304
Electrical Services	44,440	123,255	78,815	177.4%	79,213	44,042
Engineering Services	4,507,157	5,701,864	1,194,707	26.5%	5,044,775	657,088
Fire	13,100	70,028	56,928	434.6%	0	70,028
General Government	158,845	205,580	46,735	29.4%	190,084	15,496
Human Resources	5,000	0	(5,000)	-100.0%	655	(655)
Library	31,200	37,714	6,514	20.9%	32,139	5,575
Parks and Recreation	3,430,820	4,508,742	1,077,922	31.4%	3,921,417	587,325
Police	5,957,800	6,461,378	503,578	8.5%	6,233,195	228,184
Utility Operations	573,957	1,748,286	1,174,329	204.6%	922,647	825,639
Total	14,800,342	19,178,447	4,378,105	29.6%	16,616,825	2,561,622

Sale of services revenue are from fees charged by departments offering cultural, recreation, library, towing, parking, cemetery and parkade services. This revenue category also includes 3rd party recoveries for some police, recreation, engineering, and electrical services.

In Sale of Services, revenue is \$4.4M over budget. Major factors are:

- Engineering Services: \$1.2M favorable budget variance primarily due to an increase in parkade, towing, and parking revenues (\$1.1M).
- Parks and Recreation revenues: \$1.1M favorable budget variance primarily due to an increase in program registration and memberships such as swimming, gymnastics, skating, and day camps (\$0.7M), increase in rentals such as grass and turf field (\$0.2M), and increase in concessions sales (\$0.1M). This coincides with increased operating costs.
- Police: \$0.5M favorable budget variance primarily due to an increase in third party billings and increases in seconded salaries and benefits.
- Utility Operations: \$1.2M favorable budget variance primarily due to an increase in Sewer and Water third party work.

Grants from Other Governments

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y/Y Variance
Anvil Centre & Art Services	35,000	170,755	135,755	387.9%	168,882	1,873
Climate Action Planning & Development(CAPD)	567,575	589,135	21,560	3.8%	217,813	371,322
Engineering Services	902,660	1,400,515	497,855	55.2%	869,836	530,679
Fire	20,000	19,091	(910)	-4.5%	22,000	(2,910)
Funding for Capital	4,981,557	4,353,691	(627,866)	-12.6%	2,748,199	1,605,491
General Government	16,497,590	16,301,444	(196,146)	-1.2%	0	16,301,444
Library	150,340	159,743	9,403	6.3%	144,046	15,697
Parks and Recreation	21,000	33,182	12,182	58.0%	34,246	(1,064)
Police	1,711,100	2,039,016	327,916	19.2%	1,793,714	245,302
Total	24,886,822	25,066,571	179,749	0.7%	5,998,736	19,067,835

Grants from Other Governments include conditional and unconditional grants from senior levels of government and other government agencies that are to assist with the construction of capital projects and the provision of City services such as the municipal traffic fines grant which is for public safety, the major road network (MRN) grant which is for road maintenance and the annual library grant.

The favorable budget variance (\$0.2M) is primarily due to grants for capital projects, such as the receipt of major road network (MRN) grants (\$2.8M), and recognition of a structural flood mitigation grant (\$0.5M), which are partially offset by the deferred timing of recognizing the grant for the childcare facility in the tēmәsәwtxw Aquatic & Community Center (\$3.0M). Grant funding for capital projects is highly dependent on timing of project spend. Changing of project schedules could lead to a delay of receipt/recognition of the related grants.

Other operating grants for city services such as the library grant, were received in full. The \$0.2M favorable variance in Anvil Centre and Art Services is from the Canadian Heritage grant (\$0.1M) and the BC Arts Council operating grant (\$0.1M). The (\$0.3M) net favorable budget variance in Police is attributed to special projects funded by the province, including the Provincial Tactical Enforcement Priority grant (\$0.2M) and other smaller grants.

Contribution Revenue

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y/Y Variance
Anvil Centre & Art Services	10,030	56,019	45,989	458.5%	9,633	46,386
Climate Action Planning & Development(CAPD)	700	50,000	49,300	7042.9%	37,500	12,500
Engineering Services	25,758	45,792	20,034	77.8%	95,753	(49,961)
Fire	0	0	0	0.0%	(24,102)	24,102
Funding for Capital	6,468,084	3,914,176	(2,553,908)	-39.5%	1,154,028	2,760,148
General Government	708,275	712,582	4,307	0.6%	632,060	80,522
Library	38,500	0	(38,500)	-100.0%	79,934	(79,934)
Parks and Recreation	6,800	2,970	(3,830)	-56.3%	2,107	864
Utility Operations	9,221,887	5,929,840	(3,292,047)	-35.7%	2,949,336	2,980,504
Reserves	6,200,000	6,183,066	(16,934)	-0.3%	6,651,271	(468,205)
Total	22,680,034	16,894,445	(5,785,589)	-25.5%	11,587,519	5,306,925

Contributions include gaming revenues, DCC's, and 3rd party funding for capital projects, as well as contributions for operating programs such as library, special projects, the youth center, and the museum. Capital contributions are not expected to be consistent year over year and funding is recorded as projects progress.

The \$5.8M unfavorable variance in contributions primarily relates to a \$5.3M variance in Utility Operations, due to less than planned contributions received from senior governments, and 3rd party contributions due to delays in the West End Sewer Separation project, and delayed recognition of ICIP grant funding, as well as shortfalls in DCCs. The General Fund capital program contributions are also unfavorable (\$0.5M), as we continued to experience supply chain issues in 2023, where many capital projects funded by grants were delayed or deferred. Differences between Capital Budgeting and Capital Spending will continue to be a cause for variances, as a budget must be established and approved before entering the market to issue contracts or purchase orders, in order to commit the spending.

Contributed Tangible Capital Assets

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y / Y Variance
Climate Action Planning & Development(CAPD)	0	0	0	0.0%	495,900	(495,900)
Engineering Services	0	390,880	390,880	0.0%	1,965,142	(1,574,262)
Parks and Recreation	0	0	0	0.0%	0	-
Utility Operations	0	354,575	354,575	0.0%	4,626,717	(4,272,142)
Total	-	745,455	745,455	0.0%	7,087,759	(6,342,304)

Tangible capital assets (TCA) were contributed to the City as a result of various development projects, which includes in new transportation and road infrastructure (\$0.4M), new water infrastructure (\$0.1M), and new sewer infrastructure (\$0.2M). Contributions are recognized when the project is completed and when the rights and obligations are transferred to the City. Contributed assets are not budgeted due to the unpredictable nature of the contributions.

Other Revenue

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y / Y Variance
Anvil Centre & Art Services	2,450,619	2,786,009	335,390	13.7%	1,883,137	902,873
Climate Action Planning & Development(CAPD)	4,135,877	9,230,186	5,094,309	123.2%	8,099,815	1,130,371
Engineering Services	3,064,075	3,379,800	315,725	10.3%	2,742,730	637,070
Fire	39,431	53,347	13,916	35.3%	41,059	12,288
General Government	12,300,839	57,593,720	45,292,881	368.2%	38,750,494	18,843,226
Library	0	233	233	0.0%	309	(76)
Parks and Recreation	337,600	170,847	(166,753)	-49.4%	447,587	(276,740)
Police	22,500	23,959	1,459	6.5%	39,092	(15,134)
Utility Operations	1,091,698	1,387,994	296,296	27.1%	1,186,815	201,179
Total	23,442,639	74,626,095	51,183,456	218.3%	53,191,038	21,435,057

Revenues in this category include permits, business licenses, animal licenses, investment revenues, filming, penalties and interest charges, rental income, fines, conference centre revenues, low carbon fuel credits sale, gain on tangible capital asset disposals, and other miscellaneous fees and charges.

The favorable budget variance (\$51.2M) are primarily from the following areas:

- General Government: \$45.3M higher than planned from receipt and recognition of insurance proceeds (\$25.0M) for the settlement of the Westminster Pier Park fire insurance claim, favorable sales proceeds from additional sales of BC Low Carbon Fuel credits (\$4.9M), and favorable investment and bank interest income (\$13.1M) due to higher interest rates. The net insurance proceeds from the Westminster Pier Park fire insurance claim and the sales proceeds from carbon credits have been placed in the Parks Reserve Fund and Climate Action Reserve Fund respectively in accordance with the reserve fund bylaws.

- Climate Action Planning & Development (CAPD): \$5.1M higher than planned primarily due to the increase in planning permits (\$0.3M) and issuance of building permits (\$4.6M) for major developments.
- Anvil Centre & Art Services: \$0.3M higher than planned due to favorable Conference Centre bookings, catering sales, and audio visual equipment rentals, and increased theatre ticket sales and room booking revenue in Theatre & Arts Services.
- Engineering Services: \$0.3M higher than planned primarily due to favorable parking permits and fines (\$0.3M), higher than anticipated development fees (\$0.1M) and favorable ticket sales from Q to Q Ferry (\$0.1M), which are partially offset by lower Street Occupancy Permit (SOP) fees (\$0.2M).
- Parks and Recreation: \$0.2M lower than planned primarily due to lower than anticipated filming activity impacted by the strike action in the filming industry.
- Utilities: \$0.3M higher than planned primarily due an increase in MMBC Rebate from recycling.

Expenses

The following table shows the **Operating Expenses by Account Category**

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y / Y Variance
Salaries, Benefits and Training	110,632,744	113,963,570	3,330,826	3.0%	102,677,913	(11,285,657)
Contracted Services	15,623,244	15,768,737	145,493	0.9%	14,138,904	(1,629,833)
Supplies and Materials	11,796,844	12,399,639	602,795	5.1%	11,792,712	(606,926)
Interest and Bank Charges	6,763,495	7,118,321	354,826	5.2%	3,240,335	(3,877,986)
Cost of Sales	1,669,662	2,064,910	395,248	23.7%	1,331,325	(733,585)
Grants	1,222,550	976,840	(245,710)	-20.1%	1,036,836	59,996
Insurance and Claims	4,235,583	4,203,766	(31,817)	-0.8%	4,073,599	(130,168)
Utility Purchases and Levies	55,709,974	55,191,315	(518,659)	-0.9%	53,865,074	(1,326,241)
Amortization	27,730,000	26,084,924	(1,645,076)	-5.9%	24,679,419	(1,405,505)
Loss on Disposals	0	1,373,613	1,373,613	0.0%	279,039	(1,094,574)
TCA Adjustments-Contracted Svcs	0	5,736,246	5,736,246	0.0%	6,407,267	671,021
TCA Adjustments-Supplies & Materials	0	(333,462)	(333,462)	0.0%	0	333,462
Total	235,384,096	244,548,419	9,164,323	3.9%	223,522,423	(21,025,996)

Overall operating expenses are \$9.2M higher than planned. This includes a \$5.4M net reclassification of Tangible Capital Asset (TCA) expenditures as department expenses. The departments of which TCA adjustments related to are Engineering Services (\$2.2M), Parks and Recreation (\$1.6M), General Government (\$0.6M), CAPD (\$0.4M), Fire, and Utilities (\$0.9M). Library has a net reclassification of capitalizable operating purchases to TCA (\$0.3M).

Salaries, benefits and training are \$3.3M above budget and are detailed in a separate section. Other significant budget variances are explained by category below.

Contracted Services, excluding the net reclassification of TCA expenses, is \$0.1M higher than planned primarily due to the following notable variances:

- Higher legal services costs (\$0.4M) partially due to recoverable costs;
- Higher Electrical Utility billable third party services (\$0.1M) and subcontracts charges for Electrical Metering, New West substation, and Distributing Systems (\$0.2M);
- Higher Water and Sewer Utilities billable third party services (\$0.6M); and
- Higher Police billable third party services (\$0.2M)

Offset by:

- Lower Administration grant-funded spending (\$0.6M) due to timing of spend and actual spending incurred under supplies and materials;
- Lower Engineering Services expense primarily from Engineering Streets and Major Road Network (\$0.3M);
- Lower Parks and Recreation expense primarily due to lower than anticipated parks maintenance (\$0.1M); and
- Lower than anticipated Special Projects expense (\$0.2M),

Supplies and Materials, excluding the net reclassification of TCA expenses, is \$0.6M higher than planned primarily due to the following notable variances:

- Higher Engineering Department facilities and fleet maintenance cost (\$0.7M) due to cost escalation and volume of scheduled and unscheduled facilities maintenance work, primarily for HVAC, elevators, pest control, alarm systems, and fuel; and
- Higher Administration spending (\$0.2M) due to grant-funded spending budgeted under Contracted Services, and actual expenditures were incurred in Supplies and Materials.

Offset by:

- Lower supplies expenses incurred by Police (\$0.2M) and Water, Sewer, and Solid Waste Utilities (\$0.1M).

Interest and Bank Charges is \$0.4M higher than planned mainly due to elevated interest rates that negatively impacted interest expenses.

Cost of Sales is \$0.4M higher than planned primarily from additional audio/visual rentals (\$0.2M) and catering costs (\$0.1M) in Anvil Conference Centre, and higher Parks and Recreations purchases for resale (\$0.1M). This coincides with increased Sales of Services revenue.

Grants is under budget by \$0.3M primarily relates to city grants not fully utilized.

Insurance and Claims is on budget as an increase in property and liability insurance premiums is offset by lower than anticipated damage claims.

Utility Purchases and Levies is \$0.5M lower than planned. This is primarily due to a \$0.8M reduction in power purchase from BC Hydro due to lower electricity demand that led to lower electrical revenue during the year. This unfavorable variance is offset by savings in Water (\$0.2M) and Solid Waste (\$0.1M) due to decreases in disposal fees in the recycling program.

The following table shows the **Expenses by Department** which is a different view of the same information above that has already been explained.

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y/Y Variance
Administration	5,634,736	5,510,213	(124,523)	-2.2%	4,509,762	(1,000,452)
Anvil Centre & Art Svc	8,085,286	8,635,695	550,409	6.8%	7,246,378	(1,389,318)
Climate Action Planning & Development(CAPD)	7,853,813	7,718,819	(134,994)	-1.7%	7,636,049	(82,771)
Electrical Services	1,001,209	1,259,616	258,407	25.8%	1,091,053	(168,563)
Engineering Services	32,091,172	34,631,922	2,540,750	7.9%	32,229,075	(2,402,847)
Finance	8,534,855	8,314,166	(220,689)	-2.6%	8,019,066	(295,100)
Fire	18,796,522	19,135,714	339,192	1.8%	17,555,830	(1,579,884)
General Government	7,459,230	6,887,015	(572,215)	-7.7%	4,055,384	(2,831,631)
Human Resources & Information Technology	9,895,140	9,008,655	(886,485)	-9.0%	7,538,116	(1,470,539)
Library	5,143,555	4,364,484	(779,071)	-15.1%	4,522,490	158,007
Parks and Recreation	19,874,730	25,275,786	5,401,056	27.2%	22,035,220	(3,240,567)
Police	37,265,948	37,957,634	691,686	1.9%	35,027,650	(2,929,983)
Vacancy budget	(2,642,348)	0	2,642,348	-100.0%	0	-
Electrical Utility	44,583,212	43,301,957	(1,281,255)	-2.9%	41,900,683	(1,401,274)
Water Utility	9,744,997	10,004,023	259,026	2.7%	9,446,237	(557,787)
Sewer Utility	16,598,582	17,293,360	694,778	4.2%	16,371,960	(921,400)
Solid Waste Utility	4,337,841	4,321,594	(16,247)	-0.4%	3,528,834	(792,760)
BridgeNet Utility	1,125,616	927,765	(197,851)	-17.6%	808,637	(119,128)
Total	235,384,096	244,548,419	9,164,323	3.9%	223,522,423	(21,025,997)

Notable departmental variances include:

- Administration: On budget as the lower than anticipated grant-funded spending and the timing of spend (\$0.6M) is partially offset by reclassification of TCA expenses (\$0.5M).
- Anvil Centre and Art Services: \$0.6M higher than planned primarily due to higher salaries and benefits cost (\$0.3M), and higher cost of sales and contracted services (\$0.2M) for event-related costs such as catering costs, direct event staffing, other programming costs, and theatre production and promotion costs, which corresponds to a higher Sales of Services revenue.
- Climate Action Planning (CAPD): \$0.1M lower than planned primarily due to savings in salaries and benefits (\$0.6M) due to vacancies. This is partially offset by reclassification of TCA expenses (\$0.4M) and higher legal costs (\$0.1M) which are mainly recoverable from developers.

- Engineering Services: \$2.5M higher than planned mainly due to \$2.2M reclassification of TCAs. Excluding this reclassification, salaries and benefits are higher by \$0.3M due to a higher than planned settlement of collective agreement and the current year portion of one-time payments.
- Finance: \$0.2M lower than planned due to savings in auxiliary, overtime, and unfilled vacant position (\$0.2M), and minimal savings from annual property insurance premium and damage claims experienced.
- Fire Services: \$0.3M higher than planned primarily due to higher salaries and overtime expenses (\$0.3M) which coincides with higher Sales of Services and reclassification of TCA expenses.
- Human Resource and Information Technology: \$0.9M lower than planned due to savings from unfilled vacant positions (\$0.5M) and favorable amortization expenses (\$0.4M).
- Library Services: \$0.8M lower than planned due to savings from unfilled vacant position (\$0.4M) and net reclassification of TCA expenses (\$0.3M).
- Police: \$0.7M higher than planned due to higher spending in salaries and benefits (\$0.3M). However, the majority of this spending was offset through grants and secondments, as detailed in the revenue section. Although collective agreement increases were higher than expected, vacancies within clerical staff helped mitigate the overage. Additionally, contracted services surpassed the budget by \$0.5M, primarily due to legal fees, unexpected E-Comm fees, and third-party costs for specialty files. Many of these additional costs were recovered via grants.
- Parks and Recreation: \$5.4M higher than planned, of which \$1.6M is attributed to reclassification of TCA expenses, and \$1.4M is due a capital loss recorded for the disposal recognition for the Canada Games Pool. Salaries and benefits is higher than budget by \$2.1M which coincides with the higher than anticipated collective agreement settlement and a higher sales of services than budget.
- Electrical Utility: \$1.2M lower than planned due to lower than budgeted utility purchases of \$0.8M from BC Hydro due to lower than planned electrical consumption, and savings in auxiliary, overtime, and unfilled vacant position of \$0.5M.
- Water Utility: \$0.3M higher than planned, of which \$0.1M is due to increases in the purchase of water and \$0.5M is due to increases in contracted services for billable third party work which are offset by savings in auxiliary, overtime, and unfilled vacant position of \$0.3M and lower than budgeted amortization expenses of \$0.1M due to delayed capital programming.
- Sewer Utility: \$0.7M higher than planned due to increase in contracted services for billable third party work of \$0.9M, offset by \$0.2M of savings in salaries and benefits.
- BridgeNet Utility: \$0.2M lower than planned primarily due to lower than budgeted amortization expenses of \$0.1M due to slowdown in capital build, and reductions in supplies and material expenses relative to budget of \$0.1M.

This table shows the **Salaries & Benefits Expenses by Department**.

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y / Y Variance
Administration	4,306,745	4,033,979	(272,766)	-6.3%	3,663,772	(370,207)
Anvil Centre & Art Svc	3,215,494	3,524,618	309,124	9.6%	2,875,121	(649,497)
Climate Action Planning & Development(CAPD)	6,438,478	5,862,565	(575,913)	-8.9%	5,652,833	(209,731)
Electrical Services	760,672	855,454	94,782	12.5%	717,417	(138,037)
Engineering Services	15,758,234	16,076,134	317,900	2.0%	14,024,715	(2,051,419)
Finance	3,992,207	3,810,860	(181,347)	-4.5%	3,637,907	(172,954)
Fire	16,982,210	17,300,353	318,143	1.9%	15,850,605	(1,449,749)
General Government	172,747	227,749	55,002	31.8%	187,633	(40,116)
Human Resources	6,414,916	5,875,408	(539,508)	-8.4%	4,935,762	(939,646)
Library	3,498,347	3,063,102	(435,245)	-12.4%	2,886,044	(177,058)
Parks and Recreation	13,849,383	15,953,081	2,103,698	15.2%	13,902,516	(2,050,565)
Police	30,747,705	31,173,836	426,131	1.4%	29,081,074	(2,092,762)
Vacancy budget	(2,642,348)	0	2,642,348	-100.0%	0	-
Electrical Utility	3,622,326	3,148,150	(474,176)	-13.1%	2,742,070	(406,081)
Water Utility	858,019	593,695	(264,324)	-30.8%	539,371	(54,324)
Sewer Utility	1,229,445	1,030,932	(198,513)	-16.1%	875,841	(155,091)
Solid Waste Utility	1,230,542	1,258,646	28,104	2.3%	946,233	(312,413)
BridgeNet Utility	197,622	175,006	(22,616)	-11.4%	159,000	(16,007)
Total	110,632,744	113,963,570	3,330,826	3.0%	102,677,913	(11,285,657)

The overall salaries and benefits is \$3.3M higher than planned due to a higher than anticipated settlement of a collective agreement, and a \$2.6M budgeted vacancy to recognize savings from unfilled vacancies in the annual budget. The vacancy budget is budgeted based on projected salaries and benefits, and is shown separately due to the uncertainty of where vacancies may occur during the year.

The overall financial implication of the collective agreement settlement amounts to \$4.5M higher than budget, as it includes a higher than anticipated retroactive pay adjustment for the prior and current year, a one-time inflation support payment, and the current year portion of a retention payment to be paid in 2024.

Excluding the financial impacts of the collective agreement settlement, the salaries and benefits budget was on plan. Vacancy budget savings from vacant positions was met, primarily due to challenges in filling vacant positions and overall staff retention challenges. Detail analyses by department are included in the analysis by department above.

Legal Services

	2023 Budget	2023 Actuals	Budget Variance	Budget % Variance	2022 Actuals	Y / Y Variance
Administration	91,765	165,828	(74,063)	-80.7%	145,388	(20,440)
Anvil Centre & Art Services	3,105	(5,630)	8,735	281.3%	16,700	22,330
Climate Action Planning & Development(CAPD)	125,275	242,075	(116,800)	-93.2%	185,974	(56,101)
Electrical	30,000	36,151	(6,151)	-20.5%	13,080	(23,071)
Engineering Services	16,871	36,916	(20,045)	-118.8%	642	(36,273)
Finance	1,035	10,597	(9,562)	-923.9%	520	(10,077)
Fire	-	11,216	(11,216)	0.0%	20,754	9,538
General Government	103,500	82,123	21,377	20.7%	67,511	(14,611)
Human Resources	193,545	205,931	(12,386)	-6.4%	255,353	49,422
Library	-	-	-	0.0%	2,704	2,704
Parks and Recreation	15,525	-	15,525	100.0%	10,591	10,591
Police	72,450	231,946	(159,496)	-220.1%	133,455	(98,490)
Total	653,071	1,017,152	(364,081)	-55.7%	852,672	(164,480)

Legal Services are included in contracted services and are budgeted and expensed in various departments as shown in the table above. These costs are over budget due to several major issues that required external legal support. Approximately \$186,000 of legal costs were recovered through external billings.

Capital Program

The following table summarizes the 2023 Approved Multi-Year Capital Budget vs Actuals:

	2023 Budget	2023 Actuals
General Fund Capital Summary		
Land	733,800	4,800
Buildings	60,590,874	34,919,669
Vehicles/Equipment	12,381,534	4,272,334
Other Projects	6,222,645	2,165,335
Park Improvements	7,410,988	1,561,411
Engineering Structures	22,501,323	11,933,915
Total General Fund Capital	109,841,164	54,857,465
Electrical Capital Summary		
Land	-	-
Vehicles/Equipment	1,338,100	372,367
Other Projects	1,250,000	-
Electrical Distribution System	31,031,257	10,384,031
Total Electrical Fund Capital	33,619,357	10,756,398
Sewer Capital Summary		
Vehicles/Equipment	23,980	21,688
Other Projects	303,664	138,078
Sewer Infrastructure	22,896,792	11,876,980
Total Sewer Fund	23,224,436	12,036,745
Solid Waste Capital Summary		
Vehicles/Equipment	837,413	151,195
Total Solid Waste Fund	837,413	151,195
Water Capital Summary		
Vehicles/Equipment	324,625	79,210
Other Projects	509,590	154,085
Water Infrastructure	11,279,350	4,398,002
Total Water Fund	12,113,565	4,631,296
BridgeNet Capital Summary		
BridgeNet Infrastructure	706,817	540,837
BridgeNet Vehicles	-	-
BridgeNet Other	50,000	-
Total BridgeNet Fund	756,817	540,837
Total Consolidated Capital	180,392,752	82,973,936

The Approved Multi-Year Capital Budget was \$173.2M and at Q3 2023 Council approved a revised budget of \$180.4M. 2023 Capital spend was \$83.0M with the balance planned as a

carryover in spending to 2024 which formed part of the 2024 Approved Multi-Year Capital Budget of \$151.9M.

Major projects spend in 2023 includes:

- tēmāsewtx^w Aquatic & Community Centre (\$32.9M)
- Queensborough Substation (\$3.8M)
- Sewer Separation programs (\$5.0M)
- Pavement management Programs (\$4.6M)
- Watermain Replacement Program (\$3.0M)

General Fund Capital

The \$0.7M budget for **Land** in the general fund was for land acquisition to accommodate proposed greenway.

The \$60.6M budget for buildings in the general fund is used to maintain **Civic and Park Buildings**. Overall, capital expenses equaled \$34.9M which is \$25.7M below budget. Building projects consist of a few large projects and many relatively small projects. Large projects are comprised of \$42.8M tēmāsewtx^w Aquatic and Community Centre (TACC), \$12.5M Massey Theatre, and \$0.9M for EV infrastructure at Civic Buildings. Of the large projects, the continuation of work for TACC (\$9.9M) and Massey Theatre (\$11.9M) in 2024 account for the majority of the budget variance. Deferrals in smaller projects account for the remainder of the budget variance. Unspent funds from 2023 are carried forward to 2024.

The **Vehicle and Equipment** budget in the general fund is for vehicles, machinery and equipment maintained by either the Engineering Fleet division or the Information Technology division. The \$12.4M budget is comprised of \$7.0M for equipment and \$5.4M for vehicles. Expenses are \$3.6M for equipment \$0.7M for vehicles, which are under budget by \$3.4M and \$4.7M respectively. Most of the unspent funds are still needed to complete various vehicle/equipment projects due to prolonged lead times and will be carried forward to 2024.

The **Other Projects** budget of \$6.2M in the general fund includes funding for Affordable Housing (\$1.4M), Urban Reforestation and Tree Canada Initiative (\$1.3M), Climate Action (\$1.0M), Corporate Efficiencies and Strategies (\$1.0M), and other Feasibility and Sustainability Studies (\$0.6M). Capital expenses equaled \$2.0M which is \$4.2M below budget. The majority of the variance is due to ongoing efforts for Affordable Housing (\$1.3M) and Urban Reforestation (\$0.9M) with the remainder coming from smaller projects. The unspent funds are carried forward to 2024.

The \$7.4M budget in the general fund for **Park Improvements** is comprised of \$3.3M park development, \$2.4M parks infrastructure & furnishings, \$0.5M outdoor pools, and \$0.5M playgrounds. Park improvements expenses equal \$0.9M which is \$5.7M below budget, due

to the continuation of the WPP West Expansion project in 2024 (\$2.0M), the deferral of multiple planning and design projects (\$1.0M), deferral of the Sapperton Park field lights (\$0.5M), deferral of the Hume Park Tennis Courts replacement (\$0.5M), and other parks infrastructures and furnishing (\$0.5M). The unspent funds are carried forward to 2024.

There is \$22.5M in the general fund capital budget for **Engineering Structures**. These funds are used to build and maintain the City's transportation infrastructure, which includes managed roads, cycling and greenways, railway improvements, walking, major repairs and rehabilitation, livable neighborhoods, great streets, and transit. Large projects are comprised of \$4.9M pavement management, \$2.4M Crosstown Greenway, \$1.5M 4th St Feature Stairway, \$1.3M Improvement of Q to Q Ferry docks and passenger facilities, \$1.1M traffic signal improvements and installation, and \$0.9M railway crossing upgrades. Capital expenses equal \$11.9M with unspent funds for deferred projects carried forward to 2024.

Utility Funds Capital

The **Electric Utility** capital budget of \$33.6M provides funding for the new Queensborough Substation (\$8.9M), the Advanced Meter Infrastructure (AMI) program (\$13.8M), new electrical service connections (\$2.5M), work on the Sapperton District Energy System (\$2.3M), and Royal 2 Substation upgrades (\$1.1M). Total Electric Utility spending was \$10.7M, which was \$22.9M below budget. The variance is mostly related to the Queensborough substation and the AMI program. Overall, the Queensborough substation and related new services was \$4.0M under budget and is being carried forward to 2024. Electrical meter replacements was \$12.4M under budget as delays were experienced with the Advanced Metering Infrastructure project, due to supply chain issues delaying purchase of meters. The deferral of works on Sapperton District Energy System contributed to \$2.2M of the variance which are carried over to 2024.

The **Water Utility** capital budget of \$12.1M primarily provides for the major replacement and additions to the Utility's infrastructure to replace aging watermains and the associated trench restoration (\$10.7M). The Water Utility spent \$4.6M, which is \$7.5M below budget. The variance is mostly related to the delay of the West End watermain replacement program, which is \$5.0M under budget. Projects are anticipated to continue with majority of the underspent funds carried forward to 2024.

The **Sewer Utility** capital budget of \$23.2M primarily provides for the rehabilitation of existing sewers and sewer separation. The larger projects are the annual sewer separation and rehabilitation programs (\$15.0M), Boundary St. Pump Station (\$1.8M), and sanitary pump station upgrades (\$2.2M). Sewer Utility spending is \$12.0M, which is \$11.2M under budget. The variance is mainly attributed to the sewer rehabilitation and sewer separation programs, which are \$7.1M below budget, relating mostly to rehabilitation and separation works in the West-End, sewer pump upgrades, which are \$2.0M below budget, and Boundary Pump Station, which is \$0.8M below budget. All of these projects are anticipated to continue with majority of the unspent fund carried forward to 2024.

The **Solid Waste Utility** capital budget of \$0.8M is primarily the procurement of a vehicles (\$0.7M), Garbage/Recycle/Yard carts (\$0.1M), and Streetscape Receptacles. The Solid Waste utility spent \$0.2M, which is \$0.7M under budget mainly due to the deferral of the purchase of vehicles.

The **BridgeNet Utility** capital budget of \$0.8M is primarily for BridgeNet Infrastructure (\$0.5M) and Pattullo Bridge Fibre (\$0.2M). Capital spending is \$0.5M, which is \$0.2M under budget. The variance is mostly attributed to deferral of Pattullo Bridge Fibre which are continuing and remaining funds will be carried forward to 2024.



2023 FINANCIAL STATEMENTS

ON TABLE
City Council Meeting
May 6, 2024
re: Item 3.1

May 6, 2024



NEW WESTMINSTER

AGENDA

1. Community Charter Requirements
2. Draft Audit Opinion
3. Financial Position at December 31, 2023
4. Operating Results for Fiscal 2023
5. Looking Ahead – Long Range Planning
6. KPMG Report
7. Next Steps
8. Questions

Community Charter Requirements

Annual financial statements

167 (1) Municipal financial statements for a fiscal year must be

(a) prepared by the financial officer, and

(b) presented to council for its acceptance.

(2) Subject to subsection (3), the financial statements must be prepared in accordance with generally accepted accounting principles for local governments.

(3) The inspector may require or authorize, generally or for a specified municipality, that the financial statements vary from or include additional information to the requirements of subsection (2).

(4) By May 15 in each year, a municipality must submit to the inspector its audited financial statements for the preceding year and any other financial information requested by the inspector.

(5) In addition to any requirement under subsection (4), the financial officer must compile and supply information on the financial affairs of the municipality requested by the inspector.

Draft Audit Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2023, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

- Clean audit opinion
- No significant risks identified of management's override of controls
- No material misstatements identified
- No control deficiencies identified

Financial Position as at Dec 31, 2023

**CORPORATION OF THE CITY OF NEW WESTMINSTER
STATEMENT OF FINANCIAL POSITION
As at December 31, 2023**

	2023	Restated (Note 2(b)) 2022
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 3)	\$ 112,938,725	\$ 247,710,100
Accounts Receivable		
Property Taxes	6,109,855	4,088,524
Other	29,752,994	18,366,973
Due from Other Governments	1,287,644	1,539,618
Investments (Note 4)	278,348,844	105,213,072
	<u>428,438,062</u>	<u>376,918,287</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 5)	54,407,285	49,599,959
Due to Other Governments	11,606,493	4,023,787
Prepaid Taxes	12,314,362	11,656,505
Deferred Revenue and Deposits (Note 6)	35,786,577	42,805,785
Deferred Development Cost Charges (Note 7)	21,455,928	21,406,086
Employee Benefit Plans (Note 9)	12,545,275	11,981,535
Long-Term Debt (Note 10)	166,859,642	175,240,333
	<u>314,975,562</u>	<u>316,713,990</u>
NET FINANCIAL ASSETS	113,462,500	60,204,297
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 11)	881,724,658	830,838,748
Inventory of Supplies	3,967,762	2,907,271
Prepaid Expenses	3,749,444	3,184,829
	<u>889,441,864</u>	<u>836,930,848</u>
ACCUMULATED SURPLUS (Note 12)	\$ 1,002,904,364	\$ 897,135,145

2023 Highlights:

- Surplus increased \$105.9M to \$1,002.9M
 - Reserves - \$254.6M
 - Assets - \$748.3M
- Capital spending \$77.6M

Operating Results for fiscal 2023

CORPORATION OF THE CITY OF NEW WESTMINSTER
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2023

	2023 Budget (Note 1(f))	2023	Restated (Note 2(b)) 2022
REVENUE			
Municipal Taxation and Other Levies (Note 14)	\$ 105,142,044	\$ 104,953,729	\$ 98,172,725
Utility Rates	110,552,518	108,852,895	103,835,965
Sale of Services	14,800,342	19,178,447	16,616,825
Grants from Other Governments (Note 15)	24,886,822	25,066,571	5,998,736
Contributed Tangible Capital Assets (Note 11(b))	-	745,455	7,087,759
Contributions	22,680,034	16,894,445	11,587,519
Other Revenue (Note 16)	23,442,639	74,626,096	53,191,038
	<u>301,504,399</u>	<u>350,317,638</u>	<u>296,490,567</u>
EXPENSES			
Police Services	37,265,948	37,957,634	35,027,650
Parks and Recreation	19,874,730	25,275,786	22,035,220
Fire Services	18,796,522	19,135,714	17,555,830
Climate Action, Planning and Development	7,853,813	7,718,819	7,636,049
Engineering Services	32,091,172	34,631,922	32,229,075
General Government	37,968,108	39,615,360	32,459,758
Library	5,143,555	4,364,484	4,522,490
Utility Operations	76,390,248	75,848,700	72,056,351
	<u>235,384,096</u>	<u>244,548,419</u>	<u>223,522,423</u>
ANNUAL SURPLUS	66,120,303	105,769,219	72,968,144
Accumulated Surplus, beginning of year	897,135,145	897,135,145	824,167,001
ACCUMULATED SURPLUS, end of year	<u>\$ 963,255,448</u>	<u>\$ 1,002,904,364</u>	<u>\$ 897,135,145</u>

Revenue - + \$48.8M over budget

- Other Revenue - \$51.2M
 - Interest - +\$13.1M
 - Pier Park settlement - +\$25.0M
 - Carbon Fuel credits - +\$4.9M
 - Building Permits - +\$4.6M
- Sales & Services - +\$4.4M

Expenses - + \$9.2M over budget

- Contracted Services - + \$5.9M
 - Reclassification of capital expenditures that do not meet standards
- Salaries & Benefits - + \$3.3M
 - Collective Agreement settlement
- Capital Loss - + \$1.4M
 - Canada Games Pool decommissioning

Look Ahead – Long Range Planning

Commitment to the financial sustainability principles

Maintain financial health while delivering on priorities and emerging priorities

Challenges and Uncertainty:

- Staffing & Benefits Cost Increases
- Materials, Software Fees/Licenses and Other Cost Inflation
- Asset Replacement
- Climate Adaptation and Mitigation & Flood/Extreme Natural Events Resiliency
- Increasing Housing, Safety, Community and Economic Investment Needs
- Growing Economies and Infrastructure Growth require creative Financial Strategies Longer-Term

Seek revenue & efficiency strategies:

- senior levels of government support
- advance green initiatives to increase carbon credits; decision making framework
- strategies around growth paying for growth; development/sustainable long-term rates
- seek ongoing operational efficiency strategies without compromising service levels
- continuous process improvement strategies and transformation ideas



KPMG Report

Brandon Ma
Engagement Partner

What's coming next

- Statement of Financial Information (SOFI)
 - Due July 2, 2024
 - Presenting to Council June 24, 2024

Questions

ON TABLE
City Council Meeting
May 6, 2024
re: Item 3.1



Corporation of the City of New Westminster

**Audit Findings Report
for the year ended December 31, 2023**

KPMG LLP

Dated May 3, 2024, for presentation on May 6, 2024

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement

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Manager

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Table of contents

Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

4	Audit Highlights	6	Risk and Results	13	Policies and Practices
14	Control Observations	15	Audit Quality	16	Appendices

The purpose of this report is to assist you, as a member of Council (“Council”), in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights



No matters to report



Matters to report – see link for details

Purpose of this report

The purpose of this Audit Findings Report is to assist you, as a member of Council, in your review of the results of our audit of the financial statements of the Corporation of the City of New Westminster (the “City”) as at and for the year ended December 31, 2023. This Audit Findings Report builds on the Audit Plan we presented to Council on January 22, 2024. Our audit has been performed in accordance with Canadian generally accepted auditing standards (CAS).

Status

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include:

- Completing audit procedures over asset retirement obligations and revenues;
- Completing certain audit file documentation and completion / review processes
- Completing concurring partner review of draft financial statements.
- Completing our discussions with Council.
- Obtaining signed management representation letter.
- Obtaining evidence of Council’s acceptance of the financial statements.
- Completing subsequent event review procedures.

We will update Council on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditor’s report, a draft of which is attached to the draft financial statements, will be dated upon the completion of any remaining procedures.

Significant changes



Significant changes since our audit plan

There are no significant changes to our audit plan, which was originally communicated to you in the audit planning report.

Current developments

We include an appendix with an update on global ESG reporting standards.

Risks and results



Significant risks



Other risks of material misstatement



Going concern matters



Audit highlights



No matters to report



Matters to report – see link for details

Uncorrected misstatements



Uncorrected misstatements

We have not identified any uncorrected audit misstatements based on audit procedures completed as of the date of this report.

Corrected misstatements



Corrected misstatements

We have not identified any corrected audit misstatements based on audit procedures completed as of the date of this report.

Control deficiencies



Significant deficiencies

We have not identified any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting based on audit procedures completed as of the date of this report.

Policies and practices



Significant unusual transactions



Accounting policies and practices



Quality control and Independence

We confirm that we are independent with respect to the City within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any applicable legislation or regulation from January 1, 2023 up to the date of this report.



Significant risks and results



Management override of controls

RISK OF



FRAUD

Significant risk

Estimate?

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

No

Our response

As the risk is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Testing of journal entries and other adjustments.
- Performing a retrospective review of significant estimates and evaluating the business rationale of significant unusual transactions.
- Utilizing application software to evaluate the completeness of the journal entry population through a roll-forward of all accounts. We used computer-assisted audit techniques to analyze journal entries and apply certain criteria to identify potential high-risk journal entries for further testing.
- Reviewing the accounting estimates and assessing whether management's estimates are reasonable and not indicative of management bias.

Significant findings

There were no issues noted in our testing.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Asset Retirement Obligations (“ARO”) – new accounting standard

Background

PS 3280 *Asset Retirement Obligations* (“PS 3280”) is a new accounting standard effective for the City’s 2023 fiscal year. The new standard addresses the recognition, measurement, presentation, and disclosure of legal obligations associated with the retirement of certain controlled Tangible Capital Assets (“TCA”). The City adopted this new accounting standard on a modified retrospective basis. As at December 31, 2023, due to the adoption of the new accounting standard, the City has recognized a liability for ARO of \$12 million. The initial cost was capitalized as part of the carrying amount of the related tangible capital asset for assets that are recognized and in productive use.

Estimate?

Yes – Expenditures required to retire a tangible capital asset

Our response

- We obtained an understanding of management’s process for implementing PS 3280, including how in-scope TCA were identified, sources of information used, and significant measurement data, assumptions and decisions.
- We assessed whether the asset retirement obligations accounting policy set by management was in accordance with PS 3280.
- We obtained a list of TCA that reconciles to the general ledger and reviewed the listing to ensure management’s identification of TCA with potential in-scope retirement obligations is accurate and complete.
- We inquired with Management and confirmed that there were no additional legal agreements, such as lease agreements, entered into by the City that contractually obligates the City to an asset retirement obligation other than those already identified.
- We obtained Management’s calculation of the ARO liability and the incremental amortization expense. We verified the mathematical accuracy of the calculations and agreed a sample of inputs to supporting documentation and agreed the reasonableness of significant assumptions and judgments made to measure the liability.
- Management engaged environmental consultants to determine the inputs in the calculation of the liability. We reviewed the consultant reports and related supporting documentation for the asset retirement obligations. We assessed the reasonableness of significant assumptions used by the environmental consultants and also whether reliance can be placed on consultant reports as audit evidence.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Asset Retirement Obligations (“ARO”) – new accounting standard (continued)

Our response

- We reviewed the application of the modified retrospective transitional provisions applied by management for the initial implementation of the accounting standard.
- We reviewed the financial statement presentation and note disclosures to ensure it is consistent with the guidance in PS 3280.
- We discussed with management that the ARO liability will need to be monitored on an annual basis to keep track of any retirement of AROs or changes in rates used in the determination of the liability and make adjustments as necessary.

Our findings

As noted in the *Status* section on page 4, we are completing our audit procedures over asset retirement obligations. No issues have been identified based on audit procedures completed of the date of this report.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Financial instruments – new accounting standard

Background

The new standard PS 3450 *Financial Instruments*, PS 2601 *Foreign currency translation*, PS 1201 *Financial statement presentation* and PS 3041 *Portfolio Investments* are effective for the City's 2023 fiscal year. Equity instruments quoted in an active market and derivatives are required to be measured at fair value. All other financial instruments can be carried at cost/amortized cost or fair value depending on the City's accounting policy choice.

Estimate?

No

Our response

- We reviewed management's documentation of the process applied to analyze the appropriate recognition, measurement, presentation and disclosure of financial instruments.
- We obtained an understanding of the significant account policies applied to financial instruments to ensure they comply with the new accounting standards.
- We ensured financial instruments have been appropriately recognized and measured in accordance with the new accounting standards.
- We reviewed the financial statement presentation and note disclosures to ensure that it is consistent with the new accounting standards.

Our findings

There were no issues noted in our testing.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Deferred development cost charges (“DCC”)

Background

Estimate?

DCC are deferred upon receipt and are restricted for the purposes of capital projects. As these amounts are received for specific purposes, they are recorded as a liability and the revenue is matched against the related expenses when incurred.

No

Our response

- We updated our understanding of the process activities and controls over DCC.
- We tested a select sample of building permits issued during the year including agreeing the permit to the DCC schedule to determine if the DCC balance has been calculated using Council’s approved rates.
- We also tested a select sample of DCC expenditures to determine if the expenditure amount was accurately recorded and appropriately classified as a DCC expense.
- We performed inquiries with management regarding agreements that are non-standard and involve forgiveness or prepayment of DCC’s, and inspecting the underlying agreements, if any, to assess the accounting treatment.
- We reviewed the financial statement note disclosure to ensure it is complete and accurate.

Our findings

There were no issues noted in our testing.

Consistent with prior years, we continue to highlight that the Queensborough Transportation DCC fund is in a negative balance.



Other risks of material misstatement and results

We highlight our significant findings in respect of **other risks of material misstatement**.



Tangible Capital Assets (“TCA”)

Background

Estimate?

TCA represent a significant portion of assets of the City. The assets owned by the City include land, buildings, furniture and equipment, vehicles, water and waste system infrastructure, road infrastructure, library collection and their useful lives require estimation.

Yes - the established useful lives of TCA

Our response

- We updated our understanding of the process activities and controls over TCA.
- We obtained the TCA continuity schedule, verified its mathematical accuracy, and performed substantive procedures over additions, disposals, reclassifications, and other adjustments.
- We tested a sample of asset additions, including contributed assets in the population and considering WIP/AUC transfers, and inspected supporting documentation to determine if additions are capital in nature and amounts recorded are accurate.
- We performed an analytical review of the amortization of tangible capital assets and assessed the reasonableness of assets’ useful lives.
- We reviewed the financial statement note disclosure to ensure it is complete and accurate.

Our findings

There were no issues noted in our testing.



Other risks of material misstatement and results (continued)

We highlight our significant findings in respect of **other risks of material misstatement**.



Expenses, including Payroll

Background

Estimate?

The City's expenses are closely monitored against Council approved budgets.

No

Our response

- We updated our understanding of the process activities and controls for expenses, including payroll.
- We performed analytical reviews over expenses including payroll relative to the prior year based on changes in operations, head count and pay rates.
- We also tested a select sample of expenses incurred, to ensure expenses are accurately recorded and appropriately classified.
- We performed a search for unrecorded liabilities to ensure expenses are recorded in the appropriate fiscal year.

Our findings

There were no issues noted in our testing.



Accounting policies and practices



Significant accounting policies

- There have been no initial selections of, or changes to, significant accounting policies and practices, except for the adoption of Canadian public standard PS 3280 *Asset Retirement Obligations* (see pages 7 to 8) and new financial instruments suite of standards PS 3450 *Financial instruments*, PS 2601 *Foreign currency translation*, PS 1201 *Financial statement presentation* and PS 3041 *Portfolio investments* (see page 9).
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the City's transactions in relation to the period in which they were recorded.
- There were no issues noted with the extent to which the financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transactions.



Significant accounting estimates

- There were no issues noted with management's identification of accounting estimates.
- There were no issues noted with management's process for making accounting estimates.
- There were no indicators of possible management bias.
- There were no significant factors affecting the City's asset and liability carrying values



Significant disclosures and financial statement presentation

- There were no issues noted with the judgments made, in formulating particularly sensitive financial statement disclosures.
- There were no issues noted with the overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- There were no significant potential effects on the financial statements of significant risks, exposures, and uncertainties.



Control observations

Consideration of internal control over financial reporting (“ICFR”)



In planning and performing our audit, we considered ICFR relevant to the City’s preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting



A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting



A significant deficiency in internal control over financial reporting is a deficiency, or combination of deficiencies, in internal control that, in the auditor’s professional judgment, is of sufficient importance to merit the attention of those charged with governance.

We did not identify any control deficiencies that we determined to be significant deficiencies in ICFR.



Appendix: Audit quality - How do we deliver audit quality?

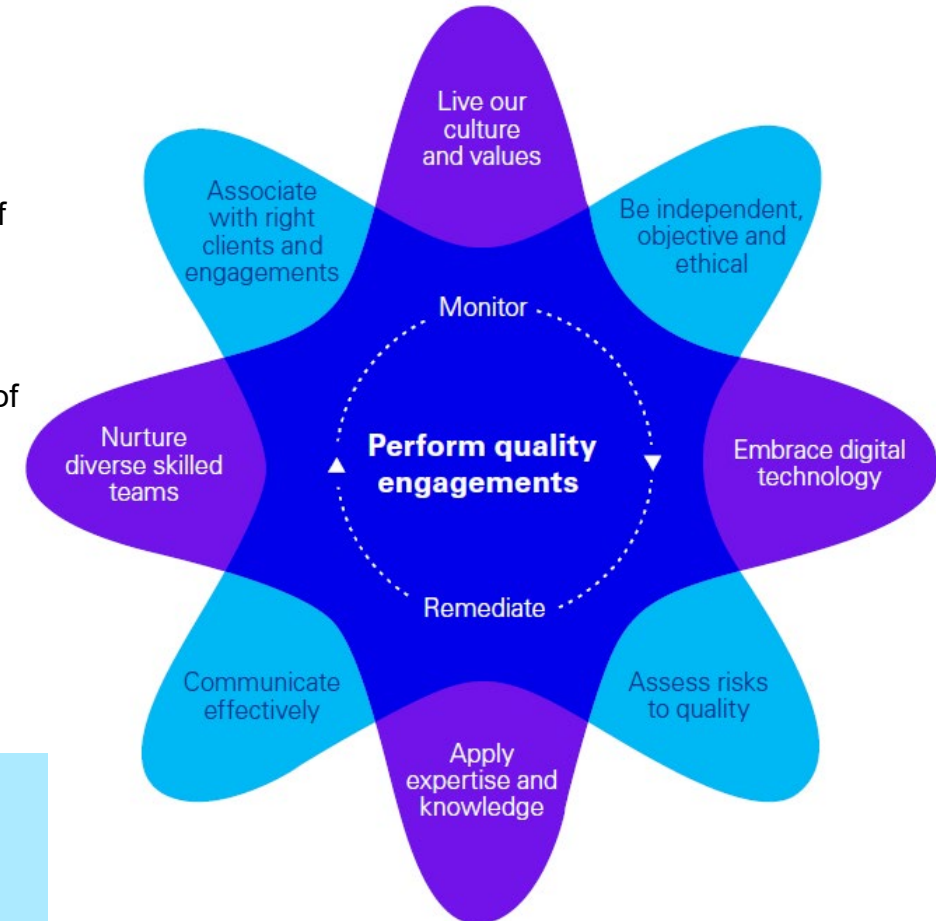
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG 2023 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendices

1

Required communications

2

Management representation letter

3

ESG - Global regulatory reporting standards





Appendix 1: Required communications

Draft auditor's report

The conclusion of our audit is set out in our draft auditor's report attached to the draft financial statements.

Audit findings report

Represented by this report.

Management representation letter



In accordance with professional standards, a copy of the management representation letters for the City are included in Appendix 2.

Internal control deficiencies



We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

Independence



In accordance with professional standards, we have confirmed our independence on page 5.



Appendix 2: Management representation letter

(Letterhead of Client)

KPMG LLP
777 Dunsmuir Street
P.O. Box 10426
Vancouver, B.C. V7Y 1K3

[Date of Auditor's Report]

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of Corporation of the City of New Westminster ("the City") as at and for the year ended December 31, 2023.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement contract dated October 18, 2023, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of Council and committees of Council that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.

- e) providing you with additional information that you may request from us for the purpose of the engagement.
- f) providing you with unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the City, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - others
 where such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the City's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Estimates:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the City's ability to continue as a going concern.

Other information:

- 11) We confirm that the final version of the 2023 Annual Report will be provided to you when available, and prior to issuance by the City, to enable you to complete your required procedures in accordance with professional standards.

Non-SEC registrants or non-reporting issuers:

- 12) We confirm that the City is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 13) We also confirm that the financial statements of the City will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

Lisa Spitale, Chief Administrative Officer

Shehzad Somji, Chief Financial Officer

cc: Council

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the City's own circumstances.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an City's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.



Appendix 3: ESG - Global regulatory reporting standards

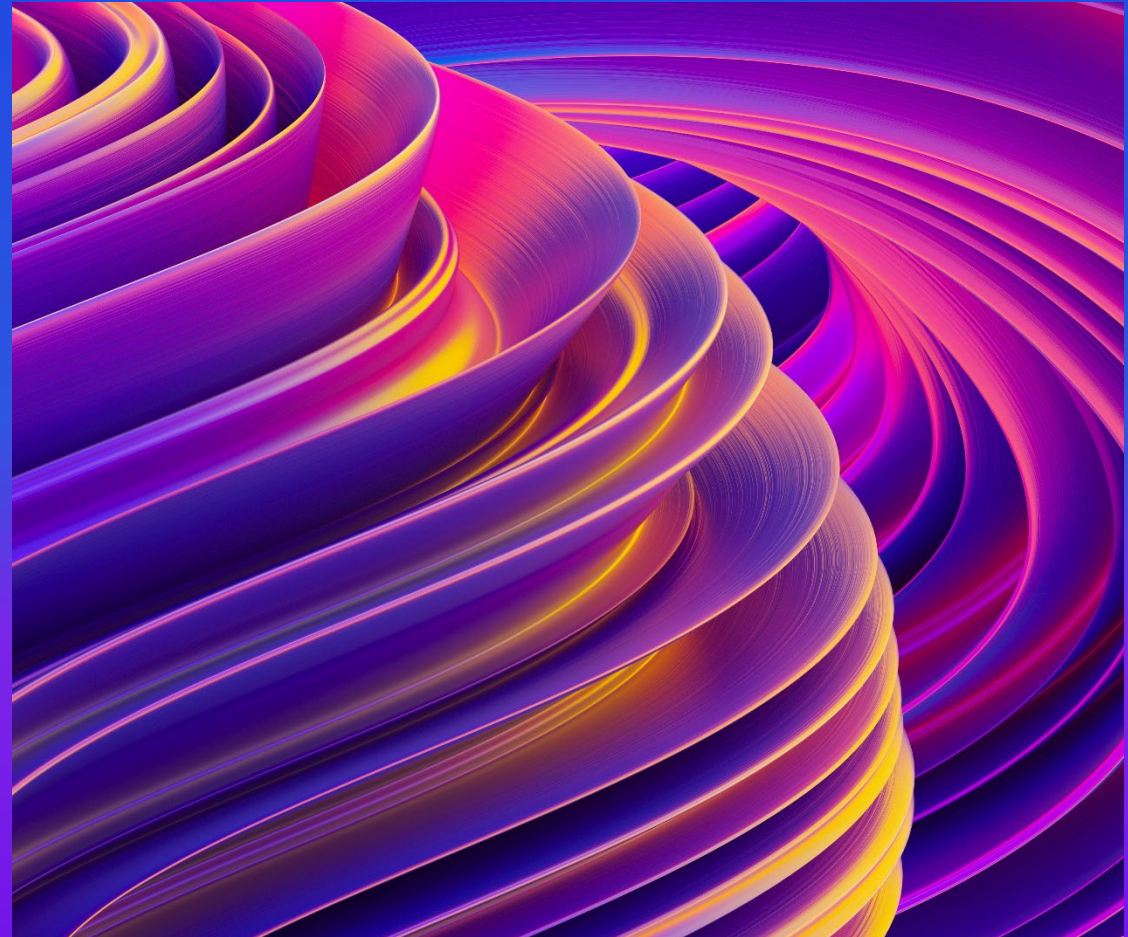
	ISSB ¹ and CSSB	Canadian regulators (CSA)	US (SEC ^{2,3} and California ⁴)	EU ^{5,6}
Recent Activity	<ul style="list-style-type: none"> On March 13, 2024 the Canadian Sustainability Standards Board (CSSB) released proposals on its first two Canadian Sustainability Disclosure Standards (CSDS): Exposure Draft CSDS 1 (proposed general requirements standard) and Exposure Draft CSDS 2 (proposed climate standard). The proposed standards are aligned with the global baseline disclosure standards IFRS S1 and IFRS S2 with the exception of a Canadian-specific effective date for annual reporting periods beginning on or after January 1, 2025 and incremental transition relief. In June 2023, the International Sustainability Standards Board (ISSB) issued its first two IFRS Sustainability Disclosure Standards – IFRS S1 (general requirements standard) and IFRS S2 (climate standard). The ISSB standards are effective for annual periods beginning on or after January 1, 2024 – subject to local jurisdiction adoption. 	<ul style="list-style-type: none"> In parallel with the CSSB's release of its proposals on March 13, 2024, the Canadian Securities Administrators (CSA) issued a statement noting that they will seek consultation on a revised climate-related disclosure rule following the finalization of CSDS 1 and 2. In October 2021, the CSA issued their original proposed rule, proposed National Instrument 51-107 <i>Disclosure of Climate-related Matters</i>. Bill S-211, Canada's new Act on fighting against forced labor and child labour will take effect on January 1, 2024. Canadian and foreign businesses impacted by the Act will be required to file a report on their efforts to prevent and reduce the risk of forced labour and child labour in their supply chain, by May 31st of each year. 	<ul style="list-style-type: none"> The SEC's final climate rule was issued on March 6, 2024. The final rule will generally apply to all SEC registrants; <i>including</i> foreign private issuers (Form 20-F filers); <i>excluding</i> Canadian issuers reporting under the Multijurisdictional Disclosure System (Form 40-F filers) and asset-backed issuers. The earliest compliance date is the fiscal year beginning in Calendar year 2025 for large accelerated filers. The SEC also issued its final rules on cybersecurity in July 2023 and expects to release proposed disclosure rules on human capital management in spring 2024 and corporate board diversity in fall 2024. On October 7, 2023, the California Governor signed two climate disclosure laws that will shape climate disclosure practices beyond the state's borders. The laws will apply to US businesses (including US subsidiaries of non-US companies) that meet specified revenue thresholds and do business in California. The Governor also signed the California voluntary carbon market disclosures bill. 	<ul style="list-style-type: none"> The European Financial Reporting Advisory Group (EFRAG) was mandated to develop European Sustainability Reporting Standards (ESRSs) setting out the detailed disclosure requirements under the Corporate Sustainability Reporting Directive (CSRD). On July 31, 2023, the European Commission published the final text of its first set of twelve ESRSs as delegated acts The ESRSs will become effective as early as 2024 reporting periods for some companies. There are potentially considerable ESG reporting implications for Canadian entities – as most EU-listed companies and large subsidiaries of Canadian companies with significant operations in the EU are in scope. Non-EU parent entities with substantial activity in the EU may also be in scope, with separate standards to be developed for these entities, with an effective date of 2028 reporting periods

1. Refer to our [ISSB Resource Centre](#) for resources on implementing the IFRS Sustainability Disclosure Standards
2. Refer to our [Defining Issues](#) publication for more information on the SEC's final climate rule
3. Refer to our [Defining Issues](#) publication for more information on the SEC's cybersecurity rules
4. Refer to our [publication](#) on California's introduction of climate disclosures and assurance requirements
5. Refer to our [ESRS Resource Centre](#) for resources on implementing the ESRSs
6. Refer to our [publication](#) on the impact of EU ESG reporting on non-EU companies



<https://kpmg.com/ca/en/home.html>

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REPORT

Engineering Department

To: Mayor Johnstone and Members of Council
Date: May 6, 2024

From: Lisa Leblanc
Director of Engineering Services
File: 05.3510.10
(Doc#2462885v2)

Item #: 2024-262

Subject: **Train Whistle Cessation – 2024 – Q1 Update**

RECOMMENDATION

THAT Council receives this report for information.

PURPOSE

To provide Council with an update on the progress of train whistle cessation in the City of New Westminster.

SUMMARY

This is the Q1 2024 update to Council and the Public on the progress of Citywide whistle cessation.

BACKGROUND

Quarterly reports are provided to Council in response to direction received from a Motion of Council on December 12, 2022. The last report to Council was the Q4 2023 update, which was provided on January 8th, 2024. Staff have continued to advance projects and strengthen relationships with the railways and regulators through meaningful conversation, shared goals and participation in the Railway Technical Committee (RTC).

DISCUSSION

The City-led RTC held its fifth meeting on March 5th, 2024. The meeting was chaired by city staff and attended by representatives from the Engineering Department, three railway

companies and a representative from Transport Canada, the federal regulator. The topics discussed included rail-related Council updates, safety concerns, current and future rail-related projects, and developing a process to repair damaged fencing at crossings and along corridors.

Staff have received 45 rail-related communications since January 2023. These communications have come via public delegations to Council, website contact form, email, Be Heard, SeeClickFix, Engineering counter walk-ups and phone calls. They are categorized as follows:

- 2023 – Q1: 12 communications:
 - 11 – whistle related
 - 1 – exhaust related

- 2023 – Q2: 10 communications:
 - 6 – whistle related
 - 4 – operational concerns

- 2023 – Q3: 11 communications:
 - 11 – whistle related

- 2023 – Q4: 7 communications:
 - 7 – whistle related

- 2024 – Q1: 5 communications:
 - 4 – whistle related
 - 1 – wait times

The updated *At-Grade Public Crossing Whistle Cessation Summary* is included in Attachment 1.

Short and Mid-Term Opportunities

The estimated date of whistle cessation (EWC) and updates to the Short and Mid Term opportunities are as follows:

- Queensborough Neighbourhood
- 1. Furness Street @ Duncan Street EWC: 2024 – Q2
 - a. The crossing has received final sign-off by Southern Railway of BC’s (SRY) engineer of record. The whistle cessation resolution is being prepared for presentation to Council at a future meeting. Following the adoption of the resolution, the application package will be finalized and submitted to Technical Safety BC. This will be followed by a whistle cessation agreement between the City and SRY and acquisition of the

necessary insurance by the City. The timeline on this crossing has been updated due to staffing constraints and competing priorities.

West End Neighbourhood

- 1. Twentieth (20th) Street crossing EWC: TBD
 - a. The City of New Westminster’s consultant solicitor is currently preparing a position paper on the recommended steps to achieve whistle cessation at this crossing.

- 2. Fourth (4th) Avenue crossing EWC: TBD
 - a. The City of New Westminster’s consultant solicitor is currently preparing a position paper on the recommended steps to achieve whistle cessation at this crossing.

Sapperton Neighbourhood

- 1. Spruce Street crossing EWC: TBD
 - a. City staff are preparing an application to Transport Canada requesting a decision on the upgrades required to implement whistle cessation. The timeline for a decision is expected to take 3 to 6 months after submission, which is currently targeted for June 28.

- 2. Cumberland Street crossing EWC: 2025 – Q3
 - a. The conceptual design has been revised to include input from the rail companies and is now ready to move to detailed design. An approved short list of design consultants has recently been completed, which allows staff to complete design work more expediently. Staff are also continuing to review the proposed Construction and Maintenance agreements and associated cost apportionments for the work.

Long Term Projects

The following crossings will likely require extensive structural modifications or road/rail re-alignments, and significant capital investment to achieve whistle cessation:

Sapperton Neighbourhood

- 1. Braid Street crossing (@ Brunette Ave) EWC: TBD
- 2. Braid Street (@ Vulcan St) EWC: TBD

Queensborough Neighbourhood

- 1. Furness Street (@ Ewen Ave) EWC: TBD
- 3. Mercer Street (@ Ewen Ave) EWC: TBD
- 4. Ewen Avenue (@ Stanley St) EWC: TBD

- 5. Ewen Avenue MUP (@ Stanley St) EWC: TBD
- 6. Salter Street (@ Derwent Way) EWC: TBD

Additional information will be shared with Council, as it becomes available, and direction will be sought at that time.

NEXT STEPS

Staff resources continue to focus on advancing rail crossing improvements on the mainland of New Westminster. Advancing safety upgrades and whistle cessation initiatives on the crossings in Queensborough will require significant additional time and resources, including a consultant to manage this work.

Staff will continue working directly with stakeholders and through the RTC to better understand the costs and timelines for upgrading all public crossings in the City and implementing whistle cessation. This information will be used to update the At-Grade Public Crossing Whistle Cessation Summary, which will continue to be part of the quarterly update process.

Staff will continue to update the City’s website quarterly with information on the progress of whistle cessation at individual crossings.

The City of New Westminster continues to work with the consultant solicitor to advance contracts and legal agreements with the railways.

FINANCIAL IMPLICATIONS

The 2024-2028 Five Year Financial Plan includes \$3.6M to support rail crossing upgrades and whistle cessation projects, inclusive of an additional \$0.5M directed towards assessing the crossings in Queensborough. The 2024 Capital Budget allocates \$1.5M of funding towards safety upgrades and whistle cessation initiatives, which aims to advance stakeholder engagement, conceptual and detailed design works, and to advance service and equipment procurement where appropriate. This work will inform and identify the scope, risk, and constraints to advance the safety works and provide information on total funding requirements.

Third-party grant funding opportunities for safety upgrades through Transport Canada’s Railway Safety Improvement Program (RSIP) are not currently available as the call is closed. City staff are committed to staying informed about the specific timeframes for grant application openings within the closed call system to ensure we can maximize grant funding. Through RSIP, municipalities have been eligible to receive up to an 80% financial contribution per eligible project.

INTERDEPARTMENTAL LIAISON

Engineering Services will continue working with the the City’s Finance and Legal Departments to minimize the financial impacts and risk exposure to the City. Additionally, the Communications Department will be updated with advancements in major milestone progress or impactful phases of the work.

OPTIONS

The following options are presented for Council’s consideration:

- 1. That Council receive this report for information;
- 2. That Council provides alternative direction to Staff.

Staff recommends Option 1.

CONCLUSION

Whistle cessation is a complex, expensive and lengthy process. Implementing Citywide train whistle cessation in a timely manner will require dedicated staff resources, external consultant support, the continuation of collaborative stakeholder relationships and adequate capital funding from the City.

Future train whistle cessation quarterly updates will be posted to the City’s website in lieu of reports to Council.

ATTACHMENTS

Attachment 1 – At-Grade Public Crossing Summary

APPROVALS

This report was prepared by:
Garey Carlson, Engineering Technologist

This report was reviewed by:
Gwenda Sulem, Acting Senior Manager, Engineering Services

This report was approved by:
Lisa Leblanc, Director of Engineering
Lisa Leblanc, Acting Chief Administrative Officer

Attachment 1

At-Grade Public Crossing Summary

AT - GRADE PUBLIC CROSSING WHISTLE CESSATION SUMMARY

No.	Area	Crossing	Owner	Users	Required Work	Estimated City Cost	Status	EWC
1	QB	Salter Street @ Derwent Way	SRY	SRY	Further analysis required. Road re-alignment of Derwent is likely required.	TBD	Reviewing Information	TBD
2	QB	Stanley St / 400 Ewen Ave Access (MUP)	SRY	SRY	Further analysis required. Road or rail re-alignment may be required.	TBD	Reviewing Information	TBD
3	QB	Ewen Avenue @ Stanley Street	SRY	SRY	Further analysis required. Road or rail re-alignment may be required.	TBD	Reviewing Information	TBD
4	QB	Mercer Street @ Ewen Avenue	SRY	SRY	Further analysis required. Road or rail re-alignment may be required.	TBD	Reviewing Information	TBD
5	QB	Furness Street @ Ewen Avenue	SRY	SRY	Further analysis required. Road or rail re-alignment may be required.	TBD	Reviewing Information	TBD
6	QB	Boundary Road @ Boyd Street	SRY	SRY	Further analysis required.	TBD	Reviewing Information	TBD
7	QB	Gifford Street @ Boyd Street	SRY	SRY	Further analysis required.	TBD	Reviewing Information	TBD
8	QB	Queensborough Landing Pedestrian Crossing	SRY	SRY	Further analysis required.	TBD	Reviewing Information	TBD
9	QB	Wood Street @ Boyd Street	SRY	SRY	Further analysis required.	TBD	Reviewing Information	TBD
10	QB	Boyne Street @ Boyd Street	SRY	SRY	Further analysis required.	TBD	Reviewing Information	TBD
11	QB	Stanley Street @ Duncan Street	SRY	SRY	Further analysis required.	TBD	Reviewing Information	TBD
12	QB	Furness Street @ Duncan Street	SRY	SRY	Whistle cessation submission package being completed.	TBD	Application in progress	2024 – Q2
13	QB	Pedestrian Crossing @ Brookes Street	SRY	SRY	None – whistle cessation has been implemented	N/A	Complete	Complete
14	ML	Twentieth Street @ River Drive	SRY, CP, CN	SRY, CP, CN	Reviewing options with legal consultant.	TBD	Legal Review underway	TBD

QB = Queensborough / ML = Mainland
TBD = To Be Determined
EWC = Estimated Date of Whistle Cessation

No.	Area	Crossing	Owner	Users	Required Work	Estimated City Cost	Status	EWC
15	ML	Fourth Avenue @ Fourteenth Street	SRY, CP, CN	SRY, CP, CN	Reviewing options with legal consultant.	TBD	Legal Review underway	TBD
16	ML	Quayside Drive @ Laguna Court	SRY	SRY	None – whistle cessation has been implemented	N/A	Complete	Complete
17	ML	Begbie Street @ Front Street	CN	SRY, CN, CP, BNSF	None – whistle cessation has been implemented	N/A	Complete	Complete
18	ML	Front Street @ Fourth Street	CN	SRY, CN, CP, BNSF	None – whistle cessation has been implemented	N/A	Complete	Complete
19	ML	Cumberland Street @ Columbia Street	CP, BNSF	CN, CP, BNSF	Flashing Lights, Bells and Gates plus pedestrian facility upgrades.	\$1.4 M	Conceptual Design	2025 – Q3
20	ML	Spruce Street @ Brunette Avenue	CP, BNSF	CN, CP, BNSF	Flashing Lights, Bells and Gates plus pedestrian facility upgrades.	TBD	Requesting decision from Transport Canada	TBD
21	ML	Capilano Way @ Edworthy Way	BNSF	BNSF	Due to low rail activity, whistle cessation has not been pursued at this crossing.	TBD	Reviewing Information	TBD
22	ML	Braid Street @ Brunette Avenue	CN	CN, BNSF	Signalization Review to be completed by June. Once reviewed, a decision will be made on next steps.	TBD	Signalization Review underway	TBD
23	ML	Braid Street @ Vulcan Street	CP	CP	Signalization Review to be completed by June. Once reviewed, a decision will be made on next steps.	TBD	Signalization Review underway	TBD
24	ML	Braid Skytrain Station access road	CN	CN, BNSF	Due to low rail activity, whistle cessation has not been pursued at this crossing.	TBD	TBD	TBD

QB = Queensborough / ML = Mainland
TBD = To Be Determined
EWC = Estimated Date of Whistle Cessation

ON TABLE
City Council Meeting
May 6, 2024
re: Item 3.3.a

New Westminster Community Advisory Assembly

**Recommendations for
Council on Belonging and
Connecting**

May 2024



Decision before Council

The following recommendations are presented for Council's consideration

1. That Council receive the recommendations from the Community Advisory Assembly for information
2. That Council direct staff to respond to each recommendation – including information on any related plans or strategies, and providing a high-level feasibility review – and report back to Council and the Assembly

About the Community Advisory Assembly

- 36 members, selected by lottery
- Membership mirrors the broad demographics of New Westminster
- Monthly meetings, externally facilitated
- Engage in dialogue and deliberation to develop recommendations for City staff and Council
- Quorum is 2/3, decisions made by consensus

First Mandate: Belonging and Connecting



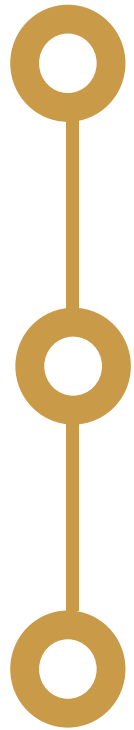
One of Five Council Strategic Priorities:

New Westminster is a community where everyone belongs and has the opportunity to connect and contribute.

The Assembly will...

- a) Help explore what community belonging and connecting means to the group
- b) Recommend actions that could increase community belonging and connecting in New Westminster

Deliberation Process



February: Place-based story sharing to surface experiences of belonging/not belonging

March: Small-group deliberations to develop draft recommendations

April: Refinement of recommendations and consensus process



Reaching Consensus

- Group deliberation to refine language of recommendation
- Vote on each recommendation
- Support of 75% of members in attendance constitutes consensus
- Percentage of support recorded



Belonging and Connecting Themes

The Assembly's dialogue surfaced four broad areas of intervention within which the Assembly's recommendations are organized:

1. Animating the Public Realm,
2. Expanding Facilities and Civic Spaces,
3. Protecting Renter Communities, and
4. Strengthening Outreach and Communications



Theme 1: Animating the Public Realm

Assembly Recommendations: *Animating the Public Realm*

- 1) Increase opportunities for interactive music and visual arts to make the public realm inviting, interesting and engaging.

Examples could include: creation of a community mural program, installation of public pianos available for anyone to play, creation of an instrument library, expansion of accessible arts education, expansion of spaces on the streets, parklets or parks where performances can be staged, and low-barrier opportunities for everyone - not just professional artists and performers - to participate. (93% support).

Assembly Recommendations: *Animating the Public Realm*

- 2) Transform physical infrastructure through thoughtful, people-oriented, inclusive design.

Examples include: reviewing and updating loitering bylaws to facilitate access to public spaces, converting street furniture to be welcoming including for those sleeping outside, creating covered areas for refuge from the rain, increasing lighting by benches and walkways, building public washrooms, reconsidering parking minimum bylaws to allow for more effectively used public spaces where people can connect and transit friendly infrastructure. (79% support)

Assembly Recommendations: *Animating the Public Realm*

3) Revitalize year-round festivals incorporating layers of culture and history.

This could be achieved by: retaining or bringing back annual traditions important to the community and adapting them to include elements of Indigenous and newcomer cultures, and creating new festivals (e.g. Buskers Festival, Jazz Festival, Mural Festival) through increase in grant funding and adjustments to how grant applications are assessed.

(100% support)

Assembly Recommendations: *Animating the Public Realm*

- 4) Expand sports and recreation amenities in Queensborough.

Examples could include an all-weather sports field, hockey rink or swimming pool. (100% support)



Theme 2: Expanding Facilities and Civic Spaces

Assembly Recommendations: *Expanding Facilities and Civic Spaces*

- 1) Focus on offering and facilitating more access to free or low-cost indoor spaces and activities, including:
 - a) offering more and actively promoting grants to support organizations that are delivering events and programming that support belonging and connecting, and
 - b) offering free/low-cost space use in City facilities for these activities, and improving the booking policies and processes to prioritize access for New Westminster community groups to access City-owned spaces.
(100% support)

Assembly Recommendations: *Expanding Facilities and Civic Spaces*

- 2) Encourage developers to prioritize spaces for community gathering in amenity contributions for new developments, either in the immediate neighbourhood or in other neighbourhoods of New Westminster where there is greater need. (100% support)



Theme 3: Protecting Renter Communities

Assembly Recommendations: *Protecting Renter Communities*

- 1) Prioritize the creation and enforcement of tenant protection policies that require developers to provide protection for tenants impacted by redevelopment.

Consider others' tenant protection policies, with the City of Burnaby's Tenant Assistance Policy as a starting point. Potential policies could include: Covering the costs for moving, ensuring relocation within New Westminster, providing rent top-ups to bridge the gap between previous and new rent, and ensuring access to comparable units in the redeveloped building, at equivalent rents to their previous rent.

(76% support)

Assembly Recommendations: *Protecting Renter Communities*

- 2) Prioritize diverse housing types in zoning, including co-op housing, independent living facilities and other alternative housing forms. (97% support)



Theme 4: Strengthening Outreach and Communications

Assembly Recommendations: *Strengthening Outreach and Communications*

- 1) Develop a community ambassador program, recruiting residents.

This could involve: identifying diverse members of the community with strong social links, running workshops and training sessions to build their skill, knowledge and capacity, and developing the ambassadors as informed touchpoints of the City in the community - to let residents know what is going on, and to let the City know what residents feel or need. (100% support)

Assembly Recommendations: *Strengthening Outreach and Communications*

- 2) Send welcome letters/packages to new residents to introduce City events, opportunities and available resources and where to find further information. (83% support)

Assembly Recommendations: *Strengthening Outreach and Communications*

- 3) Maintain a mix of print and online City information, recognizing that not everyone depends on or prefers digital media and online resources for information.

This may involve: installation of bulletin boards across facilities and civic spaces, as well as in less formal gathering places, and making use of electricity bills (which go to every household) to include essential information. (100% support)



Questions

REPORT

Community Services

To: Mayor Johnstone and Members of Council
Date: May 6, 2024

From: Blair Fryer,
Acting Director of Community Services
File:

Item #: 2024-261

Subject: Recommendations for Council on Belonging and Connecting from the Community Advisory Assembly

RECOMMENDATION

THAT Council receive the recommendations from the Community Advisory Assembly for information.

THAT Council direct staff to respond to each recommendation – including providing information on any related plans or strategies, and conducting a high-level feasibility review – and report back to Council and the Assembly.

PURPOSE

To present to Council the first set of recommendations developed by members of the new Community Advisory Assembly, on Council's Community Belonging and Connecting strategic priority, as well as share information about the Assembly's process to develop and reach consensus on the recommendations.

BACKGROUND

The City's Community Advisory Assembly started meeting in January 2024, following an open call for applications from New Westminster residents and a masked selection process based on applicants' demographic profiles. More information about the application and selection process can be found on the [Assembly webpage](#) on the City's website.

The Assembly’s role is to advise City Council and City staff across all departments on plans and actions related to Council’s Strategic Priorities, and other current City projects, plans, and policies.

The Assembly pilot project is different than other City-led advisory committees in several ways, including:

- The group is larger than other committees, with 36 members;
- Membership is intended to mirror the overall demographics of New Westminster, in key areas such as geographic location in the city, age group, gender identity, housing situation, visible minority, and Indigenous identity;
- Meetings are held more frequently (monthly);
- There is a focus on dialogue and deliberation, with a goal of reaching consensus on input provided to the City;
- Meetings are run by external facilitators (other committees are chaired by a member of Council).

Topics for the Assembly to discuss are identified by City staff based on current workplans, and key principles: a) that residents will be impacted; and b) that the Assembly will have a genuine and meaningful opportunity to help shape the outcomes. The Assembly will also have an opportunity to suggest topics for discussion and bring recommendations to the City for consideration. The Assembly is expected to deliberate on about 4-5 topics or key projects over their one-year term. The first topic under discussion was Community Belonging and Connecting.

The [Assembly’s Terms of Reference](#), as adopted by group members and by Council, outline that the Assembly will provide regular updates to City Council on their work through reports and delegations.

Four Community Advisory Assembly meetings have been held so far.

DISCUSSION

The first topic to come forward to the Assembly was Community Belonging and Connecting, which is one of Council’s current [strategic priorities](#).

Overview of Assembly Process to Develop Recommendations

On the topic of Community Belonging and Connecting, the Community Advisory Assembly was invited to:

- a. help explore what community belonging and connecting means to them, and
- b. recommend actions that could increase community belonging and connecting in New Westminster.

The Assembly met in February, March and April 2024 to undertake this work. In the first session, a place-based story-sharing approach was used to seek members’

experiences of belonging and connection, as well as absence of belonging and connection in New Westminster. Based on this grounded approach, the Assembly facilitators identified four broad areas of intervention within which to organize the group's experiences and recommendations:

1. Animating the Public Realm,
2. Expanding Facilities and Civic Spaces,
3. Protecting Renter Communities, and
4. Strengthening Outreach and Communications.

In the March meeting, Assembly members worked in facilitated small groups related to each of these four areas to develop recommendations for the City to consider. Each group's recommendations were presented at the end of the meeting, and Assembly members indicated general support for the direction of recommended actions.

Following the March meeting, the Assembly facilitators compiled the recommendations and these were circulated by email to members with a request to review before the April meeting.

A sticky-dot exercise was used at the start of the April meeting to determine which recommendations had broad support, and identify where support was lacking or specific wording was a concern. Through a facilitated discussion, the group worked to refine the recommendations to address concerns and get closer to wording that all members could support. Once adjusted, the members in attendance voted on each recommendation to indicate whether they supported presenting the recommendation to Council or not. At the April meeting, where voting took place, 29 Assembly members were in attendance. As per the Terms of Reference, quorum for the group is 2/3, or 24 out of 36 members.

Assembly Recommendations

The following are the recommendations the Assembly arrived at through the deliberation and consensus process outlined above. The group agreed that the support of 75% of members in attendance would constitute consensus, but that the level of support would be reported and the level of non-support identified when applicable. The percentage of support is indicated at the end of each recommendation below.

Animating the Public Realm

For many residents, the streets, parks and other outdoor spaces are places where belonging and connection happens. The public realm provides no-cost opportunities for the full diversity of residents to share space together, to bump into each other, and to have various forms of interaction. The Assembly recommends that the City:

1. Increase opportunities for interactive music and visual arts to make the public realm inviting, interesting and engaging.

Examples could include: creation of a community mural program, installation of public pianos available for anyone to play, creation of an instrument library, expansion of accessible arts education, expansion of spaces on the streets, parklets or parks where performances can be staged, and low-barrier opportunities for everyone - not just professional artists and performers - to participate. (93%)

- 2. Transform physical infrastructure through thoughtful, people-oriented, inclusive design.

Examples include: reviewing and updating loitering bylaws to facilitate access to public spaces, converting street furniture to be welcoming including for those sleeping outside, creating covered areas for refuge from the rain, increasing lighting by benches and walkways, building public washrooms, reconsidering parking minimum bylaws to allow for more effectively used public spaces where people can connect and transit friendly infrastructure. (79%)

- 3. Revitalize year-round festivals incorporating layers of culture and history.

This could be achieved by: retaining or bringing back annual traditions important to the community and adapting them to include elements of Indigenous and newcomer cultures, and creating new festivals (e.g. Buskers Festival, Jazz Festival, Mural Festival) through increase in grant funding and adjustments to how grant applications are assessed. (100%)

- 4. Expand sports and recreation amenities in Queensborough.

Examples could include an all-weather sports field, hockey rink or swimming pool. (100%)

Expanding Facilities and Civic Spaces

Municipally-owned and operated spaces are key to community belonging and connection. They provide a destination, a place to go to participate in activities and be with others. The Assembly recommends that the City:

- 1. Focus on offering and facilitating more access to free or low-cost indoor spaces and activities, including:
 - a. offering more and actively promoting grants to support organizations that are delivering events and programming that support belonging and connecting, and
 - b. offering free/low-cost space use in City facilities for these activities, and improving the booking policies and processes to prioritize access for New Westminster community groups to access City-owned spaces. (100%)
- 2. Encourage developers to prioritize spaces for community gathering in amenity contributions for new developments, either in the immediate neighbourhood or in other neighbourhoods of New Westminster where there is greater need. (100%)

Protecting Renter Communities

Renters are an important part of the community, but their sense of belonging and connection can be fragile because they can be forced to move. Large redevelopment projects tend to displace many renters. Displacements impact tenants’ sense of belonging and their connections to the broader community, such as schools, daycares, businesses, places of worship, community spaces, and cultural clusters.

While some other protections that can increase housing security for tenants, such as rent protection, lie outside of municipal jurisdiction, the City can play a role. The Assembly recommends that the City:

- 1. Prioritize the creation and enforcement of tenant protection policies that require developers to provide protection for tenants impacted by redevelopment.
 Consider others’ tenant protection policies, with the City of Burnaby’s Tenant Assistance Policy as a starting point. Potential policies could include: Covering the costs for moving, ensuring relocation within New Westminster, providing rent top-ups to bridge the gap between previous and new rent, and ensuring access to comparable units in the redeveloped building, at equivalent rents to their previous rent. (76%)
- 2. Prioritize diverse housing types in zoning, including co-op housing, independent living facilities and other alternative housing forms. (97%)

Strengthening Outreach and Communications

A sense of belonging and connection is increased when residents know what is going on in the city. It is important that the information shared by the City reaches everyone, particularly residents who are already somewhat isolated. The Assembly recommends that the City:

- 1. Develop a community ambassador program, recruiting residents.
 This could involve: identifying diverse members of the community with strong social links, running workshops and training sessions to build their skill, knowledge and capacity, and developing the ambassadors as informed touchpoints of the City in the community - to let residents know what is going on, and to let the City know what residents feel or need (100%)
- 2. Send welcome letters/packages to new residents to introduce City events, opportunities and available resources and where to find further information. (83%)
- 3. Maintain a mix of print and online City information, recognizing that not everyone depends on or prefers digital media and online resources for information.

This may involve: installation of bulletin boards across facilities and civic spaces, as well as in less formal gathering places, and making use of electricity bills (which go to every household) to include essential information. (100%)

OPTIONS

The following options are presented for Council’s consideration:

- 1. That Council receive the recommendations from the Community Advisory Assembly for information;
- 2. That Council direct staff to respond to each recommendation – including providing information on any related plans or strategies, and conducting a high-level feasibility review – and report back to Council and the Assembly;
- 3. That Council provide alternative direction to staff.

Staff recommend Options 1 and 2.

APPROVALS

This report was prepared by:
Jennifer Miller, Manager of Public Engagement
Assembly Facilitators (contractors), Aftab Erfan and Nicole Armos

This report was reviewed by:
Zaria Alibhai, Public Engagement and Communications Coordinator

This report was approved by:
Blair Fryer, Acting Director, Community Services
Lisa Leblanc, Acting Chief Administrative Officer

REPORT

Planning and Development

To: Mayor Johnstone and Members of Council
Date: May 6, 2024

From: Jackie Teed,
Director, Planning and Development
File: Doc#2479482

Item #: 2024-257

**Subject: Construction Noise Bylaw Exemption Request: 220 Salter Street
(Metro Vancouver Sewer Inspection – Fraser River Crossing Project)**

RECOMMENDATION

THAT Council grant an exemption from *Construction Noise Bylaw No. 6063, 1992* to Metro Vancouver contractor AquaCoustic Remote Technologies Inc. for two weeknights from Tuesday, May 21, 2024 to Friday, May 31, 2024 from 10:00 PM to 7:00 AM excluding Saturdays, Sundays, and Statutory holidays to perform overnight video and sonar inspections of the sewer lines at 220 Salter Street.

PURPOSE

The purpose of this report is to request an exemption from Construction Noise Bylaw No. 6063, 1992 to Metro Vancouver contractor AquaCoustic Remote Technologies Inc. to perform preventative maintenance of the sewer lines at 220 Salter Street.

BACKGROUND

The Metro Vancouver Sewer Interceptor connects the City of New Westminster and other municipalities' wastewater to a treatment plant before discharging into waterways. Maintenance of the sewage system benefit all lower mainland residents. Video and sonar inspections of these sewer lines are needed to support ongoing maintenance programs to avoid any future failures for nearby residents and businesses.

AquaCoustic Remote Technologies Inc. has been contracted by Metro Vancouver to conduct the video and sonar inspections of the sewer lines during overnight hours from 10:00 PM to 7:00 AM for two weeknights during the requested exemption period.

ANALYSIS

The work is essentially preventative in nature and involves conducting sonar inspections of the sewer lines to support ongoing maintenance programs with the goal being to avoid future failures for nearby residents and businesses.

The proposed work includes using a small crane truck to temporarily remove two steel utility hole lids to facilitate access of the inspection platform into the sewer line. A camera will then be inserted and remotely operated from the inspection platform and will travel the length of the required sewer segment. Two small generators, operating in close proximity to the inspection vehicle and utility holes, will supply power to the camera inspection. Upon completion of the inspection, the platform will be removed and the utility hole lids replaced. Work will be conducted at the two utility holes simultaneously.

The New Westminster Sewer Interceptor carries extremely high sewage flows during daytime hours. To capture the maximum surface area of the pipe’s interior, maintenance work on the interceptor must be performed during low flow levels, i.e. between midnight and 6:00 AM. The work also requires dry weather as only then can the sonar detect scans below the water line. To accommodate the possibility of inclement weather, AquaCoustic Remote Technologies Inc. is requesting an additional seven weeknights in the request to Council for unforeseeable weather delays.

DISCUSSION

Some noise is expected to be generated from removal and replacement of the utility hole lids and from the operation of the two small generators, however, overall noise disruptions are expected to be minimal.

There are no businesses near the work site and the nearest residences are approximately 20 metres away. To ensure the least impact possible to the local residents, AquaCoustic Remote Technoloiges Inc. has committed to using noise cancelling shrouds over both generators and to implementing the following noise mitigation measures:

- Ensuring all equipment is in good operating order.
- Operating equipment at minimum engine speeds consistent with effective operation.
- Sound deadeners will be used to minimize the noise from generators.
- Generators will be placed facing away from buildings (ie. towards the street to minimize noise impact)
- Crew members will keep conversation levels to a minimum.
- Avoiding unnecessary idling, and revving of work vehicles.
- Turning off equipment when not in use.
- Locating stationary noise generating equipment as far away as possible from noise sensitive receivers.

- Providing a night time contact person and respond to any calls from affected residents. Contact information will be included in the Notification to Residents.

Notices will be sent to area residents in a one block radius via hand by field crews 48 hours prior to the commencement of work. Notices will also be posted to all front door lobby entrances of multi-dwelling buildings. Appendix A provides an aerial view of the inspection area of 220 Salter Street. Appendix B provides a sample notification to residents.

No transportation implications are expected to be associated with this exemption request.

FINANCIAL IMPLICATIONS

No financial impact to the City is anticipated by granting the exemption. If the exemption is not granted, the project will likely be delayed which may result in financial impacts for the applicant.

OPTIONS

There are two options to consider:

1. That Council grant an exemption from *Construction Noise Bylaw No. 6063, 1992* to Metro Vancouver contractor AquaCoustic Remote Technologies Inc. for two weeknights from Tuesday, May 21, 2024 to Friday, May 31, 2024 from 10:00 PM to 7:00 AM excluding Saturdays, Sundays, and Statutory holidays to perform overnight video and sonar inspections of the sewer lines at 220 Salter Street.
2. That Council provide staff with alternative direction.

Staff recommend Option 1.

ATTACHMENTS

- Appendix A: Map of Area of Inspection Maintenance Work Area
- Appendix B: Notification to Residents

APPROVALS

This report has been prepared by:
Bal Varn, Senior Property Use Coordinator, Integrated Services

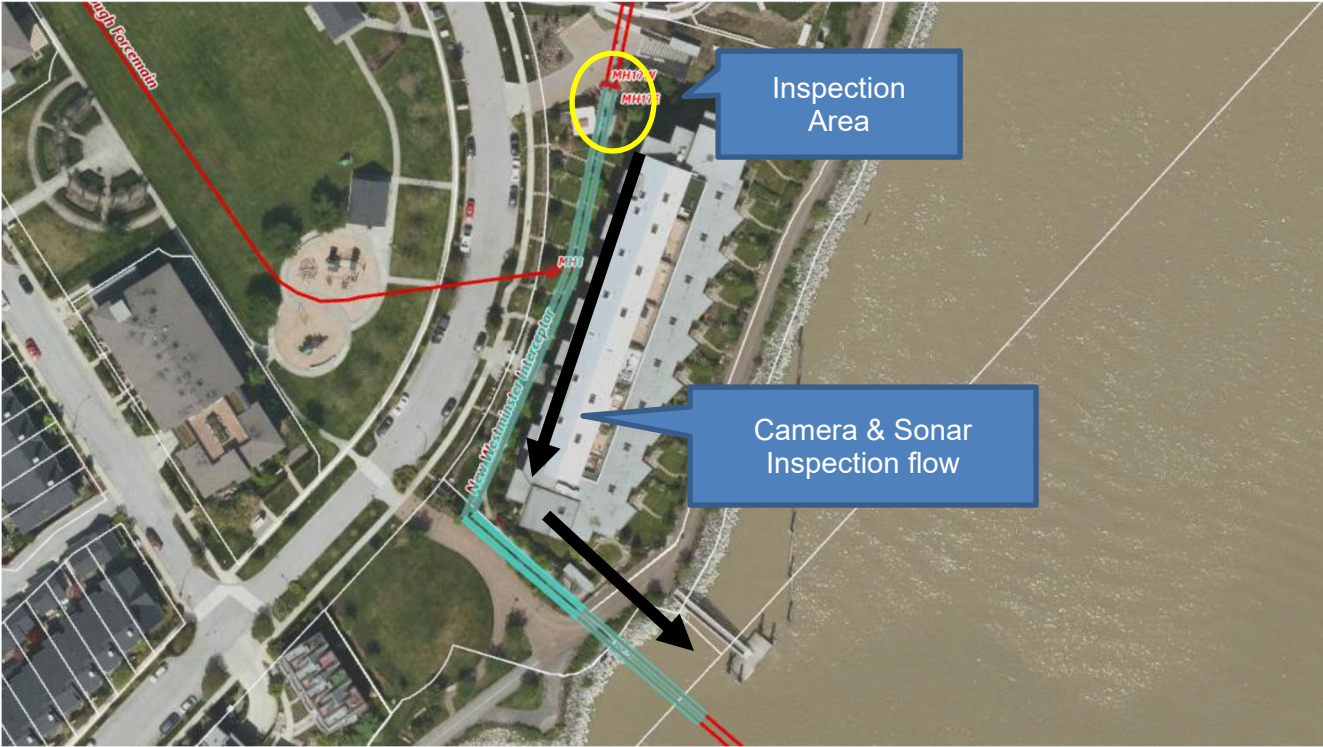
This report was reviewed by:
Kim Deighton, Manager, Integrated Services

This report was approved by:
Jackie Teed, Director, Climate Action, Planning and Development
Lisa Leblanc, Acting Chief Administrative Officer

Appendix A

Map of Area of Inspection Maintenance Work Area

Overview of Metro Vancouver Sewer Inspection at 220 Salter Street



Appendix B

Notification to Residents

Notification to Residents

Nighttime Work

Sewer Video Inspections

METRO VANCOUVER, in coordination with its contractor, AquaCoustic Remote Technologies Inc, will be inspecting a sewer main in your neighbourhood.

To complete the above-mentioned work, a small crew and work vehicle may be on site between the hours of 10:00 p.m. to 7:00 a.m. from May 20 to May 24, 2024.

During this period, workers will be videotaping the sewer interior between manholes. This process provides the contractor with a first-hand look at the deteriorating pipe conditions.

Videotaping must be carried out during the early morning hours when sewer flows are at their lowest. Please note that this work is highly weather dependant.

Associated activities are not expected to cause excessive noise or disturbance to area residents.

Your patience and understanding during this work is appreciated.

Contact Us

For more information, please contact AquaCoustic Remote Technologies Inc at 604-730-8117.

If there are any concerns while the work is under way, please contact our Site Supervisor, Tate Kendrick, at 604-618-9001.

This notice contains important information that may affect you. Please ask someone to translate it for you.

Ce document contient des renseignements importants qui pourraient vous concerner. Veuillez demander à quelqu'un de vous le traduire.

此通告刊載有可能影響閣下的重要資料。請找人為你翻譯。

ਇਸ ਨੋਟਿਸ ਵਿਚ ਮਹੱਤਵਪੂਰਨ ਜਾਣਕਾਰੀ ਹੈ ਜੋ ਕਿ ਤੁਹਾਡੇ ਲਈ ਜ਼ਰੂਰੀ ਹੋ ਸਕਦੀ ਹੈ। ਕਿਰਪਾ ਕਰਕੇ ਕਿਸੇ ਨੂੰ ਇਸ ਦਾ ਉਲੱਥਾ ਕਰਨ ਲਈ ਆਖੋ।

Thông báo này có tin tức quan trọng có thể ảnh hưởng đến quý vị. Xin nhờ người phiên dịch hộ.

Este aviso contiene información importante que puede afectarle personalmente. Pídale a alguien que se lo traduzca.



P R O C L A M A T I O N

CITY OF NEW WESTMINSTER

**INTERNATIONAL DAY AGAINST HOMOPHOBIA AND TRANSPHOBIA
MAY 17, 2024**

- WHEREAS** the Quebec Charter of Human Rights and Freedoms recognizes that no one can be discriminated against on the basis of sexual orientation or gender identity or expression; and
- WHEREAS** New Westminster is a society open to everyone, including lesbian, gay, bisexual and trans people (LGBTQ+) and to all other people who identify with sexual diversity and the multiplicity of gender identities and expressions; and
- WHEREAS** despite recent efforts towards greater inclusion of LGBT people, homophobia and transphobia are still present in society; and
- WHEREAS** May 17th is the International Day Against Homophobia and Transphobia, is celebrated as such in many countries and is the result of a Quebec-based initiative promoted by Fondation Émergence starting in 2003.
- WHEREAS** there is reason to support the efforts of Fondation Émergence in holding this day.
- NOW
THEREFORE** I, Patrick Johnstone, Mayor of the City of New Westminster do hereby proclaim May 17 2024 as

**INTERNATIONAL DAY AGAINST HOMOPHOBIA AND
TRANSPHOBIA**

In the City of New Westminster, Province of British Columbia.

Patrick Johnstone
MAYOR





P R O C L A M A T I O N

CITY OF NEW WESTMINSTER

**HYACK INTERNATIONAL PARADE & FESTIVAL
May 25, 2024**

WHEREAS The Hyack Festival is recognized throughout the Pacific Northwest as a fun and family-oriented celebration; and

WHEREAS The Hyack Festival welcomes and encourages participation by local citizens and visitors from around the world; and

WHEREAS The Hyack Festival preserves history and traditions, promotes the City of New Westminster, stimulates the local economy and entertains and involves people in a fun-filled atmosphere; and

WHEREAS The Hyack Festival is committed to providing a safe outdoor platform for our citizens to joyfully come together in camaraderie,

NOW THEREFORE I, Patrick Johnstone, Mayor of the City of New Westminster, do hereby proclaim May 25, 2024, in celebration of

The Hyack International Parade & Festival in the Park

In the City of New Westminster, Province of British Columbia.

Patrick Johnstone
MAYOR





P R O C L A M A T I O N

CITY OF NEW WESTMINSTER

**EMERGENCY PREPAREDNESS WEEK
May 5 - 11, 2024**

WHEREAS the City of New Westminster recognizes the importance of Emergency Preparedness Week to raise the public's awareness of how everyone can increase their personal preparedness to cope with emergencies; and

WHEREAS Emergency Preparedness is a shared responsibility where each of us can reduce the risks we face by better understanding how to prepare ourselves, our families, our vulnerable population and our seniors for possible emergencies; and

WHEREAS the City of New Westminster acknowledges and supports all those involved in Emergency Management and emergency services; and

WHEREAS the success of Emergency Preparedness is ultimately the responsibility of each and every one of us.

THEREFORE as Mayor of the City of New Westminster, I do hereby proclaim May 5th to 11th, 2024, as

Emergency Preparedness Week

In the City of New Westminster, Province of British Columbia.

Patrick Johnstone
MAYOR





P R O C L A M A T I O N
CITY OF NEW WESTMINSTER

ELIZABETH FRY WEEK
May 6 - 10, 2024

WHEREAS the first Elizabeth Fry Society in the world was formed in British Columbia in 1939 to help women in conflict with the law and youth at risk; and

WHEREAS The Elizabeth Fry Society of Greater Vancouver is celebrating its 85th year of service to the people of this city in 2024—a major milestone for the organization and the tens of thousands of clients, volunteers, staff and partners that have been impacted by the organization’s work; and

WHEREAS To continue in its worthwhile and valued endeavors, The Elizabeth Fry Society of Greater Vancouver requests increased support from the people of the city of New Westminster, and

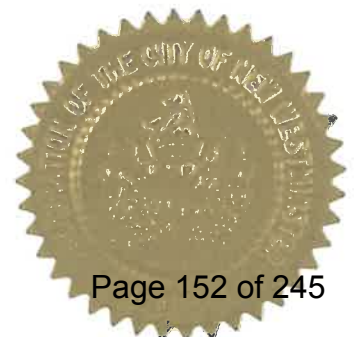
WHEREAS Elizabeth Fry Week is an opportunity to celebrate the Elizabeth Fry Society of Greater Vancouver’s enduring legacy as a non-profit, community-based organization dedicated to providing support to women, girls and children involved in or affected by the justice system.

NOW THEREFORE I, Patrick Johnstone, Mayor of the City of New Westminster do hereby proclaim the week of May 6 to 10, 2023 as

ELIZABETH FRY WEEK

In the City of New Westminster, Province of British Columbia.

Patrick Johnstone
MAYOR





P R O C L A M A T I O N

CITY OF NEW WESTMINSTER

**PUBLIC WORKS WEEK
MAY 19 – 25, 2024**

WHEREAS Public works infrastructure, facilities, emergency management and services are of vital importance to sustainable communities and to the health, safety, and well-being of the people of New Westminster; and

WHEREAS Such facilities and services could not be provided without the dedicated efforts of public works professionals, who are responsible for and must plan, design, build, operate, and maintain transportation, water supply, wastewater systems, solid waste collection, public buildings, and other structures and facilities essential to serve our citizens; and

WHEREAS It is in the public interest for the citizens and civic leaders of New Westminster to gain knowledge of and to maintain a progressive interest in the public works need and programs of the community.

**NOW
THEREFORE** I, Patrick Johnstone, Mayor of the City of New Westminster do hereby proclaim May 19 – 25, 2024 as

PUBLIC WORKS WEEK

In the City of New Westminster, Province of British Columbia.

Patrick Johnstone
MAYOR





P R O C L A M A T I O N

CITY OF NEW WESTMINSTER

**MELANOMA AND SKIN CANCER AWARENESS MONTH
MAY 2024**

- WHEREAS** It is imperative that communities across Canada be reminded of the importance of sun safety;
- WHEREAS** Over-exposure to UV radiation is one of the major causes of melanoma and non-melanoma skin cancers;
- WHEREAS** Skin cancer is the most common of all cancers. 1 in 6 Canadians born in the 1990s will get skin cancer in their lifetimes;
- WHEREAS** Many people seek sun without taking the advisable precautionary measures and are unaware that any darkening of skin colour, including a tan, is indicative of UV damage;
- WHEREAS** Skin self-examinations should be performed on a monthly basis because skin cancers are highly treatable when detected early;
- WHEREAS** Save Your Skin Foundation is dedicated to the fight against non-melanoma skin cancers, melanoma and ocular melanoma through nationwide education, advocacy, and awareness initiatives:
- NOW
THEREFORE** I, Patrick Johnstone, Mayor of the City of New Westminster do hereby proclaim the month of May 2024 as

MELANOMA AND SKIN CANCER AWARENESS MONTH

In the City of New Westminster, Province of British Columbia.

Patrick Johnstone
MAYOR





Corporation of the City of NEW WESTMINSTER

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CITY COUNCIL MEETING

MINUTES

Monday, April 22, 2024, 1:00 p.m.

**Meeting held electronically and in Council Chamber
City Hall**

PRESENT:

Mayor Patrick Johnstone
Councillor Ruby Campbell
Councillor Daniel Fontaine
Councillor Tasha Henderson
Councillor Paul Minhas
Councillor Nadine Nakagawa

ABSENT:

Councillor Jaimie McEvoy

STAFF PRESENT:

Lisa Leblanc	Acting Chief Administrative Officer and Director of Engineering Services
Dennis Back	Acting Corporate Officer
Mike Anderson	Manager of Transportation, Engineering Services
Hanieh Berg	Corporate Officer
Blair Fryer	Acting Director of Community Services
Dean Gibson	Director of Parks and Recreation
Jeff Gill	Deputy Chief, New Westminster Fire and Rescue Services
Indeep Johal	Manager of Financial Services
Michael Leong	Transportation Planning Engineer
Craig MacFarlane	City Solicitor
Rob McCullough	Manager of Museums
Jennifer Miller	Manager of Public Engagement
Gary So	Senior Manager, Financial Services
Shehzad Somji	Director of Finance and Chief Financial Officer*
Denise Tambellini	Intergovernmental and Community Relations Manager
Jackie Teed	Director, Climate Action, Planning and Development

1. CALL TO ORDER

Mayor Johnstone called the meeting to order at 1:00 p.m. and recognized with respect that New Westminster is on the unceded and unsurrendered land of the Halkomelem speaking peoples. He acknowledged that colonialism has made invisible their histories and connections to the land. He recognized that, as a City, we are learning and building relationships with the people whose lands we are on.

2. MOTION TO MOVE THE MEETING INTO THE CLOSED MEETING

MOVED and SECONDED

THAT Council will now go into a meeting which is closed to the public in accordance with Section 90 of the *Community Charter*, on the basis that the subject matter of all agenda items relate to matters listed under Section 90 and where required, Council does consider that the matters could reasonably be expected to harm the interests of the municipality if they were held in public:

90(1)(a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;

90(1)(c) labour relations or other employee relations;

90(1)(i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose;

90(1)(k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public; and

90(1)(n) the consideration of whether a council meeting should be closed under a provision of this subsection or subsection (2).

CARRIED UNANIMOUSLY

Council entered the closed portion of the meeting at 1:01 p.m.

3. RECONVENE THE OPEN MEETING

Council returned to the open portion of meeting at 5:05 p.m.

4. END OF THE MEETING

Mayor Johnstone terminated the meeting at 5:05 p.m.

Patrick Johnstone

MAYOR

Hanieh Berg

CORPORATE OFFICER



Corporation of the City of NEW WESTMINSTER

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CITY COUNCIL WORKSHOP

MINUTES

Monday, April 22, 2024, 3:00 p.m.

Meeting held in Council Chamber

City Hall

PRESENT:

Mayor Patrick Johnstone
Councillor Ruby Campbell
Councillor Daniel Fontaine
Councillor Tasha Henderson
Councillor Paul Minhas
Councillor Nadine Nakagawa

ABSENT:

Councillor Jaimie McEvoy

STAFF PRESENT:

Lisa Leblanc	Acting Chief Administrative Officer and Director of Engineering Services
Dennis Back	Acting Corporate Officer
Leya Behra	Manager of Climate Action
Hanieh Berg	Corporate Officer
Richard Fong	Director of Human Resources and Information Technology
Blair Fryer	Acting Director of Community Services
Dean Gibson	Director of Parks and Recreation
Jeff Gill	Deputy Chief, New Westminster Fire and Rescue Services
Indeep Johal	Manager of Financial Services
Craig MacFarlane	City Solicitor
Shehzad Somji	Director of Finance and Chief Financial Officer
Denise Tambellini	Intergovernmental and Community Relations Manager
Jackie Teed	Director, Climate Action, Planning and Development
Erin Williams	Chief, New Westminster Fire and Rescue Services
Marius Miklea	Assistant Corporate Officer, Legislative Services

GUESTS:

Carolyn MacEachern

Young Anderson

1. **CALL TO ORDER AND LAND ACKNOWLEDGEMENT**

Mayor Johnstone called the meeting to order at 3:24 p.m. and recognized with respect that New Westminster is on the unceded and unsurrendered land of the Halkomelem speaking peoples. He acknowledged that colonialism has made invisible their histories and connections to the land. He recognized that, as a City, we are learning and building relationships with the people whose lands we are on.

2. **APPROVAL OF THE AGENDA**

MOVED and SECONDED

THAT Council receive all On Table material as presented; and

THAT Council adopt the Council Workshop agenda of April 8, 2024, as circulated.

CARRIED UNANIMOUSLY

3. **PRESENTATIONS**

3.1 **Reporting Serious Misconduct Policy**

Young Anderson counsel, Carolyn MacEachern, Director of HR, Richard Fong, and City Solicitor, Craig MacFarlane presented to Council a Reporting Serious Misconduct Policy (also known as a "Whistle-Blower" Policy). The policy will facilitate the disclosure of wrongdoing that is contrary to public interest (see Attachment #1) and bring the City into conformity with generally accepted corporate governance, accounting, and auditing standards.

Discussion ensued on:

- The City's union, CUPE 387, has not been given a copy of the proposed policy. This was intended to take place after Council endorsement. Importance of Council providing an opportunity for dialogue with the public, staff, and labour unions active in the City;
- Policy Section 3.3.3 determines the process to deal with alleged misconduct by the CAO but there may be a potential conflict of

interest as the City Solicitor reports to the CAO. Staff indicated that the only appropriate party to deal with such cases is the City Solicitor.

MOVED and SECONDED

THAT Council endorse the Reporting Serious Misconduct Policy for implementation at the City.

Procedural note: An amendment was proposed.

MOVED and SECONDED

THAT the Serious Misconduct Policy be amended at Section 3.3.3 to read:

City Solicitor / City Council: In the event an allegation of serious misconduct involves the Chief Administrative Officer, the matter will be dealt with in camera by City Council who will, in conjunction with the City Solicitor, determine and assign responsibility for the investigation and disposition of the matter to an independent third-party investigator. All allegations of serious misconduct regarding the CAO will be brought to the attention of Council, regardless if they are considered frivolous or vexatious.

CARRIED UNANIMOUSLY

Procedural note: A motion was made to refer to a future meeting.

MOVED and SECONDED

THAT Council refer this to the Regular Council meeting of May 6, 2024.

DEFEATED

Mayor Johnstone and Councillors Campbell, Henderson and Nakagawa opposed

Procedural note: The question on the main motion, as amended, was called.

MOVED and SECONDED as AMENDED

THAT Council endorse the Reporting Serious Misconduct Policy for implementation at the City; and

THAT the Serious Misconduct Policy be amended at Section 3.3.3 to read:

City Solicitor / City Council: In the event an allegation of serious misconduct involves the Chief Administrative Officer, the matter will be dealt with in camera by City Council who will in conjunction with the City Solicitor determine and assign responsibility for the investigation and disposition of the matter to an independent third-party investigator. All allegations of serious misconduct regarding the CAO will be brought to the attention of Council, regardless if they are considered frivolous or vexatious.

CARRIED UNANIMOUSLY

4. END OF THE MEETING

Mayor Johnstone terminated the meeting at 4:11 p.m.

Patrick Johnstone
MAYOR

Hanieh Berg
CORPORATE OFFICER



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PARCEL TAX ROLL REVIEW PANEL

MINUTES

Monday, April 22, 2024, 6:00 p.m.

**Meeting held electronically and in Council Chamber
City Hall**

PRESENT:

Mayor Patrick Johnstone
Councillor Ruby Campbell
Councillor Daniel Fontaine
Councillor Tasha Henderson
Councillor Paul Minhas
Councillor Nadine Nakagawa

ABSENT:

Councillor Jaimie McEvoy

STAFF PRESENT:

Lisa Leblanc	Acting Chief Administrative Officer and Director of Engineering Services
Dennis Back	Acting Corporate Officer
Leya Behra	Manager of Climate Action
Hanieh Berg	Corporate Officer
Blair Fryer	Acting Director of Community Services
Dean Gibson	Director of Parks and Recreation
Indeep Johal	Manager of Financial Services
Shehzad Somji*	Director of Finance and Chief Financial Officer*
Jackie Teed	Director, Climate Action, Planning and Development
Erin Williams*	Chief, New Westminster Fire and Rescue Services
Marius Miklea	Assistant Corporate Officer, Legislative Services

*Denotes electronic attendance.

1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT

Mayor Johnstone called the meeting to order at 6:00 p.m. and recognized with respect that New Westminster is on the unceded and unsurrendered land of the Halkomelem speaking peoples. He acknowledged that colonialism has made invisible their histories and connections to the land. He recognized that, as a City, we are learning and building relationships with the people whose lands we are on.

2. STATEMENT CONCERNING THE CONDUCT OF THE MEETING AND THE ROLE OF THE PARCEL TAX ROLL REVIEW PANEL

Manager of Finance, Indeep Johal, made a statement regarding role of the Review Panel is to identify, confirm, authenticate and revise if necessary, the Parcel Tax Roll for Uptown New Westminster Business improvement Area Bylaw No. 8424, 2023.

Mayor Johnstone called for speakers regarding the proposed the Parcel Tax Roll for Uptown New Westminster Business improvement Area for the first time and none stepped forward.

Mayor Johnstone called for speakers regarding the proposed the Parcel Tax Roll for Uptown New Westminster Business improvement Area for the second time and none stepped forward.

Mayor Johnstone called for speakers regarding the proposed the Parcel Tax Roll for Uptown New Westminster Business improvement Area for the third time and none stepped forward.

3. BUSINESS

3.1 Parcel Tax Roll Review Panel: Confirm and Authenticate Local Area Service Parcel Tax Roll

MOVED and SECONDED

That the Parcel Tax Roll Review Panel review the parcel tax roll prepared for Uptown New Westminster Business improvement Area Bylaw No. 8424, 2023 and identify, confirm and authenticate the parcel tax roll.

CARRIED UNANIMOUSLY

4. END OF THE MEETING

Mayor Johnstone terminated the meeting at 6:06 p.m.

Patrick Johnstone

MAYOR

Hanieh Berg

CORPORATE OFFICER



Corporation of the City of NEW WESTMINSTER

A vibrant, compassionate, resilient city where everyone can thrive.

CITY COUNCIL MEETING

MINUTES

Monday, April 22, 2024, 6:00 p.m.

**Meeting held electronically and in Council Chamber
City Hall**

PRESENT:

Mayor Patrick Johnstone
Councillor Ruby Campbell
Councillor Daniel Fontaine
Councillor Tasha Henderson
Councillor Paul Minhas
Councillor Nadine Nakagawa

ABSENT:

Councillor Jaimie McEvoy

STAFF PRESENT:

Lisa Leblanc	Acting Chief Administrative Officer and Director of Engineering Services
Dennis Back	Acting Corporate Officer
Hanieh Berg	Corporate Officer
Blair Fryer	Acting Director of Community Services
Dean Gibson	Director of Parks and Recreation
Indeep Johal	Manager of Financial Services
Adam Laranjeiro	Planning Technician
Craig MacFarlane	City Solicitor
Erica Mark	Manager of Recreation Services and Facilities
Jennifer Miller	Manager of Public Engagement
Demian Rueter	Manager, Development Planning
Shehzad Somji	Director of Finance and Chief Financial Officer
Denise Tambellini	Intergovernmental and Community Relations Manager
Jackie Teed	Director, Climate Action, Planning and Development
Mike Watson	Acting Senior Manager, Climate Action, Planning and Development
Erin Williams	Chief, New Westminster Fire and Rescue Services

1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT

Mayor Johnstone called the meeting to order at 6:06 p.m. and recognized with respect that New Westminster is on the unceded and unsurrendered land of the Halkomelem speaking peoples. He acknowledged that colonialism has made invisible their histories and connections to the land. He recognized that, as a City, we are learning and building relationships with the people whose lands we are on.

2. APPROVAL OF THE AGENDA

MOVED and SECONDED

THAT Council receive all on table material as presented; and

THAT Council adopt the April 22, 2024, closed council agenda with the following additions:

- ON TABLE Notice of Motion: Supporting increased openness and transparency at City Hall; and
- ON TABLE Notice of Motion: Appointment of new Chair of the Arts Culture and Economic Development Advisory Committee.

CARRIED UNANIMOUSLY

3. MINUTE OF SILENCE**3.1 Honouring the Day of Mourning for Workers Killed and Injured on the Job, April 28, 2024**

Owen Goodwin, representing the New Westminster & District Labour Council, spoke to the importance of worker safety and noted that the Canadian Labour Congress has identified April 28th as the annual day dedicated to workplace safety and to workers who have been injured and killed on the job.

Mayor Johnstone proclaimed April 28, 2024, as the Day of Mourning for Workers Killed and Injured on the Job and Council observed a minute of silence.

4. CONSENT AGENDA

MOVED and SECONDED

THAT Council adopt the recommendations for items 4.3, 4.5, 4.8, 4.9, 4.11 and 4.13 on consent.

CARRIED UNANIMOUSLY

4.1 2024 Tax Rate Bylaw No. 8445, 2024

Council considered the annual tax burden on properties in the City of New Westminster as property values go up but as the property tax rate will increase as well, requiring careful consideration of further increases for the rest of this Council term.

MOVED and SECONDED

THAT Council give three readings to the Tax Rates Bylaw No. 8445, 2024 as presented in Attachment 1 of this report.

CARRIED

Councillors Fontaine and Minhas opposed

4.2 Community Advisory Assembly Terms of Reference and Membership Update

Discussion ensued on:

- The Community Advisory Assembly (CAA) lost three members due to various factors, though staff advised this is not unusual for advisory bodies at the beginning of their term; and
- The CAA is a unique advisory body that aims to reach common ground among the membership through dialogue and deliberation, prior to submission of recommendations to Council.

MOVED and SECONDED

THAT Council formally adopt the Terms of Reference for the Community Advisory Assembly, as endorsed by Assembly members and unchanged from the Draft Terms of Reference that were endorsed by Council on August 28, 2023; and

THAT Council approve the appointment of three new members to the Assembly, to replace previous members who stepped down or did not attend.

CARRIED

Councillors Fontaine and Minhas opposed

4.3 Construction Noise Bylaw Exemption Request: 81 Braid Street (Braid Street SkyTrain Station)

MOVED and SECONDED

THAT Council grant an exemption from Construction Noise Bylaw No. 6063, 1992 to TransLink from Wednesday May 1, 2024 to Sunday August 31, 2025 from 12:00 AM to 6:00 AM, weekdays and including weekends for a maximum of five days per week, including some Sundays and excluding all Statutory Holidays, to install new maintenance walkways, demolish and restore original maintenance walkways, and make operational equipment modifications to the Braid SkyTrain Station at 81 Braid Street.

ADOPTED ON CONSENT

Procedural Note: Due to a delegate intending to present on the next topic, Item 4.4 was moved to be discussed following Item 5. Opportunity for the Public to Speak to Council.

4.4 Council Code of Conduct Amendment Bylaw No. 8457, 2024

Council considered the proposed bylaw will adversely change the voting dynamics in selecting an Ethics Commissioner for the City of New Westminster. Previous workshops on this topic indicated several members requesting unanimity requirements for the appointment of a commissioner and the proposed amendment stretches too far in the opposite direction.

MOVED and SECONDED

That Council consider Bylaw No. 8457, 2024 being a bylaw to amend the Code of Conduct Bylaw No. 8408, 2023 for First, Second and Third Readings.

CARRIED

Councillors Fontaine and Minhas opposed

4.5 Riparian Areas Protection Amendment Bylaw No. 8413, 2024

MOVED and SECONDED

THAT Council gives three readings to the Riparian Areas Protection Bylaw Amendment Bylaw No. 8413, 2024, as presented in Attachment 1 of this report.

THAT Council gives three readings to the Bylaw Notice Enforcement Bylaw Amendment Bylaw No. 8421, 2024, as presented in Attachment 2 of this report.

THAT Council gives three readings to the Municipal Ticket Information Bylaw Amendment Bylaw No. 8422, 2024, as presented in Attachment 3 of this report.

ADOPTED ON CONSENT

4.6 Zoning Amendment and Housing Agreement (51 Elliot Street) - Bylaws for First, Second and Third Readings (Circulated Separately)

Discussion ensued on:

- The Elliot Street development has several points and key elements, which could be improved. Staff advised that modifications are limited as there are several complexities with respect to the neighbouring properties and the adjacent park space;
- Consideration if there is a formula applied to building a tower of 46 stories and how the additional residents would affect parking, childcare needs, and schools; and
- As the proposed bylaw is not an OCP amendment bylaw, it is not required to be referred to School District No. 40 for feedback.

Procedural Note: Due to a delegate intending to present on this topic, voting on the motion for Item 4.6 was moved to be discussed following Item 5. Opportunity for the Public to Speak to Council.

Procedural Note: Following Item 5. Opportunity for the Public to Speak to Council, Mayor and Council returned to debate the recommendation.

MOVED and SECONDED

THAT staff work with the applicant through the Development Permit application process to widen the public pathway on the subject site through a statutory right-of-way to create a better connection to Albert Crescent Park.

CARRIED UNANIMOUSLY

MOVED and SECONDED

THAT Council consider Zoning Amendment Bylaw (51 Elliot Street) No. 8446, 2024 for First, Second and Third Readings;

THAT Council consider Housing Agreement Bylaw (51 Elliot Street) No. 8447, 2024 to secure seven below-market and six non-market rental residential units for First, Second and Third Readings; and

THAT Council, should the Housing Agreement Bylaw No. 8447, 2024 be adopted, direct the Mayor and Corporate Officer to execute the Housing Agreement.

CARRIED

Councillors Fontaine and Minhas opposed

4.7 Zoning Bylaw Text Amendment: 408 East Columbia Street – Bylaw for Three Readings

Discussion ensued regarding the exceptional allowance of non-retail at-grade businesses. There is an increasing number of medical offices filling the existing spaces zoned for retail and this trend may signal a potential policy gap. New Westminster has approximately 300 retail businesses which are in effect refusing the proposed retail space and the developer is seeking a bylaw text amendment in response.

MOVED and SECONDED

THAT Council consider Zoning Amendment Bylaw No. 8451, 2024 For First, Second, and Third Readings.

DEFEATED UNANIMOUSLY

Mayor Johnstone declared a recess at 6:55 p.m.

Mayor Johnstone called the meeting back to order at 7:00 p.m.

Procedural Note: At this time, Council proceeded to Item 5. Opportunity for the Public to Speak to Council.

4.8 Minutes for Adoption

- a. April 8, 2024 City Council Meeting (1:00 p.m.)**
- b. April 8, 2024 Council Workshop**

c. **April 8, 2024 City Council Meeting (6:00 p.m.)**

ADOPTED ON CONSENT

4.9 Proclamation: Day of Mourning, April 28, 2024

ADOPTED ON CONSENT

4.10 Proclamation: Red Dress Day, May 5, 2024

Council considered the importance to remember the National Inquiry into Missing and Murdered Indigenous Women and further noted Métis artist Jamie Black was inspired to create the Red Dress imagery.

MOVED and SECONDED

THAT Council proclaim May 5, 2024, as Red Dress Day in support of missing and murdered indigenous women.

CARRIED UNANIMOUSLY

4.11 Proclamation: Prevention of Violence Against Women Week, April 14-20, 2024

ADOPTED ON CONSENT

4.12 Proclamation: Youth Week, May 1-7, 2024

Procedural Note: In accordance with Item 5. Opportunity for the Public to Speak to Council – Mayor Johnstone proclaimed May 1-7, 2024, as Youth Week.

4.13 Proclamation: Parkinson's Awareness Month, April 2024

ADOPTED ON CONSENT

5. OPPORTUNITY FOR THE PUBLIC TO SPEAK TO COUNCIL – 7:00 PM

Mike and Jo-Anne Gauthier presented on behalf of BC People First on the importance to consider accessibility throughout the city. Building on their recent presentation to the Mayor of Cranbrook what they had experienced, such as getting stuck on curbs and in between electric doors, they requested that the City do more for those with accessibility needs of all types. Mike and Jo-Anne then

presented Mayor and Councillors with *You Can Cook If You Want To*, a cookbook printed by BC People First.

Eugene, Marco and Lauren, local youth, presented on the various activities taking place during Youth Week – May 1 to 7, 2024. May 1, Cultural Collaboration, May 2, New West Youth Awards, May 3, First Responders vs. Youth Basketball Showdown, May 4, Spring Thing Middle School Dance, May 4: Wearable Technology at Anvil Centre, May 6, Seniors and Youth Bingo & Brunch, May 6, Multi-Canvas Art Showcase. Finally, Youth Week will be ending with the “It’s a Wrap Party” on May 7th.

Mayor Johnstone proclaimed May 1-7, 2024, as Youth Week

Bereket Kebede, on behalf of the African Canadian Soccer and Cultural Association, spoke to Council in support of the motion for consideration tonight regarding the 2026 FIFA World Cup. The ‘beautiful game’ can bring together the world and noted the importance that residents are both aware and supportive of the World Cup games and cultural events arriving at the doorstep of New Westminster.

Duane Geddes presented, on behalf of the New Westminster Amateur Sports Coalition, to Council the Coalition’s support of using the Growing Communities Fund (GCF) toward amateur sports needs and facilities. D. Geddes noted amateur sports require funding for new facilities and ongoing maintenance of existing ones.

In response, Council advised that the Coalition as well as members of the public, may go online to the City’s Be Heard platform and participate in the Parks and Recreation Comprehensive Plan, which seeks information from residents on parks and recreation facilities including the matters addressed by D. Geddes.

Staff advised that the allocation of funds in GCF are at Council’s discretion and that staff are here to listen to the public on their preferences toward funding allocation.

Joanna Pabon presented support of the 2026 FIFA World Cup as it meets the various needs and culture of New Westminster. Sports, activities, diversity, cultural essence and a variety of public spaces.

Monica Bhandari, Chair, New Westminster ACORN, presented to Council the concern of the lack of affordable housing in New Westminster. Particularly, M. Bhandari noted the lack of inclusionary housing among various proposed developments and the increasingly urgent need for Council to provide direction to developers requiring such units in their proposals.

In response, Council indicated housing in general in the City is in short supply and lamented the City is not a builder of housing but rather manages

development throughout the city through zoning. Council considered the potential to find the gap in policy in order to better create affordable housing in the City. Council is awaiting funding from BC Housing – which has left numerous empty lots for several years after approving projects.

Christopher Bell observed that the Columbia Square project had lost the affordable rental housing provision upon Council direction and proposed instead that the City should use the process of density bonus rates. He further noted the proposed Serious Misconduct Policy, Section 3.9.2. appears as a chill on speech which prevents members from proceeding to the media with concerns of misconduct and noted this policy should be brought up to a better level of standard as it does not align with several publications he had reviewed and compared it to.

Council considered the processes and timeline of bringing forward an on table item which allows for Council to review the agenda package but not members of the public if a staff report was submitted late.

Rick Folka presented to Council his concerns on the Code of Conduct Amendment Bylaw which proposed to reduce the 2/3 majority vote to a simple majority vote requirement. The change in requirement of numbers to appoint an Ethics Commissioner for the City of New Westminster will be reduced party lines and that the proposed change will give complete control to any one single bloc on Council for such an appointment.

Procedural Note: At this time, Council proceeded to Item 4.4. Council Code of Conduct Amendment Bylaw No. 8457, 2024.

6. SPECIAL ORDER OF THE DAY

6.1 Break (15 minutes)

7. BYLAWS

7.1 Public Hearing not held

a. Zoning Amendment Bylaw (51 Elliot Street) No. 8446, 2024

MOVED and SECONDED

THAT Council give Zoning Amendment Bylaw (51 Elliot Street) No. 8446, 2024 first reading.

CARRIED

Councillors Fontaine and Minhas opposed

MOVED and SECONDED

THAT Council give Zoning Amendment Bylaw (51 Elliot Street) No. 8446, 2024 second reading.

CARRIED

Councillors Fontaine and Minhas opposed

MOVED and SECONDED

THAT Council give Zoning Amendment Bylaw (51 Elliot Street) No. 8446, 2024 third reading.

CARRIED

Councillors Fontaine and Minhas opposed

b. Zoning Amendment Bylaw (408 East Columbia Street) No. 8451, 2024

Zoning Amendment Bylaw (408 East Columbia Street) No. 8451, 2024 bylaw was not considered.

7.2 Bylaws for readings

a. Tax Rates Bylaw 8445, 2024

MOVED and SECONDED

THAT Council give Tax Rates Bylaw 8445, 2024 first reading.

CARRIED

Councillors Fontaine and Minhas opposed

MOVED and SECONDED

THAT Council give Tax Rates Bylaw 8445, 2024 second reading.

CARRIED

Councillors Fontaine and Minhas opposed

MOVED and SECONDED

THAT Council give Tax Rates Bylaw 8445, 2024 third reading.

CARRIED

Councillors Fontaine and Minhas opposed

b. Code of Conduct for Council Members Amendment Bylaw No. 8457, 2024

MOVED and SECONDED

THAT Council give Code of Conduct for Council Members Amendment Bylaw No. 8457, 2024 first reading.

CARRIED

Councillors Fontaine and Minhas opposed

MOVED and SECONDED

THAT Council give Code of Conduct for Council Members Amendment Bylaw No. 8457, 2024 second reading.

CARRIED

Councillors Fontaine and Minhas opposed

MOVED and SECONDED

THAT Council give Code of Conduct for Council Members Amendment Bylaw No. 8457, 2024 third reading.

CARRIED

Councillors Fontaine and Minhas opposed

c. Riparian Areas Protection Bylaw Amendment Bylaw No 8413, 2024

MOVED and SECONDED

THAT Council give Riparian Areas Protection Bylaw Amendment Bylaw No 8413, 2024 first reading.

CARRIED UNANIMOUSLY

MOVED and SECONDED

THAT Council give Riparian Areas Protection Bylaw Amendment Bylaw No 8413, 2024 second reading.

CARRIED UNANIMOUSLY

MOVED and SECONDED

THAT Council give Riparian Areas Protection Bylaw Amendment Bylaw No 8413, 2024 third reading.

CARRIED UNANIMOUSLY

d. Bylaw Notice Enforcement Bylaw Amendment Bylaw No 8421, 2024

MOVED and SECONDED

THAT Council give Bylaw Notice Enforcement Bylaw Amendment Bylaw No 8421, 2024 first reading.

CARRIED UNANIMOUSLY

MOVED and SECONDED

THAT Council give Bylaw Notice Enforcement Bylaw Amendment Bylaw No 8421, 2024 second reading.

CARRIED UNANIMOUSLY

MOVED and SECONDED

THAT Council give Bylaw Notice Enforcement Bylaw Amendment Bylaw No 8421, 2024 third reading.

CARRIED UNANIMOUSLY

e. Municipal Ticket Information Bylaw Amendment Bylaw No 8422, 2024

MOVED and SECONDED

THAT Council give Municipal Ticket Information Bylaw Amendment Bylaw No 8422, 2024 first reading.

CARRIED UNANIMOUSLY

MOVED and SECONDED

THAT Council give Municipal Ticket Information Bylaw Amendment Bylaw No 8422, 2024 second reading.

CARRIED UNANIMOUSLY

MOVED and SECONDED

THAT Council give Municipal Ticket Information Bylaw Amendment Bylaw No 8422, 2024 third reading.

CARRIED UNANIMOUSLY

f. Housing Agreement Bylaw (51 Elliot Street) No. 8447, 2024 (Circulated Separately)

MOVED and SECONDED

THAT Council give Housing Agreement Bylaw (51 Elliot Street) No. 8447, 2024 first reading.

CARRIED

Councillors Fontaine and Minhas opposed

MOVED and SECONDED

THAT Council give Housing Agreement Bylaw (51 Elliot Street) No. 8447, 2024 second reading.

CARRIED

Councillors Fontaine and Minhas opposed

MOVED and SECONDED

THAT Council give Housing Agreement Bylaw (51 Elliot Street) No. 8447, 2024 third reading.

CARRIED

Councillors Fontaine and Minhas opposed

8. MOTIONS FROM MEMBERS OF COUNCIL

8.1 Motions for Discussion and Decision

a. 2026 FIFA World Cup

Submitted by Mayor Johnstone

Whereas the FIFA World Cup is the most widely viewed and followed single sporting event in the world, and for the first time ever Vancouver will be a host city for seven games in the 2026 event; and

Whereas association football is a truly international sport, with 48 nations from 6 continents participating in the 2026 World Cup, and represents a unique opportunity for a community like New Westminster with its rich diversity of cultures and nations of origin to bring community together and celebrate our diversity through sport and cultural exchange; and

Whereas there are economic and other barriers to direct participation in FIFA events related with the World Cup for many members of the New Westminster community; and

Whereas New Westminster Council has identified Community Connecting and Belonging as a Strategic Priority, including

community-building activities that bring the diverse community together for shared events and experiences;

MOVED and SECONDED

Therefore Be It Resolved that Staff report back to Council with opportunities to activate public spaces across New Westminster, to apply for external funding, and engage local cultural, youth, sports, and business organizations for free and low-barrier public gathering, public viewing, and community celebration to coincide with the 2026 FIFA World Cup.

Procedural Note: An amendment was proposed.

MOVED and SECONDED

Be it further resolved that in advance of the World Cup in 2026 we gain further insight into the potential opportunities and pitfalls pilot of this type of sport-based street activation by opening up Hyack Square for a “Canucks on Columbia” 2024 playoffs family-oriented event which would broadcast Vancouver Canucks playoff games; and

THAT We immediately reach out to the Downtown BIA, the Chamber of Commerce and downtown businesses to determine their interest in helping the City initiate a “Canucks on Columbia” concept; and

THAT Staff report back after the playoffs with lessons learned that could be incorporated into street activation for the 2026 World Cup event.

Procedural Note: Mayor Johnstone ruled this amendment out of order, due to the sports being separate this is a totally different motion.

Procedural Note: In response, Councillor Fontaine appealed the ruling of the chair and was immediately put to vote sustain the chair without requiring a seconder.

THAT Mayor Johnstone be sustained as the chair of the regular council meeting of April 22, 2024.

CARRIED

Councillors Fontaine and Minhas opposed

Procedural note: The question on the main motion, was called.

MOVED and SECONDED

Therefore Be It Resolved that Staff report back to Council with opportunities to activate public spaces across New Westminster, to apply for external funding, and engage local cultural, youth, sports, and business organizations for free and low-barrier public gathering, public viewing, and community celebration to coincide with the 2026 FIFA World Cup.

CARRIED UNANIMOUSLY

b. Improving the public's access to trees during the City's bi-annual tree sale

Submitted by Councillor Fontaine

Whereas the City has a goal of a 27% canopy coverage within New Westminster by 2030; and

Whereas by partnering with residents, the City aims to reach its goal of planting 3,300 trees on private land, and a further 8,500 on public land by 2030; and

Whereas the total trees available for purchase as part of our bi-annual tree sale regularly falls well short of demand from local residents.

MOVED and SECONDED

BE IT RESOLVED THAT staff be directed to assess whether the Climate Action Reserve Fund decision-making framework can support the purchase of up to an additional 3000 trees over the next three years (2025-2027) to be sold as part of the City's bi-annual tree sale.

CARRIED UNANIMOUSLY

9. NEW BUSINESS

9.1 ON TABLE Programs to Serve Isolated Seniors Funded by the United Way British Columbia

MOVED and SECONDED

THAT Council endorse the implementation of the City's Social Meals, Community Connector and Volunteer Coordination initiatives to be funded by the United Way of British Columbia as described in this report; and

THAT the Chief Administrative Officer and the Director of Parks and Recreation be authorized to enter into the project funding agreement with the United Way of British Columbia substantially in the form as per Attachment 2 and subject to the satisfaction of the City Solicitor.

CARRIED UNANIMOUSLY

9.2 ON TABLE New Westminster Grant Funding from Bloomberg Philanthropies Youth Climate Action Fund Program

MOVED and SECONDED

THAT Council accept this report for information announcing \$206,000 (\$150,000 USD) from the Bloomberg Philanthropies Youth Climate Action Fund for New Westminster Youth Climate Action initiatives.

CARRIED

Councillors Fontaine and Minhas opposed

10. ANNOUNCEMENTS FROM MEMBERS OF COUNCIL

Councillor Campbell reminded residents of a survey regarding the Civic Grants Program on Be Heard New West.

Councillor Fontaine announced that on May 26, 2024, the Heritage Homes Tour of New Westminster will be taking place and he hopes to see many residents there.

Mayor Johnstone announced the passing of Evelyn Benson – known as a singer, author and teacher in New Westminster, greatly missed by friends, family and neighbours.

11. END OF THE MEETING

Mayor Johnstone terminated the meeting at 9:44 p.m.

Patrick Johnstone

MAYOR

Hanieh Berg

CORPORATE OFFICER

CORPORATION OF THE CITY OF NEW WESTMINSTER
BYLAW NO. 8445, 2024

A Bylaw for the levying of rates for Municipal and Regional
District taxation for the year 2024

WHEREAS by the Community Charter being Chapter 26 of the Statutes of British Columbia, authority is given to municipal councils to adopt a bylaw or bylaws for levying rates of taxation to provide the sums required for each of the purposes set out in Section 197 of the said Community Charter;

NOW THEREFORE THE CITY COUNCIL of the Corporation of the City of New Westminister ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as "TAX RATES BYLAW NO. 8445, 2024".
2. The following rates are hereby imposed and levied for the year 2024:
 - 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 Schedule 1 attached hereto and forming a part hereof.
 - b. For special taxation levy purposes in accordance with the provisions of the "Uptown Business Improvement Area Bylaw 8424, 2023" based on the total taxable frontage value of 1,746.67 feet for Class 5 and 6 properties, or both, within the specified area, at \$85.88 per taxable frontage foot;
 - c. For special taxation levy purposes in accordance with the provisions of the "Downtown Business Improvement Area Bylaws 8288, 2021". Recovered by a property tax under section 216(1)(a) of the *Community Charter* imposed against all the land and improvements within the Downtown New Westminister Business Improvement Area (Primary Area) that are classified as Class 5 [light industry] and Class 6 [business and other]. The BIA Primary rate is \$0.29 per \$1,000 taxable value.
 - d. For special taxation levy purposes in accordance with the provisions of the "Downtown Business Improvement Area Bylaws 8289, 2021". Recovered by a property tax under section 216(1)(a) of the *Community Charter* imposed against all the land and improvements within the Downtown New Westminister Business Improvement Area (Secondary Area) that are classified as Class 5 [light industry] and Class 6 [business and other]. The BIA Secondary rate is \$0.37 per \$1,000 taxable value.
3. On July 3, 2024, the City Collector shall add to the unpaid taxes of the current year, for each parcel and its improvements on the property tax roll, 5% of the amount unpaid after July 2, 2024.

4. On September 4, 2024, the City Collector shall add to the unpaid taxes of the current year, for each parcel and its improvements on the property tax roll, an additional 5% of the amount unpaid after September 3, 2024.
5. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).

GIVEN FIRST READING this 22nd day of April, 2024

GIVEN SECOND READING this 22nd day of April, 2024

GIVEN THIRD READING this 22nd day of April, 2024

ADOPTED this _____ day of _____, 2024.

Mayor Patrick Johnstone

Dennis Back, Corporate Officer

CORORATION OF THE CITY OF NEW WESTMINSTER
 2024 TAXATION RATES – MUNICIPAL PURPOSES

Schedule 1 to Bylaw 8445, 2024

Tax Rates (dollars of tax per \$1,000 taxable value)

PROPERTY CLASS		MUNICIPAL RATE
1	Residential	2.62767
2	Utilities	20.02164
3	Supportive Housing	2.62767
4	Major Industry	15.93157
5	Light Industry	6.80328
6	Business / Other	8.00132
7	Managed Forest	2.62767
8	Recreational / Non-profit Organization	2.62767
9	Farm	2.62767

**CORPORATION OF THE CITY OF NEW WESTMINSTER
BYLAW NO. 8457, 2024**

A Bylaw to Amend The Code of Conduct For Council Members Bylaw No. 8408, 2023

The Council of The Corporation of the City of New Westminster in open meeting assembled ENACTS AS FOLLOWS:

Citation

1. This Bylaw may be cited for all purposes as “The Code of Conduct For Council Members Amendment Bylaw No. 8457, 2024.”

Amendments

2. The Code of Conduct For Council Members Bylaw No.8408, 2023 is amended by:

Deleting Section (37) and replacing it with the following new Section (37):

“The appointment of the Ethics Commissioner shall be made by a majority vote of a quorum of Council Members while the suspension or termination shall be made by a 2/3 vote of all Council Members.”

Effective Date

3. This amendment shall come into effect on the Adoption Date of this Bylaw.

GIVEN FIRST READING THIS 22nd day of April 2024.

GIVEN SECOND READING THIS 22nd day of April 2024.

GIVEN THIRD READING THIS 22nd day of April 2024.

ADOPTED THIS _____ day of _____ 2024.

Mayor Patrick Johnstone

Dennis Back, Corporate Officer

**CORPORATION OF THE CITY OF NEW WESTMINSTER
BYLAW NO. 8413, 2024**

A Bylaw to Amend RIPARIAN AREAS PROTECTION BYLAW, NO. 7033, 2005

The Council of The Corporation of the City of New Westminster in open meeting assembled ENACTS AS FOLLOWS:

Citation

1. This Bylaw may be cited for all purposes as “Riparian Areas Protection Bylaw Amendment Bylaw No. 8413, 2024.”

Amendments

2. Riparian Areas Protection Bylaw 7033, 2005 is amended by:
 - a. Removing the definition for *active floodplain* and replacing with:

“*active floodplain*” means an area of land that is capable of supporting floodplain plant species and is:

 - (a) adjacent to a stream, and
 - (b) inundated by a 1 in 5 year flood event;
 - (c) capable of supporting plant species that are typical of inundated or saturated soil conditions and distinct from plant species on freely drained upland sites adjacent to the land;
 - b. Removing the definition for *assessment methods* and replacing with:

“*assessment methods*” mean the methods set out in section 13 of Riparian Areas Protection Regulation and the technical manuals;
 - c. Removing the definition for *assessment report* and replacing with:

“*assessment report*” means a report:

 - (a) prepared by or under the direction of a primary qualified environmental professional,
 - (b) prepared in accordance with sections 15 to 19 of the Riparian Areas Protection Regulation and the technical manuals, and
 - (c) filed electronically to the Riparian Areas Regulation Notification System (RARNS);
 - d. Removing the definition for *development* and replacing with:

“*development*” means any of the following associated with or resulting from the City’s regulation or approval of residential, commercial, industrial, institutional, building or plumbing permits, activities or ancillary activities to the extent that they are subject to the City’s powers under Part 14 of the Local Government Act:

- (a) addition, removal, alteration, disruption or destruction of vegetation or soil;
- (b) construction, erection or removal of a building or structure;
- (c) creation of nonstructural impervious or semi-impervious surfaces;
- (d) flood protection works;
- (e) construction of roads, trails, docks, wharves and bridges;
- (f) provision and maintenance of sewer and water services;
- (g) development of drainage systems;
- (h) development of utility corridors;
- (i) subdivision as defined in section 455 of the Local Government Act;

- e. Removing the definition for *fish habitat* and replacing with:

“*fish habitat*” means the areas in and about a stream, such as spawning grounds and nursery, rearing, food supply and migration areas, on which fish depend on directly or indirectly on in order to carry out their life processes;

- f. Removing the definition for *high water mark*” and replacing with:

“*high water mark*” means the visible high water mark of a stream where the presence and action of the water are so common and usual, and so long continued in all ordinary years, as to mark on the soil of the bed of the stream a character distinct from that of its banks, in vegetation, as well as in the nature of the soil itself, and includes the active floodplain;

- g. Removing the definition for *Minister* and replacing with:

“*Minister*” means the Minister of Water, Land and Resource Stewardship.

- h. Amending the definition for *natural features, functions and conditions* by deleting the repeated “natural features, functions and conditions” text in the definition.

- i. Removing the definition for *qualified environmental professional* and replacing with:

“qualified environmental professional” means:

- (a) the individual is registered under the Professional Governance Act as one of the following professionals:
 - (i) agrologist;
 - (ii) applied science technologist or certified technician;
 - (iii) registered professional biologist or registered biology technologist;
 - (iv) professional engineer or professional engineering licensee;
 - (v) professional forester or registered forest technologist;
 - (vi) professional geoscientist or professional geoscience licensee,
- (b) the individual is in good standing with the regulatory body under the Act for the individual's profession, and is acting under that association's code of ethics and subject to disciplinary action by that association,
- (c) the individual is acting within that individual's area of expertise and scope of the professional practice;

j. Removing the definition for *riparian area*.

k. Removing the definition for *Riparian Areas Regulation* and replacing with:

"Riparian Areas Protection Regulation" means BC Reg. 178/2019 and any amendments or successive regulation made under the Riparian Areas Protection Act, S.B.C. 1997, c. 21;

l. Removing the definition for *riparian assessment area* and replacing with:

"riparian assessment area" means

- (a) for a stream, the 30 metre strip on both sides of the stream, measured from the stream boundary,
- (b) for a ravine less than 60 metres wide, a strip on both sides of the stream measured from the stream boundary to a point that is 30 metres beyond the top of the ravine bank, and
- (c) for a ravine 60 metres wide or greater, a strip on both sides of the stream measured from the stream boundary to a point that is 10 metres beyond the top of the ravine bank;

m. Removing the definition for *streamside protection and enhancement area* and replacing with:

"streamside protection and enhancement area" means an area:

- (a) adjacent to a stream that links aquatic to terrestrial ecosystems and includes both existing and potential riparian vegetation and existing

and potential adjacent upland vegetation that exerts an influence on the stream, and

- (b) the size of which is determined according to the *Riparian Areas Protection Regulation* on the basis of an assessment report provided by a qualified environmental professional in respect of a development proposal;

- n. Removing the definition for *top of ravine bank* and replacing with:

“*top of the ravine bank*” means the first significant break in a ravine slope where

- a) the break occurs such that the grade beyond the break is flatter than 3:1 for a minimum distance of 15 metres measured perpendicularly from the break, and
- b) the break does not include a bench within the ravine that could be developed;

- o. Adding the following definitions in Section 2 DEFINITIONS, in alphabetical order:

“*Director of Engineering*” means the Director of Engineering for the City, or his or her authorized representative;

“*primary qualified environmental professional*” means an individual who:

- (a) is a qualified environmental professional, and
- (b) has completed and passed a course relating to assessments and assessment reports that is approved by the Minister;

“*stream boundary*” means whichever is farther from the centre of the stream:

- (a) the high water mark, or
- (b) the boundary of the active floodplain;

“*technical manual*” means a manual published under section 13.1 (1) of the Riparian Areas Protection Act;

- p. Amending Section 3 DEVELOPMENT by deleting and replacing in its entirety with the following:

3.1 *Development* is prohibited in a *streamside protection and enhancement area*, except as follows:

- (a) for a development permit, development variance permit, building or plumbing permit that would permit the reconstruction or repair of a *permanent structure* if:

- (i) the structure remains on its existing foundation,
 - (ii) the structure remains within its existing footprint, and
 - (iii) the extent of damage or destruction is less than 75% or more of its value above its foundations, as described in section 532 (1) of the Local Government Act; or
 - (b) the City receives from the property owner a copy of an authorization from the Department of Fisheries and Oceans (Canada), issued under section 35 (2) (b), (c) or (f) of the Fisheries Act, that authorizes the harmful alteration, disruption and destruction of fish habitat.
- q. Amending Section 4 DEVELOPMENT PROPOSALS by deleting and replacing in its entirety with the following:
- 4.1 In respect of *development proposals* related wholly or partially to *riparian assessment areas*, the City may approve or allow *development* to proceed in those *riparian assessment areas* if the following conditions are met:
- (a) The *development* will not occur in the *streamside protection and enhancement area*;
 - (b) The *development proposal* is in accordance with an *assessment report* prepared by or under the direction of a primary *qualified environmental professional* in accordance with the *Riparian Areas Protection Regulation*, and who has certified that they are qualified to carry out the assessment; that the *assessment methods* have been followed; and has provided their professional opinion that:
 - (i) if the *development* is implemented as proposed there will be no harmful alteration, disruption or destruction of *natural features, functions and conditions* in the *streamside protection and enhancement area* that support fish life processes;
 - (ii) if the *development* proceeds as proposed and complies with all measures recommended in the *assessment report*, the integrity of *streamside protection and enhancement area* will be protected; or
 - (c) the City has received notice from the Ministry that the Department of Fisheries and Oceans (Canada) and the Ministry have been notified of the *development proposal* and provided with a copy of the *assessment report* described in paragraph (b).

r. Adding Section 5 ENFORCEMENT

5.1 A City Official is hereby authorized at all reasonable hours to enter and inspect any property, premises, building or structure in the City of New Westminster in order to ascertain that the requirements of this Bylaw are being observed, and no person shall obstruct entry to the property.

5.2 If any person is carrying on any work or any activity in contravention of this Bylaw that is, in the opinion of the Director of Engineering, causing or is likely to result in contravention of this Bylaw, then the Director of Engineering may order the immediate suspension of all or any portion of such development work or other activity by posting a Stop Work Order to that effect at the place where the development work or other activity is ongoing, and all work must cease and no further work may be conducted.

5.3 No person other than a person authorized by the Director of Engineering shall alter, remove, or suffer the removal of a Stop Work Order issued under section 5.1.

5.4 In addition to the authority of the Director of Engineering under section 5.1, the Director of Engineering may direct that steps be taken to prevent further contravention of this Bylaw. The Director of Engineering shall send a written notice by registered mail to the owner of the land where the development or activity is occurring at the owner's address as it appears on the records of the Land Title Office, or other last known address.

5.5 If, in the opinion of the Director of Engineering, immediate steps should be taken to prevent the likely or ongoing contravention of this Bylaw, or if the Director of Engineering is not satisfied that the responsible person has taken appropriate steps to mitigate the damages, then the City may enter onto the property and take such steps as are necessary in the circumstances, including collection, as a debt as per Section 7, Division 14 (258 a,b), and of taking such steps in accordance with section 17 of the Community Charter. The cost of any work performed in accordance with section 5.4 shall be due and payable by the property owner in default of performing the work and if such charge remains unpaid on December 31 in any year, the charge shall be added to form part of the taxes payable on the property as taxes in arrears. The Director of Engineering must provide written notice of the actions taken or proposed.

s. Adding Section 6 OFFENCES AND PENALTIES:

6. OFFENCES AND PENALTIES

6.1 Every person who violates a provision of this Bylaw, or who consents, allows or permits an act or thing to be done in violation of a provision of

this Bylaw, or who neglects to or refrains from doing anything required by a provision of this Bylaw, commits an offence and is liable, on summary conviction, to a fine of not more than \$10,000.00.

6.2 Each day that an offence continues shall constitute a separate offence.

t. Renumbering Section 5. CONFLICTS to Section 7 CONFLICTS.

GIVEN FIRST READING THIS 22nd day of April 2024.

GIVEN SECOND READING THIS 22nd day of April 2024.

GIVEN THIRD READING THIS 22nd day of April 2024.

ADOPTED THIS _____ day of _____ 2024.

Mayor Patrick Johnstone

Dennis Back, Corporate Officer

**CORPORATION OF THE CITY OF NEW WESTMINSTER
BYLAW NO. 8421, 2024**

A Bylaw to Amend Bylaw Notice Enforcement Bylaw No. 7318, 2009

The Council of The Corporation of the City of New Westminster in open meeting assembled ENACTS AS FOLLOWS:

Citation

1. This Bylaw may be cited for all purposes as “Bylaw Notice Enforcement Bylaw Amendment Bylaw No. 8421, 2024.”

Amendments

2. Bylaw Notice Enforcement Bylaw No. 7318, 2009 is amended by:
 - a. Adding Schedule A – Contraventions and Penalties, Part 33 attached to and forming part of this amendment bylaw.

GIVEN FIRST READING THIS 22nd day of April 2024.

GIVEN SECOND READING THIS 22nd day of April 2024.

GIVEN THIRD READING THIS 22nd day of April 2024.

ADOPTED THIS _____ day of _____ 2024.

Mayor Patrick Johnstone

Dennis Back, Corporate Officer

SCHEDULE A – CONTRAVENTIONS AND PENALTIES

Part 33

Riparian Areas Protection Bylaw No 7033, 2005

A1	A2	A3	A4	A5	A6	A7
Bylaw No.	Section	Description	Penalty (\$)	Early Payment Penalty (\$)	Late Payment Penalty (\$)	Compliance Agreement Available (50% of Penalty)
7033, 2005	3.1 (a)	Development or construction works occurring without a required City permit that authorizes reconstruction, alteration or repair within a streamside protection and enhancement area	500	450	525	No
7033, 2005	3.1 (b)	Failure to provide a copy of authorization form from the Department of Fisheries and Oceans (Canada), under section 35(2)(b), or (c) or (f) of the Fisheries Act, that authorizes the harmful alteration, disruption and destruction of fish habitat	500	450	525	No
7033, 2005	5.1	Obstructing entry to property	500	450	525	No
7033, 2005	5.2	Conducting work after a Stop Work Order has been posted	500	450	525	No
7033, 2005	5.3	Alter, remove, or suffer the removal of a Stop Work Order	500	450	525	No

**CORPORATION OF THE CITY OF NEW WESTMINSTER
BYLAW NO. 8422, 2024**

A Bylaw to Amend Municipal Ticket Information Bylaw No. 8077, 2019

The Council of The Corporation of the City of New Westminster in open meeting assembled ENACTS AS FOLLOWS:

Citation

1. This Bylaw may be cited for all purposes as “Municipal Ticket Information Bylaw Amendment Bylaw No. 8422, 2024.”

Amendments

2. Municipal Ticket Information Bylaw No. 8077, 2019 is amended by:
 - a. Adding the attached Schedule A, Part 33 “Riparian Areas Protection Bylaw” into and forming part of this Amendment Bylaw
 - b. Adding the attached Schedule B – Contraventions and Penalties, Part 33 into and forming part of this Amendment Bylaw
 - c. Name changes to align with organizational changes
 - d. Adding Street Use & Parking Enforcement Officers as those being authorized to enforce the Water Shortage Response Bylaw No. 6948, 2004

GIVEN FIRST READING THIS 22nd day of April 2024.

GIVEN SECOND READING THIS 22nd day of April 2024.

GIVEN THIRD READING THIS 22nd day of April 2024.

ADOPTED THIS _____ day of _____ 2024.

Mayor Patrick Johnstone

Dennis Back, Corporate Officer

SCHEDULE A

<p><u>COLUMN 1</u></p> <p>DESIGNATED BYLAWS</p>	<p><u>COLUMN 2</u></p> <p>DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p>Animal Care and Control Bylaw No. 7586, 2013</p>	<p>Animal Control Officer Senior Animal Control Officer Bylaw Officer Senior Bylaw Officer Supervisor, Parking and Animal Services Manager, Engineering Operations Sworn Members of New Westminster Police Department City Solicitor</p>
<p>Bee Keeping Bylaw No. 6648, 2000</p>	<p>Bylaw Officer Senior Bylaw Officer Manager, Integrated Services Director of Development Services City Solicitor</p>

SCHEDULE A

<u>COLUMN 1</u>	<u>COLUMN 2</u>
DESIGNATED BYLAWS	DESIGNATED BYLAW ENFORCEMENT OFFICERS
<p><u>BYLAW NO. 8134, 2019</u></p> <p>Building Bylaw</p> <p>No. 8125, 2019</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Building Inspector</p> <p>Senior Building Inspector</p> <p>Plumbing Inspector</p> <p>Manager, Building Inspections</p> <p>Director of Development Services</p> <p>City Solicitor</p>
<p>Business Licence Bylaw</p> <p>No. 5640, 1986</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Business Licence Coordinator</p> <p>Manager, Integrated Services</p> <p>Director of Development Services</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>

SCHEDULE A

<p><u>COLUMN 1</u></p> <p>DESIGNATED BYLAWS</p>	<p><u>COLUMN 2</u></p> <p>DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p>Business Regulations and Licensing (Rental Units) Bylaw</p> <p>No. 6926, 2004</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Manager, Integrated Services</p> <p>Director of Development Services</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>
<p>Commercial Vehicle Bylaw</p> <p>No. 5789, 1988</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Business Licence Coordinator</p> <p>Manager, Integrated Services</p> <p>Director of Development Services</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>

SCHEDULE A

<p align="center"><u>COLUMN 1</u></p> <p align="center">DESIGNATED BYLAWS</p>	<p align="center"><u>COLUMN 2</u></p> <p align="center">DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p>Construction Noise Bylaw</p> <p>No. 6063, 1992</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Building Inspector</p> <p>Senior Building Inspector</p> <p>Plumbing Inspector</p> <p>Manager, Building Inspections</p> <p>Manager, Integrated Services</p> <p>Director of Development Services</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>
<p>Controlled Substance Property Bylaw</p> <p>No. 6679, 2001</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Manager, Integrated Services</p> <p>Director of Development Services</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>

SCHEDULE A

<u>COLUMN 1</u> DESIGNATED BYLAWS	<u>COLUMN 2</u> DESIGNATED BYLAW ENFORCEMENT OFFICERS
Erosion and Sediment Control Bylaw No. 7754, 2016	Bylaw Officer Senior Bylaw Officer Manager, Engineering Operations Manager, Infrastructure Planning Manager, Integrated Services Director of Engineering City Solicitor
Film Permit Bylaw No. 7793, 2016	Bylaw Officer Senior Bylaw Officer Manager, Integrated Services Director of Parks and Recreation Sworn Members of New Westminster Police Department City Solicitor

SCHEDULE A

<u>COLUMN 1</u> DESIGNATED BYLAWS	<u>COLUMN 2</u> DESIGNATED BYLAW ENFORCEMENT OFFICERS
Fire Protection Bylaw No. 6940, 2004	Bylaw Officer Senior Bylaw Officer Fire Inspector 1 Fire Inspector 2 Fire Inspector 3 Captain Manager of Fire Protection Assistant Deputy Fire Chief Deputy Fire Chief Fire Chief Sworn Members of New Westminster Police Department City Solicitor

SCHEDULE A

<p align="center"><u>COLUMN 1</u></p> <p align="center">DESIGNATED BYLAWS</p>	<p align="center"><u>COLUMN 2</u></p> <p align="center">DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p>Heritage Property Maintenance Standards Bylaw</p> <p>No. 7971, 2018</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Building Inspector</p> <p>Senior Building Inspector</p> <p>Plumbing Inspector</p> <p>Manager, Building Inspections</p> <p>Manager, Integrated Services</p> <p>Manager, Planning</p> <p>Director of Development Services</p> <p>City Solicitor</p>
<p>Light Intrusion Bylaw</p> <p>No. 7277, 2008</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Manager, Integrated Services</p> <p>Director of Development Services</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>

SCHEDULE A

<u>COLUMN 1</u>	<u>COLUMN 2</u>
DESIGNATED BYLAWS	DESIGNATED BYLAW ENFORCEMENT OFFICERS
<p>Mobile Food Vending Licence Bylaw No. 7850, 2016</p>	<p>Bylaw Officer Senior Bylaw Officer Manager, Integrated Services Director of Development Services Sworn Members of New Westminster Police Department City Solicitor</p>
<p>Noise Bylaw No. 6520, 1999</p>	<p>Bylaw Officer Senior Bylaw Officer Manager, Integrated Services Director of Development Services Sworn Members of New Westminster Police Department City Solicitor</p>
<p>Panhandling Bylaw No. 6460, 1998</p>	<p>Sworn Members of New Westminster Police Department Sworn Members of the South Coast British Columbia Transportation Authority Police Service City Solicitor</p>

SCHEDULE A

<u>COLUMN 1</u> DESIGNATED BYLAWS	<u>COLUMN 2</u> DESIGNATED BYLAW ENFORCEMENT OFFICERS
Parks Regulation Bylaw No. 3646, 1959	Bylaw Officer Senior Bylaw Officer Manager, Horticulture Services and Parks Manager, Integrated Services Director of Parks and Recreation Sworn Members of New Westminster Police Department City Solicitor
Pesticides Bylaw No. 7288, 2008	Bylaw Officer Senior Bylaw Officer Manager, Engineering Operations Manager, Infrastructure Planning Manager, Integrated Services Director of Engineering City Solicitor

SCHEDULE A

<u>COLUMN 1</u>	<u>COLUMN 2</u>
DESIGNATED BYLAWS	DESIGNATED BYLAW ENFORCEMENT OFFICERS
Plumbing Bylaw No. 4901, 1976	Bylaw Officer Senior Bylaw Officer Building Inspector Senior Building Inspector Plumbing Inspector Manager, Building Inspections Director of Development Services City Solicitor
Public Nuisance Bylaw No. 6478, 1998	Sworn Members of New Westminster Police Department Sworn Members of the South Coast British Columbia Transportation Authority Police Service City Solicitor

SCHEDULE A

<u>COLUMN 1</u> DESIGNATED BYLAWS	<u>COLUMN 2</u> DESIGNATED BYLAW ENFORCEMENT OFFICERS
Riparian Areas Protection Bylaw No. 7033, 2005	Bylaw Officer Senior Bylaw Officer Manager, Development Planning Manager, Engineering Operations Manager, Infrastructure Planning Manager, Integrated Services Director of Engineering City Solicitor

SCHEDULE A

<p align="center"><u>COLUMN 1</u></p> <p align="center">DESIGNATED BYLAWS</p>	<p align="center"><u>COLUMN 2</u></p> <p align="center">DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p>Sewerage and Drainage Regulation Bylaw No. 7746, 2015</p>	<p>Bylaw Officer Senior Bylaw Officer Building Inspector Senior Building Inspector Plumbing Inspector Manager, Building Inspections Manager, Engineering Operations Manager, Infrastructure Planning Director of Engineering Sworn Members of New Westminster Police Department City Solicitor</p>
<p>Sign Bylaw No. 7867, 2017</p>	<p>Bylaw Officer Senior Bylaw Officer Manager, Integrated Services Manager, Planning Director of Development Services Sworn Members of New Westminster Police Department City Solicitor</p>

SCHEDULE A

<u>COLUMN 1</u> DESIGNATED BYLAWS	<u>COLUMN 2</u> DESIGNATED BYLAW ENFORCEMENT OFFICERS
Smoking Control Bylaw No. 6263, 1995	Bylaw Officer Senior Bylaw Officer Manager, Integrated Services Director of Development Services Sworn Members of New Westminster Police Department Sworn Members of the South Coast British Columbia Transportation Authority Police Service City Solicitor

SCHEDULE A

<p align="center"><u>COLUMN 1</u></p> <p align="center">DESIGNATED BYLAWS</p>	<p align="center"><u>COLUMN 2</u></p> <p align="center">DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p><u>BYLAW 8127, 2019</u></p> <p>Soil Deposit and Removal Regulation Bylaw No. 8106, 2019</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Building Inspector</p> <p>Senior Building Inspector</p> <p>Plumbing Inspector</p> <p>Manager, Building Inspections</p> <p>Manager, Engineering Operations</p> <p>Manager, Infrastructure Planning</p> <p>Manager, Integrated Services</p> <p>Director of Engineering</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>

SCHEDULE A

<p align="center"><u>COLUMN 1</u></p> <p align="center">DESIGNATED BYLAWS</p>	<p align="center"><u>COLUMN 2</u></p> <p align="center">DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p>Solid Waste Bylaw</p> <p>No. 7634, 2014</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Manager, Engineering Operations</p> <p>Manager, Integrated Services</p> <p>Director of Engineering</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>
<p>Street and Traffic Bylaw</p> <p>No. 7664, 2015</p>	<p>Street Use & Parking Enforcement Officer</p> <p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Supervisor, Parking & Animal Services</p> <p>Supervisor, Sanitation Branch</p> <p>Supervisor, Streets and Sidewalks Branch</p> <p>Manager, Engineering Operations</p> <p>Manager, Transportation</p> <p>Director of Engineering Services</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>

SCHEDULE A

<p align="center"><u>COLUMN 1</u></p> <p align="center">DESIGNATED BYLAWS</p>	<p align="center"><u>COLUMN 2</u></p> <p align="center">DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p>Towing, Private Impoundment and Vehicle Immobilization Bylaw</p> <p>No 6127, 1993</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Supervisor, Streets & Towing Branch</p> <p>Manager, Engineering Operations</p> <p>Manager, Integrated Services</p> <p>Director of Engineering</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>
<p>Tree Protection and Regulation Bylaw</p> <p>No. 7799, 2016</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Arboriculture Technician</p> <p>Senior Arborist</p> <p>Manager, Horticulture Services and Parks</p> <p>Manager, Integrated Services</p> <p>Director of Development Services</p> <p>Director Parks and Recreation</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>

SCHEDULE A

<p align="center"><u>COLUMN 1</u></p> <p align="center">DESIGNATED BYLAWS</p>	<p align="center"><u>COLUMN 2</u></p> <p align="center">DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p>Unsightly Premises Bylaw</p> <p>No. 5969, 1991</p>	<p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Manager, Integrated Services</p> <p>Director of Development Services</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>
<p>Water Shortage Response Bylaw</p> <p>No. 6948, 2004</p>	<p>Street Use & Parking Enforcement Officer</p> <p>Bylaw Officer</p> <p>Senior Bylaw Officer</p> <p>Manager, Engineering Operations</p> <p>Manager, Infrastructure Planning</p> <p>Manager, Integrated Services</p> <p>Director of Engineering</p> <p>Sworn Members of New Westminster Police Department</p> <p>City Solicitor</p>

SCHEDULE A

<p align="center"><u>COLUMN 1</u></p> <p align="center">DESIGNATED BYLAWS</p>	<p align="center"><u>COLUMN 2</u></p> <p align="center">DESIGNATED BYLAW ENFORCEMENT OFFICERS</p>
<p>Waterworks Regulation Bylaw No. 7631, 2013</p>	<p>Bylaw Officer Senior Bylaw Officer Manager, Engineering Operations Manager, Infrastructure Planning Manager, Integrated Services Director of Engineering Sworn Members of New Westminster Police Department City Solicitor</p>
<p>Zoning Bylaw No. 6680, 2001</p>	<p>Bylaw Officer Senior Bylaw Officer Senior Planning Analyst Manager, Integrated Services Manager, Planning Director of Development Services City Solicitor</p>

SCHEDULE B

TABLE OF BYLAWS

Animal Care and Control Bylaw No. 7586, 2013	Part 1
Bee Keeping Bylaw No. 6648, 2000	Part 2
Building Bylaw No. 8125, 2019	Part 3
Business Licence Bylaw No. 5640, 1986	Part 4
Business Regulations and Licensing (Rental Units) Bylaw No. 6926, 2004	Part 5
Commercial Vehicle Bylaw No. 5789, 1988	Part 6
Construction Noise Bylaw No. 6063, 1992	Part 7
Controlled Substance Property Bylaw No. 6679, 2001	Part 8
Erosion and Sediment Control Bylaw No. 7754, 2016	Part 29
Film Permit Bylaw No. 7793, 2016	Part 28
Fire Protection Bylaw No. 6940, 2004	Part 9
Heritage Property Maintenance Standards Bylaw No. 7971, 2018	Part 31
Light Intrusion Bylaw No. 7277, 2008	Part 10
Mobile Food Vending Licence Bylaw No. 7850, 2016	Part 30
Noise Bylaw No. 6520, 1999	Part 11
Panhandling Bylaw No. 6460, 1998	Part 12
Parks Regulation Bylaw No. 3646, 1959	Part 13
Pesticides Bylaw No. 7288, 2008	Part 14
Plumbing Bylaw No. 4901, 1976	Part 15
Public Nuisance Bylaw No. 6478, 1998	Part 16
Riparian Areas Protection Bylaw No. 7033, 2005	Part 33
Sewerage and Drainage Regulation Bylaw No. 7746, 2015	Part 17

SCHEDULE B**TABLE OF BYLAWS**

Sign Bylaw No. 7867, 2017	Part 18
Smoking Control Bylaw No. 6263, 1995	Part 19
Soil Deposit and Removal Regulation Bylaw No. 8106, 2019	Part 20
Solid Waste Bylaw No. 7634, 2014	Part 21
Street and Traffic Bylaw No. 7664, 2015	Part 22
Towing, Private Impoundment and Vehicle Immobilization Bylaw No 6127, 1993	Part 32
Tree Protection and Regulation Bylaw No. 7799, 2016	Part 23
Unsightly Premises Bylaw No. 5969, 1991	Part 24
Water Shortage Response Bylaw No. 6948, 2004	Part 25
Waterworks Regulation Bylaw No. 7631, 2013	Part 26
Zoning Bylaw No. 6680, 2001	Part 27

SCHEDULE B – CONTRAVENTIONS AND PENALTIES

Part 33

Riparian Areas Protection Bylaw No. 7033, 2005

1	2	3	4
Bylaw No.	Section	Description	Penalty (\$)
7033, 2005	3.1 (a)	Development or construction works occurring without a required City permit that authorizes reconstruction, alteration or repair within a streamside protection and enhancement area.	1,000.00
7033, 2005	3.1 (b)	Failure to provide a copy of authorization form from the Department of Fisheries and Oceans (Canada), under section 35(2)(b), or (c) or (f) of the Fisheries Act, that authorizes the harmful alteration, disruption and destruction of fish habitat.	1,000.00
7033, 2005	5.1	Obstructing entry to property	1,000.00
7033, 2005	5.2	Conducting work after a Stop Work Order has been posted	1,000.00
7033, 2005	5.3	Alter, remove, or suffer the removal of a Stop Work Order	1,000.00

CORPORATION OF THE CITY OF NEW WESTMINSTER

ZONING AMENDMENT BYLAW (812 TWENTIETH STREET) NO. 8443, 2024

A Bylaw to Amend Zoning Bylaw No. 6680, 2001.

WHEREAS the *Local Government Act* authorizes a municipality to zone areas of land and to make regulations pursuant to zoning;

WHEREAS the Council has adopted a zoning bylaw under Part 14 of the *Local Government Act*, and wishes to amend the bylaw;

NOW THEREFORE THE CITY COUNCIL of the Corporation of the City of New Westminster in open meeting assembled ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as "Zoning Amendment Bylaw (812 Twentieth Street) No. 8443, 2024".
2. Zoning Bylaw No. 6680, 2001 is hereby amended as follows:
 - a) Adding as section 510.14.1:

510.14.1 *Retail liquor store, as defined in this Bylaw but is not required to be contiguous to a Licensed Liquor Primary establishment, limited to the location at 800 Twentieth Street (Alias: 812 Twentieth Street) (Legal Description: LOT 1 DISTRICT LOT 172 GROUP 1 NEW WESTMINSTER DISTRICT PLAN 6996; PID: 011-241-152);*

Public Hearing not held, notice published March 29 and April 4, 2024.

GIVEN FIRST READING this 8th day of April, 2024.

GIVEN SECOND READING this 8th day of April, 2024.

GIVEN THIRD READING this 8th day of April, 2024.

ADOPTED this _____ day of _____, 2024.

Mayor Patrick Johnstone

Certified to be a true and correct copy of

Bylaw No. 8443, 2024
at Third Reading

Date Certification April 9, 2024

[Signature]
~~Jacques Kiliawee, City Clerk~~
Dennis Back, Corporate Officer

Dennis Back, Corporate Officer

Approved pursuant to section 52(3)(a) of the Transportation Act
this 23RD day of APRIL, 2024
[Signature]
for Minister of Transportation

CORPORATION OF THE CITY OF NEW WESTMINSTER
OFFICIAL COMMUNITY PLAN AMENDMENT (909-915 TWELFTH STREET)
BYLAW NO. 8399, 2023

A bylaw to amend Official Community Plan Bylaw No. 7925, 2017

WHEREAS:

- A. The Council has adopted Official Community Plan Bylaw No. 7925, 2017 and wishes to amend the Official Community Plan that was adopted by that bylaw;
- B. The Council has considered the consultation matters set out in s. 475 of the *Local Government Act* including whether any consultation on this bylaw that the Council considers to be required should be early or ongoing;
- C. The Council has specifically considered whether consultation on this bylaw is required with the board of the Greater Vancouver Regional District; First Nations; the Councils of adjacent municipalities; the Greater Vancouver Water District and the Greater Vancouver Sewerage and Drainage District; the Provincial and Federal governments and their agencies; and any other persons, organizations, and authorities it considers will be affected;
- D. The Council has consulted on this bylaw with the Board of Trustees of School District No. 40 and has sought its input as to the matters set out in section 476(2) of the *Local Government Act* in respect of the bylaw;
- E. The Council has, between first and second readings of this bylaw, considered the bylaw in conjunction with:
 - i. The City's Capital Expenditure Program (as contained in the Five-Year Financial Plan (2023 - 2027) Bylaw No. 8392, 2023); and
 - ii. Metro Vancouver's 2010 Integrated Solid Waste and Resource Management Plan and 2010 Integrated Liquid Waste and Resource Management Plan;
- F. The Council has held a Public Hearing on this bylaw to amend the Official Community Plan;

NOW THEREFORE the Council of the Corporation of the City of New Westminister, in open meeting assembled, enacts as follows:

- 1. This Bylaw may be cited for all purposes as "Official Community Plan Amendment (909-915 Twelfth Street) Bylaw No. 8399, 2023".
- 2. The land that is the subject of this bylaw is labelled "PARCEL A" and outlined in bold on Plan EPP129338, attached hereto as Schedule "A", and is referred to in this bylaw as the "Subject Land".

- 3. The Official Community Plan is amended by altering the land use designation of the Subject Land from “(RD) Residential Detached and Semi-Detached Housing” to “(RM) Residential – Multiple Unit Buildings”, and by amending Map 17 and Appendix C Land Use Designation Map accordingly.
- 4. The Official Community Plan Development Permit Areas, Schedule B to the Official Community Plan, is amended by altering the Development Permit Area of the Subject Land from “1.1 Laneway and Carriage Houses” to “2.1 Upper Twelfth Street Residential Corridor”, and by amending DPA Map 1.1 Laneway and Carriage Houses Development Permit Areas and DPA Map 2.0 Residential Corridors Development Permit Areas accordingly.
- 5. The Official Community Plan and its schedules are further amended by making such consequential changes as are required to give effect to the amendments particularized in this bylaw, including changes to the format and numbering of the plan, maps and map legends, and the table of contents.

GIVEN FIRST READING this 11th day of September, 2023.

GIVEN SECOND READING this 11th day of September, 2023.

PUBLIC HEARING held this 25th day of September, 2023.

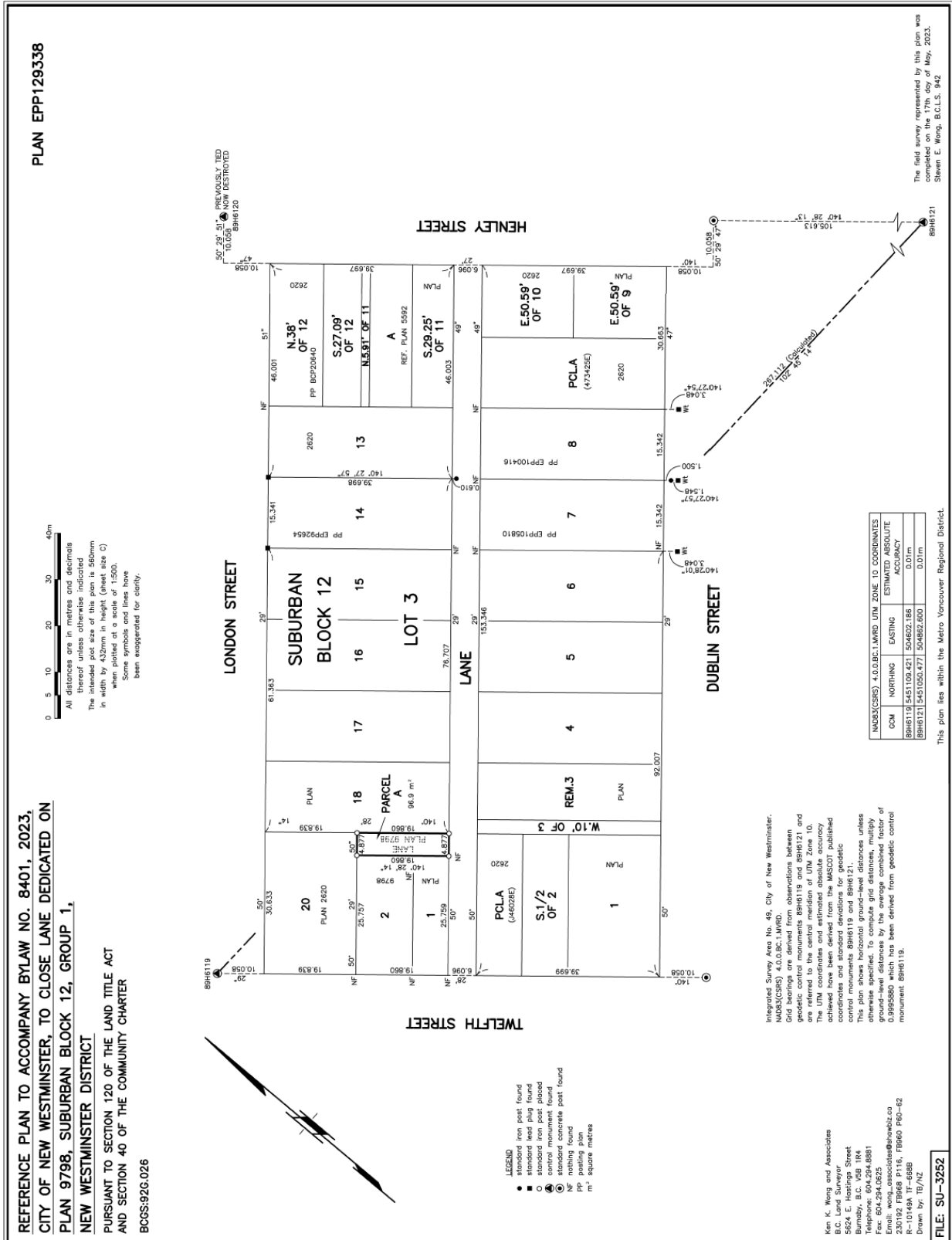
GIVEN THIRD READING this 25th day of September, 2023.

ADOPTED and the Seal of the Corporation of the City of New Westminster affixed this _____ day of _____, 2023.

Mayor Patrick Johnstone

Peter DeJong, Corporate Officer

SCHEDULE "A"



CORPORATION OF THE CITY OF NEW WESTMINSTER

ZONING AMENDMENT (909-915 TWELFTH STREET) BYLAW NO. 8400, 2023

A Bylaw to Amend Zoning Bylaw No. 6680, 2001.

WHEREAS the Local Government Act authorizes a municipality to zone areas of land and to make regulations pursuant to zoning;

WHEREAS the Council has adopted a zoning bylaw under Part 14 of the Local Government Act, and wishes to amend the bylaw;

NOW THEREFORE THE CITY COUNCIL of the Corporation of the City of New Westminister in open meeting assembled ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as “Zoning Amendment (909-915 Twelfth Street) Bylaw No. 8400, 2023”.
2. Zoning Bylaw No. 6680, 2001 is hereby amended as follows:
 - a) Adding as Section 1107 the regulations attached to this Bylaw as Schedule “A”;
 - b) Rezoning the lands which are situated within the City of New Westminister, British Columbia and included in the table below (as outlined in Schedule “B” of this Bylaw) from “Community Commercial Districts (Medium Rise) (C-2A)” to “Comprehensive Development District (909-915 Twelfth Street) (CD-107)”, and amending the Zoning Map annexed as Appendix “A” to Zoning Bylaw No. 6680, 2001 to reflect this rezoning.

Address	PID	Legal Description
909 Twelfth Street	000-643-386	LOT 1 SUBURBAN BLOCK 12 PLAN 9798
911/913 Twelfth Street	011-439-271	LOT 2 SUBURBAN BLOCK 12 PLAN 9798
915 Twelfth Street	013-444-778	LOT 20 OF LOT 3 SUBURBAN BLOCK 12 PLAN 2620
No address	No PID	THAT PART OF SUBURBAN BLOCK 12 SHOWN AS LANE TO BE CLOSED ON PLAN EPP129338

GIVEN FIRST READING this 11th day of September, 2023.

GIVEN SECOND READING this 11th day of September, 2023.

Schedule "A" to Zoning Amendment Bylaw No. 8400, 2023

Comprehensive Development District (909-915 Twelfth Street) (CD-107)



Comprehensive Development District (909-915 Twelfth Street) (CD-107)

1107 Comprehensive Development District (909-915 Twelfth Street) (CD-107)

1107 .1 The intent of this zoning district is to allow a five storey multiple unit residential building with 40 units.

Permitted Principal and Accessory Uses

1107 .2 In the CD-107 District, the principal and accessory uses permitted in the Multiple Dwelling Districts (Low Rise) (RM-2) zone and no other uses, shall be permitted.

Density

1107 .3 The *floor space ratio* shall not exceed 2.5.

1107 .4 The number of *dwelling units* shall not exceed 40.

Building Envelope

1107 .5 All buildings and structures shall be sized and sited according to the following:

Regulation	Requirement
Minimum Front Setback (Twelfth Street)	3 metres (9.83 feet); and 6.2 metres (20.34 feet) above the third storey
Minimum Rear Setback (East)	3.6 metres (11.8 feet); 6.4 metres (21 feet) at the third storey; and 8.6 metres (28.2 feet) above the third storey
Minimum Side Setback (London Street)	2.4 metres (7.87 feet)
Minimum Side Setback (Lane)	1.5 metres (4.83 feet)
Maximum Site Coverage	Seventy percent (70%)



Comprehensive Development District (909-915 Twelfth Street) (CD-107)

Regulation	Requirement
Maximum Building Height	The height of a building shall not exceed 16.15 metres (53 feet); the elevator overrun and stairwell access may project an additional 4.57 metres (15 feet) provided they do not cover more than ten percent (10%) of the roof area of the building

1107 .6 The building line requirements in Section 180 shall not apply.

Off-Street Parking and Loading Requirements

1107 .7 Off-street parking shall be provided in accordance with the Off-Street Parking Regulations section of this bylaw.

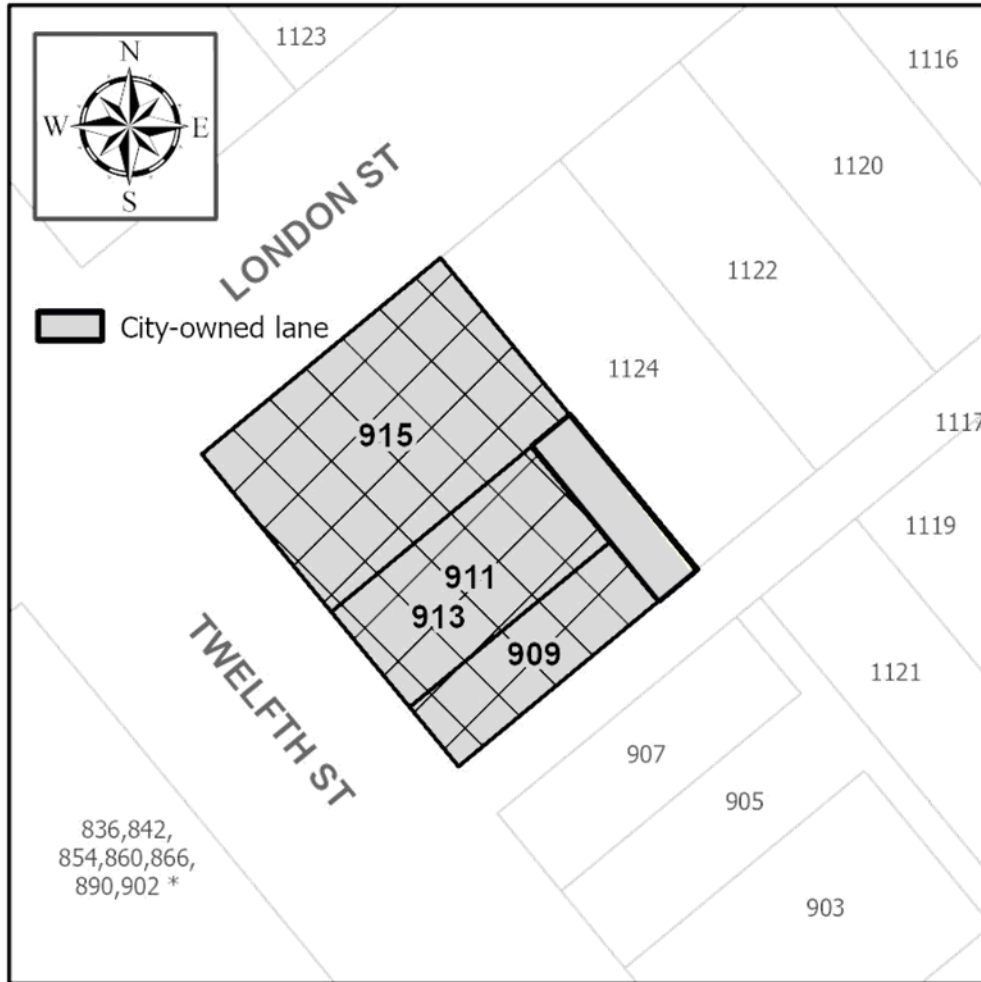
1107 .8 Bicycle parking shall be provided in accordance with the Bicycle Parking Regulations section of this bylaw.

1107 .9 Off-street loading shall be provided in accordance with the Off-Street Loading Regulations section of this bylaw, except that:

(a) One loading space shall be provided.

Schedule "B" to Zoning Amendment Bylaw No. 8400, 2023

Map Showing Lands to be Rezoned



CORPORATION OF THE CITY OF NEW WESTMINSTER

BYLAW NO. 8401, 2023

Road Closure, Dedication Removal, and Disposition (909-915 Twelfth Street) Bylaw

WHEREAS, pursuant to Section 40 of the *Community Charter*, Council may, by bylaw, close all or part of a highway to traffic and remove the dedication of the highway;

AND WHEREAS, prior to adopting such a bylaw, Council must publish notice of its intention in a newspaper and the public notice posting places and provide an opportunity for persons who consider they are affected by the bylaw to make representations to Council;

AND WHEREAS the Council of the Corporation of the City of New Westminster wishes to close to traffic and remove the dedication as highway of that portion of lane situated south east of London Street and Twelfth Street comprising 96.9 square metres, created by the deposit of Plan NWP9798, which area is shown outlined in bold black and labelled "PARCEL A" on the Road Closure Plan;

AND WHEREAS notice of Council's intention to close such highway to traffic and to remove its dedication as highway was published in the newspaper and posted in the public notice posting place, and Council has provided an opportunity for persons who consider they are affected by the closure to make representations to Council;

AND WHEREAS Council does not consider that the closure of the aforementioned highway will affect the transmission or distribution facilities or works of utility operators;

NOW THEREFORE the Council of the Corporation of the City of New Westminster, in open meeting assembled, ENACTS AS FOLLOWS:

1. This bylaw may be cited for all purposes as "Road Closure, Dedication Removal, and Disposition (909-915 Twelfth Street) Bylaw No. 8401, 2023".
2. Attached to this Bylaw as Schedule "A" and forming part of this Bylaw is a reduced copy of Reference Plan EPP129338, prepared by Steven E. Wong, B.C.L.S. 942 and completed on May 17, 2023 (the "the Road Closure Plan").
3. The City hereby authorizes the closure to traffic and removal of highway dedication of the 96.9 square metres of highway created by the deposit of Plan NWP9798, which area is shown outlined in bold and labeled "PARCEL A" on the Road Closure Plan (the "Closed Road").
4. On deposit of the Road Closure Plan and all other documentation for the closure of the Closed Road in the New Westminster Land Title Office, the Closed Road is closed to public traffic, it shall cease to be public highway, and its dedication as a highway is cancelled.

- 5. The Corporation of the City of New Westminster is hereby authorized to sell the Closed Road to Di Nicolo Enterprises Ltd. (Inc. No. BC0367376), for a purchase price of \$269,000.00 for consolidation with adjacent lands owned by the purchaser.
- 6. The Mayor and Corporate Officer are authorized to execute all agreements and other documents necessary to effect this bylaw and the sale contemplated by this bylaw.

READ A FIRST TIME this 11th day of September, 2023.

READ A SECOND TIME this 11th day of September, 2023.

PUBLIC HEARING held this 25th day of September, 2023.

READ A THIRD TIME this 25th day of September, 2023.

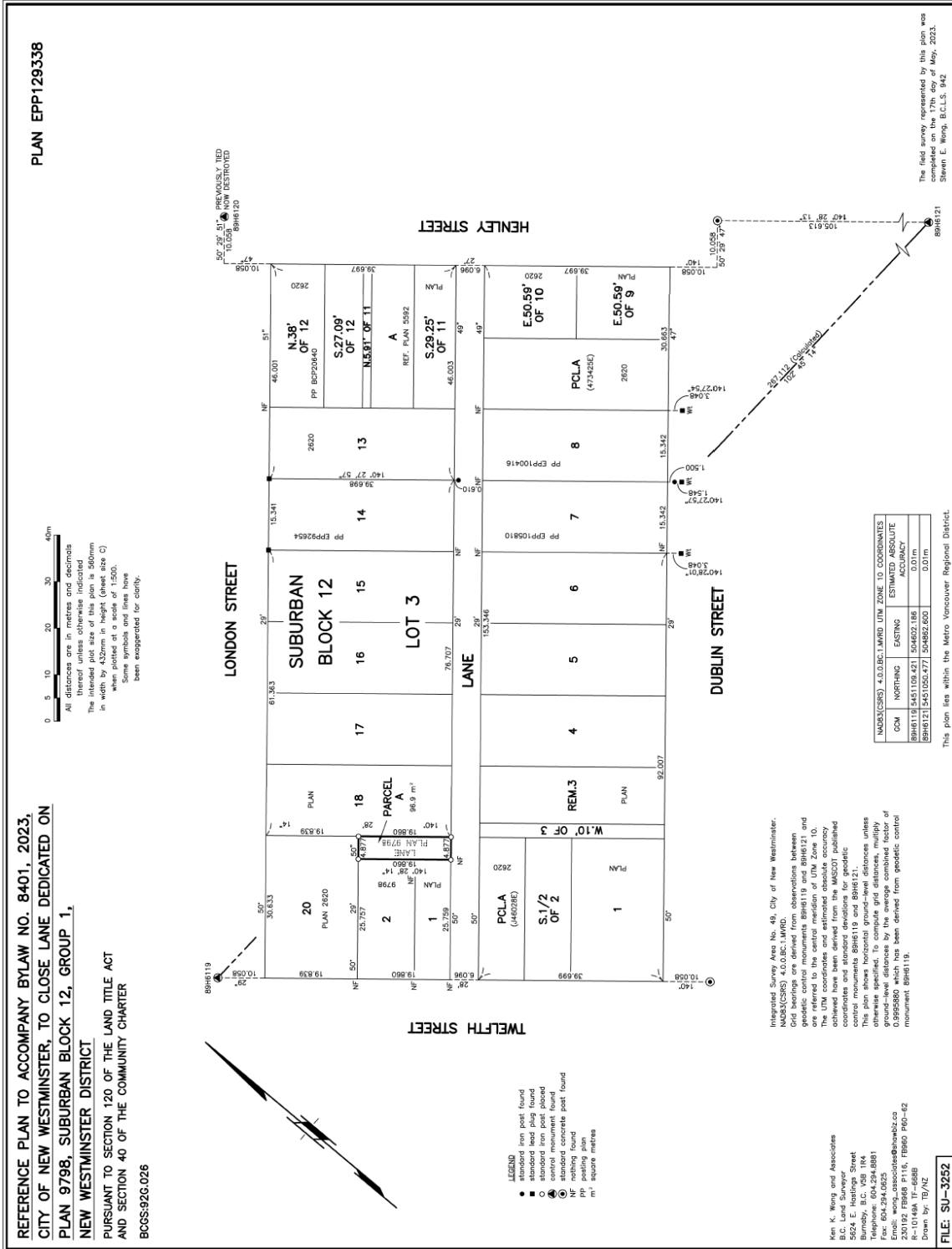
ADOPTED this _____ day of _____, 2023.

Mayor Patrick Johnstone

Peter DeJong, Corporate Officer

SCHEDULE "A"

REFERENCE PLAN OF CLOSED ROAD



REPORT

Community Services

To: Mayor Johnstone and Members of Council
Date: May 6, 2024

From: Blair Fryer
Acting Director, Community Services
File:

Item #: 2024-293

Subject: **Community Vancouver Canucks Viewing Feasibility**

RECOMMENDATION

- 1) THAT Council direct staff to work in collaboration with business associations to develop and/or fund and/or amplify marketing that promotes their business members that are offering Vancouver Canucks playoff viewing.
 - 2) THAT Council direct staff to coordinate accessible no-purchase-required family-friendly viewing opportunities at civic facilities where scheduling and feasibility allow, such as Queensborough Community Centre, Youth Centre/ Century House, and/or City Hall.
 - 3) THAT Council direct staff to coordinate a family-friendly viewing opportunity in one of Massey Theatre's smaller spaces or theatre (subject to availability).
 - 4) THAT Council direct staff to collaborate with the Downtown BIA for a hybrid event model with viewing in Anvil Centre and associated complementary activities in Hyack Square.
-

PURPOSE

To provide Council with recommendations for community Vancouver Canucks viewing opportunities for the 2024 NHL playoffs, specifically round two.

SUMMARY

Vancouver Canucks playoff viewing opportunities are possible for New Westminster, with staff recommending a series of smaller, family-friendly, indoor venues, working with business associations to highlight businesses that are already offering viewing options, and working toward larger scale events in the Downtown and Uptown areas by collaborating with partners. It is important to note that given the excitement accompanying playoff hockey, it is anticipated that local organizations and businesses may wish to also create their own community-friendly viewing events.

Due to resource challenges and prior commitments such as the opening of tēmәsәwtx^w Aquatic and Community Centre, viewing opportunities have not been possible during the first round of playoffs, and as a result the following discussion focuses on the second round and potential future rounds of Vancouver Canucks playoff hockey. NWPD has noted their particular concern about a large-scale outdoor street festival or event, given that Vancouver is not organizing any events and New Westminster’s proximity to SkyTrain makes anything held in our city highly accessible. As such, more work will need to be done before Police are able to provide approval for such an event.

DISCUSSION

Staff have undertaken analysis and discussion with various potential partner organizations, contractors, and service providers as well as interdepartmentally.

Local and Regional Scan

There already exists several public viewing offerings of Vancouver Canuck playoff hockey locally, and regionally, as well as some notable places where viewing is not planned.

New Westminster:

Previously, the City has streamed major sporting events on the screens in community centres and facilities if it is not in conflict with other programs or usage.

- Queen’s Park Arena has the capacity to show the game in the lobby and currently does that when there is a game. Capacity is roughly 30-40.
- Queensborough Community Centre shows all hockey games in their lobby and anyone is welcome to sit and watch. Capacity is roughly 20 seated and 50 standing.
- Century House has the capacity to do it but typically does not as some members have complained in the past about disruption. However, they might be interested as the Canucks advance further into the playoffs and interest increases. Capacity is roughly 30-40, with the potential for more dependent on other needs in the building on the specific dates.

Elsewhere:

- Port Coquitlam is showing Vancouver Canucks playoff games on a large TV screen in the food services area of their community centre with accompanying specials at their food concession. The community centre is licensed so alcohol is also being sold. PoCo is not streaming it on their LED scoreboard as the ice and lacrosse boxes are in use.
- Delta has opted to purchase an outdoor screen to use for this and future events and is hosting watch parties in their outdoor plaza. These events are not licensed.
- Vancouver is not hosting any outdoor playoff watching parties. The experience with rioting that occurred during the Vancouver Canucks playoff runs in 1994 and 2011 (and to a degree, in 2002, when Guns N' Roses failed to appear) has prompted both the City of Vancouver and Vancouver Police to instead put in place several recommendations for maintaining public safety and the security of businesses during playoff games as a result of the riots.

Police Input

Locally, the NWPD has concerns about an outdoor viewing opportunity at Hyack Square in particular, related to pedestrian and attendee safety, however these could be mitigated by shutting down roadways. With New Westminster being a major SkyTrain and transit hub this may prove difficult and the unpredictable timing of games may make road closures challenging. TransLink has not yet been consulted and may also have concerns. Locating a viewing opportunity at the east end of Columbia Street may help with this concern, as the corridor is already closed down until the end of May due to Pattullo Bridge construction, however more analysis is required to assess any unintended impacts on businesses in the area who have already expressed challenges with the closure. Staff believe the best option for Downtown that addresses Police concerns but allows for community celebration and centers businesses is to coordinate a hybrid event where the viewing takes place inside Anvil Centre (pending availability) and also includes complementary family-friendly activities outdoors in Hyack Square.

NWPD would also require time to develop safety plans and ensure staffing is adequate for an outdoor event. For indoor events, NWPD would more easily be able to attend and ensure public safety.

Outdoor Viewing

Because outdoor viewing would take place before sunset, the City would need to rent an LED screen rather than a standard projection screen. Regular or inflatable screens will not work outdoors because of the bright ambient light levels. Staff have identified a contractor that has the capacity to rent a 24' LED screen to the City at \$9,500 per event, and it has to come from Alberta. This estimate includes required staffing and all

necessary technology such as speakers, and it is possible to set up in wet weather. This screen is not available until the second round of the playoffs. Further, there is only one screen available from this supplier and the company representative believes they may book it at multiple cities during the playoffs to maximize exposure in the region and to provide equitable access to viewers. Given this, it is likely that only one outdoor viewing could be coordinated in New Westminster.

In terms of locations, Uptown Plaza (Uptown) and Hyack Square (Downtown) are more or less available as few regular bookings occur in these locations, though as noted, NWPD have concerns with Hyack Square as a venue. Knox Plaza (Sapperton) is likely available as well, but its relatively compact footprint would only be able to accompany a smaller event. Ryall Park (Queensborough) may also be a potential location. Yet another option may be to utilize the parking lot at Tipperary Park, as the natural slope could improve viewing and City Hall's front and rear lots could provide opportunity for patron parking. However, if the games occur on a Thursday, the lot is already in use by the New West Farmers Market.

The City would be best to advertise any outdoor events as a "bring your camp chair" type rather than rent and supply seating. The City would also need to rent portable toilets (if the venue does not offer them) at an additional cost of roughly \$500 per event. Outdoor viewing that might require site setup such as tents or barricades, and require litter collection, we will require staffing budget of approximately \$1,200 per event. If food or other vendors are included, waste collection and removal would require an additional \$450 per viewing.

Indoor Viewing

Both Massey Theatre and Anvil Centre are potential candidates for indoor viewing opportunities, providing there is availability around previously scheduled bookings.

Massey Theatre's main theatre has a capacity of 1,260, but has limitations for food and beverage in the theatre itself, and playoff games may coincide with a theatre production. Studio 1A or 1B both have capacity for 70 people each and could be rented together or separately. Studio 1A or 1B would require the rental of a screen and projector, but have chairs and can also include a bar/concession. Massey Theatre would keep the bar/concession profits to offset staffing costs. Total financial implication for holding playoff viewings at Massey Theatre is \$4,000 to \$6,000 per viewing with equipment, staffing, and rentals, and is dependent on whether another performance is already booked in the venues.

Anvil Centre can offer the ballroom, provided no other booking has been made, and can staff a bar/ concession of which the proceeds would offset staffing costs for a contractor AV tech. Patrons would be invited to bring their own chairs. Total financial implication is estimated at \$1,500 per viewing for required contracted services.

Some New Westminster civic facilities have the ability to show the game on an existing TV and others could rent / purchase large screens such as Century House, Queensborough Community Centre, Centennial Lodge, tēmāsewtx^w Aquatic and Community Centre (pending confirmation of technical connectivity), and City Hall. Costs would vary based on staffing and technological requirements and venues may already have programming booked into the spaces. Staff would need to determine which civic facilities are available once playoff game dates are known. For some venues, there would likely be costs related to the need for additional staffing.

In all venues, streaming or distribution rights may need to be purchased and this has not yet been contemplated in this analysis, nor has the implication for Community Partnerships staff on site, should that be required.

Fire Services has also provided input that in indoor settings, load capacities need to be maintained.

Promoting Businesses Already Planning Events

Perhaps most importantly is that the City support businesses that rely on playoff hockey for increased revenue. While the *Community Charter* prevents the City from providing a benefit to businesses directly, staff could work with local BIAs and merchants' associations to generate a list of businesses where residents can watch a playoff game. This could be promoted through existing city channels and by funding and/or amplifying associated marketing campaigns.

Locally, there are 12 liquor primary licensed businesses with large-screen televisions. Massey Theatre and Douglas College also have liquor primary licenses. There are approximately another 15 food primaries in the City that staff believe will show games in their restaurant. All are undoubtedly anticipating brisk business as a result of the playoffs, and are counting on the revenue to positively impact their bottom line.

Possible Partners

Staff have reached out to some interest holders with varying responses:

- The Uptown Business Association is interested in partnering on collaborative marketing and potentially an indoor or outdoor event at Uptown Plaza or Massey Theatre
- Tourism New Westminster is interested in donating the use of their tents for an outdoor watching opportunity
- The Downtown BIA would be willing to assist in coordinating an event, but have identified that they do not have funding for any of the associated costs and do not have capacity to do it on their own. They are willing to supply tents, marketing, and other in-kind supports and work in partnership. Some food and beverage businesses have expressed support for an alcohol-free event, however a

complete canvass of such businesses on Columbia would need to be performed to determine level of support. The Downtown BIA has also expressed support for a hybrid event where the viewing occurs in Anvil Centre with the sliding glass door panels along the Columbia Street building façade opened, but some family-friendly complementary activities such as face painting could take place in Hyack Square.

- Other AV companies have been contacted to compare availability with inquiries yet to be answered. It is possible that the screen rentals may be able to be secured at lower rates.

FINANCIAL IMPLICATIONS

None of the aforementioned possible events have been contemplated within existing budgets and all would need to be resourced, with appropriate funding sources identified, to varying amounts which would include both the rental of equipment and necessary staffing.

The largest expense would be for an outdoor event in Downtown, Uptown, or at Tipperary Park with cost for these estimated at approximately \$20,000-\$25,000 per viewing including rentals, security, and staffing. The City could collaborate with a community partner to produce the event which have a lesser impact on the staffing constraints of the City however the City would likely be required to provide most or all of the funding. An event like this would likely still require additional policing and contracted services. Additionally, the construction on Columbia Street and subsequent closures may have an impact. If we are activating on the street, traffic management plans need to be developed.

Lower cost options, such as collaborative marketing, capitalizing on existing civic venues, and coordinating indoor viewing opportunities Massey Theatre and/or Anvil Centre would have other financial implications which are summarized in the following table:

Option	Staffing Requirement	Cash Requirement	Total Financial Implication
Collaborative Marketing Campaigns	Communications and Economic Development staff could likely perform this function within typical operations	Up to \$1,000 per game in advertising insertions and promotions	\$1,000 per game
Utilizing existing civic facilities	May require additional staffing or some equipment rentals depending	May require the purchase of broadcast rights and would	\$1,000 to \$2,000 per game

	upon regular hours of the facility	benefit from paid promotion	
Viewing at Anvil Centre with possibly complementary outdoor activities in Hyack Square	Would require staffing and contractors (event and/or traffic management) but could be offset by concession revenue	Would require rentals, the purchase of broadcast rights, and possibly additional equipment needs	\$1,500 to \$4,500 per game, pending space availability, and pending what activities occur in Hyack Square
Viewing at Massey Theatre	Would not require and could be contracted to Massey staff	Would likely require the purchase of broadcast rights, still to be determined	\$4,000 to \$6,000 per game based on space availability and rentals required to support

Overall, the best option for maximum partnership, highest number of possible viewings, and best balance of use of funds is likely a mix of options the cost of which is a range based on potential number of games and the cost each activation:

Activation	Potential Number of Games	Lowest Range Scenario	Mid-Range Scenario	Highest Range Scenario
Collaborative Marketing	7	\$7,000	\$7,000	\$7,000
Utilizing Existing Civic Facilities	7	\$7,000	\$10,500	\$14,000
Massey Theatre – one indoor viewing at Massey that is a higher profile game	1	\$6,000	\$6,000	\$6,000
Hybrid indoor viewings at Anvil Centre with complementary family-friendly activities in Hyack Square, as many games as possible	7	\$10,500	\$21,000	\$31,500
		\$30,500	\$44,500	\$58,500

Total maximum financial implication for Round 2 of playoffs would be \$58,500. If the Canucks make it further in the playoffs, staff would need to return to Council for further direction based on the outcomes in Round 2.

INTERDEPARTMENTAL LIAISON

Staff in Community Partnerships, who prepared this report, have consulted with Anvil Centre, Engineering Operations, Parks and Recreation, Police, Fire Services, and Finance. Other departments and divisions may need to be consulted depending upon what, if any, options are selected.

OPTIONS

There are five options for Council’s consideration:

- 1) THAT Council direct staff to work in collaboration with business associations to develop and/or fund and/or amplify marketing that promotes their business members that are offering Vancouver Canucks playoff viewing.
- 2) THAT Council direct staff to coordinate accessible no-purchase-required family-friendly viewing opportunities at civic facilities where scheduling and feasibility allow, such as Queensborough Community Centre, Anvil Centre, Youth Centre/ Century House, and/or City Hall.
- 3) THAT Council direct staff to coordinate a family-friendly viewing opportunity in one of Massey Theatre’s smaller spaces or theatre (subject to availability)
- 4) THAT Council direct staff to collaborate with the Downtown BIA for a hybrid event model with viewing in Anvil Centre and associated complementary activities in Hyack Square.
- 5) THAT Council provide other direction.

Staff recommend Options 1, 2, 3, and 4.

CONCLUSION

While an outdoor viewing party is a fun idea, the expense of such an undertaking has not been contemplated in existing budgets, and would require additional resourcing. As well, associated safety and logistics required may prove challenging when also coupled with unpredictable weather, playoff game scheduling, costs, staff capacity, and availability of necessary equipment. Staff recommend a mixed approach that includes promotion of viewing opportunities at existing businesses, scheduling indoor viewing opportunities at key civic facilities for a barrier-free option, and working towards potential alcohol-free hybrid viewing event(s) in collaboration with partners.

APPROVALS

This report was prepared by:
Jen Arbo, Lead Economic Development Coordinator

This report was approved by:
Blair Fryer, Acting Director, Community Services

This report was approved by:
Lisa Spitale, Chief Administrative Officer

REPORT

Fire & Rescue Services

To: Mayor Johnstone and Members of Council in Regular Meeting **Date:** May 6, 2024

From: Erin Williams,
Fire Chief **File:**

Subject: **2024 Emergency Preparedness Week and Summer Heat Response Update** **Item #:** [Report Number]

RECOMMENDATION

THAT Council receive this report for information.

PURPOSE

This report is to inform Council of the current initiatives in response to heat related events and information regarding Emergency Preparedness Week, May 5-11th, 2024.

SUMMARY

Each summer we are continuing to see many consecutive days with warmer than average temperatures.

The Emergency Management Office is currently focusing on updating our existing plans in preparation for the potential of increased summer temperatures and or the possibility of an extreme heat response. This includes an emphasis on preventative messaging and collaboration within the community including,

- Outreach updates, including preventative messaging with property managers, faith based and non-profits.
- “One Cool Room Air Conditioner Program” as part of the accelerated heat plan.
- Outdoor Cooling Strategy.

BACKGROUND

Since the heat dome in 2021, we have seen an increase in summer heat related events, which created the need to activate dedicated cooling venues throughout the City. The Emergency Management Office (EMO) is reviewing and updating our Heat Response Plan, which continues to be invoked annually to ensure that risk of extreme heat in the City of New Westminster is managed by a series of temporary mitigation strategies.

Last year we installed an informational phone messaging system for these types of events. This system has allowed those that do not have access to technology or social media to have a means to listen to updated information when there is a heat related event. It was used this past winter during a cold event, we hope with further education and promotion it can be an effective community messaging platform.

EXISTING POLICY AND PRACTICE

The EMO, in collaboration with other City Departments and community organizations, continues to develop and implement mitigation strategies and continues to follow its three step response strategy put in place in early 2022.

- 1. Provide accessible public spaces where people can cool off.
- 2. Undertake extensive outreach to Building Managers, seniors, people with disabilities and people experiencing homelessness throughout the community.
- 3. Communication strategies to inform the public of the risk that extreme heat poses to everyone in the community.

For Emergency Preparedness Week, May 5th -11th, 2024, and the month of May, we will also be encouraging all residents of New Westminster to become better prepared and continue to reach out to their neighbors and friends to create an internal social network that can support one another in an emergency.

ANALYSIS

The EMO continues to reach out into the community providing information for extreme heat and general emergency preparedness. We are also strengthening our collaboration and coordination efforts with other City Departments to ensure communication and planning efforts are aligned.

RESOURCES

Emergency Preparedness Week

The Emergency Management Office and our Fire Prevention Team will have two pop up “Get Prepared” information tables. One will be at TACC on May 7th, 2024, from 1000-1200 hrs. with the other at Century House on May 8th 2024 from 1030-1230 hrs. We will also be focusing on visiting Queensborough for a popup at the end of May or June, dates and weather permitting. With our combined efforts and collaboration the EMO and Fire Prevention will continue to provide messaging to residents that includes preparing them for any emergency or event.

As part of the kick off to Emergency Preparedness Week, EMO will also begin outreach with preventative heat messaging with property managers, faith based and non-profits. This information will also be included on our City website and posted on social media throughout the summer as a key reminder to stay cool and take the necessary precautions when temperatures start to rise.

Faith Based and Non-Profits Update

The Emergency Management Office is continuing to build both formal and informal relationships with a variety of faith based and non-profits, as they are very beneficial to the community and also in the event of an emergency.

Currently we are working with Senior Services Society and others such as the Gurdwara in Queensborough to help increase and support our community resiliency. Building these relationships is key when we have an increase in weather events, and various non-profits want to help continue to provide additional support where needed and or required. The Emergency Management Office will also be reaching out to other non-profits and faith based organizations in the community for their support in our Emergency Support Services Program later this summer.

DIY Air Cleaner in partnership with Simon Fraser University

In partnership with Simon Fraser University and our Energy and Climate Action Department, we will be offering “Build your own Free Air Cleaner” sessions. These sessions are designed to provide those most vulnerable to wildfire smoke an opportunity to learn about emergency measures to remove contaminants like fire smoke, allergens, and pathogens from their indoor air. This workshop will provide instructions and materials to build a free air cleaner using a MERV-13 filter. EMO, Fire Prevention and Climate Action staff will also be providing information regarding heat preparedness at these workshops. There are two free sessions scheduled for May 10th and 24th at Century House and residents are encouraged to register through the Active Living Guide, online. Registration can also be taken in person at Century House.

“One Cool Room” - Air Conditioner Initiative as part of the Accelerated Heat Plan

The EMO in partnership with our Fire Prevention Team last year used fire rescue data analytics, to identify high risk priority addresses in the City that meet an established criteria. There were approximately 126 properties identified. These properties have been contacted to see if they meet the criteria to participate in our “One Cool Room” initiative. Currently, we are reviewing properties that we have not been able to contact and will be reaching out to those property owners. To date we have provided 31 large air conditioner units and 3 small units to those identified at risk properties that have a common space to cool down this summer.

Last year Kambo Energy was able to quickly activate their local network to deliver additional support to the City’s residents regarding extreme heat and low-cost cooling through their Empower Me program. This additional support helped provide:

- Delivery of extreme heat preparedness messaging with 10 community groups.
- Personalized support to individuals on community cooling resources and navigating the Province’s income and vulnerability qualified air conditioner program (BC Hydro ECAP AC Program).
- Successfully assisted 15 families with language support to fill out ECAP AC Program applications.

For the 2024 summer season, the City has approached Empower Me again to provide engagement with local community groups to share information and to continue to offer support in preparation for extreme heat. EMO and Climate Action are currently working with Empower Me to also offer multilingual support at one of the upcoming DIY Air Cleaner workshops.

Outdoor Cooling Strategy Update

In response to the extreme heat advisories, staff from multiple departments (Parks & Recreation, Engineering Operations and the Emergency Management Office) continue to create awareness and provide any updated information for residents with information on where to ‘cool off’ during extreme heat events. Places to ‘cool off’ include indoor cooling centers, water stations, outdoor pools, misting stations, and spray parks and wading pool as well as green infrastructure (i.e. parks and natural areas with mature trees / forested areas that create cool shade). The Emergency Management Office and Parks and Recreation will continue outreach into the community throughout the spring and summer season, with a focus on supporting our most vulnerable.

1. In addition to planting approximately 900 new trees in parks and open spaces in 2023 towards phase one of the Urban Reforestation and Biodiversity Enhancement Initiative (URBEI), the City has been granted an additional \$1,005,300 from the Province of B.C.'s Disaster Risk Reductions – Climate Adaptation funding stream of the Community Emergency Preparedness. These funds will be allocated towards phase two of URBEI which includes installation

of 532 trees on streets and boulevards, bolstering community resilience to the impacts of climate change and moving the City closer to its goal of planting 8,500 trees on City property by 2030.

Accelerated Heat Plan - Stream 2 Update

Within the Stream 2 extreme heat response planning identified in 2023, we will initiate data collection on climate vulnerable buildings in anticipated to go forward in 2024. This information gathering will support the development of targeted building infrastructure upgrade programs which will enable long term energy conservation, emission reductions and climate resilience.

SUSTAINABILITY IMPLICATIONS

Staff continue to consult with Emergency Management and Climate Readiness BC and other municipalities in order to continue to build upon its resiliency efforts within the City.

FINANCIAL IMPLICATIONS

We are currently anticipating an underspend of approx. \$100,000 for the accelerated heat plan, due to 1) Purchased sourced air conditioners at a discount of what was expected and 2) BC Hydro program has reduced the demand for our program 3) There is more of reduced uptake for air conditioners from some of the larger buildings than anticipated.

Stream 2 funding for the accelerated heat plan will be directed towards ongoing research into legal authority to develop bylaws on business licensing for cool room requirements for existing residential rental units as previously planned.

INTERDEPARTMENTAL LIAISON

Interdepartmental liaison has coordinated with the ongoing work of the Interdepartmental Extreme Heat Working Group. This group consists of representatives from EMO, Fire & Rescue Services, and Community Planning. Collaboration with other Departments will be incorporated into this Working Group as needed.

OPTIONS

The following options are presented for Council's consideration:

- 1. That Council receive this report for information; or
- 2. That Council provide alternative direction to staff.

Staff recommends Option 1.

CONCLUSION

The EMO will continue to monitor the forecasted weather and focus our efforts in finalizing our heat response updates for the summer season with internal City Departments and partner agencies. The EMO will also continue to provide information on ways the community can become more resilient during an emergency.

APPROVALS

This report was prepared by:
Cory Hansen, Emergency Management Coordinator

This report was reviewed by:
Brad Davie, Deputy Fire Chief
Erika Mashig, Manager Parks and Open Space Planning, Design and Construction
Leya Behra, Sr. Manager of Climate Action

This report was approved by:
Erin Williams, Fire Chief
Lisa Leblanc, Acting Chief Administrative Officer