



**VILLAGE OF BELCARRA
REGULAR COUNCIL AGENDA
VIA Zoom
April 26, 2021
6:00 PM**



This meeting is being held via Zoom Teleconference and will be recorded.

Meeting details as follows:

Click link to join meeting: <https://zoom.us/j/93953270167> Meeting ID: 939 5327 0167

COUNCIL

Mayor Jamie Ross
Councillor Carolina Clark
Councillor Bruce Drake
Councillor John Snell
Councillor Liisa Wilder

1. CALL TO ORDER

Mayor Ross will call the meeting to order.

2. APPROVAL OF THE AGENDA

2.1 Regular Council Meeting, April 26, 2021

Recommendation:

That the agenda for the Regular Council Meeting, April 26, 2021 be approved as circulated.

3. ADOPTION OF MINUTES

3.1 Special Council Strategic Planning Session, February 25, 2021

Recommendation:

That the minutes from the Special Council Strategic Planning Session held February 25, 2021 be adopted.

3.2 Special Council Strategic Planning Session, March 3, 2021

Recommendation:

That the minutes from the Special Council Strategic Planning Session held March 3, 2021 be adopted.

3.3 Regular Council Meeting, April 12, 2021

Recommendation:

That the minutes from the Regular Council Meeting held April 12, 2021 be adopted.

4. DELEGATIONS AND PRESENTATIONS

- 4.1** Linda Cuffe & Mary Prenderast, Belcarra Community Council, Co. Mayo, Ireland, regarding Resident Participation in a Fundraiser to “Walk/Run/Jog/Crawl” the Distance from Belcarra, Co. Mayo to Belcarra, BC.

Recommendation:

That the presentation regarding Resident Participation in a Fundraiser to “Walk / Run / Jog / Crawl” the Distance from Belcarra, Co. Mayo to Belcarra, BC, be received for information.

- 4.2** Harriette Chang, Counsellor and Leadership Students, School District 43 (SD43), Real Acts of Caring (RAC)

Recommendation:

That the Real Acts of Caring (RAC) presentation be received for information.

- 4.3** Bruce Blackwell, B.A. Blackwell & Associates, regarding Update to Community Wildfire Resilience Plan (CWRP)

Recommendation:

That the Update to Community Wildfire Resilience Plan (CWRP), be received for information.

- 4.4** Brandon Ma, Partner, Audit, & Amar Sanghera, Manager, KPMG LLP, verbal report regarding Village of Belcarra 2020 Audit Report

- a) Management Letter
- b) Financial Statements and Independent Auditors’ Report – Year Ended December 31, 2020
- c) Power Point Presentation – Audit Findings Report for the year ended December 31, 2020

Recommendation:

That the verbal report regarding Village of Belcarra 2020 Audit Report, be received for information.

5. REPORTS

- 5.1** Ken Bjorgaard, Financial Consultant, report regarding Village of Belcarra 2020 Financial Statements

Recommendation:

That the Village of Belcarra 2020 Financial Statements be accepted.

- 5.2** Ken Bjorgaard, Financial Consultant, report regarding Village of Belcarra 5-Year (2021 – 2025) Financial Plan Bylaw No. 583, 2021

Recommendation:

That Village of Belcarra 5-Year (2021 – 2025) Financial Plan Bylaw No. 583, 2021 be read a first, second and third time.

- 5.3** Ken Bjorgaard, Financial Consultant, report regarding Village of Belcarra Fees and Charges Bylaw No. 517, 2018, Amendment Bylaw No. 585, 2021

Recommendation:

That the Village of Belcarra Fees & Charges Bylaw No. 517, 2018, Amendment Bylaw No. 585, 2021 be read a first, second and third time.

- 5.4** Ken Bjorgaard, Financial Consultant, report regarding Village of Belcarra 2021 Tax Rates Bylaw No. 584, 2021

Recommendation:

That Village of Belcarra 2021 Tax Rates Bylaw No. 584, 2021 be read a first, second and third time.

6. REPORTS FROM MAYOR AND PROJECT LEADS

Committee Reports

- 6.1** Farrer Cove Committee, Brian Ashford, Larry Carlsen, Sy Rodgers, Lynda Spence & Bob Wilson, report dated April 3, 2021

Recommendations:

That Belcarra Council receive the recommendations of the Farrer Cove Committee and extend appreciation to its members for their considerable contribution and many hours of volunteer time devoted to this committee; and
That the Farrer Cove Committee work be considered concluded; and
That the Council's Strategic Plan Secondary Item regarding the Road to Farrer Cove continue with staff input.

- 6.2** Revenue Generation Committee, Sharilyn Sweet, Brian Hirsch, Penny Moen & Maris Sulcs, report dated April 19, 2021

Recommendations:

That Belcarra Council receive the recommendations of the Revenue Generation Committee and extend appreciation to its members for their considerable contribution and many hours of volunteer time devoted to this committee; and
That the Revenue Generation Committee work be considered concluded.

- 6.3** Tree Committee, Sandra Chapman, Mary Begg, Les Bramley, Vicky Greig & Deborah Struk, report dated April 13, 2021

Recommendations:

That Belcarra Council receive the recommendations of the Tree Committee and extend appreciation to its members for their considerable contribution and many hours of volunteer time devoted to this committee; and
That the Tree Committee work be considered concluded.

- 6.4** Water Committee, Ian Devlin, Doug Brain, Jim Chisholm, Martin Debois

Recommendations:

That the appointment of members to the Water Committee be extended to July 31, 2021; and

That the committee be consulted prior to that date to discuss their recommendations to Council for the future role of the committee.

6.5 Committee Appointments

Recommendation:

That Council will appoint all Committees.

7. BYLAWS

- 7.1 Village of Belcarra Zoning Bylaw No. 510, 2018, Amendment Bylaw No. 580, 2021**

Recommendation:

That Village of Belcarra Zoning Bylaw No. 510, 2018, Amendment Bylaw No. 580, 2021 be read a third time

- 7.2 Village of Belcarra Fees & Charges Bylaw No. 517, 2018, Amendment Bylaw No. 581, 2021**

Recommendation:

That Village of Belcarra Fees & Charges Bylaw No. 517, 2018, Amendment Bylaw No. 581, 2021 be read a third time

- 7.3 Village of Belcarra Business Licence Bylaw No. 227, 1995, Amendment Bylaw No. 582, 2021**

Recommendation:

That Village of Belcarra Business Licence Bylaw No. 227, 1995, Amendment Bylaw No. 582, 2021 be read a third time.

8. CORRESPONDENCE/PROCLAMATIONS

Recommendation:

That correspondence items 8.1 – 8.9 be received.

ACTION ITEMS

- 8.1** Jillian Hull, Belcarra Resident, email dated April 18, 2021 regarding Parking at the Village Hall

Recommendation:

That staff be directed to report back to Council regarding Parking at the Village Hall.

- 8.2 Brian Hirsch, Belcarra Resident, letter dated April 21, 2021 regarding Short Term Rental Accommodation and Bed & Breakfast Accommodation Policy 210, Insurance Requirements

Recommendation:

That the letter be referred to staff to report back to Council regarding Short Term Rental Accommodation and Bed & Breakfast Accommodation Policy 210, Insurance Requirements

INFORMATION ITEMS

- 8.3 Martin Fromme, Mayor, Village of Midway, letter dated March 25, 2021 regarding Support for 988 Crisis Line
- 8.4 Rob Vagramov, Mayor, City of Port Moody, letter dated March 29, 2021 regarding Helping Cited Lead Campaign (full report available at the Village office)
- 8.5 Mike Hurley, Mayor, City of Burnaby, letter dated March 30, 2021 to Councillor Laura Dupont, President, LMLGA and Councillor Brian Frenkel, President, UBCM regarding Single Use Item Regional Regulation
- 8.6 Mike Hurley, Mayor, City of Burnaby, letter dated March 30, 2021 to Councillor Laura Dupont, President, LMLGA and Councillor Brian Frenkel, President, UBCM regarding Local Government Election Candidates: Access to Multifamily Dwellings During the Campaign Period
- 8.7 Honourable Nelly Shin, MP, Port Moody – Coquitlam, Anmore & Belcarra, letter dated March 31, 2021 regarding Reflecting on a Year of Crisis and Resilience
- 8.8 Jim Snetsinger, Board Chair, Forest Enhancement Society of BC, letter dated April 9, 2021 regarding Forest Enhancement Society of BC Accomplishments Update Spring 2021 (full report available at the Village office)
- 8.9 John Vassilaki, Mayor, City of Penticton, letter dated April 13, 2021 regarding BC Government's Use of Provincial Paramourcy to Undermine Local Government Bylaws

9. NEW BUSINESS

10. PUBLIC QUESTION PERIOD

11. RESOLUTION TO CLOSE MEETING

That the April 26, 2021 meeting of Council be closed pursuant to the *Community Charter* Section 90 (1) "A part of a Council meeting may be closed to the public if the subject matter being considered relates to or is one or more of the following:

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

12. ADJOURNMENT

Recommendation:

That the April 26, 2021 Regular Meeting be adjourned.



**VILLAGE OF BELCARRA
SPECIAL COUNCIL
STRATEGIC PLANNING SESSION MINUTES
February 25, 2021**



This meeting was held via Zoom Teleconference and was recorded.

Council in Attendance

Mayor Jamie Ross
Councillor Carolina Clark
Councillor Bruce Drake
Councillor John Snell
Councillor Liisa Wilder

Staff in Attendance

Lorna Dysart, Chief Administrative Officer
Stewart Novak, Public Works & Emergency Preparedness Coordinator
Paula Richardson, Municipal Coordinator

1. CALL TO ORDER

Mayor Ross called the meeting to order at 5:00 pm.

2. APPROVAL OF THE AGENDA

2.1 Special Council Strategic Planning Session, February 25, 2021

Moved by: Councillor Drake

Seconded by: Councillor Clark

That the agenda for the Special Council Strategic Planning Session, February 25, 2021 be approved as circulated.

CARRIED

L. Dysart noted that there was a technical issue with the recording of the Council meeting held on February 16, 2021. She advised that the Council minutes are the official record of a Council meeting.

3. L. Dysart, Chief Administrative Officer, verbal discussion regarding Strategic Planning Session

3.1 Corporate Strategic Plan 2020, Top Priorities for 2020 – 2024

3.2 Items for Consideration for Scope & Sequence for the Strategic Plan

L. Dysart outlined the Strategic Planning Session and queried whether Council members had any additional items to add to the list to be considered as part of the Strategic Plan discussion.

Discussion ensued with regard to Short Term Rental Accommodation (STRA) and Bed & Breakfast (B&B) and whether this item should be included in the Strategic Plan.

L. Dysart noted that the STRA and B&B item will be included on the March 8, 2021 Regular Council agenda.

L. Dysart outlined the Strategic Plan items as follows:

1. Parking Bylaw Enforcement – Public Information Meeting
2. Monitored Fire Alarms
3. Water Hook up for Sprinklers – Waive Water Connection Application of \$750.
4. Road to Farrer Cove
5. Asset Management – Financial Plan
 - a. Roads Asset Management
 - b. Midden Road Discussion
 - c. Drainage Plan
 - d. Depreciation Management
6. Water Capacity for Fire fighting – Reservoir
7. SVFD – New Firehall Planning
8. Official Community Plan – review and update
9. Tree Bylaw and report
10. Application to the Province to Request a Local Variance
11. Belcarra Community Path
12. Trails
13. Water Metering
14. Multi Use Court
15. Group Wharfages & lifting the moratorium on Marine Avenue & Senkler Road

Councillor Snell noted that the following items be added to the Strategic Priority list:

16. Traffic control, speed calming efforts, flashing speed reading devices, provide better sightlines for motorists
17. Pedestrian safety, gravel walkways on the road side
18. Emergency Preparedness, FireSmart, signage for clear escape routes, consider designated muster points
19. Website development
20. Park clearing for overflow parking, strategically placed to make fire breaks throughout the Village.
21. Highway Encroachment expansion to other parts of the Village
22. Land swap opportunities with Metro Parks
23. The use of Village residents as volunteers to reduce staff workload

Councillor Clark noted that the Strategic Plan lays out the path with clear direction on Council priorities. Council discussed condensing the number of priorities to provide a list for consideration at the next Strategic Planning Session.

Item 7 – SVFD – New Firehall Planning

Council discussed the Sasamat Volunteer Fire Department (SVFD) New Firehall item. It was noted that this item would be under the jurisdiction of the SVFD Trustees.

Item 16 – Traffic Control

Speed control and enforcement issues were discussed. It was noted that the clearing of dense shrubs along Bedwell Bay would help with sight lines for vehicles.

Item 17 – Pedestrian Safety

Council discussed sidewalks and paths and the possibility of grants to assist the Village with costs. It was noted that Bedwell Bay Road has speed issues causing risk to pedestrian safety.

Item 18 – Emergency Preparedness

Council discussed Emergency Preparedness & FireSmart and if staff are working on these items would they be required to be included in the Strategic Plan.

Mayor Ross noted that the Strategic Plan lists priorities and where staff time and resources would be dedicated.

Item 19 – Website Development

Council discussed the website and the sale of advertising to provide revenue for the Village.

Item 20 – Park clearing for overflow parking & firebreaks

Council discussed the need for more parking in Belcarra Park. Discussion ensued with regard to TransLink providing additional shuttle service to the park.

Item 21 – Highway Encroachment Expansion

Council discussed expanding the Highway Encroachment Area to other areas of the Village. It was noted that this item would require an Official Community Plan (OCP) amendment.

Item 22 – Land Swap Opportunities with Metro Parks

Council discussed Land Swap opportunities with Metro Parks. It was noted that this item may be considered under the Asset Management Category.

Item 23 – The Use of Village Residents as Volunteers to Reduce Staff Workload

Council discussed the addition of Volunteers to help reduce staff workload. It was noted that Council appreciate all those who Volunteer in the Village.

Council discussed Financial Sustainability and the concern that enough money be set aside to address infrastructure deficits.

Moved by: Councillor Drake

Seconded by: Councillor Wilder

That the following items be added to the Strategic Priority list for consideration at the next Strategic Planning Session:

16. Traffic control, speed calming efforts, flashing speed reading devices, provide better sightlines for motorists, Pedestrian safety, gravel walkways on the road side
17. Emergency Preparedness, FireSmart, signage for clear escape routes, consider designated muster points
18. Website development
19. Park clearing for overflow parking, strategically placed to make fire breaks throughout the Village.
20. Highway Encroachment expansion to other parts of the Village
21. Land swap opportunities with the park
22. The use of Village residents as volunteers to reduce staff workload

CARRIED

Councillor Clark voted in opposition

Council discussed the Strategic Plan items provided by the CAO as follows:

Item 1 – Parking Bylaw Enforcement – Public Information Meeting

Council discussion ensued with regard to a Public Information Meeting that had been promised to residents.

Item 2 – Monitored Fire Alarms

Councillor Drake noted that this item should be included for discussion.

Item 3 - Water Hook up for Sprinklers, Waive Water Connection Application of \$750.

Councillor Drake noted that this item had been brought forward a number of times and that clarification on health regulations will be required.

Item 4 – Road to Farrer Cove

It was noted that the proposed Road to Farrer Cove, as per the Official Community Plan (OCP), would be financed by residents of Farrer Cove. Council discussed support for this project.

Item 5 – Asset Management / Financial Sustainability – Financial Plan

Councillor Clark indicated that this is one of the most important items on the list. Discussion ensued with regard to Asset Management and related budget discussions.

Item 6 – Water Capacity for Fire fighting – Reservoir

Councillor Drake noted that this item was brought forward from the Water Committee. He advised that a reservoir is not being built, but that Water Capacity in whatever form is a priority.

Item 7 – SVFD – New Firehall Planning

Council discussion ensued with regard to removing this item from the priority list. It will be decided by SVFD Trustees.

Item 8 – Official Community Plan – review and update

Council discussed an OCP review which is usually completed every 10 years. It was noted that the Committee appointments were delayed due to the COVID-19 Pandemic. Discussion ensued with regard to volunteers from the community and the residents who had previously applied.

Item 9 – Tree Bylaw and Report

Councillor Clark, Council representative on the Tree Committee, noted that there was a lot of work done by the Committee. She looks forward to the Tree Bylaw and policy being brought back to Council.

Item 10 – Application to the Province to Request a Local Variance

Councillor Drake noted that this is an important fire safety feature.

Item 11 – Belcarra Community Path

Council noted that Colleen and Ian MacDonald have done a lot of work to bring this item forward. Discussion ensued with regard to funding grants which may be available.

Item 12 – Trails & Sidewalks

Council discussed the addition of sidewalks to the Trails item on the priority list. Pedestrian safety is an important topic for Council and residents.

Item 13 – Water Metering

Council discussed the need for more information on this topic.

Item 14 – Multi Use Court

Council discussed the Multi Use Court and the lease with Metro Parks.

Item 15 - Group Wharfages & Lifting the Moratorium on Marine Avenue & Senkler Road

Council discussed this item as a priority for residents waiting for the Village to lift the moratorium on docks.

Conflict of Interest

7:42 pm

Mayor Ross declared a Conflict of Interest and recused himself noting that he was not entitled to participate because of a direct or indirect pecuniary interest in the matter.

Deputy Mayor Wilder assumed the chair

Public Questions & Feedback:

Rob Begg, Belcarra Resident, queried with regard to the mandate related to priority given to shared or group docks.

David Shoolestani, Belcarra Resident, queried with regard to consideration for waterfront properties to have access to the water.

Councillor Clark noted a point of order that the subject of discussion is the position on the Strategic Priority list and not the report.

Sherry Chisholm, Belcarra Resident, queried with regard to the date and time for the next Strategic Planning Session.

Brian Hirsch, Belcarra Resident, queried with regard to the process for determining priorities.

L. Dysart noted that the next Strategic Planning Session is scheduled for Wednesday, March 3, 2021 at 5:00 pm.

7:48 pm

Mayor Ross returned to the meeting and assumed the chair

Moved by: Councillor Clark
Seconded by: Councillor Drake

That the following items be brought forward to the Strategic Planning meeting scheduled for Wednesday, March 3, 2021:

1. Parking Bylaw Enforcement – Public Information Meeting
2. Monitored Fire Alarms
3. Water Hook up for Sprinklers – Waive Water Connection Application of \$750.
4. Road to Farrer Cove
5. Asset Management – Financial Plan
 - a. Roads Asset Management
 - b. Midden Road Discussion
 - c. Drainage Plan
 - d. Depreciation Management
6. Water Capacity for Fire fighting – Reservoir
7. Official Community Plan – review and update
8. Tree Bylaw and report
9. Application to the Province to Request a Local Variance
10. Belcarra Community Path
11. Trails
12. Water Metering
13. Multi Use Court
14. Group Wharfages & lifting the moratorium on Marine Avenue & Senkler Road
15. Traffic control, speed calming efforts, flashing speed reading devices, provide better sightlines for motorists
16. Pedestrian safety, gravel walkways on the road side
17. Emergency Preparedness, FireSmart, signage for clear escape routes, consider designated muster points
18. Website development
19. Park clearing for overflow parking, strategically placed to make fire breaks throughout the Village.
20. Highway Encroachment expansion to other parts of the Village
21. Land swap opportunities with Metro Parks
22. The use of Village residents as volunteers to reduce staff workload

CARRIED

Mayor Ross thanked Council, staff and residents for their participation in the Strategic Planning Session. He noted that the Strategic Priorities will be placed in priority order, by Council, at the next meeting. He thanked L. Dysart for her work managing and organizing the session.

12. ADJOURNMENT

Moved by: Councillor Wilder

Seconded by: Councillor Clark

That the February 25, 2021 Special Council Strategic Planning Session be adjourned at 8:00 pm.

CARRIED

Certified Correct:

Jamie Ross
Mayor

Lorna Dysart
Chief Administrative Officer



**VILLAGE OF BELCARRA
SPECIAL COUNCIL
STRATEGIC PLANNING SESSION MINUTES
Via Zoom
March 3, 2021**



This meeting was held via Zoom Teleconference and was recorded.

Council in Attendance

Mayor Jamie Ross
Councillor Carolina Clark
Councillor Bruce Drake
Councillor John Snell
Councillor Liisa Wilder

Staff in Attendance

Lorna Dysart, Chief Administrative Officer
Stewart Novak, Public Works & Emergency Preparedness Coordinator
Paula Richardson, Municipal Coordinator

a) CALL TO ORDER

Mayor Ross called the meeting to order at 5:00 pm.

2. APPROVAL OF THE AGENDA

2.1 Special Council Strategic Planning Session, March 3, 2021

Moved by: Councillor Snell
Seconded by: Councillor Wilder

That the agenda for the Special Council Strategic Planning Session, March 3, 2021 be amended by adding a Matrix provided by Councillor Snell; and
That the Agenda be approved as amended.

CARRIED

3. L. Dysart, Chief Administrative Officer, verbal discussion regarding Strategic Planning Session

Mayor Ross provided an overview of the Strategic Planning Session. Councillors provided their top priority. Considerable discussion ensued.

Councillor Snell provided a Matrix outlining the Strategic Planning priority list.

Several Strategic Planning Items were consolidated as follows:

Moved by: Councillor Drake

Seconded by: Councillor Clark

That the following items be consolidated as:

Enhanced Fire Protection:

- a) Emergency Preparedness & FireSmart
- b) Monitored Fire Alarms
- c) Water Hook up for Sprinklers – waive water connection application fee of \$750.00
- d) Water Capacity for Firefighting – Reservoir
- e) Tree Bylaw & Report
- f) Application to the Province to request a Local Variance (Sprinklers)
- g) Water Metering

CARRIED

Moved by: Councillor Clark

Seconded by: Councillor Wilder

That the following items be consolidated as:

Group Wharfages & lifting the Moratorium on Marine Avenue & Senkler Road

- a) Highway Encroachment Areas – expand to other areas, Belcarra Bay Road
- b) Group Wharfages & lifting the moratorium on Marine Avenue & Senkler Road

CARRIED

Moved by: Councillor Snell

Seconded by: Councillor Drake

That the following items be consolidated as:

Belcarra Community Pathways & Trails

- a) Belcarra Community Pathways
- b) Trails

CARRIED

Discussion ensued with regard to the Sasamat Volunteer Fire Department (SVFD) New Firehall Planning item on the Strategic Planning Priorities.

Step 1 – Prioritizing the Strategic Planning List of items

Council members will be requested to establish priorities and recommend one item for discussion.

First Step – Each Council Member recommended one item for discussion.

Councillor Snell recommended Parking Bylaw Enforcement – Public Information Meeting as a top priority. Discussion ensued.

Councillor Clark recommended Asset Management – Financial Plan / Sustainability as a top priority. Discussion ensued.

Councillor Drake recommended the consolidated Enhanced Fire Protection items as a top priority. Discussion ensued.

Councillor Wilder recommended the Official Community Plan as a top priority. Discussion ensued.

Mayor Ross recommended Group Wharfages and lifting the moratorium as a top priority. Discussion ensued.

Moved by: Councillor Snell
Seconded by: Councillor Wilder

That Parking Bylaw Enforcement – Public Information Meeting be considered a Priority.

CARRIED

Moved by: Councillor Clark
Seconded by: Councillor Drake

That Asset Management – Financial Plan / Sustainability be considered a Priority.

CARRIED

Moved by: Councillor Drake
Seconded by: Councillor Clark

That Enhancing Fire Protection be considered a Priority.

CARRIED

Moved by: Councillor Wilder
Seconded by: Councillor Drake

That the Official Community Plan Review & Update be considered a Priority.

CARRIED

Moved by: Mayor Ross
Seconded by: Councillor Wilder

That Group Wharfages & Highway Encroachment Areas be considered a Priority.

CARRIED

Councillor Snell voted in opposition

Considerable discussion ensued with regard to the Priorities and placement on the Strategic Plan. Council discussed the addition of priorities as a second tier list.

Council discussed grant funding for Pathways & Trails.

Moved by: Councillor Drake

Seconded by: Councillor Snell

That Community Pathways & Trails be a considered Priority.

CARRIED

Council discussed the continued support of Farrer Cove residents with regard to the road to Farrer Cove.

Moved by: Councillor Wilder

Seconded by: Councillor Clark

That the Road to Farrer Cove be considered a Priority.

CARRIED

Council discussed Traffic Control and Pedestrian Safety.

Moved: Councillor Snell

Seconded: Councillor Clark

That Traffic Control be considered a Priority.

CARRIED

Council discussed the Multi Use Court and the lease with Metro Vancouver Parks.

Moved: Councillor Clark

Seconded: Mayor Ross

That the Multi Use Court be considered a Priority.

CARRIED

Councillor Drake & Councillor Snell voted opposition

Second Step – Resident Participation

Sherry Chisholm, Belcarra Resident, noted that there was no public interest in the Multi Use Court.

Jillian Hull, Belcarra Resident, queried with regard to whether the Multi Use Court could be used for a different purpose such as a gathering place.

Third Step – Discussion back to Council

Council discussed putting the items in Priority order for the Strategic Plan.

Moved by: Councillor Clark

Seconded by: Councillor Drake

That Asset Management – Financial Plan / Sustainability be Priority 1 on the 2021 Strategic Plan.

CARRIED

Moved by: Councillor Drake
Seconded: Councillor Snell

That the following items included as “Consolidated Enhanced Fire Protection” be Priority 2 on the 2021 Strategic Plan

- a. Emergency Preparedness & FireSmart
- b. Monitored Fire Alarms
- c. Water Hook up for Sprinklers – waive water connection application fee of \$750.00
- d. Water Capacity for Firefighting – Reservoir
- e. Tree Bylaw & Report
- f. Application to the Province to request a Local Variance (Sprinklers)
- g. Water Metering

CARRIED

Moved by: Councillor Snell
Seconded by: Councillor Wilder

That Parking Bylaw Enforcement – Public Information Meeting be Priority 3 on the 2021 Strategic Plan.

CARRIED

Moved by: Councillor Drake
Seconded by: Councillor Clark

That the Official Community Plan – review & update be Priority 4 on the 2021 Strategic Plan.

CARRIED

Moved by: Councillor Wilder
Seconded by: Councillor Drake

That Group Wharfage & Lifting the Moratorium on Marine Avenue & Senkler Road be Priority 5 on the 2021 Strategic Plan.

CARRIED

Moved by: Councillor Wilder
Seconded by: Councillor Clark

That Belcarra Community Paths & Trails be Priority 6 on the 2021 Strategic Plan.

CARRIED

Public Questions & Feedback

John Shoolestani, Belcarra Resident, queried with regard to whether all Council members agreed that six priorities be included instead of five.

Sherry Chisholm, Belcarra Resident, noted that Group Wharfs are very important to many in the Village who have waited a long time for the moratorium to be lifted by Vancouver Fraser Port Authority.

Joe Elworthy, Belcarra Resident, expressed his appreciation to Council for their work on the Strategic Plan.

Jillian Hull, Belcarra Resident, noted that Group Wharfs should be a priority and that Trails will become an issue when Parking is discussed.

Peter Struk, Belcarra Resident, noted that the situation with Docks in Bedwell Bay is an important issue.

Joel Johnston, Belcarra Resident, noted that the moratorium complicates the Group Wharfage issue and is happy it is in the top five Strategic Priorities.

Mayor Ross noted that the remaining Strategic Planning items will remain on the list in no particular order. He thanked Council for their work and residents for their attendance and input.

4. ADJOURNMENT

Moved by: Councillor Clark
Seconded by: Councillor Wilder

That the March 3, 2021 Special Council Strategic Planning Session be adjourned at 8:29 pm.

CARRIED

Certified Correct:

Jamie Ross
Mayor

Lorna Dysart
Chief Administrative Officer



**VILLAGE OF BELCARRA
REGULAR COUNCIL MINUTES
Via Zoom
April 12, 2021**



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Council in Attendance

Mayor Jamie Ross
Councillor Carolina Clark
Councillor Bruce Drake
Councillor John Snell
Councillor Liisa Wilder

Staff in Attendance

Lorna Dysart, Chief Administrative Officer
Stewart Novak, Public Works & Emergency Preparedness Coordinator
Paula Richardson, Municipal Coordinator

Others in Attendance

Ken Bjorgaard, Financial Consultant, K&E Business Services (departed at 10:15 pm)

1. CALL TO ORDER

Mayor Ross called the meeting to order at 7:01 pm.

2. APPROVAL OF THE AGENDA

2.1 Regular Council Meeting, April 12, 2021

Moved by: Councillor Wilder
Seconded by: Councillor Clark

That the agenda for the Regular Council Meeting, April 12, 2021 be approved as circulated.

CARRIED

3. ADOPTION OF MINUTES

3.1 Regular Council Meeting, March 22, 2021, Reconvened to March 25, 2021

Moved by: Councillor Clark
Seconded by: Councillor Snell

That the minutes from the be Regular Council Meeting held March 22, 2021, Reconvened to March 25, 2021 be adopted.

CARRIED

4. DELEGATIONS AND PRESENTATIONS**4.1 Kerri Palmer Isaak, Chair & Jennifer Blatherwick, School Trustee, School District 43 (Coquitlam), regarding the Child Care Task Force**

Mayor Ross welcomed Chair Kerri Palmer Isaak and Trustee Jennifer Blatherwick from School District 43 (SD43) to the meeting.

Chair Palmer Isaak advised that she is very pleased that work of the Child Care Task Force has been completed. She expressed appreciation to the Village and to Councillor Clark for her participation in the Task Force. K. Palmer Isaak noted that there is a historical result in that Child Care / Daycare, for school age children, will be under the umbrella of SD43.

Trustee Blatherwick commented on the success of the 5 municipalities that worked in collaboration with SD43.

Mayor Ross thanked Chair Palmer Isaak and Trustee Blatherwick for their presentation. He also thanked Councillor Clark for her work on the Task Force.

Moved by: Councillor Clark

Seconded by: Councillor Wilder

That the verbal report provided by Kerri Palmer Isaak, Chair & Jennifer Blatherwick, School Trustee, School District 43 (Coquitlam) regarding the Child Care Task Force, be received for information.

CARRIED

Chair Kerri Palmer Isaak & Trustee Jennifer Blatherwick left the meeting at 7:16 pm.

4.2 Shezana Hassko, Acting Director Infrastructure Programs & Fay Kramer, Senior Advisor, Government Relations and Public Affairs, TransLink, regarding 2021 Municipal Cost Share Programs

Mayor Ross welcomed Shezana Hassko, Acting Director Infrastructure Programs, and Fay Kramer, Senior Advisor, Government Relations & Public Affairs, for TransLink.

S. Hassko gave a PowerPoint presentation regarding the 2021 Municipal Cost Share Programs highlighting:

- 2021 Programs – Funding Available Timeline
- Guidelines – Project Eligibility by Program
 - BICCS (Bicycle Infrastructure Capital Cost Share)
 - WITT (Walking Infrastructure to Transit)
 - MRNB (Major Road Network and Bike Upgrades)
- Allocation Amounts
- Potential Project Details
- Application Form Criteria
- Project Readiness, Design, Priority & Progress

Discussion ensued. Staff will continue to work with Shezana Hassko on the TransLink 2021 Municipal Cost Share Program.

Moved by: Councillor Wilder

Seconded by: Councillor Drake

That the presentation provided by Shezana Hassko, Acting Director Infrastructure Programs and Fay Kramer, Senior Advisor, Government Relations and Public Affairs, TransLink, regarding 2021 Municipal Cost Share Programs, be received for information.

CARRIED

Mayor Ross thanked Shezana Hassko & Kay Kramer for their attendance and presentation.

Shezana Hassko & Fay Kramer departed the meeting at 8:02 pm.

5. REPORTS

5.1 Ken Bjorgaard, Financial Consultant, report dated April 12, 2021 regarding TransLink Funding Opportunities

K. Bjorgaard outlined the report. Discussion ensued.

Moved by: Councillor Drake

Seconded by: Councillor Clark

That Council approve staff proceeding with a funding application under the Major Road Network and Bike Upgrades (MRNB), Bicycle Infrastructure Capital Cost Share (BICCS) and the Walking Infrastructure to Transit (WITT) TransLink funding programs for a multi-use path, with 75% TransLink funding (\$129,625) and 25% (\$43,208) Village of Belcarra funding, with the Village's share coming from its general capital reserve fund.

CARRIED

5.2 Ken Bjorgaard, Financial Consultant, report dated April 12, 2021 regarding Grant Requests

K. Bjorgaard outlined the report. Discussion ensued.

Moved by: Councillor Drake

Seconded by: Councillor Wilder

That the following Grant Requests be approved:

- Coquitlam Search & Rescue - \$500.00
- Heritage Woods Secondary School - \$150.00
- Communities Embracing Restorative Action (CERA) Society - \$500.00
- Softball BC – COVID Relief Funding - \$150.00
- Crossroads Hospice Society - \$500.00
- Habitat for Humanity Greater Vancouver - \$150.00
- Anmore Elementary - \$250.00

CARRIED

5.3 Ken Bjorgaard, Financial Consultant, report dated April 12, 2021 regarding Provisional 2021 – 2025 Financial Plan – Public Consultation

K. Bjorgaard outlined Scenarios A, B & C related to the 2021 – 2025 Financial Plan. He noted that there is an additional \$24,000 in savings in the Operating Fund that will be allocated to reserves.

Recess at 8:54 pm

Meeting reconvened at 9:03 pm

Public Consultation ensued as follows:

David Goodman, Belcarra Resident, queried with regard to:

- The cumulative effect of the three scenarios
- The amount the parcel tax will increase
- Whether the assessment values on homes would affect the mill rate set by the Village
- Scenario A and the long term financial benefit of the other two options

Joe Elworthy, Belcarra Resident, queried with regard to waste management issues and water management.

Klaus Bever, Belcarra Resident, queried with regard to the graphing provided and the effects of the 3 Scenarios on the graph moving forward.

Maris Sulcs, Belcarra Resident, queried with regard to which Scenario was the basis for the plan.

Brian Hirsch, Belcarra Resident, queried with regard to compounded rates.

Council members discussed various aspects of Scenario A, B & C. K. Bjorgaard answered pertinent questions with regard to the proposed Financial Plan.

K. Bjorgaard noted that the Financial Plan Bylaw is required to be adopted by May 15, 2021 under the *Local Government Act*.

Moved by: Councillor Clark

Seconded by: Councillor Snell

That Council approve the 2021 – 2025 Financial Plan Bylaw based on Scenario B, as follows:

- 7% per increase in property taxes in 2021 and each year thereafter in the plan to 2025;
- 12% per increase in water user rates in 2021 and each year thereafter in the plan to 2025; and
- 12% per increase WARD user rates in 2021 and each year thereafter in the plan to 2025

CARRIED

Councillor Drake voted in opposition

6. REPORTS FROM MAYOR AND COUNCIL COMMITTEE REPRESENTATIVES

Mayor Ross

6.1 Appreciation

Mayor Ross welcomed Lorna Dysart back from leave. He thanked staff, on behalf of all of Council, for their work while the Chief Administrative Officer was on leave.

6.2 Canada Post

Mayor Ross advised that there was an issue with a Community Mailbox in the Village over the Easter Weekend. L. Dysart is in contact with a Senior Canada Post representative and will follow up on the matter. He extended thanks to CRAB for their assistance with fanning out information to residents.

6.3 COVID-19 Update

Mayor Ross provided an overview of information posted on the website with regard to Fraser Health COVID-19 Vaccination Updates. He noted that the vaccination schedule is ramping up and that anyone who is eligible for the vaccine and wants to be immunized, should be able to receive their immunization.

6.4 HandyDart

Mayor Ross provided information related to a TransLink Customer Engagement Survey on HandyDart service. He noted that TransLink is looking for customer feedback and that the links to the surveys are available on the Village website.

6.5 Committees

Mayor Ross advised that at the Inaugural meeting of Belcarra Council, a motion was passed regarding meetings with Committees by April 30, 2021. Mayor Ross and a Council member have met with all but one Committee. Mayor Ross advised that the Committees have been asked to provide a summary report to Council.

Councillor Clark**6.6 Pay Parking in Belcarra Park Picnic Area**

Councillor Clark advised that Metro Parks has now provided a daily rate, at the Picnic Area of Belcarra Park, for pay parking of \$12.00 per day. TransLink is doubling shuttle service to both Parks on weekdays and weekends. TransLink has developed a media campaign to encourage park visitors to use alternate methods of transportation to the Parks including transit, bikes, carpooling, etc.

6.7 Child Care Task Force

Councillor Clark noted that the work of the Child Care Task Force is completed.

7. BYLAWS

No items.

8. CORRESPONDENCE / PROCLAMATIONS

Moved by: Councillor Wilder

Seconded by: Councillor Drake

That correspondence items 8.1 to 8.15 be received.

CARRIED

ACTION ITEMS

- 8.1** a) Brenda Locke, Councillor & Jack Singh Hundial, Councillor, City of Surrey, letter dated February 15, 2021 regarding Surrey's Police Transition's will Impact Public Safety in British Columbia and there is an urgent need for a feasibility study.

- b) John McEwen, Mayor, Village of Anmore, letter dated March 8, 2021 regarding The Impact of the City of Surrey's Police Transition

Discussion ensued with regard to the unusual requests related to the Surrey Police Transition which may Impact Public Safety in BC. Council discussed the correspondence and noted that Council declined to comment on the business of another municipality.

It was noted that the Chief Administrative Officer will respond to the correspondence received.

- 8.2** Janet Andrews, Secretary-Treasurer, New Westminster & District Labour Council, letter dated March 16, 2021 regarding Declaration of April 28, 2021 as the official "Day of Mourning for Workers Killed and Injured on the Job"

Moved by: Councillor Wilder

Seconded by: Councillor Clark

That Council declare April 28, 2021 as the official "Day of Mourning for Workers Killed and Injured on the Job".

CARRIED

- 8.3** Linda Cuffe, Belcarra Community Council, Co. Mayo, Ireland, email dated April 1, 2021 regarding Resident Participation in a Walk / Run / Jog / Crawl the Distance from Belcarra, Co. Mayo to Belcarra, BC Fundraiser

Councillor Drake outlined the request with regard to Resident Participation in a Fundraiser to "Walk / Run / Jog / Crawl" the Distance from Belcarra, Co. Mayo to Belcarra, BC. L. Cuffe will be invited to attend the Regular Council meeting scheduled for April 26, 2021 on Zoom.

Councillor Wilder will contact the Community Recreation Association of Belcarra (CRAB) to request facilitation of this event.

Moved by: Councillor Drake

Seconded by: Councillor Wilder

That Council support resident participation in the request from Belcarra, Co. Mayo, Ireland, regarding Resident Participation in a Fundraiser to "Walk / Run / Jog / Crawl" the Distance from Belcarra, Co. Mayo to Belcarra, BC and provide information to Village residents; and

That residents be requested to track their distances and provide the information directly to the coordinator at the Belcarra Community Council in Co. Mayo, Ireland.

CARRIED

INFORMATION ITEMS

- 8.4** Mike Hurley, Mayor, City of Burnaby, letter to Honourable Selina Robinson, MLA, BC Minister of Finance dated February 25, 2021 regarding Assessment Processes and Appeals (full report available at the Village office)
- 8.5** Mike Little, Mayor, District of North Vancouver, letter dated March 4, 2021 regarding Help Cities Lead (HCL) Campaign
- 8.6** Lyn Hall, Mayor, City of Prince George, letter dated March 17, 2021 to Honourable Patty Hajdu, Minister of Health, regarding Opioid Crisis and Call for Overdose Action Plan

- 8.7 Lyn Hall, Mayor, City of Prince George, letter dated March 17, 2021 to the BC Utilities Commission regarding British Columbia Hydro & Power Authority (BC Hydro): 2020 Street Lighting Rate Application
- 8.8 District of Sicamous, letter dated March 18, 2021 to Honourable Katrine Conroy, Forests, Lands, Natural Resource Operations & Rural Development regarding Aquatic Invasive Species Enforcement
- 8.9 Public Health Agency of Canada, communication received March 19, 2021 regarding Got a Creative Idea to Promote COVID-19 Vaccines in Your Community?
- 8.10 Andy Adams, Mayor, City of Campbell River, letter dated March 24, 2021 regarding Support for 988 Crisis Line
- 8.11 Pierce McNeal, President, Canada Pacific Trials Association, letter dated April 7, 2021 regarding Metro Vancouver Regional District Board Decision to Terminate Our Lease in Belcarra Park & letter of support from 12 Local Motorcycle Shops and Dealerships regarding the Economic Impact of the Decision (full report available in the Village office)
- 8.12 Brian Ashford, Larry Carlsen, Sy Rodgers, Lynda Spence & Bob Wilson, Farrer Cove Committee Members, letter dated March 19, 2021 regarding Letter of Appreciation for Council Support of the Farrer Cove Road Project
- 8.13 Ian Devlin, Belcarra Resident, email dated March 20, 2021 regarding Message to Mayor & Council regarding Short Term Rental Accommodation and Bed & Breakfast
- 8.14 Brian Hirsch, Belcarra Resident, email dated March 21, 2021 regarding Priorities and Monday's Council Meeting (March 22nd)
- 8.15 Deborah Struk, Belcarra Resident, email dated March 29, 2021 regarding IMPORTANT: Cancellation of Belcarra Children's Easter Event in Village Parking Lot by Staff and FHA

Councillor Wilder noted that a correspondence item related to the Belcarra Easter event planned by CRAB was a COVID related event contrary to the Public Health Order. An apology was extended to staff for comments contained in the correspondence.

9. NEW BUSINESS

Moved by: Councillor Clark
Seconded by: Councillor Wilder

That the Regular Council Meeting dated April 12, 2021 be extended to 11:10 pm.

CARRIED

10. PUBLIC QUESTION PERIOD

Sherry Chisholm, Belcarra Resident, queried with regard to the Caretakers House in Belcarra Park.

Jim Chisholm, Belcarra Resident queried with regard to the amount of water being consumed in the Village and the need for water metering.

11. ADJOURNMENT

Moved by: Councillor Wilder

Seconded by: Councillor Drake

That the April 12, 2021 Regular Meeting be adjourned at 10:58 pm.

CARRIED

Certified Correct:

Jamie Ross
Mayor

Lorna Dysart
Chief Administrative Officer



B.A. Blackwell & Associates is a forestry consulting company, based out of North Vancouver, that has been contracted by the Village of Belcarra to develop a **Community Wildfire Resilience Plan (CWRP)**.

The CWRP (previously Community Wildfire Protection Plan) process was created in British Columbia as a response to the devastating 2003 wildfire in Kelowna. As an integral part of the Community Resiliency Investment (CRI) Program, managed by the Union of BC Municipalities (UBCM), CWRPs aim to develop strategic recommendations to assist in improving safety and to reduce the risk of damage to property from wildfires.

The goal of CWRPs is to increase understanding of wildfire risk, foster collaboration across municipal boundaries and improve a community's overall resilience to wildfire. CWRPs provide local government a framework that can be used to review and assess areas of identified high fire risk throughout municipal boundaries.

The purpose of the Belcarra CWRP is to identify the wildfire risk within Village of Belcarra with respect to human life, property and critical infrastructure, to describe the potential consequences of a wildfire, and to examine options and strategies to facilitate wildfire risk reduction. A high-level plan will be developed to help guide the development of emergency plans, emergency response, public education programs, community planning, and the management of forested lands adjacent to the community.

The plan will provide the Village of Belcarra with:

- an assessment of wildfire risk within and surrounding the community;
- an assessment of values at risk and potential consequences from wildfire;
- maps of fuel types and recommended areas for fuel treatments;
- an assessment of emergency response capacity and community FireSmart status and;
- options and strategies to reduce wildfire risk in seven FireSmart disciplines: education, legislation and planning, development considerations, interagency cooperation, cross-training, emergency planning, and vegetation management.

The CWRP is funded in BC by the Union of BC Municipalities (UBCM) under the Community Resiliency Investment (CRI) FireSmart Community Funding and Supports Program.



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MANAGEMENT LETTER

Ms. Lorna Dysart
 Chief Administrative Officer
 Village of Belcarra
 4084 Bedwell Bay Rd
 Belcarra, BC V3H 4P8

April 20, 2021

Dear Ms. Dysart:

In planning and performing our audit of the financial statements of the Village of Belcarra ("the Village") for the year ended December 31, 2020, we obtained an understanding of internal control over financial reporting (ICFR) relevant to the Village's preparation and fair presentation 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. Accordingly, we do not express an opinion on the effectiveness of the Village's ICFR.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies or other control deficiencies have been identified. As a result, any matters reported below are limited to those deficiencies in ICFR that we identified during the audit. 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.

Refer to Appendix A for the definitions of various control deficiencies.

Other control deficiencies

Refer to Appendix B for identified control deficiencies that we determined to be other control deficiencies in ICFR that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention.

Management's responses

Management's responses have not been subjected to the audit procedures applied in the audit, and accordingly, we express no opinion on them.



Village of Belcarra
April 20, 2021

Use of letter

This letter is for the use of management and those charged with governance in carrying out and discharging their responsibilities and should not be used for any other purpose or by anyone other than management and those charged with governance.

KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this letter has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Appendix A

Terminology	Definition
Deficiency in Internal Control ("control deficiency")	<p>A deficiency in internal control 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 and correct, misstatements on a timely basis.</p> <p>A deficiency in design exists when (a) a control necessary to prevent, or detect and correct, misstatements in the financial statements is missing; or (b) an existing control is not properly designed so that, even if the control operates as designed, the control is unable to prevent, or detect and correct, misstatements in the financial statements.</p> <p>A deficiency in operation exists when a properly designed control does not operate as designed or the person performing the control does not possess the necessary authority or competence to perform the control effectively.</p>
Significant Deficiency in Internal Control ("significant deficiency")	<p>A significant deficiency in internal control 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.</p>



Appendix B

UPDATE ON OTHER CONTROL DEFICIENCIES NOTED DURING PRIOR YEAR AUDIT(S)

1. Bank reconciliations

During our 2019 audit, we noted that the Village's bank balance did not reconcile to the general ledger balance on a monthly basis by an immaterial amount of \$600. Not fully reconciling the bank balance, even for a low dollar value amount, increases the risk that errors and irregularities will not be identified and increases the potential for misappropriation of funds.

Recommendation:

We recommended that management identify and fully resolve reconciling items each month to ensure the accuracy of the general ledger balances on a consistent basis and at year-end.

Management's previous response

Management agreed with the recommendation and noted that it will investigate and resolve the immaterial difference.

KPMG's updated observation in the current year

We noted that the Village has implemented a process where monthly bank reconciliations are prepared and approved by a person independent of the preparation process. This point has been resolved by the Village and accordingly this point will not be carried forward.

2. Additions to tangible capital assets

During our 2019 audit, we noted that management did not complete a thorough review of additions to tangible capital assets. As a result, certain purchases that did not meet the tangible capital asset criteria were capitalized. Lack of consistent review may result in errors or omissions going undetected or not being detected in a timely manner and could lead to a misstatement in the Village's financial information.

Recommendation:

We recommended that a formal review of additions to tangible capital assets be adopted to ensure that accounting information is reviewed on a timely basis.

Management's previous response

Management agrees with the recommendation to develop a formal policy to address the above issue.



KPMG's updated observation in the current year

We noted management has implemented a review process for additions to tangible capital assets. This point has been resolved by the Village and accordingly this point will not be carried forward.

3. Allocation of public work costs for the Major Road Network ("MRN") grant

During previous audits, we noted that management's allocation of public work costs, such as salaries & benefits, related to the MRN grant lacks proper documentation. There is no support readily available for the determination of the allocation, and the allocation has not been recently reviewed to ensure any changes that may have occurred since the original allocation was determined are reflected. As a result, allocated costs towards the MRN grant may not be reflective of actual costs.

Recommendation:

We recommend that management develop a formal policy to allocate costs and to determine a process to validate that the allocation is reasonable on an annual basis.

Management's previous response

In 2018, management agreed with the recommendation to develop a formal policy to support the allocation.

In 2019, management indicated that it is still in the process of developing a system to address the above issue.

KPMG's updated observation in the current year

We noted that management developed Corporate Policy No. 217 "Internal Cost Allocations" which was approved by Council on February 22, 2021. This point has been resolved by the Village and accordingly this point will not be carried forward.

Financial Statements of

VILLAGE OF BELCARRA

And Independent Auditors' Report thereon

Year ended December 31, 2020

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the Village of Belcarra ("Village") have been prepared by management in accordance with Canadian Public Sector Accounting Standards ("PSAS"). Preparation and fair presentation of the financial statements is the responsibility of the Village.

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

The audit firm of KPMG LLP, appointed by Council, has expressed its opinion that the financial statements prepared by management fairly present, in all material respects, the financial position of the Village as at December 31, 2020, and the results of 2020 operations in accordance with PSAS.

The Village maintains a system of internal and administrative controls designed to provide reliable and accurate financial information and to ensure assets of the Village are appropriately accounted for and adequately safeguarded. Expenditures and revenues are analyzed regularly by finance staff and updates are provided to Council at the end of the 2nd, 3rd and 4th quarters, and as required.

Mayor

Chief Administrative Officer



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Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors of the Village of Belcarra

Opinion

We have audited the financial statements of the Village of Belcarra (the "Village"), which comprise:

- the statement of financial position as at December 31, 2020
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2020, and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Vancouver, Canada

April 26, 2021

VILLAGE OF BELCARRA

Statement of Financial Position

December 31, 2020, with comparative information for 2019

	2020	2019
Financial assets:		
Cash	\$ 1,414,634	\$ 928,481
Investments (note 2)	1,005,422	983,653
Accounts receivable (note 3)	56,252	96,222
MFA debt reserve deposit (note 7)	55,429	54,311
	<u>2,531,737</u>	<u>2,062,667</u>
Liabilities:		
Accounts payable and accrued liabilities (note 4)	110,810	113,392
Performance bonds and refundable deposits (note 5)	212,295	236,655
Deferred revenue (note 6)	189,800	238,647
Debt (note 7)	3,449,202	3,590,915
	<u>3,962,107</u>	<u>4,179,609</u>
Net debt	(1,430,370)	(2,116,942)
Non-financial assets:		
Tangible capital assets (note 8)	10,804,292	11,068,888
Prepaid expenses	13,922	30,506
Inventories held for consumption	13,349	13,349
	<u>10,831,563</u>	<u>11,112,743</u>
Accumulated surplus (note 9)	\$ 9,401,193	\$ 8,995,801

Commitments and contingencies (note 10)

Contractual rights (note 15)

See accompanying notes to financial statements.

Lorna Dysart
Chief Administrative Officer

VILLAGE OF BELCARRA

Statement of Operations

Year ended December 31, 2020, with comparative information for 2019

	2020 Budget (notes 1(g) and 16)	2020	2019
Revenue:			
Taxation (including grants in lieu)	\$ 1,105,302	\$ 1,097,018	\$ 989,978
Sales of services & regulatory fees	521,813	581,639	517,184
Government transfers	3,224,001	782,959	444,807
Investment income	37,400	34,634	36,381
Actuarial income	33,693	35,068	29,574
Other revenues	2,014,000	6,991	38,975
	6,936,209	2,538,309	2,056,899
Expenses:			
General government & fiscal services	294,978	363,925	244,269
Administration & human resources	338,711	326,955	345,387
Information technology	43,082	69,381	63,981
Support services (engineering, finance and planning)	267,200	231,614	152,980
Building inspection & bylaw enforcement	103,853	85,894	74,150
Public works & transportation	276,104	370,175	336,986
Major road network (MRN)	77,551	78,190	58,593
Fire & emergency services	6,200	10,394	8,947
Waste & recycle depot (WARD)	117,362	124,746	123,280
Water system	506,684	471,643	504,326
	2,031,725	2,132,917	1,912,899
Annual surplus	4,904,484	405,392	144,000
Accumulated surplus, beginning of year	8,995,801	8,995,801	8,851,801
Accumulated surplus, end of year	\$ 13,900,285	\$ 9,401,193	\$ 8,995,801

See accompanying notes to financial statements.

VILLAGE OF BELCARRA

Statement of Changes in Net Debt

Year ended December 31, 2020, with comparative information for 2019

	2020 Budget (notes 1(g) and 16)	2020	2019
Annual surplus	\$ 4,904,484	\$ 405,392	\$ 144,000
Acquisition of tangible capital assets	(4,269,025)	(47,439)	(74,808)
Amortization of tangible capital assets	306,500	312,035	306,282
Loss on disposal of tangible capital assets	-	-	12,330
	(3,962,525)	264,596	243,804
Prepaid expenses consumed (acquired), net	-	16,584	(15,008)
Inventories held for consumption acquired	-	-	(13,349)
Inventories held for consumption consumed	-	-	16,019
	-	16,584	(12,338)
Change in net debt	941,959	686,572	375,466
Net debt, beginning of year	(2,116,942)	(2,116,942)	(2,492,408)
Net debt, end of year	\$ (1,174,983)	\$ (1,430,370)	\$ (2,116,942)

See accompanying notes to financial statements.

VILLAGE OF BELCARRA

Statement of Cash Flows

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ 405,392	\$ 144,000
Items not involving cash:		
Amortization of tangible capital assets	312,035	306,282
Loss on disposal of tangible capital assets	-	12,330
Actuarial income on debt	(35,068)	(29,574)
	682,359	433,038
Changes in non-cash operating working capital:		
Accounts receivable	39,970	873
MFA debt reserve deposit	(1,118)	(1,236)
Accounts payable and accrued liabilities	(2,582)	(82,254)
Performance bonds and refundable deposits	(24,360)	(8,601)
Deferred revenue	(48,847)	64,050
Prepaid expenses	16,584	(15,008)
Inventories held for consumption	-	2,670
	662,006	393,532
Financing activity:		
Principal payments on debt	(106,645)	(106,645)
Investing activity:		
Purchase of investments	(21,769)	(24,227)
Capital activity:		
Acquisition of tangible capital assets	(47,439)	(74,808)
Increase in cash	486,153	187,852
Cash, beginning of year	928,481	740,629
Cash, end of year	\$ 1,414,634	\$ 928,481

See accompanying notes to financial statements.

VILLAGE OF BELCARRA

Notes to Financial Statements

Year ended December 31, 2020

The Village of Belcarra (the “Village”) is incorporated under the Local Government Act of British Columbia. The Village’s principal activities include the provision of local government services to residents, businesses and visitors of the incorporated area.

In March of 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and continues to have an impact. This has resulted in Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The economic situation is dynamic and the ultimate duration and magnitude of the impact on the economy and to the Village is not fully known at this time. Management will continue to monitor the on-going impact on the Village’s cash and budget forecasts.

1. Significant accounting policies:

The Village prepares its financial statements in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants of Canada, including the following significant policies:

(a) Basis of presentation:

These financial statements present the resources and operations including all accounts and funds of the Village. All inter-fund transactions have been eliminated.

(b) Investments:

Investments are recorded at cost. When there has been a loss in value of the investment that is other than a temporary decline, the investment is written down and recognized as a loss in the statement of operations. Accrued interest is included in accounts receivable. Discounts and premiums arising on purchase are amortized on a straight-line basis over the period to maturity.

(c) Government transfers:

Restricted transfers from government 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 receivable, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

(d) Non-financial assets:

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

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(d) Non-financial assets (continued):

(i) Tangible capital assets (continued):

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 tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful life - years
Buildings and facilities	15 to 50
Vehicles, machinery and equipment	2 to 20
Office furniture and equipment	5 to 10
Recycling depot	10 to 15
Roads and sidewalks	15 to 75
Storm sewer infrastructure	30 to 80
Water system infrastructure	10 to 100

Annual amortization is charged commencing when the asset is available for use. Assets under construction are not amortized until the asset is put into productive use.

When events or circumstances indicate that a tangible capital asset no longer has any long-term service potential, the net carrying amount is written down to the residual value of the asset. No write-downs were determined to be necessary during the current year.

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

(ii) Arts and heritage assets:

Arts and heritage assets are not recorded as assets in these financial statements as stipulated by PSAB standards.

(iii) Interest capitalization:

The Village does not capitalize interest costs associated with the acquisition or construction of tangible capital assets.

(iv) Leased tangible capital assets:

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

(v) Inventories held for consumption:

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

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(e) Revenue recognition:

Revenue is recognized when it is earned and measurable. Unearned amounts are reported on the statement of financial position as deferred revenue, performance bonds, or deposits.

Annual taxation revenues are recognized in the year they are levied, calculated using the approved tax rates in the annual tax rates bylaw.

Property taxes imposed by other taxing authorities are not included as taxes for municipal purposes.

(f) Expense recognition:

Expenses are recorded on the accrual basis and are recognized upon the receipt of goods or services. Interest expense on debt is recorded on an accrual basis in accounts payable and accrued liabilities.

(g) Budget reporting:

The budget figures reported in the statement of operations and statement of changes in net debt represent the 2020 component of Financial Plan 2020 - 2024 Bylaw No. 559, 2020, adopted by the Village Council on April 6, 2020.

(h) Debt:

Debt is recorded net of related sinking fund balance held by the Municipal Finance Authority of BC ("MFA").

(i) Employee future benefits:

The Village and its employees make contributions to the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. These contributions are expensed as incurred.

The Village also accrues sick leave. The liability relating to these benefits is actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liability under this benefit plan is accrued based on projected benefits as the employees render services necessary to earn the future benefits.

(j) Use of accounting estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Areas requiring the use of management estimates relate to the determination of the useful lives of tangible capital assets for amortization, valuation of receivables, valuation of accrued sick and other post-employment benefits and provision for contingencies. Adjustments, if any, will be reflected in the financial statements in the period of settlement or change in the amount of the estimate.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(k) 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 to achieve the objectives of the standard. The Village has provided definitions of segments as well as presented financial information in segmented format (note 18).

(l) Contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability for contaminated sites is recognized net of any expected recoveries 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 Village 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. The Village has no liability for contaminated sites as at year-end.

2. Investments:

	2020	2019
MFA short-term bond fund	\$ 1,005,422	\$ 983,653

The market value of investments as at December 31, 2020 is \$1,028,634 (2019 - \$966,427).

3. Accounts receivable:

	2020	2019
Municipal property taxes and user fees	\$ 15,058	\$ 14,970
Trade accounts receivable	5,740	51,790
Goods and services tax	35,454	29,462
	\$ 56,252	\$ 96,222

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

4. Accounts payable and accrued liabilities:

	2020	2019
Trade accounts payables and accruals	\$ 36,655	\$ 45,208
MFA debt interest expense accrual	31,053	31,053
Payroll accrual	43,102	37,131
	\$ 110,810	\$ 113,392

5. Performance bonds and refundable deposits:

	2020	2019
Performance bonds	\$ 206,971	\$ 231,331
Refundable deposits	5,324	5,324
	\$ 212,295	\$ 236,655

6. Deferred revenue:

	Balance, beginning of year	Contributions received	Restricted interest income	Revenue recognized	Balance, end of year
Municipal Insurance Association	\$ 328	\$ -	\$ -	\$ -	\$ 328
Major road network grant (a)	122,575	16,250	1,941	(78,190)	62,576
Property taxes paid in advance (b)	115,744	236,348	128	(225,324)	126,896
	\$ 238,647	\$ 252,598	\$ 2,069	\$ (303,514)	\$ 189,800

(a) Major road network ("MRN") grant:

Annually, the Village receives a grant from the South Coast British Columbia Transportation ("TransLink") intended to cover the operating and maintenance costs of Bedwell Bay Road as it is designated as part of the MRN. Grants received in excess of actual costs incurred are carried forward for future years. For the year ended December 31, 2020, TransLink reduced MRN grant funding to the Village due to its own revenue shortfalls related to COVID-19.

(b) Property taxes paid in advance:

Property tax overpayments and advance payments by property owners who choose to participate in the Village's tax prepayment plan are carried forward for future years.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

7. Debt:

The Village obtained a debt instrument through the MFA pursuant to a security issuing bylaw under authority of the Community Charter to finance capital expenditures for the installation of a potable water system serving most of the Village. The gross amount of the debt less principal payments and actuarial adjustments to date are as follows:

Bylaw number	Maturity date	Interest rate	Authorized	Principal payments and actuarial adjustments	2020	2019
413	2037	2.90%	\$ 4,441,330	\$ 992,128	\$ 3,449,202	\$ 3,590,915

Total interest expense on the debt for the year was \$128,799 (2019 - \$128,799).

As a condition of this borrowing, a portion of the debt proceeds is withheld by the MFA in a debt reserve deposit. The Village has also executed a demand note in connection with the debt. This demand note is contingent in nature and is not reflected in the Village's accounts. The details of the debt reserve deposit and contingent demand note at December 31 are as follows:

	2020	2019
Debt reserve deposit	\$ 55,429	\$ 54,311
Demand note	73,309	73,309

Future principal payments and actuarial income on the sinking fund asset, on the outstanding debt over the next five years and thereafter are as follows:

2021	\$ 145,951
2022	151,789
2023	157,861
2024	164,175
2025	170,742
Future years	2,658,684
	<u>\$ 3,449,202</u>

The Village has a revolving credit facility of \$230,000, payable on demand, bearing interest at the lender's prime rate of interest per annum and is not collateralized. The revolving credit facility was unused as at December 31, 2020 and 2019.

VILLAGE OF BELCARRA

Notes to Financial Statements

Year ended December 31, 2020

8. Tangible capital assets:

	Land	Buildings and facilities	Vehicle machinery & equipment	Office furniture & equipment	Recycling depot	Road and sidewalks	Storm sewer infrastructure	Water system infrastructure	Assets under construction	2020 Total	2019 Total
Cost:											
Opening balance	\$ 329,318	\$ 495,373	\$ 394,367	\$ 133,644	\$ 157,190	\$ 2,698,445	\$ 352,146	\$ 9,691,836	\$ 12,669	\$14,264,988	\$ 14,202,510
Add: Additions, net of transfers	-	18,670	-	2,097	-	-	-	5,329	21,343	47,439	74,808
Less: Disposals	-	-	-	-	-	-	-	-	-	-	(12,330)
	329,318	514,043	394,367	135,741	157,190	2,698,445	352,146	9,697,165	34,012	14,312,427	14,264,988
Accumulated amortization:											
Opening balance	-	215,809	230,458	79,323	78,027	951,590	297,710	1,343,183	-	3,196,100	2,889,818
Add: Amortization	-	19,724	18,499	19,982	7,357	76,946	9,675	159,852	-	312,035	306,282
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-	-	-
	-	235,533	248,957	99,305	85,384	1,028,536	307,385	1,503,035	-	3,508,135	3,196,100
Net book value, end of year	\$ 329,318	\$ 278,510	\$ 145,410	\$ 36,436	\$ 71,806	\$ 1,669,909	\$ 44,761	\$ 8,194,130	\$ 34,012	\$ 10,804,292	\$ 11,068,888

VILLAGE OF BELCARRA

Notes to Financial Statements

Year ended December 31, 2020

9. Accumulated surplus:

	2020	2019	Increase (decrease)
Unrestricted operating surplus			
General operating surplus	\$ 230,026	\$ 257,338	\$ (27,312)
Waste & recycle depot (WARD) operating surplus	45,232	52,649	(7,417)
Water operating surplus	73,612	29,775	43,837
Total unrestricted operating surplus (a)	348,870	339,762	9,108
Restricted operating surplus:			
General operating surplus (Unutilized COVID-19 Safe Restart Grant) (b)	181,540	-	181,540
Statutory reserve funds:			
General capital	480,421	590,476	(110,055)
General operating	-	88,353	(88,353)
Financial stabilization	84,041	-	84,041
Transportation infrastructure	180,979	-	180,979
Vehicles and equipment	62,348	-	62,348
Water capital	151,974	-	151,974
Community works gas tax	464,454	406,933	57,521
MFA cash deposit	55,429	54,311	1,118
Water debt repayment	22,698	24,644	(1,946)
Total statutory reserve funds (c)	1,502,344	1,164,717	337,627
Investment in tangible capital assets:			
Tangible capital assets	10,804,292	11,068,888	(264,596)
Less debt	(3,449,202)	(3,590,915)	141,713
Total investment in tangible capital assets (d)	7,355,090	7,477,973	(122,883)
Inventories held for consumption (d)	13,349	13,349	-
Total accumulated surplus	\$ 9,401,193	\$ 8,995,801	\$ 405,392

(a) Unrestricted operating surplus:

Unrestricted surplus is available to temporarily finance operations until planned revenues (i.e. property taxes, fees, grants etc.) are received, or for other operating or capital purposes as determined by Council, to the extent that it is available.

(b) Restricted operating surplus:

Restricted surplus is the amount of unutilized COVID-19 Safe Restart Grant funds that will be used in subsequent years to fund allowable COVID-19 related expenses.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

9. Accumulated surplus (continued):

(c) Statutory reserves:

The Village establishes reserve funds by bylaw in accordance with the Community Charter and their use is restricted by the related bylaw and legislation. In the normal course of operations, these funds will be used to finance the future services or capital works for which they have been appropriated.

(d) Investment in tangible capital assets and inventories held for consumption:

Investment in tangible capital assets is equal to the net book value of the tangible capital assets less related debt. In the normal course of operations, the tangible capital assets and inventories held for consumption will not be available to finance operations, but will be consumed to provide services, and the debt will be repaid by future revenues.

10. Commitments and contingencies:

(a) Contingent liability:

The loan agreements with the Greater Vancouver Regional District ("GVRD"), Greater Vancouver Water District ("GVWD"), Greater Vancouver Sewerage and Drainage District ("GVWSDD"), and the MFA provide that, if at any time the scheduled payments provided for in the agreements are not sufficient to meet the MFA's obligations in respect of such borrowing, the resulting deficiency becomes a joint and several liability of the Village and the other parties. Management does not consider payment under this contingency to be likely and therefore no liability has been recorded.

(b) Third party claims:

There is a lawsuit and claim pending by and against the Village. The outcome of this claim is undeterminable and it is the opinion of management that final determination of this claim will not materially affect the financial position of the Village.

11. Pension plan:

The Village and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from local governments.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

11. Pension plan (continued):

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The Village paid \$25,811 (2019 - \$30,390) for employer contributions to the plan in fiscal 2020. The next valuation will be as at December 31, 2021, with results available in 2022. 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.

12. Employee future benefits:

The Village provides certain post-employment benefits, compensated absences, and termination benefits to its employees. These benefits include accumulated non-vested sick leave. Accrued benefit liability is included in accounts payable and accrued liabilities.

	2020	2019
Accrued benefit obligation, beginning of year	\$ 13,500	\$ 13,100
Current service cost	2,500	2,500
Interest cost	400	400
Benefits paid	(2,400)	(2,500)
Accrued benefit obligation, end of year	14,000	13,500
Unamortized actuarial (loss) gain	-	-
Accrued benefit liability, end of year	\$ 14,000	\$ 13,500

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 Village's accrued benefit obligation as at December 31, 2017 and extrapolated to December 31, 2020.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

12. Employee future benefits (continued):

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

	2020	2019
Discount rate	2.8%	2.8%
Expected wage and salary range increases	2.0%	2.0%
Expected average remaining service period	11 years	12 years

13. Collections for other governments:

The Village collects certain taxation revenue on behalf of other government bodies. These funds are excluded from the Village's financial statements as they are not revenue of the Village. Such taxes collected and remitted to other government bodies during the year are as follows:

	2020	2019
Province of British Columbia - school tax	\$ 896,227	\$ 959,617
TransLink	151,248	147,128
Metro Vancouver	141,586	142,056
Police tax	90,308	93,382
BC Assessment and MFA	25,903	26,119
	\$ 1,305,272	\$ 1,368,302

14. Water parcel taxes:

Water parcel taxes are collected each year to pay the annual interest and principal debt payments on debt incurred by the Village for the potable water system construction project. The water parcel tax commenced with the first debt payment requirement in 2013, and will continue for the twenty-five year term of the related debt (note 7), provided the debt is not otherwise repaid.

The water parcel charge is charged to all taxable parcels that benefit from the construction of the potable water system, with the exception of those parcels that have paid the water parcel charge in full, as defined in the Village of Belcarra Water Supply and Distribution Local Area Service No. 1 Establishment and Loan Authorization Bylaw No. 413, 2008.

15. Contractual rights:

The Village's contractual rights arise from rights to receive payments under grant and other agreements. However, the revenue from these agreements is difficult to quantify and has not been recorded.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

16. Budget:

Legislatively, the budget must balance planned revenue sources with planned expenditures or use of funds (referred to as the balanced budget requirement). The table below demonstrates how the legislative requirement for a balanced budget has been met.

	2020 Budget	2020	2019
Annual surplus, statement of operations	\$ 4,904,484	\$ 405,392	\$ 144,000
Adjustments for non-cash items:			
Add back: Amortization of tangible capital asset	306,500	312,035	306,282
(Deduct) Add: Changes in Inventory	(3,152)	-	2,670
Deduct: MFA actuarial interest	(33,693)	(35,068)	(29,574)
Adjustments for cash items that are not revenues or expenses, but are sources or uses of funds:			
Less: capital expenditures	(4,269,025)	(47,439)	(74,808)
Less: debt principal repayment	(106,645)	(106,645)	(106,645)
Net transfers for operating or capital purposes:			
To reserves	(778,469)	(337,626)	(222,512)
From surplus	-	1,330	-
To surplus (annual surplus)	(20,000)	(191,979)	(19,413)
	\$ -	\$ -	\$ -

17. Comparative information:

Certain components of the comparative information have been reclassified to conform to the financial statement presentation adopted in the current year. There is no impact to total financial assets, total liabilities, net debt, total non-financial assets, or accumulated surplus. There is also no impact to total revenue, total expenses, or annual surplus.

18. Segment reporting:

The Village of Belcarra provides a wide range of municipal services. These services have been grouped into related departmental functions or service areas for segment reporting purposes. The following schedule shows the associated revenues and expenses for each segment. The various segments and the associated departmental functions or service are as follows:

General Government & Fiscal Services

This segment is comprised of services that relate to Council's legislative function including grants and elections. Functions that apply to the Village as a whole such as municipal hall upkeep, insurance, audit, banking and legal are included in this segment.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

18. Segment reporting (continued):

Administration & Human Resources

This segment includes Council support services, management of legal issues, records management, various human resources functions and oversight of departmental areas.

Information Technology

This segment is comprised of services related to the Village's information systems technology and infrastructure including its website.

Support Services (engineering, finance and planning)

This segment includes the Village's contracted support services for engineering, finance and planning. These services are provided on an as needed basis.

Building Inspection & Bylaw Enforcement

This segment provides for part-time building inspection and bylaw enforcement services which includes enforcement of various regulatory bylaws such as parking.

Public Works & Transportation

This segment includes the provision of services that relate to the Village's roads, bridges and drainage systems as well as for the maintenance of pedestrian walkways and trails.

Major Road Network (MRN)

This segment involves the maintenance and upkeep of the regional Bedwell Bay Road, the costs of which are funded by TransLink.

Fire & Emergency Services

This segment includes emergency planning and response services and minor expenditures related to fire protective, as the Sasamat Fire Department and its related services are shared regional services requisitioned and funded through the Metro Vancouver Regional District.

Waste & Recycle Depot (WARD)

This segment provides for refuse, recycling and organics drop-off at WARD, and pick-up and disposal of these same materials by a contractor.

Water System

This segment provides for the distribution and treatment of the water supply which is used for domestic and firefighting purposes.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

18. Segment reporting (continued):

	General government and fiscal services	Administration and human resources	Information technology	Support services (engineering finance and planning	Building inspection and bylaw enforcement	Public works and transportation
Revenue:						
Taxation (including grants in lieu)	\$ 863,520	\$ -	\$ -	\$ -	\$ -	\$ -
Sales of services and regulatory fees	10,800	-	-	-	171,453	1,100
Government transfers	686,490	-	-	10,000	-	-
Investment income	28,938	-	-	-	-	-
Actuarial income	-	-	-	-	-	-
Other revenues	6,991	-	-	-	-	-
	1,596,739	-	-	10,000	171,453	1,100
Expenses:						
Indemnities, salaries and benefits	64,850	321,041	-	-	71,245	189,151
Contracted services	126,989	-	49,399	231,614	5,586	-
Supplies and materials	97,533	5,914	-	-	9,063	75,904
Grants	2,331	-	-	-	-	-
Interest and other	52,498	-	-	-	-	-
Amortization	19,724	-	19,982	-	-	105,120
	363,925	326,955	69,381	231,614	85,894	370,175
Annual surplus (deficit)	\$ 1,232,814	\$ (326,955)	\$ (69,381)	\$ (221,614)	\$ 85,559	\$ (369,075)

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2020

18. Segment reporting (continued):

	Major road network (MRN)	Fire and emergency services	Waste and recycle depot (Ward)	Water system	2020	2019
Revenue:						
Taxation (including grants in lieu)	\$ -	\$ -	\$ -	\$ 233,498	\$ 1,097,018	\$ 989,978
Sales of services and regulatory fees	-	-	121,066	277,220	581,639	517,184
Government transfers	78,190	-	1,137	7,142	782,959	444,807
Investment income	-	-	1,115	4,581	34,634	36,381
Actuarial income	-	-	-	35,068	35,068	29,574
Other revenues	-	-	-	-	6,991	38,975
	78,190	-	123,318	557,509	2,538,309	2,056,899
Expenses:						
Indemnities, salaries and benefits	48,139	-	32,050	54,108	780,584	788,693
Contracted services	-	-	78,355	110,533	602,476	420,361
Supplies and materials	30,051	10,394	6,984	18,351	254,194	266,109
Grants	-	-	-	-	2,331	2,655
Interest and other	-	-	-	128,799	181,297	128,799
Amortization	-	-	7,357	159,852	312,035	306,282
	78,190	10,394	124,746	471,643	2,132,917	1,912,899
Annual surplus (deficit)	\$ -	\$ (10,394)	\$ (1,428)	\$ 85,866	\$ 405,392	\$ 144,000

VILLAGE OF BELCARRA

Schedule to Financial Statements (unaudited)

Year ended December 31, 2020

COVID-19 Safe Restart Grant:

	Emergency planning and response costs	Computer and other electronics technology costs	Addressing revenue shortfalls	Total
COVID-19 Safe Restart Grant Funds Received	\$ -	\$ -	\$ -	\$ 380,000
2020 COVID-19 Safe Restart Grant Claimed	62,340	3,087	133,033	198,460
Unused COVID-19 Restart Grant Funds (Restricted Surplus)	\$ 62,340	\$ 3,087	\$ 133,033	\$ 181,540



Village of Belcarra

Audit Findings Report for the year ended
December 31, 2020

KPMG LLP

Prepared as of April 20, 2021, for presentation on April 26, 2021

kpmg.ca/audit



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Executive summary

Purpose of this report

The purpose of this Audit Findings Report is to assist you, as a member of the Council, in your review of the results of our audit of the financial statements of the Village of Belcarra (the “Village”) as at and for the year ended December 31, 2020. This Audit Findings Report builds on the Audit Plan we presented to Council on March 8, 2021.

What’s new in fiscal 2020 impacting financial reporting

There have been significant changes in fiscal 2020 which impacted financial reporting and our audit:

- COVID-19 pandemic; and
- New auditing standard for estimates.

See pages 5 to 6 for further details.

Changes from the audit plan

There have been no significant changes regarding our audit from the Audit Planning Report previously presented to you.

Finalizing the audit

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 our discussions with Council;
- Obtaining the signed management representation letter;
- Obtaining evidence of the Council’s acceptance of the financial statements; and,
- Completing subsequent event review procedures up to the date of the Council’s acceptance of the financial statements.

We will update the Council on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditors’ report will be dated upon the completion of any remaining procedures.

Executive summary (continued)

Areas of audit focus

Our audit is risk-focused. We have not identified any significant risks. However, as part of our audit, we identified areas of audit focus which include:

- Tangible capital assets
- Payroll and other operating costs
- Legal claims
- Parking ticket revenue

See pages 7 to 10 for the audit findings related to these areas of audit focus.

Adjustments and differences

Differences and adjustments include disclosure and presentation differences and adjustments.

Uncorrected differences

We did not identify differences that remain uncorrected.

Corrected adjustments

We did not identify any adjustments that were communicated to management and subsequently corrected in the financial statements.

Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

See page 12 for further details.

Control and other observations

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

See page 13 and Appendix 3 for further details.

Independence

We confirm that we are independent with respect to the Village 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, 2020 up to the date of this report.

Current developments

There have been no significant updates to the current developments included in our Audit Planning Report.

What's new in 2020 impacting financial reporting

COVID-19 pandemic

Areas of impact	Key observations
Risk assessment	<ul style="list-style-type: none">- We performed a thorough risk assessment specifically targeted at the impacts of the COVID-19 pandemic as described in our audit plan, which also, included an assessment of fraud risk factors. No issues or additional areas were identified.
Working remotely	<ul style="list-style-type: none">- We used virtual work rooms, video conferencing, and internally-shared team sites to collaborate in real-time, both amongst the audit team as well as with management.- We used secure technologies to conduct walkthroughs, perform tests of controls and substantive tests.
Financial reporting	<ul style="list-style-type: none">- We obtained an understanding of any changes to process activities and controls that have been implemented due to remote working arrangements. We noted that there were no significant changes to the financial processes or controls of the Village with respect to financial reporting.- We considered impacts to financial reporting due to the COVID-19 pandemic and the increased disclosures needed in the financial statements as a result of the pandemic. Management has included additional disclosure in the notes to the financial statements (within note 1) with respect to the effect of the COVID-19 pandemic for fiscal year 2020 and the nature of any potential future impact to the Village. We reviewed the note disclosure and concur that management has appropriately disclosed the impact of COVID-19 on the Village's operations.- We reviewed variances in the revenue and expenses from the prior year balances to assess whether the variances are reasonable, and the revenue and expenses reported in the financial statements are complete and accurate.- We reviewed the accounting treatment for the COVID-19 Safe Restart grant received by the Village and noted that it was appropriately recognized as revenue. We verified the amount recorded to the cash received and to the grant letter from the Province of BC.- There were no significant issues noted in our testing.

What's new in 2020 impacting financial reporting (continued)

New auditing standard

Standard	Key observations
CAS 540, Auditing Accounting Estimates and Related Disclosures	<ul style="list-style-type: none">- The new standard was applied on all estimates within the financial statements that had a risk of material misstatement due to estimation uncertainty and not just "key estimates", "critical accounting estimates", or "estimates with significant risk".- The granularity and complexity of the new standard along with our interpretation of the application of that standard necessitated more planning and discussion and increased involvement of more senior members of the engagement team.- We performed more granular risk assessments, considered the potential for management bias, and assessed the degree of uncertainty, complexity, and subjectivity involved in making each accounting estimate to determine the level of audit response. The higher the level of response, the more persuasive the audit evidence was needed.- There were no accounts identified including an estimate where there is estimation uncertainty with a risk of material misstatement that was more than remote.

Areas of audit focus

Area of audit focus	New or changed from Audit Planning Report?	Estimate?
Tangible capital assets	No	Yes – the established useful lives of tangible capital assets for purposes of depreciation. No estimation uncertainty with a risk of material misstatement that was more than remote was identified.

Our audit approach

We performed the following procedures:

- Detailed testing of asset additions, including inspection of supporting documentation to determine if additions are capital in nature and to test the accuracy of the amounts recorded
- Detailed testing of dispositions including inspection of supporting documentation and assessing if the gain or loss on disposition has been recorded appropriately
- Reviewed the reasonableness of amortization expense recognized
- Reviewed agreements for contractual commitments and related disclosure requirements

Significant findings

- There were no significant issues noted in our testing.

Areas of audit focus (continued)

Area of audit focus	New or changed from Audit Planning Report?	Estimate?
Payroll and other operating costs	No	No

Our audit approach

We performed the following procedures:

- Updated our understandings of the processes and controls over the payroll and procurement activities
- Performed analytical procedures to understand the change in payroll and operating costs relative to the prior year, and corroborated all significant variances noted by reviewing supporting documentation

Significant findings

- There were no significant issues noted in our testing.

Areas of audit focus (continued)

Area of audit focus	New or changed from Audit Planning Report?	Estimate?
Legal claims	No	Yes – the determination of the outcome of claims and recognition of contingent liability. No estimation uncertainty with a risk of material misstatement that was more than remote was identified.

Our audit approach

We performed the following procedures:

- Discussed legal claims with management as well as reviewed legal invoices and Council meeting minutes
- Obtained written confirmation from the Village's external legal counsel and the Municipal Insurance Association of British Columbia ("MIA")

Significant findings

- No contingent liabilities have been recorded by management with respect to legal matters.
- There were no significant issues noted in our testing.

Areas of audit focus (continued)

Area of audit focus	New or changed from Audit Planning Report?	Estimate?
Parking ticket revenue	No	Yes – collectability of parking tickets. No estimation uncertainty with a risk of material misstatement that was more than remote was identified.

Our audit approach

We performed the following procedures:

- Discussed with management regarding updates to the parking ticket process
- Assessed management's analysis for recognition of parking ticket revenue and allowance for parking ticket receivables at year-end

Significant findings

- The Village implemented the Bylaw module of the Municipal Accounting and Information System during the year and has increased the volume of parking tickets issued since the implementation.
- There were no significant issues noted in our testing.

Audit risks

Professional requirements

Fraud risk from management override of controls

Why is this significant?

This is a presumed fraud risk. We have not identified any specific additional risks of management override relating to this audit.

Our audit approach

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.
- Evaluating the business rationale of significant unusual transactions.

Significant findings

There were no issues noted in our testing.

Significant accounting policies and practices



Significant accounting policies

- There were no initial selections of or changes to the new significant accounting policies and practices.
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the Village'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 Village's asset and liability carrying values.



Financial statement presentation and disclosure

- 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.
- As requested by the Ministry of Municipal Affairs and Housing, the financial statements include an unaudited schedule for the COVID-19 Safe Restart Grant received by the Village in 2020. The schedule shows the amount of funding received, the eligible costs incurred, and the remaining grant balance at December 31, 2020.

Control and other observations

In accordance with professional standards, we are required to communicate to Council significant deficiencies in internal control over financial reporting (“ICFR”) that we identified during our audit.

The purpose of our audit is to express an opinion on the financial statements. Our audit included consideration of ICFR in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ICFR.

The matters being reported are limited to those deficiencies that we have identified during our audit and that we have concluded are of sufficient importance to merit being reported to the Council and to meet professional standards.

We did not note any significant deficiencies in internal controls.

However, we draw to Council’s attention the fact that due to limited number of employees and in common with other small organizations, the weaknesses that may arise from a lack of segregation of duties is difficult to avoid. As a result, constant diligence, monitoring and review of the financial statements is necessary.

See Appendix 3 for the management letter for additional updates.

Appendices

Appendix 1: Required communications

Appendix 2: Management representation letter

Appendix 3: Management letter



Appendix 1: Required communications

Draft auditors' report

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

Management representation letter

In accordance with professional standards, a copy of the management representation letter is included in Appendix 2.

Independence

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

Appendix 2: Management representation letter

Appendix 3: Management letter



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COUNCIL REPORT

Date: April 26, 2021
From: Ken Bjorgaard, Financial Consultant
Subject: 2020 Financial Statements

Recommendation

That the Village of Belcarra 2020 Financial Statements be accepted.

Purpose

The purpose of this report is to present the Village of Belcarra 2020 Financial Statements (see attached) for Council acceptance. The Financial Statements are supported by a draft audit opinion which is attached. In accordance with audit standards, Council is required to accept the Financial Statements before the auditors issue the final Audit Report. A summary of the Village of Belcarra 2020 financial results and financial position follows.

Executive Summary

The Village of Belcarra 2020 Financial Statements are attached for acceptance. Key highlights of the Village 2020 financial position and results are as follows:

- The Village annual surplus, on an accrual basis, was \$405,392 for 2020 (includes amortization expense for tangible capital assets and other accruals);
- At the end of 2020, the unrestricted accumulated cash surplus in all operating funds (general, water & waste and recycle) totaled \$348,870 (an increase of \$9,108 over 2019);
- Reserve fund balances increased by \$337,627 in 2020 to \$1,502,344; and
- Long-term debt decreased by \$141,713, from \$3,590,915 to \$3,449,202.

A comparative summary (between the 2020 and 2019 year-ends) of the various surplus and reserve balances of the Village is shown below.

Change in Village of Belcarra's Cash Surpluses & Reserves (from 2019 to 2020)			
	2020	2019	Increase / (decrease)
<u>Unrestricted Operating Surpluses</u>			
General operating surplus	230,026	257,338	(27,312)
Waste & recycle depot (WARD) operating surplus	45,232	52,649	(7,417)
Water operating surplus	73,612	29,775	43,837
Total Unrestricted Operating Surpluses	\$348,870	\$339,762	\$9,108
<u>Restricted Operating Surplus</u>			
General operating surplus (Unutilized COVID-19 Restart Grant)	\$181,540	\$0	\$181,540
<u>Reserve Funds</u>			
General capital	480,421	590,476	(110,055)
General operating	-	88,353	(88,353)
Financial stabilization	84,041	-	84,041
Transportation infrastructure	180,979	-	180,979
Vehicles & equipment	62,348	-	62,348
Water capital	151,974	-	151,974
Community works gas tax	464,454	406,933	57,521
MFA cash deposit	55,429	54,311	1,118
Water debt repayment	22,698	24,644	(1,946)
Total Reserve Funds	\$1,502,344	\$1,164,717	\$337,627

As stated above, for the year ended December 31, 2020, the Village had an annual surplus \$405,392 versus a budgeted surplus of \$4,904,484 on its Statement of Operations. Explanations of the significant variances that contributed to this difference are shown below.

2020 Year-End Actual/Budget Variances					
	A	B	C = B-A	D = C/A	
	2020 Budget	2020 Actual	\$ Variance	% Variance	Explanations of Significant Variances
Revenue:					
Taxation (including grants in	\$ 1,105,302	\$ 1,097,018	(\$8,284)	-0.7%	
Sales of services & regulatory fees	521,813	581,639	59,826	11.5%	Increased parking ticket revenue
Government transfers	3,224,001	782,959	(2,441,042)	-75.7%	Grant for water reservoir project not received; partially offset by unbudgeted funds from COVID-19 Safe Restart Grant
Investment income	37,400	34,634	(2,766)	-7.4%	
Actuarial income	33,693	35,068	1,375	4.1%	
Other revenues	2,014,000	6,991	(2,007,009)	-99.7%	Revenue from budgeted sale of road-ends properties not realized
	6,936,209	2,538,309	(4,397,900)	-63.4%	
Expenses:					
General government & fiscal services	294,978	363,925	68,947	23.4%	Additional legal costs
Administration & human resources	338,711	326,955	(11,756)	-3.5%	
Information technology	43,082	69,381	26,299	61.0%	Amortization costs allocated to department
Support services (engineering, finance & planning)	267,200	231,614	(35,586)	-13.3%	Budgeted OCP review did not occur; partially offset by road-ends project costs charged to operations as opposed to capital
Building inspection & bylaw enforcement	103,853	85,894	(17,959)	-17.3%	Lower bylaw enforcement costs than budgeted for (more precise way of charging bylaw enforcement costs implemented)
Public works & transportation	276,104	370,175	94,071	34.1%	New method of allocating public works staff time implemented which varied from budgeted allocation
Major road network (MRN)	77,551	78,190	639	0.8%	
Fire & emergency services	6,200	10,394	4,194	67.6%	COVID-19 emergency costs not budgeted for
Waste & recycle depot (WARD)	117,362	124,746	7,384	6.3%	Additional contractor pick-up and disposal costs
Water system	506,684	471,643	(35,041)	-6.9%	Savings from new method of allocating public works staff time and less system maintenance; partially offset by increased water conveyance and purchase costs
	2,031,725	2,132,917	101,192	5.0%	
Annual surplus	4,904,484	405,392	(4,499,092)	-91.7%	As per above explanations
Accumulated surplus, beginning of year	8,995,801	8,995,801	8,851,801	98.4%	
Accumulated surplus, end of year	\$ 13,900,285	\$ 9,401,193	4,430,438	31.9%	

Background

Audit Opinion

The Village external auditors have stated in their draft audit opinion that the Village 2020 financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

Statement of Financial Position (see page 1 within the financial statements)

The Statement of Financial Position, which is similar to a balance sheet, summarizes the Village's assets and liabilities, the net of which results in accumulated surplus. The components of accumulated surplus are detailed in Note 9 (pages 12 & 13) within the financial statements. Accumulated surplus is comprised of unrestricted and restricted cash surpluses, reserve funds and the Village's investment in inventory and tangible capital assets (i.e. funds spent to date on capital infrastructure, facilities, equipment, etc., less accumulated amortization on the assets and less debt owing on the assets).

The assets in the Statement of Financial Position are broken down into two categories as follows:

- Financial assets - includes assets which are available to discharge existing liabilities, and excludes assets that are held for use in the provision of services. Examples include cash, receivables and investments.
- Non-financial assets - includes assets that are held for use in the provision of municipal services and generally have useful lives that extend beyond one year. An example is tangible capital assets, such as roads and water infrastructure, that are used to provide municipal services.

The liabilities include accounts payable and accrued liabilities, performance bonds and deposits deferred revenue, and long-term debt. Details of the Village's deferred revenues are shown in Note 6 (page 9) within the Financial Statements.

At the end of 2020, the Village had net debt of \$1,430,370, which means that the Village's liabilities were greater than its financial assets. The Village also had non-financial assets of about \$10.8 million at the end of 2020, which includes the historical cost of tangible capital assets less accumulated amortization. The Village's net debt together with its non-financial assets contribute to its overall accumulated surplus position of approximately \$9.4 million at the end of 2020 (see Note 9 within the financial statements for a detailed breakdown of the accumulated surplus).

Statement of Operations and Accumulated Surplus (see page 2 within the financial statements)

This statement, which is similar to an income statement, summarizes the Village's revenues and expenses for the year, the net of which results in the accrual-based annual surplus for the year of \$405,392. Revenues totaled \$2,538,309 in 2020 while expenses totaled \$2,132,917, the difference being the annual surplus. The annual surplus is added to the prior year's accumulated surplus, to arrive at the ending accumulated surplus for the year. The ending accumulated surplus

position reflected in this statement of \$9,401,193 corresponds with the accumulated surplus shown on the Statement of Financial Position.

Statement of Change in Net Debt (see page 3 within the financial statements)

This statement adjusts the annual surplus for transactions involving non-financial assets, to arrive at the decrease in net debt for the year. The decrease in net debt is then added to the net debt at the beginning of the year to arrive at the year-end balance for net debt. The Village net debt at the end of 2020 was \$1,430,370, which corresponds with the net debt figure in the Statement of Financial Position.

Statement of Cash Flows (see page 4 within the financial statements)

This statement summarizes the sources and uses of cash over the year, under the operating, financing, investing and capital categories. The change in cash is reflected in the final cash position shown, which reconciles with the cash balance shown on the Statement of Financial Position. The Village cash balance at the end of 2020 was \$1,414,634.

Notes to the Financial Statements (see pages 5 - 19 within the financial statements)

The Notes to the Financial Statements reflect significant accounting policies and the details of certain amounts shown in the Statement of Financial Position and in the Statement of Operations. The notes which correspond to specific line items in the Statement of Financial Position and in the Statement of Operations are cross referenced on these statements. For example, a detailed breakdown of the accounts receivable balance shown in the Statement of Financial Position is reflected in Note 3 (page 8).

Note 7 – Debt (see page 10 within the financial statements)

Note 7 reflects the principal amount of long-term debt owing (all is water utility debt). The Village had \$3,449,202 of external long-term debt outstanding at the end of 2020 and principal repayments and actuarial adjustments on long-term debt will range between approximately \$146,000 and \$171,000 per year over the next 5 years.

Note 8 – Tangible Capital Assets (see page 11 within the financial statements)

Note 8 reflects the historical cost of tangible capital assets and the change in the balance of these assets as a result of additions, write-offs and amortization expense. Amortization is the public sector equivalent of depreciation which is commonly used in the private sector. The Village had \$14,312,427 (historical cost) of tangible capital assets at the end of 2020 with accumulated amortization of \$3,508,135, for a net book value of tangible capital assets of about \$10,804,292. The comparative 2019 tangible capital asset numbers are also shown in this Note.

Note 9 – Accumulated Surplus (see pages 12 & 13 within the financial statements)

Note 9 details the composition of accumulated surplus which includes the general, water and waste & recycle depot unrestricted surpluses, the COVID-19 Safe Restart Grant restricted surplus, the various reserve funds and the Village's investment in tangible capital assets and inventory. The total accumulated surplus shown in the Note is \$9,401,193, which corresponds with the accumulated surplus in the Statement of Financial Position.

Note 18 – Segment Disclosure (see pages 16 - 19 within the financial statements)

Note 18 shows revenues and expenses for the year broken down into departmental/functional areas (i.e. segments). The net revenues and expenses for all of the departmental/functional areas balance to the Statement of Operations and the annual surplus. Descriptions of the services/functions included in each segment can be found in this Note.

Schedule to Financial Statements – COVID-19 Safe Restart Grant (see page 20 within the financial statements)

As requested by the Ministry of Municipal Affairs and Housing, the Financial Statements include an unaudited schedule for the COVID-19 Safe Restart Grant received by the Village in 2020. The schedule highlights how much of the Village COVID-19 Safe Restart Grant funds have been utilized and the funds remaining. This schedule and related disclosure comply with the Province's requirement for reporting on these funds.

Attachment:

- Financial Statements of Village of Belcarra And Independent Auditors' Report thereon Year ended December 31, 2020 (see item 4.4b of the Agenda package)



COUNCIL REPORT

Date: April 26, 2021
From: Ken Bjorgaard, Financial Consultant
Subject: 5-Year (2021 – 2025) Financial Plan Bylaw

Recommendation

That Village of Belcarra 5-Year (2021 – 2025) Financial Plan Bylaw No. 583, 2021 be read a first, second and third time.

Purpose

The purpose of this report is to present the Village 2021 – 2025 Financial Plan Bylaw (Bylaw) for first three readings. The Bylaw reflects the results of Council budget deliberations and related decisions and has been prepared pursuant to the following April 12, 2021 Council motion:

“That Council approve the 2021 – 2025 Financial Plan Bylaw based on Scenario B, as follows:

- 7% per increase in property taxes in 2021 and each year thereafter in the plan to 2025;
- 12% per increase in water user rates in 2021 and each year thereafter in the plan to 2025; and
- 12% per increase WARD user rates in 2021 and each year thereafter in the plan to 2025”

Background

The Bylaw attached hereto for Council consideration reflects the above noted Council motion. Both this Bylaw and the Tax Rates Bylaw are required to be adopted on or before May 14, 2021. Attached is Ministerial Circular 21:07, which indicates that local governments are still operating under the authority of Emergency Program Order M192, and as such these bylaws may undergo three readings and adoption in the same day. As there are two regular scheduled Council meetings prior to this statutory deadline, on April 26, 2021 and May 10, 2021, it is recommended that the Bylaw receive first three (3) readings on April 26, 2021 and adoption on May 10, 2021. The *Community Charter* allows financial plans to be amended by bylaw after adoption.

Attachments:

- Ministry Circular Statutory Deadlines for Municipal Adoption of Financial Plan and Tax Rate Bylaws
- Village of Belcarra 5-Year (2021 – 2025) Financial Plan Bylaw No. 583, 2021



Ministry of Municipal
Affairs

Local Government Infrastructure
and Finance Branch
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CIRCULAR

Circular No. 21:07

March 18, 2021

To: All Municipal Financial Administrators

Re: Addendum to Circular 21:05 title “Statutory Deadlines for Municipal Adoption of Financial Plan and Tax Rate Bylaws”

Earlier this week the Ministry sent out its standard circular on the deadlines for the annual adoption of the Five-Year Financial Plan and 2021 Tax Rates Bylaw (Circular 21:05).

The circular stated that both bylaws must receive third reading no later than May 12, 2021 and must be adopted on or before May 14, 2021. These deadlines are in accordance with the normal statutory provisions under sections 165 and 197 of the *Community Charter*.

However, the circular neglected to mention that local governments are still operating under the authority of Emergency Program Order M192. As such, for certain bylaws, a municipal council may do three readings and adopt a bylaw in the same day. This authority applies to both the Five-Year Financial Plan and Annual Property Tax Bylaw.

Thus, council has the option to adopt these bylaws over one or two meetings. If council elects to adopt the bylaws over two meetings, please follow the instructions in Circular 21:05. However, if council elects to adopt the bylaws in one meeting, then both bylaws must be adopted **on or before May 14, 2021**.

Also, please remember the following:

- the Financial Plan Bylaw must be adopted before the Tax Rates Bylaw;
- if council intends to adopt the Financial Plan Bylaw and Tax Rate Bylaw at a special meeting, Section 127(2) of the *Community Charter* requires at least 24 hours advanced public notice of the meeting and the notice must meet the requirements of Section 127(3) of the *Community Charter*; and
- in accordance with section 166 of the *Community Charter*, a council must undertake a process of consultation regarding the proposed financial plan before it is adopted.

We strongly recommend that municipalities adopt their Financial Plan Bylaw and Tax Rate Bylaw well in advance of the statutory deadlines.



**Ministry of Municipal
Affairs**

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CIRCULAR

If you have any questions or need any further information, please contact the Ministry at LGDE@gov.bc.ca or call 250 387-4060.

Our sincere apologies for any confusion caused by Circular 21:05.

Sean Grant
Director, Local Government Finance



**VILLAGE OF BELCARRA
5-Year (2021 – 2025) Financial Plan
Bylaw No. 583, 2021**

Attachment



A bylaw to establish the 5-Year Financial Plan for the years 2021 – 2025 inclusive.

WHEREAS pursuant to section 165 of the *Community Charter*, the Council shall, before the 15th of May in each year, before the annual property tax bylaw is adopted, adopt a financial plan;

AND WHEREAS the Municipal Council has caused to be prepared a 5-Year Financial Plan for the period 2021 – 2025 inclusive;

NOW THEREFORE, the Council of the Village of Belcarra enacts as follows:

1. This Bylaw shall be cited for all purposes as the “Village of Belcarra 5-Year (2021 – 2025) Financial Plan Bylaw No. 583, 2021”.
2. Council hereby adopts the 5-Year Financial Plan for the years 2021 – 2025 inclusive, as set out in Schedules A and B, attached to and forming part of this bylaw.
3. If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on

Jamie Ross
Mayor

Lorna Dysart
Chief Administrative Officer

This is a certified a true copy of
Village of Belcarra 5-Year (2021 – 2025)
Financial Plan Bylaw No.583, 2021

Chief Administrative Officer

Schedule A - Financial Plan

	2021	2022	2023	2024	2025
REVENUE					
Taxation (including grants in lieu)	(925,245)	(996,658)	(1,073,635)	(1,156,611)	(1,246,052)
Parcel taxes	(233,498)	(233,498)	(233,498)	(233,498)	(233,498)
Sale of services & regulatory fees	(600,015)	(657,732)	(722,384)	(795,361)	(872,797)
Government transfers	(688,926)	(495,538)	(476,600)	(499,811)	(752,505)
Investment income	(35,038)	(35,446)	(35,859)	(36,278)	(36,702)
Actuarial income	(39,306)	(45,144)	(51,216)	(57,530)	(64,097)
Total Revenue	(2,522,028)	(2,464,016)	(2,593,192)	(2,779,089)	(3,205,651)
EXPENSES					
General government & fiscal services	239,897	241,722	201,330	204,008	206,728
Administration & human resources	290,327	275,515	260,831	265,882	271,032
Information technology	38,394	36,555	34,747	35,565	36,412
Support services (engineering, finance & planning)	287,301	117,001	111,930	113,795	115,693
Building inspection & bylaw enforcement	79,089	79,569	80,083	81,680	83,308
Public works & transportation	253,092	245,950	238,896	242,698	246,691
Major road network (MRN)	132,127	140,819	153,778	156,276	158,814
Fire & emergency services	32,186	2,599	2,410	2,410	2,411
Waste & recycle depot (WARD)	147,901	148,720	164,563	168,484	172,502
Water system	419,942	437,080	490,098	480,146	486,621
Amortization	321,600	337,451	354,090	371,555	389,889
Total Expenses	2,241,856	2,062,981	2,092,756	2,122,499	2,170,101
ANNUAL SURPLUS	(280,172)	(401,035)	(500,436)	(656,590)	(1,035,550)
RESERVES, DEBT & CAPITAL					
Tangible capital assets	613,933	404,300	278,000	264,000	407,000
Amortization	(321,600)	(337,451)	(354,090)	(371,555)	(389,889)
Repayment of debt (principal & actuarial)	145,951	151,789	157,861	164,175	170,742
Transfers from reserves	(603,879)	(400,236)	(279,946)	(250,946)	(146,446)
Transfers to reserves	430,790	552,175	670,743	791,527	915,880
Transfers from surplus	(11,161)	-	-	-	-
Transfers to surplus	26,138	30,458	27,868	59,389	78,263
Total Reserves, Debt & Capital	280,172	401,035	500,436	656,590	1,035,550
FINANCIAL PLAN BALANCE	-	-	-	-	-

Schedule B – Statement of Objectives and Policies

Financial Plan Objectives and Policies for Funding Sources, Distribution of Property Value Taxes, and Permissive Tax Exemptions:

A. Funding Sources

Over the Village of Belcarra's 5-year financial plan the funding sources, as defined in Section (165) (7) of the Community Charter, are as follows:

	<u>Funding Sources</u>				
	2021	2022	2023	2024	2025
Operating Revenue Sources					
Property value taxation	39.8%	40.9%	41.4%	41.9%	42.3%
Parcel tax	10.1%	9.6%	9.0%	8.4%	7.9%
Fees	25.9%	27.1%	27.9%	28.8%	29.7%
Other sources*	24.2%	22.3%	21.7%	20.9%	20.1%
Proceeds from borrowing	0.0%	0.0%	0.0%	0.0%	0.0%
Totals	100.0%	99.9%	100.0%	100.0%	100.0%
Capital Revenue Sources					
Other sources - Reserves	67.1%	91.5%	100.0%	94.3%	35.5%
Other sources - Grants	32.9%	8.5%	0.0%	5.7%	64.5%
Proceeds from borrowing	0.0%	0.0%	0.0%	0.0%	0.0%
Totals	100.0%	100.0%	100.0%	100.0%	100.0%

** Government transfers, investment income & actuarial on debt*

Objectives:

- Ensure that the Village's services are sustained over the long-term by providing for core operations and future asset/infrastructure replacements and renewals.

Policy:

- Build up reserves to optimal levels through property tax and utility user fee increases (for water and the waste & recycle depot).
- Minimize external borrowing and create internal reserve sources of funding and financing.

B. Distribution of Municipal Property Taxes Across Property Classes

Over the term of the financial plan the distribution of municipal property taxes across the property tax classes is expected to be similar to 2020, as follows:

Distribution of 2020 Property Taxes

<u>Classes</u>	<u>Property Tax Dollars Raised</u>	<u>% of Total Property Taxation</u>
1 Residential	\$836,018	98.63%
2 Utilities	\$1,018	0.12%
3 Supportive Housing	\$0	0.00%
4 Major Industry	\$0	0.00%
5 Light Industry	\$0	0.00%
6 Business/Other	\$13	0.00%
7 Managed Forest	\$0	0.00%
8 Recreational/Non-Profit	\$10,596	1.25%
9 Farm	\$0	0.00%
	<u>\$847,645</u>	<u>100.00%</u>

Objective:

- Maintain a consistent, proportionate relationship in the sharing of the tax burden amongst the tax classes.

Policy:

- Set tax rates in accordance with the tax class multiples set by the Province of BC.

C. Permissive Tax Exemptions

Objective:

- Recognize the contributions of non-profit organizations and groups which provide services and activities for the Community.

Policy:

- Full or partial permissive tax exemptions will be considered to encourage activities or services that:
 - are consistent with the quality of life (economic, social, and cultural) objectives of the Village;
 - provide direct access and benefit to the community, and
 - would otherwise be provided by the Village.
- Council Policy 176 provides additional details and requirements for Permissive Tax Exemptions.



COUNCIL REPORT

Date: April 26, 2021
From: Ken Bjorgaard, Financial Consultant
Subject: Village of Belcarra Fees and Charges Bylaw Amendment

Recommendation

That “Village of Belcarra Fees and Charges Bylaw No. 517, 2018, Amendment Bylaw No. 585, 2021” be read a first, second and third time.

Purpose

The purpose of this report is to present “Village of Belcarra Fees and Charges Bylaw No. 517, 2018, Amendment Bylaw No. 585, 2021” (Bylaw) for first three readings.

Background

The Bylaw reflects the results of Council budget direction to implement a 12% increase in water rates for 2021 (for those connected and not connected to the water system) and a 12% increase in waste and recycle depot (WARD) rates.

Bylaws cannot be applied retroactively, and the Bylaw will take effect on July 1, 2021. The existing Fees and Charges Bylaw will be effective until June 30, 2021. In order to ensure that the full-year 2021 rates, as charged on tax notices, reflect the 12% increases, the Bylaw rates have been increased accordingly.

It is recommended that this Bylaw receive first three readings on April 26, 2021 and adoption on May 10, 2021, in order to meet the statutory deadline. (Ministerial Circular 21:07)

Attachment:

- Village of Belcarra Fees and Charges Bylaw No. 517, 2018, Amendment Bylaw No. 585, 2021



VILLAGE OF BELCARRA
Fees and Charges Bylaw No. 517, 2018
Amendment Bylaw No. 585, 2021

A bylaw to amend fees and charges for services

WHEREAS the Community Charter enables a local government to amend its bylaws from time to time;
AND WHEREAS the Village of Belcarra Council has deemed it necessary to amend its fees and charges bylaw;

NOW THEREFORE the Village of Belcarra Council enacts as follows:

1. This Bylaw may be cited for all purposes as the "Village of Belcarra Fees and Charges Bylaw No. 517, 2018 Amendment Bylaw No. 585, 2021"

2. That "Village of Belcarra Fees and Charges Bylaw No. 517, 2018" be amended:

a) In Schedule 10 "Recycling and Garbage Collection and Removal" by

replacing:

"Authorized User (per parcel of real property improved or unimproved)	\$348.00 per annum
Authorized User (non-resident)	\$348.00 per annum
Accessory Suite (additional dwelling unit)	\$348.00 per annum"

with:

"Authorized User (per parcel of real property improved or unimproved)	\$396.00 per annum
Authorized User (non-resident)	\$396.00 per annum
Accessory Suite (additional dwelling unit)	\$396.00 per annum"

b) In "Schedule 13 – Waterworks Fees" by

replacing:

"Basic Fee – Fire Protection (prorated upon date of permit for Use Fee Domestic or Use Fee Fire Sprinkler System)	\$856.00
Use Fee – Domestic (pro-rated as of one month after the first day of the month in which the connection permit is issued)	\$1,220.00
Use Fee – Fire Sprinkler System (pro-rated as of one month after the first day of the month in which the connection permit is issued)	\$1,220.00"

with:

"Basic Fee – Fire Protection (prorated upon date of permit for Use Fee Domestic or Use Fee Fire Sprinkler System)	\$902.00
Use Fee – Domestic (pro-rated as of one month after the first day of the month in which the connection permit is issued)	\$1,286.00
Use Fee – Fire Sprinkler System (pro-rated as of one month after the first day of the month in which the connection permit is issued)	\$1,286.00"

3. This bylaw shall take force and come into effect as of July 1, 2021.

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on

Jamie Ross
Mayor

Lorna Dysart
Chief Administrative Officer

This is a certified a true copy of
Village of Belcarra Fees and Charges Bylaw
No. 517, 2018, Amendment Bylaw No. 585, 2021

Chief Administrative Officer



COUNCIL REPORT

Date: April 26, 2021

From: Ken Bjorgaard, Financial Consultant

Subject: 2021 Tax Rates Bylaw

Recommendation

That Village of Belcarra 2021 Tax Rates Bylaw No. 584, 2021 be read a first, second and third time.

Purpose

The purpose of this report is to present the Village of Belcarra 2021 Tax Rates Bylaw for first three readings.

Background

The 2021 Tax Rates Bylaw (Bylaw) attached hereto for Council consideration reflects the tax rates required to raise municipal taxes for 2021, as approved in the 2021 – 2025 Financial Plan bylaw, as well as the tax rates required to raise the funds requisitioned by the Metro Vancouver Regional District, pursuant to the *Community Charter*, as follows:

- “197 (1) Each year, after adoption of the financial plan but before May 15, a council must, by bylaw, impose property value taxes for the year by establishing tax rates for
- (a) the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and
 - (b) the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body.”

It is recommended that this Bylaw receive first three readings on April 26, 2021 and adoption on May 10, 2021, which is the same as the Village 2021 – 2025 Financial Plan bylaw, in order to meet the statutory deadline. Ministerial Circular 21:07 applies.

Attachment:

- Village of Belcarra 2021 Tax Rates Bylaw No. 584, 2021



VILLAGE OF BELCARRA
2021 Tax Rates
Bylaw No. 584, 2021

Attachment



A Bylaw to set Tax Rates for the Year 2021

WHEREAS, pursuant to Section 197 of the *Community Charter*, the Council must, before the 15th day of May in each year, establish tax rates for municipal revenue and for amounts collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body, based on the assessed value of taxable land and improvements;

NOW THEREFORE, the Council of the Village of Belcarra enacts as follows:

1. This Bylaw may be cited for all purposes as "Village of Belcarra 2021 Tax Rates Bylaw No. 584, 2021".
2. The following rates are hereby imposed and levied for the year 2021:
 - a. for general municipal purposes on the assessed value of land and improvements taxable for general municipal purposes, those rates appearing in column A of Schedule "A" attached hereto and forming part of this bylaw; and
 - b. for purposes of the Metro Vancouver Regional District, on the assessed value of land and improvements taxable for hospital purposes, those rates appearing in column B of Schedule "A" attached hereto and forming part of this bylaw.
3. If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on

Jamie Ross
Mayor

Lorna Dysart
Chief Administrative Officer

This is a certified true copy of
2021 Tax Rates Bylaw 584, 2021

Lorna Dysart, Chief Administrative Officer

Village of Belcarra
Schedule "A" of Bylaw No. 584 - 2021
Tax Rates (Dollars of Tax per \$1,000 of Taxable Value)

Property Classes	A General Municipal Purposes	B Metro Vancouver Regional District Purposes
1 Residential	1.53551	0.39074
2 Utilities	5.37429	1.36759
3 Supportive Housing	1.53551	0.39074
4 Major Industry	5.22073	1.32852
5 Light Industry	5.22073	1.32852
6 Business/Other	3.76200	0.95731
7 Managed Forest Land	4.60653	1.17222
8 Recreation/Non-Profit	1.53551	0.39074
9 Farm	1.53551	0.39074

Farrer Cove Committee Report to Belcarra Council

April 3, 2021

Work Accomplished:

- Advocated and were **successful** in the repeal of the Speculation Tax on water access only properties (North Farrer Cove and other water access only properties in Belcarra). This involved documenting and photographing all effected cabins and lots, researching health and safety standards regarding renting cabins, meeting with MLA, Rick Glumac, meeting with two law firms regarding a Class Action Lawsuit, interviews by CBC,CTV and Global TV, and travel to Victoria to attend the Legislature and meet with Opposition Leader, Andrew Wilkinson.
- Researched several possible access routes to Farrer Cove and developed a plan with regard to environmental best practices, access to potable water and natural gas sources, and cost. This route, which follows the existing Hydro Line between Farrer Cove and the Village is referred to as the North-South Connector.
- Developed and presented numerous information reports and presentations re legal road access to Port Moody Mayor and Council, including holding on site meetings at FC.
- Conducted numerous meetings with ELC President, Bryant Ko, to inform, update, and discuss key issues regarding a legal access road to Farrer Cove.
- Developed and conducted an informal written survey of all Farrer Cove residents who would be impacted by the North-South Connector.
- Developed and produced a drone video of the proposed North-South Connector as an education tool.
- Extensive liaison with Port Moody Mayor and Councillors by FC Committee regarding a possible legal easement over land within Port Moody boundaries including letters, written submissions, maps and drone video, two delegation presentations to Mayor and Councillors, and additional presentation to a PM Closed Council Meeting.

Work Remaining:

- Negotiate and finalize a workable Letter of Understanding and Annual Maintenance Agreement between Belcarra and Port Moody.
- There are many additional issues to work on in order to realize the completion of the North-South Connector but any future considerations or progress rests entirely on a successful negotiations between Belcarra and Port Moody.

Questions that have not been answered:

- What correspondence or terms have been negotiated thus far with Port Moody regarding the Letter of Understanding? Has an agreement been drafted? If not, what conditions and terms might Port Moody require?
- What is the anticipated timeline for Belcarra staff to complete the initial draft of the Letter of Understanding and the Maintenance Agreement to be reviewed by Port Moody staff?

- Will the Farrer Cove Committee have input and access to this draft to ensure that all proposed terms and conditions are workable for Farrer Cove residents

Recommendations to Council to be discussed:

- Belcarra Council continue to support and advise re the North-South Connector initiative.
- Retain both Liisa and Carolina as joint Council representatives to the FC Committee.
- Keep the FC Committee fully up to date via telephone or email communication with Chairperson, Brian Ashford, regarding any negotiations with Port Moody so that the Committee can respond to Belcarra Council as to the workability of the terms proposed by Port Moody.
- Give serious consideration to the possibility, feasibility, and mechanisms for a land swap between Belcarra and Port Moody to eliminate the need for a Letter of Understanding and Maintenance Agreement, and give Belcarra control of the North-South Connector project. (Note: park for park, not road ends or private property).
- Keep the Planner out of the equation until needed in order to keep costs to Belcarra to a minimum.

Future Role of the Committee:

- Continue to advocate for legal road access to the Farrer Cove Community.
- Once formal approval is granted, to explore the engineering, infrastructure, and financing required to build a road.
- Continue to discuss and advocate for all Farrer Cove residents as questions and issues arise within the Community.

The Committee looks forward to discussing these matters with Council.

Respectfully submitted,

Farrer Cove Committee:

Brian Ashford
Larry Carlsen
Sy Rodgers
Lynda Spence
Bob Wilson

Revenue Generation Committee (RGC) Report to Council of Belcarra April 19, 2021.

As requested, we are providing this report for the Mayor & Councilors to consider renewing the RGC term for another year.

Work Accomplished:

Presentations presented and accepted by Council.

June 25, 2019, Report presented to Council July 8, 2019.

1. Charitable Donation Plan.

Accepted by Council to work with Village staff, Financial Consultant, and Council members to develop the RGC recommended Charitable Donation plan and to post the plan on the Village of Belcarra Barnacle to inform Village Residents of the Charitable Donation plan's existence.

This plan is an integral part of Tax and Will & Estate planning.

Regrettably, so far to date no follow-up action has been taken by Council nor has the presentation posted on the Village of Belcarra website, nor any information published in the Belcarra Barnacle?

June 25, 2019, Density Report presented to Council on July 8, 2019.

2. Density: RS-1 Zoning Amendment to ¼ Acre for the Village of Belcarra.

Report accepted by Council and posted on the Village of Belcarra website.

The proposed RS- 1 Zoning Amendment to be referenced by the review OCP team when the Official Community Plan (OCP) is revised hopefully later this year.

November 18, 2019. Road end Interim report presented to Council:

3. Road Ends: Policy & Actions to develop and sell road ends.

Accepted by Council and sent to Village Staff to consider executing the detailed step-by-step procedure recommended by the RGC committee.

Work Remaining:

Charitable Donation Plan has not been posted on the Belcarra Website and needs to be developed.

Charitable Donation Plan **attachment #1**.

Following on from the RGC's most recent Zoom meeting with the Mayor Ross & Councilor Wilder we are recommending a **Memorial Wall** be added to the plan. We believe there are a few residents who have expressed an interest in a Memorial Wall. A Memorial Wall will provide an on-going avenue to remember Belcarra residents who have died.

Density: RS-1 Zoning Amendment to the OCP:

A few residents are interested in subdividing their existing lots to a ¼ acre parcel to build a suitable home for retirement, or for other family members to live next door or to sell to raise capital to cover rising costs thus enabling the owner to continue to enjoy living in Belcarra.

An increase in density is a benefit to the Village because it would increase the tax base and fees for the services the Village provides i.e.: Ward and Water without incurring major infrastructure costs, if at all.

Road Ends: Policy & Actions to develop and sell road ends.

Further development and exploration of all the road ends as to the feasibility of each parcel/lot to be registered as freehold with a view to commercialize the lots only as and when the need arises for additional funds are needed by the Village.

The steps outlined in the RGC Interim Report recommended where being followed and the Council had voted on developing seven of the 31 road ends in phase 1 of the reporting process.

In the Road End development, the Council moved forward to have the seven Road End sites surveyed and appraised to determine the size, value, and any development obstacles.

The estimated Market Value of the seven road end sites is **\$9.1 Million** as of June 16, 2020.

Attachment #2.

Lot size of the proposed seven Road Ends is less than ¼ Acre.

These RE lots fit into the existing Village landscape as **58%** of the Residential Lots in the Village are less than 0.50 Acre.

66 Residential Lots in the Village are **less than 0.25 Acre** this is **21%**

118 Residential lots in the Village are between **0.25** to less than **0.50 Acre** this is **37%**.

The road end sites smallest lot is **8,697 sq ft** and the largest **18,202 sq ft**.

The Village has two residential lots recorded at:

4871 Belcarra Bay Road Lot size **4,613 sq ft. 2021 Assessment \$1,098,000.**

&

4855 Belcarra Bay Road Lot size **4,611 sq ft. 2021 Assessment: \$1,073,100.**

Both lots are much smaller than the proposed Road End Municipal lots.

¼ Acre = 10,890 sq ft ½ Acre = 21,780 sq ft 1 Acre = 43,60 sq ft.

Questions that have not been answered and History:

When the earlier Council voted down the proposed Bylaws did they consider the future impact of not allowing the Village of Belcarra Council an opportunity to develop road end (RE) sites?

The missed opportunity on September 14, 2020, to approve the following Bylaws would have allowed the Council to manage the development of some of the 31 Road Ends in the future.

Amendment By Law No. 569 "For the disposition of Village Lands, lot sizes of less than 0.5 acres shall be permitted."

Amendment Bylaw No. 568 "The Village may create Village-owned lots for municipal purposes or disposition that are less than 0.5 acres."

The Public Hearing was about these Bylaws **not** about specific lots. That step would come later when each RE site is considered individually. **Will these Bylaws amendments be reconsidered?**

The public hearing conducted on September 14, 2020, revealed the owners of approximately **16%** of the Village Residential homes sent in outlining their concerns about development of the Road Ends in their residential area.

We believe these resident concerns should be addressed in a report from the Village Staff that will satisfy the resident's concerns. **Will the resident concerns be addressed?**

When the Financial Planners & CAO Lorna walked the Roads Ends sites with the RGC Vice Chair they discussed several designs to develop the road ends. These designs included a plan to enhance the trail system, improve the emergency exists, fire protection and a plan to cut only select trees to improve the view while providing the Road End site with shade and addressing the concerns of the residents. Access over the road end by residents to their property to be addressed. A house design for the Oceanfront Road End site #17 to allow for the neighboring views to have limited obstruction.

In the RGC report we asked the Village staff to investigate with the Provincial Authorities the unique situation of the three Oceanfront Road ends and how public access to the water does not exist and is open to interpretation. In one case the Oceanfront Road End is extremely dangerous to allow for public access to the water. Our presentation to Council addressed the concerns about public water access and determined there is sufficient access in Belcarra from the other remaining Oceanfront Road Ends to meet the requirements of the Community Charter.

When the Financial Planners walked the seven Road End sites, they made several verbal suggestions to develop the sites. Regarding the Oceanfront access to the water the Financial Planner suggested to carve out of the Road End site a 15' trail down to the water leaving a 50' wide building site for a future residential home. This trail on RE site 15 could provide the fire protection buffer for the neighboring property.

Use of the sale proceeds of the Oceanfront Road Ends once the Community Charter interpretation cleared with the applicable authorities should allow for infrastructure costs and paying down debt.

Questions that have not been answered:

Based on the above comments will the Village Staff peruse the RGC suggestion to deal directly with provincial authorities regarding the interpretation of the Community Charter?

How much capital does the Village need to raise over the next 5 to 10 years?

Other than increasing taxes and service fees does the Council want to develop Road End sites?

Recommendations to Council:

Activate the Charitable donation Plan & Memorial Wall.

Ensure the presentation for improved Density for the Village to ¼ Acre be included in the OCP review.

Take another in depth review of the RGC Road End presentation included online at the Belcarra website.

Request the Village staff **directly** approach Provincial authorities to address the Community Charter reference to Oceanfront Road End sites with public access to the water. Referencing the Village already has ample access to the water and if required to satisfy the public water access a trail could be built alongside the proposed building site. This would affect the site's market value but if acceptable would allow for the use of the sale proceeds of the newly developed Oceanfront building lot to be used for infrastructure costs and debt repayment. Road End Site 17 has a dangerous cliff area, this site should be excluded from the public access to water requirement.

Revisit the proposed Amendment Bylaws for Zoning Bylaw 510 & the Official Community Plan Bylaw 435 allowing for a Road end policy to be set up to deal with all road ends which will give the Council the ability to vote on matters going forward.

Arrange for a report from the Village staff to address the concerns of the Village Residents affected by the RE site development.

Recommendations to Council:

We suggest Council consider the following: based on the existing OCP allowing for ½ acre lots in the Village take a closer look at:

Developing Road End *Inland Sites: 1 & 2 by combining a section of one RE to the other to create a ½ acre lot to consider registering in the land title registry then becoming an asset of the Village.

With a development plan for this proposed road end site to include select tree removal to create a building site and move the drainage ditch to the border line of the lot this property while addressing any other concerns could be sold for an estimated value of **\$800,000. to \$1,000,000.** refer to the Estimate of Market Value Analysis dated June 16, 2020. **Survey 1 & 2 Road End Attachment #3.**

By selling this one road end site the sale proceeds would aid in improving the Village's Financial reserves, add another taxpayer about **\$5,000. + annually, fees** for the other services provided; the Ward & Water and could earn **interest income annually i.e.:** (\$1M @ 2% = **\$20,000.** annually) on the funds on deposit. Development & Permit fees.

Improve communication with Village Residents via mail or email and conduct a survey to garner their input on important issues.

Future Role of the Committee:

If elected for another term the Revenue Generation Committee members are prepared to recommend solutions to generate capital from the development and sale of the road end sites.

Thank you for your ongoing support and the Revenue Generation Committee look forward to working with you all in the future.

Submitted by Revenue Generation Committee Members:

Sharilyn Sweet, Chair

Brian Hirsch, Penny Moen, and Maris Sulcs

Attachments: #1. Charitable Donation Plan

#2. Village of Belcarra Estimate of Market Value for 7 parcels of untitled RE sites analysis.

#3. Survey Report of Road End Sites 1 & 2.



VILLAGE OF BELCARRA
Revenue Generation Committee (RGC)
Interim Report: Charitable Donation Plan
June 25, 2019



Attachment #1

Submitted by Revenue Committee Members:
Tom Kim – Chair, Sharilyn Sweet – Vice Chair,
Brian Hirsch, Penny Moen and Maris Sulcs.

- 1) The Village of Belcarra is a Registered Municipality with CRA and can accept Charitable Donations and issue Tax receipts.
- 2) Public Interest: Two Belcarra Villagers have approached the RGC to discuss the plan.
- 3) Lawyer to be considered and a quote on costs to be secured to setup the Charitable Foundation and/or Endowment Fund.
- 4) That Council schedule a Public Information Meeting with invited professional guest speakers to introduce the Charitable Plan and to determine the level of public interest.
- 5) Create a Mission Statement for the use of the funds.
- 6) Setup an Investment Fund, Private Foundation &/or Endowment to manage the donations as required.
- 7) Engage in Fund raising activities.
- 8) Add to the Village website a “Charitable Donations” section which describes the plan including methods of making a donation.
- 9) Acknowledge donations.
- 10) Once the Charitable Plan has been established elect a Board of Directors to oversee the fund.

That the Revenue Generation Committee request Council consider the following:

- a) That Council arrange for an investment vehicle designed to comply with CRA guidelines and the Village of Belcarra’s Mission Statement; and
That Council determine the source for funding for the costs to setup including legal fees, (estimated to be in the range of \$5,000. to \$8,000); and
That management fees commensurate with the size of the fund be negotiated and to be competitive in the fundraising industry.

*Attachment
#1*

b) That Council refer the Revenue Generation Committee Interim Report dated June 25, 2019 regarding Charitable Donation Plan to staff for follow up with a report back to Council on items detailed below:

- 1) Elect a Board of Directors comprising of Councillors and Village residents to oversee the fund.
- 2) Donations from individuals or corporations can apply for a tax benefit from CRA while financially supporting the Village's future. Village staff to issue tax receipts.
- 3) Set aside funds to cover costs of customized plaques or other means to display at the hall in recognition of donor contributions.
- 4) Village Hall Meeting to be arranged with guest speakers including a Certified Tax Planner, Financial Planner and Trust Advisor. The purpose of the meeting is to understand and appreciate the benefits of giving while alive and/or in an estate plan, to support the Village of Belcarra.
- 5) Create Charitable fund raising activities to explore other opportunities for donations.
- 6) Run regular advertisements in the Belcarra Barnacle and through the CRAB Group emailing fan-out updates as a reminder to Villagers of the Charitable Donation Plan.

The Committee is recommending that Council vote to move forward with initiating the Charitable Donation Plan.

VILLAGE OF BELCARRA

RE: ESTIMATE OF MARKET VALUE FOR 7 PARCELS OF UNTITLED ROAD ALLOWANCE
LOCATED WITHIN THE VILLAGE OF BELCARRA, BC

CERTIFICATION (Continued)

Based on the preceding analysis, it is my opinion that the market value of the subject lots, as at June 16, 2020, and subject to the assumptions and limiting conditions noted throughout this report, would be as follows:

Estimated Market Values						
Road End Site	Land Area (ac.)	Land Area (sq.ft.)	Estimated Standalone Value	\$/sq.ft.	Estimated Value if Assembled with Neighbouring Land	\$/sq.ft.
Inland Sites						
1	0.42	18,202	\$1,100,000	\$60	\$550,000	\$30
2	0.42	18,202	\$800,000	\$44	\$400,000	\$22
20	0.22	9,612	\$600,000	\$62	\$300,000	\$31
21	0.22	9,612	\$700,000	\$73	\$350,000	\$36
Waterfront Sites						
15	0.31	13,444	\$2,300,000	\$171	\$1,150,000	\$86
17	0.20	8,697	\$1,700,000	\$195	\$850,000	\$98
29	0.21	8,956	\$1,900,000	\$212	\$950,000	\$106

\$9,100,000.

\$4,550,000.

The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organization as a "Global Pandemic" on 11 March 2020, has impacted global financial markets. Travel restrictions have been implemented by many countries.

Market activity is being impacted in many sectors. As at the valuation date (effective date), we consider that we can attach less weight to previous market evidence for comparison purposes, to inform opinions of value. Indeed, the current response to COVID-19 means that we are faced with an unprecedented set of circumstances on which to base a judgement.

Surveys 1 & 2: Road Ends 1 & 2

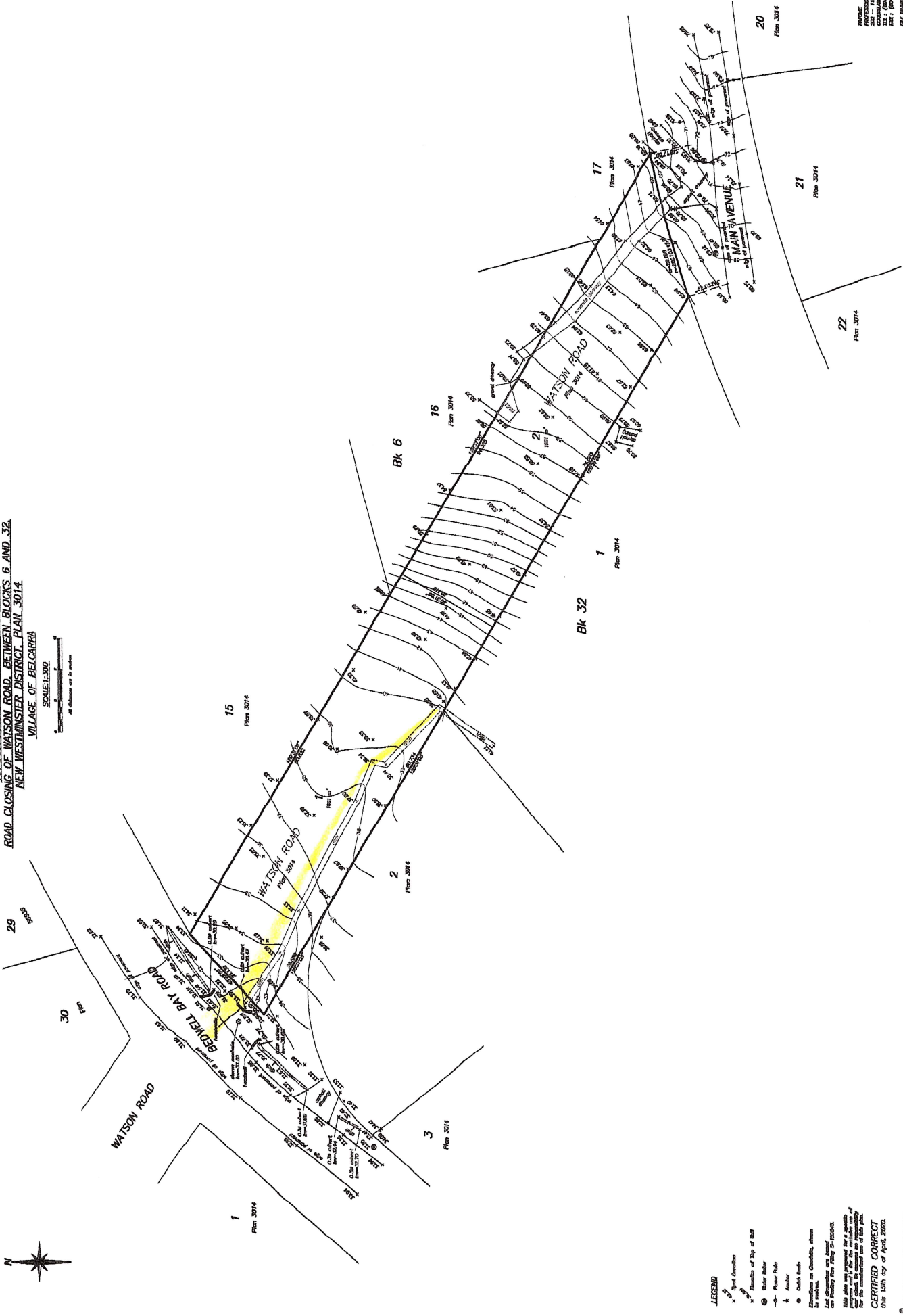
potential encroachment

Attachment #3

TOPOGRAPHICAL PLAN AND PROPOSED
ROAD CLOSING OF WATSON ROAD BETWEEN BLOCKS 6 AND 32
NEW WESTMINSTER DISTRICT PLAN 3014
VILLAGE OF BELCARRA

SCALE 1:200

All dimensions are in metres



April 13, 2021

Village of Belcarra
4084 Bedwell Bay Road
Belcarra BC. V3H 4P8

Attention: Mayor Ross, Councillor Drake, Councillor Clark, Councillor Wilder, Councillor Snell, Village Staff

Re: Tree Committee – Update Report to The Village of Belcarra

Dear Council & Staff,

The Tree Committee would like to provide a synopsis of events taken place thus far in terms of committee deliverables, expectations and deliverables yet to be realized.

The Tree Committee was established: January 2019 with the mandate to provide Village council & staff recommendations on new policies and procedures for the management of all trees in the Village of Belcarra

This includes trees:

- On Residential property
- On Village Property
- In a Riparian Zone

Recommendations to Council include:

- A recommended Village policy or approach to a specific area
- Management of the policies
- Enforcement of the policies
- Economics (fees, costs)

The Tree Committee delivered its final report complete with assessments, supporting documentation and recommendations to be considered for implementation by Village council February 13, 2020.

Since the acceptance of said report; staff has produced two reports & attempted new tree bylaw proposals.

The first Village staff report & bylaw proposal accounted for some of the Tree Committee recommendations but left much to be addressed and it further attempted to implement a process & fee structure for homeowners when cutting & removing trees within their own property.

In addition; the Staff had proposed that their proposal receive 1st, 2nd & 3rd reading in one meeting.

The initial report by staff made it difficult for Council & The Committee to accept. The outcome was that staff return to the drawing board and try to better reflect the spirit of the Tree Committee recommendations.

At the second Staff report presentation, Village staff provided a report which captured more of the committee recommendations but still failed to capture critical items.

Recommendations not captured with the second staff report:

1. Fire Buffer between residential properties.
2. Request that BC Hydro stop topping trees as a means to maintain the hydro lines clear.
3. Provide a clear map identifying riparian areas within the Village the tree bylaw
4. Provide a clear map identify the foreshore within the Village new tree bylaw

Staff also introduced their second report to council to receive 1st, 2nd & 3rd reading in one meeting.

The four outstanding action items have significant impact on costs to the Village of Belcarra, its wildlife, Village safety as well as fire protection and require Staff's attention.

The Tree Committee Chair & Vice Chair have also participated in two off line meetings. The first was with Mayor Belenkie & staff and the second was with Mayor Ross, councillor Clarke & staff.

In these two meetings, Tree Committee Chair & Vice Chair reviewed the 4 neglected recommendations and provided colour as to why these recommendations are important and should not be overlooked or altered.

The colour covered the following topics & perspectives:

Dangerous tree Costs to the Village: To allow BY Hydro to top trees creates a maintenance cost to the Village and burdens the Village with dangerous or dead tree removal.

The danger to the community is quite impactful as these trees grow branches near the top which are only rooted to the exterior of the tree, the trees also become susceptible to disease which ultimately cause their demise and in time become fuel.

It should be noted that other jurisdictions do not allow tree topping as a rule and BC Hydro is required to prune or create view windows as a solution to the required clearing. Tree topping is only accepted when there is no other alternative.

Wildlife stewardship: We all have a responsibility to the wildlife in our community. Our riparian areas & foreshore are critical waterways which support & sustain wildlife within and around them. Some of these waterways run near or next to private property.

The foreshore has more than one governing jurisdiction. Identifying who governs what and to what extent would be useful information to residents.

Directly referencing a tool such as a map at a glance when reading bylaws would help residents understand the governance of the area and the "why" one particular tree trimming application may take a little longer to implement than another. The maps would in essence provide supplementary information in support of the new tree bylaws.

Staff may be accustomed to searching for information within Village documentation, but most residents are not. If the Village desires for residents to follow guidelines & rules, it is important to provide all information for easy review and clarity in one document.

Fire Buffer between Properties: This recommendation was outlined within the proposed tree committee recommended new bylaws. Its purpose is to work hand in hand with other measures in order to better protect our community from the spread of wild or man-activated fires.

Many residential properties have well established "fire ladders". Fire Ladders are created when there are tall (evergreen) trees growing side by side up or along a property line. Due to the Evergreens' high flammability and due to the size of its branches (often over 20'), fire can easily spread from one property to the next.

The spirit of "fire buffer between residential properties" recommendation is for the reduction of the spread of Fire.

Should the Village decide that it cannot implement this particular recommendation, at minimum, the tree committee we would expect that the Village provide homeowners with Fire Smart information / education options on an annual basis.

In addition, the Tree Committee expects that Council & staff take further action by engaging the fire marshal to assess / identify "risk" residential properties and create an action report for the reduction of potential fire spread within the community.

Captured within both off line meetings, tree committee members offered the following idea as a nice to have for future tree pruning/ removal applications.

The option for Village staff to assess regular annual or bi-annual tree pruning applications for the same tree and implement a streamlined process.

The streamlined process could involve the following:

1. Identification of a Village tree pruning as an annual or bi annual event.
(example trees on village property at the corner of Kelly & Bedwell bay road).
2. Applicant be required to provide an image of the previous year works of pruning scope as representing new application scope.
3. Village provide permit without delay or arborist review.
4. Resident providing new "dated" image of works undertaken at completion.

Note, this recommendation was not specifically written within the original Tree Committee report dated February 13, 2020. The tree committee did not vote on this idea. However, all committee members are in agreement that the more streamlined a tree trimming / removal permit application is, the more success the new tree pruning / removal application will enjoy.

In conclusion, we have now highlighted the works by the Tree Committee, staff & council since February 13th 2020 to April 2021. The tree committee looks forward to a third staff report capturing all recommendations in full spirit of the tree Committee report.

Yours in Service,

Chair - Sandra Chapman
Vise Chair - Mary Begg
Member- Les Bramley
Member – Vicky Greig
Member – Deborah Struk

STOPPING THE TOPPING

Topping is the indiscriminate cutting of tree branches to stubs or lateral branches that are not large enough to assume the terminal role. Other names for topping include “heading,” “tipping,” “hat-racking,” and “rounding over.”

The most common reason given for topping is to reduce the size of a tree. Home owners often feel that their trees have become too large for their property. People fear that tall trees may pose a hazard. Topping, however, is not a viable method of height reduction and certainly does not reduce the hazard. In fact, topping will make a tree more hazardous in the long term.

Reasons NOT to top a tree:

1. Topping Creates Hazards

The survival mechanism that causes a tree to produce multiple shoots below each topping cut comes at great expense to the tree. These shoots are anchored only in the outermost layers of the parent branches. The new shoots grow quickly, as much as 20 feet in one year, in some species. These shoots are prone to breaking, especially during windy conditions. The irony is that while the goal was to reduce the tree’s height to make it safer, it has been made more hazardous than before.

2. Topping Is Expensive

The cost of topping a tree may appear to be cheaper than proper pruning, but, if the tree survives, it will require pruning again within a few years. It will either need to be reduced again or storm damage will have to be cleaned up. If the tree dies, it will have to be removed.

Topping is a high-maintenance pruning practice, with some hidden costs. One is the reduction in property value. Healthy, well-maintained trees can add 10 to 20 percent to the value of a property. Disfigured, topped trees are considered an impending expense.

Another possible cost of topped trees is potential liability. Topped trees are prone to breaking and can be hazardous. Because topping is considered an unacceptable pruning practice, any damage caused by branch failure of a topped tree may lead to a finding of negligence in a court of law.

3. Topping Stresses Trees

Topping often removes 50 to 100 percent of the leaf-bearing crown of a tree. Because leaves are the food factories of a tree, removing them can temporarily starve a tree. The severity of the pruning triggers a sort of survival mechanism. The tree activates latent buds, forcing the rapid growth of multiple shoots below each cut. The tree needs to put out a new crop of leaves as soon as possible. If a tree does not have the stored energy reserves to do so, it will be seriously weakened and may die.

A stressed tree is more vulnerable to insect and disease infestations. Large, open pruning wounds expose the sapwood and heartwood to attacks. The tree may lack sufficient energy to chemically defend the wounds against invasion, and some insects are actually attracted to the chemical signals trees release.

4. Topping is a Violation to the Tree Bylaw

Section 4.6 a. of the Maple Ridge Tree Protection and Management Bylaw prohibits “topping so as to significantly alter a tree’s natural canopy except if the tree forms part of a hedge”. Topping of a tree may result in a fine of \$500, plus the requirement to get a tree permit for tree removal and replacement.

Alternatives to Topping

Sometimes a tree must be reduced in height or spread. Providing clearance for utility lines is an example. There are recommended techniques for doing so. If practical, branches should be removed back to their point of origin. If a branch must be shortened, it should be cut back to a lateral that is large enough to assume the terminal role. A rule of thumb is to cut back to a lateral that is at least one-third the diameter of the limb being removed.

This method of branch reduction helps to preserve the natural form of the tree. However, if large cuts are involved, the tree may not be able to close over and compartmentalize the wounds. Sometimes the best solution is to remove the tree and replace it with a species that is more appropriate for the site.



VILLAGE OF BELCARRA
Zoning Bylaw No. 510, 2018,
Amendment Bylaw No. 580, 2021



An amendment bylaw to update and introduce definitions related to Short Term Rental Accommodation (STRA) and Bed & Breakfast (B&B) in the Zoning Bylaw.

WHEREAS the *Community Charter* enables a local government to amend its bylaws from time to time;

NOW THEREFORE the Village of Belcarra Council enacts as follows:

1. That this bylaw be cited for all purposes as the "Village of Belcarra Zoning Bylaw No. 510, 2018, Amendment Bylaw No. 580, 2021".
2. That the "Village of Belcarra Zoning Bylaw No. 510, 2018" be amended:
 - a) By replacing the following text from Section 104 – Definitions:

“Home-Based Business Use means an occupation or profession, including a Childcare (Family) Use, carried on by an occupant of the dwelling unit for consideration, which is clearly incidental and subordinate to the use of the parcel for residential purposes. Home Based Business Uses shall be subject to the provisions of Section 210”
 - b) With the following text:

“Home-Based Business Use means an occupation or profession, including a Childcare (Family) Use, a Short Term Rental Accommodation (STRA) Use, or a Bed & Breakfast (B&B) Use, carried on by an occupant of the dwelling unit for consideration, which is clearly incidental and subordinate to the use of the parcel for residential purposes. Home Based Business Uses shall be subject to the provisions of Section 210”
 - c) Adding the following text to Section 104 – Definitions:

“Short Term Rental Accommodation (STRA) Use is a Home-Based Business Use that includes the rental of a Dwelling Unit or part of a Dwelling Unit for the accommodation of paying guests for a period of less than one month.

Bed and Breakfast (B&B) Use is a Short Term Rental Accommodation Use wherein one or more rooms in a Dwelling Unit are rented for a period of less than one month and breakfast may be served.”
 - d) By replacing the following text from Section 200 - General Regulations:

“210 – Home Based Business Use

 - e) The use within the principal building shall occupy no more than 20% of the floor area of the principal building, up to a maximum of 50 square metres (538.2 square feet).
 - f) The use within one or more accessory buildings shall occupy a total of not more than 50 square metres (538.2 square feet).

g) In no case shall the aggregate floor area of all buildings used for the Home-Based Business Use exceed 50 square metres (538.2 square feet) on a parcel of land.”

e) With the following text:

“210 – Home Based Business Use

e) The use within the principal building shall occupy no more than 20% of the floor area of the principal building, up to a maximum of 50 square metres (538.2 square feet), except in the case of a Short Term Rental Accommodation Use and / or a Bed & Breakfast Use.

f) The use within one or more accessory buildings shall occupy a total of not more than 50 square metres (538.2 square feet), except in the case of a Short Term Rental Accommodation Use and / or a Bed & Breakfast Use.

g) In no case shall the aggregate floor area of all buildings used for the Home-Based Business Use exceed 50 square metres (538.2 square feet) on a parcel of land, except in the case of a Short Term Rental Accommodation Use and / or a Bed & Breakfast Use.”

f) Add the following to Section 210 Home Based Business Use (General Regulations):

“210 – Home Based Business Use

l) Short Term Rental Accommodation Uses, including Bed & Breakfast Uses, shall comply with all provisions of the Village of Belcarra Short Term Rental Accommodation and Bed & Breakfast Policy, as may be amended from time to time.”

Read a First Time on March 22, 2021

Read a Second Time on March 22, 2021

Public Hearing held on April 26, 2021

Read a Third Time on

ADOPTED by Council on

Jamie Ross
Mayor

Lorna Dysart
Chief Administrative Officer

This is a certified a true copy of
Village of Belcarra Zoning Bylaw No. 510, 2018
Amendment Bylaw No. 580, 2021

Chief Administrative Officer



VILLAGE OF BELCARRA
Fees and Charges Bylaw No. 517, 2018,
Amendment Bylaw No. 581, 2021



An amendment bylaw to introduce fees related to Short Term Rental Accommodation (STRA) and Bed & Breakfast (B&B) and advertising on the Village of Belcarra webpage.

WHEREAS the *Community Charter* enables a local government to amend its bylaws from time to time;

NOW THEREFORE the Village of Belcarra Council enacts as follows:

1. That this bylaw be cited for all purposes as the "Village of Belcarra Fees and Charges Bylaw No. 517, 2018 Amendment Bylaw No. 581, 2021".
2. That the "Village of Belcarra Fees and Charges Bylaw No. 517, 2018" be amended:
 - a) By adding the following to the table under **Schedule 3 – Business Licence Fees**, business licence categories for **Home Occupation**:

<i>Description</i>	<i>Fee</i>
Short Term Rental Accommodation (STRA) and Bed and Breakfast (B&B)	\$100.00 per year Business Licence Fees for STRA and B&B may be increased annually at the discretion of the Village of Belcarra CAO.

- b) By adding the following to the table under **Schedule 1 – General Administration**:

<i>Description</i>	<i>Fee</i>
Belcarra Website Homepage Advertisement - Big Box Banner (300px x 250px)	\$2,500.00 per year
Belcarra Website - Logo & Service Advertising on Community Bulletin Board	\$500.00 per year

Village of Belcarra Fees & Charges Bylaw No. 517, 2018, Amendment Bylaw No. 581, 2021

Read a First Time on March 22, 2021

Read a Second Time on March 22, 2021

Read a Third Time on

ADOPTED by Council on

Jamie Ross
Mayor

Lorna Dysart
Chief Administrative Officer

This is a certified a true copy of
Village of Belcarra Fees and Charges Bylaw No. 517, 2018
Amendment Bylaw No. 581, 2021

Chief Administrative Officer



VILLAGE OF BELCARRA
Business Licence Bylaw No. 227, 1995,
Amendment Bylaw No. 582, 2021



An amendment bylaw to establish fines for offences related to Short Term Rental Accommodation (STRA) and Bed & Breakfast (B&B).

WHEREAS the *Community Charter* enables a local government to amend its bylaws from time to time;

NOW THEREFORE the Village of Belcarra Council enacts as follows:

1. That this bylaw be cited for all purposes as the "Village of Belcarra Business Licence Bylaw No. 227, 1995 Amendment Bylaw No. 582, 2021".
2. That the "Village of Belcarra Business Licence Bylaw No. 227, 1995" be amended:
 - a) By adding the following text under **Section 14. Offences**:
 "14.5 Notwithstanding Section 14.2, anyone operating a Short Term Rental Accommodation (STRA) or Bed & Breakfast (B&B) without a valid Business License may be subject to a fine of up to \$1,000.00 per day, per offence, at the discretion of the Village of Belcarra Chief Administrative Officer."
 - b) By replacing the following text under **Section 15. Business License Fees**:
 "The annual business license fee payable from every person carrying on a business, shall pay the applicable fee as prescribed in Schedule "A" to this bylaw."
 - c) With the following text:
 "The issuance of a business license shall require the payment of all fees and deposits as prescribed in the Village of Belcarra Fees and Charges Bylaw No. 517, 2018, as may be amended from time to time."

Read a First Time on March 22, 2021

Read a Second Time on March 22, 2021

Read a Third Time on

ADOPTED by Council on

Jamie Ross
 Mayor

Lorna Dysart
 Chief Administrative Officer

This is a certified a true copy of
 Village of Belcarra Business Licence Bylaw No. 227, 1995
 Amendment Bylaw No. 582, 2021

Chief Administrative Officer

Paula Richardson

Subject: FW: parking at village hall

file no. 5460-01

From: Jillian Hull

Sent: Sunday, April 18, 2021 11:43 PM

Subject: parking at village hall

Dear Members of Council and Staff,

I'm writing to ask Council to consider closing off the Village Hall parking lot during busy weekends at this particularly precarious time with Covid. It was too busy for comfort this weekend and it does not make sense for the Village to provide a loophole for free parking when people are supposed to be staying closer to their own homes.

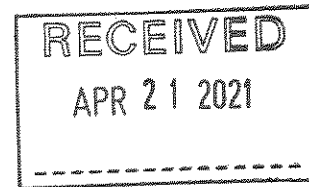
At a minimum, if the Village insists on keeping some spaces available, it seems wholly reasonable to institute parking fees for a precise and limited number of parking spaces. Fees would provide consistency between parking at the park and parking in the village and would eliminate the incentive for people to park at the hall instead of at the park. And, of course, this could be a legitimate source of revenue for the Village. From a safety point of view, we all saw last summer several days when the village parking lot was so overrun it would have been impossible for an emergency vehicle to enter or turn around. Designating a limited number of parking spots and charging for the privilege of parking there would establish boundaries and improve safety -- now and in the future.

Thanks you for taking the time to consider this.

Jillian Hull

21 April, 2021

To: Mayor & Council
 Cc: VoB CAO
 Belcarra Municipal Hall
 4084 Bedwell Bay Road
 Belcarra, BC
 V3H 4P8



FILE NO. 6700-03

From: Brian Hirsch

Belcarra, BC

Mayor & Councillors,

Public Hearing regarding STRA & B&B scheduled for April 26, 2021

This is a written submission in advance of the Public Hearing and notification that I wish to "be given a reasonable opportunity to be heard."

Full disclosure at the outset: On my property, which I am the principle resident, I have a 690ft² 1-bedroomed fully furnished carriage house built late 2016, with Occupancy Permit granted early 2017.

It has been and continues to be my intent to have the flexibility to rent the carriage house either long term, or short term or not at all (to accommodate, from time-to-time, out-of-town family, relatives or friends).

Details of Corporate Policy 210 (first introduced on 9th December, 2019) were discussed at the regular council meeting of 22nd March, 2021.

Several changes to the Policy were made and accepted. (See minutes of regular council meeting of 4th April, 2021, pages 7 to 9 of 105 pages).

Presumably these changes will be reflected in the appropriate bylaws.

There is one issue that I urge Council to reconsider – that of Liability Insurance by the (STRA) property owner. *"...That Council retain STRA/B&B Policy 2.5 requirement for \$2,000,000 insurance, naming the Village as additional insured..."*

By all means a STRA property owner should carry (at least) \$2,000,000 liability insurance as an integral part of their homeowner's insurance.

However, *"...**naming the Village as additional insured...**"* requirement to be removed from the respective bylaw.

I have approached 4 (four) insurance companies/insurance brokers requesting a homeowners insurance policy that will include the Village as named insured. All four expressed surprise at this requirement and all four declined, without hesitation, to entertain such a stipulation.

As I have already reported to this council, the comments made by my insurance broker is the following (I have **bolded & underlined** the text in the quotation):

"....1) Square One Insurance along with other residential insurance companies have already tailored insurance policies for participants of Airbnb with liability limits of \$3-\$5 million. A commercial general liability insurance policy is not necessary when coverage is already being given through a residential insurance policy.

2) Named insured's on the insurance policy are for those who are on title of the home. The municipality cannot be added on to an insurance policy as a named insured as they do not have any financial interest on the building.....

Please give thoughtful consideration to Item 2) above. The Village has no financial interest in my property (or any freehold lots not registered in the Village's name).

Illustration 1 If the homeowner has a mortgage with a financial institution, that institution will insist on homeowner's insurance AND since they have a financial interest in the property, insist on being the named insured.

Illustration 2 Owners of Group Wharfs. Access to their docks, is via Village owned foreshore, hence the requirement by the Village, that the Village is the named insured for Group Wharf entities. Similarly, docks are on Vancouver Fraser Port Authority's water lots – thus the Authority insists on liability insurance and be named as additional insured on the insurance policy.

It should also be noted that STRA organizations such as Airbnb & VRBO state the following:

Airbnb "...Host Protection Insurance is a liability insurance program. It may provide up to \$1,000,000 USD in liability coverage for a host's legal responsibility to a guest or third party that gets hurt or has their property damaged due to an incident related to an Airbnb stay....."

VRBO "....\$1M Liability Insurance provides owners and property managers with liability protection for all bookings processed online through Vrbo checkout; giving you \$1,000,000 in primary liability coverage no matter what policy you currently have — at no additional cost to you.

This means that if you don't already have a liability policy, this policy responds first if someone makes a claim against you. If you already have a liability policy for your vacation rental, then consider this to be coverage additional to what you have. It will respond at the same time as your current policy and both policies will contribute if a claim is made against you.."

This means that homeowners providing STRA are more than adequately covered for liability, should the Village, in some very unlikely event, want to recover costs resulting from damage of any kind to Village property or persons on Village property by a homeowner/"host" or tenant/"guest".

The village has not stipulated others with business licences issued by the Village to have the Village as additional named insured on their respective insurance policies, including those who have commercial liability insurance. And in this context, the Village is silent in all respects concerning long term rentals

In summary, I ask Mayor and Council to drop the requirement to have the Village as named insured on homeowners' policies – it is simply not doable!

Signed: Brian Hirsch

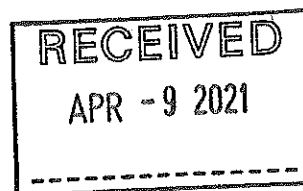


March 25, 2021

File No. 0450-01

The Honourable Patty Hajdu, Minister of Health

House of Commons
Ottawa, Ontario
Canada
K1A 0A6



Patty.Hajdu@parl.gc.ca

Re: Support for 988 Crisis Line

Please be advised that at their March 15, 2021 regular meeting, the Council of the Village of Midway passed a motion to support the following resolution passed by the Township of Spallumcheen on March 1, 2021:

'THAT the Township of Spallumcheen Council pass the following motion and direct a letter indicating such support to the local MP, MPP, Federal Minister of Health, the CRTC and local area municipalities as outlined in the letter from Member of Parliament Mel Arnold, North Okanagan – Shuswap for support for a National Suicide Prevention Hotline;

WHEREAS the Federal government has passed a motion to adopt 988, a National three-digit suicide and crisis hotline;

AND WHEREAS the ongoing COVID-19 pandemic has increased the demand for suicide prevention services by 200 percent;

AND WHEREAS existing suicide prevention hotlines require the user to remember a 10-digit number and go through directories or be placed on hold;

AND WHEREAS in 2022 the United States will have in place a national 988 crisis hotline;



AND WHEREAS the Township of Spallumcheen Council recognizes that it is a significant and important initiative to ensure critical barriers are removed to those in a crisis and seeking help;

NOW THEREFORE BE IT RESOLVED THAT the Township of Spallumcheen Council endorses this 988 crisis line initiative."

And, the Council of the Village of Midway passed a motion to support the following resolution passed by Village of Belcarra on March 8, 2021:

"That the Village of Belcarra endorse the 9-8-8 crisis line initiative; and That staff be directed to send a letter indicating support to the local MP, MPP, Federal Minister of Health, the CRTC and UBCM municipalities to indicate the support of Belcarra."

Yours truly,

VILLAGE OF MIDWAY

per:

Martin Fromme

Mayor

Cc: Hon. Adrian Dix, Minister of Health

Richard Cannings, MP

Roly Russel, MLA

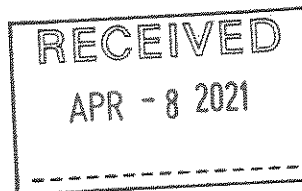
CRTC

Township of Spallumcheen

Village of Belcarra

PORT MOODY
CITY OF THE ARTS

100 Newport Drive, Port Moody, B.C., V3H 5C3, Canada
Tel 604.469.4500 Fax 604.469.4550
www.portmoody.ca



March 29, 2021
Sent via Email

FILE NO. 0450-01

To British Columbia Municipalities,

RE: Helping Cities Lead Campaign

On March 2, 2021 Port Moody City Council passed the attached resolution.

I am writing to you today on behalf of Port Moody City Council, requesting your endorsement for the Help Cities Lead Campaign. Endorsing the Help Cities Lead Campaign is an opportunity to support an advocacy campaign related to building greenhouse gas emissions reductions in British Columbia. Supporting this campaign will result in completing an action related to advocacy under the Buildings focus area in the 2020 Climate Action Plan.

The Help Cities Lead campaign presents a suite of climate policy initiatives that support emissions reductions from new and existing buildings in British Columbia. I have included a copy of the Council report dated January 25, 2021 from the Community Development Department – Policy Planning Division regarding Endorsement of Advocacy Campaign Help Cities Lead to provide further information on this topic.

Taking on climate change and making a difference will take the dedication and commitment of all levels of government and the support of BC municipalities.

We hope that you will join our City in endorsing the Help Cities Lead campaign, showing support for a very important legislative change to expand climate action powers in order to meet very important targets in reducing greenhouse gas emissions in British Columbia.

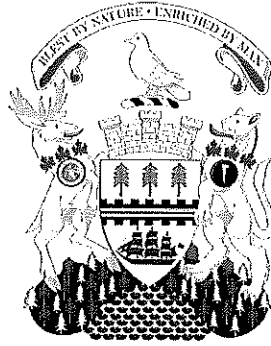
Sincerely,

A handwritten signature in black ink, appearing to read "Rob Vagramov".

Mayor Rob Vagramov
City of Port Moody

Attachment:

1. Resolution from the City of Port Moody – Helping Cities Lead Campaign



City of Port Moody
Council Resolution
March 2, 2021

CW21/020

Moved, seconded, and CARRIED

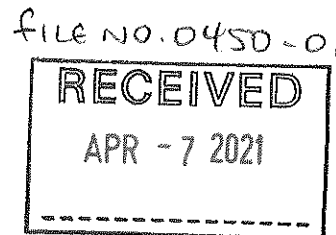
THAT Council formally endorse the Help Cities Lead campaign as recommended in the report dated January 25, 2021 from the Community Development Department – Policy Planning Division regarding Endorsement of Advocacy Campaign “Help Cities Lead”, and take the following actions:

- a) write a letter to the following provincial ministers to voice support for the five policies detailed in this report:*
 - Minister of Environment and Climate Change Strategy;*
 - Minister of Municipal Affairs;*
 - Minister of Energy, Mines, and Low-Carbon Innovation;*
 - Minister of Finance; and*
 - Attorney General and Minister responsible for Housing;*
- b) request a meeting with the Ministers listed above;*
- c) write a letter to Metro Vancouver requesting regional endorsement of the campaign; and*
- d) write letters to all BC local governments asking them to endorse the campaign;*

AND THAT Council authorize staff to participate in activities supporting the Help Cities Lead campaign, including information sharing presentations to other municipal Councils.



CITY OF BURNABY
OFFICE OF THE MAYOR
MIKE HURLEY
MAYOR



2021 March 30

Councillor Laura Dupont
President
Lower Mainland Local Government Assoc.

Sent Via Email: dupontl@portcoquitlam.ca

Councillor Brian Frenkel
President
Union of British Columbia Municipalities

Sent Via Email: bfrenkel13@gmail.com

Dear Councillor Dupont and Councillor Frenkel:

Re: Single-Use Item Regional Regulation

At the 2021 March 29 Council meeting, correspondence was received from the City of New Westminster seeking Council support for a regional regulation for the single-use plastic items.

Arising from discussion, Council adopted the following motion:

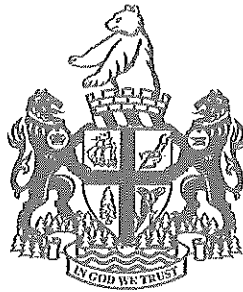
1. THAT Council support the City of New Westminster's resolution regarding the single-use item regional regulation.
2. THAT the Mayor, on behalf of Council, send a letter to Metro Vancouver Municipalities, the LMLGA and the UBCM advising of the City of Burnaby's support.

Yours truly,

Mike Hurley
MAYOR

Copied to: Jonathan X. Cote, Mayor of City of New Westminster
Metro Vancouver Municipalities

Our Vision: A world-class city committed to creating and sustaining the best quality of life for our entire community.



Jonathan X. Côté
Mayor

March 4, 2021

VIA EMAIL

Dear Mayor and Council,

Re: Single-Use Item Regional Regulation

The City of New Westminster is very concerned about the environmental damage that is caused by single-use plastic items. Council understands that municipalities have the power to regulate this issue, however Council feels that for wide-scale consistent implementation for consumers and businesses alike, regulations need to cover large geographical areas.

This need for regional regulation is particularly true in the Lower Mainland but would hold true in all areas of British Columbia. In order achieve regional regulation, the province must provide the legislative framework to regional districts to implement bylaws in this area under their environmental mandate. By creating a larger framework, it is hoped that regulations will address the equity issues involved in legislating this matter, particularly issues such as accessibility and cultural needs.

It is for this reason that Council passed the following motion for LMLGA and UBCM at its March 1, 2021 regular meeting:

WHEREAS enactment of bylaws to regulate single-use items by individual municipalities could lead to a mosaic of regulations across the region and in BC, which may lead to confusion and inconsistency for residents and businesses in the sale or distribution of these items;

WHEREAS greater consistency could be achieved by implementing a regional approach;

WHEREAS regional districts do not have the authority to establish bylaws or regulations in relation to the sale or distribution of single-use items;

THEREFORE BE IT RESOLVED that the Lower Mainland Local Government Association and the Union of BC Municipalities request the Province to engage with regional governments to develop legislation which would provide regional districts with the legislative authority to restrict the sale and distribution of single-use items.

I am writing to ask for the support of your municipality for this motion at the LMLGA Virtual Conference in May. Let us support our shared environment as we collectively work to remove single-use items from British Columbia.

A council report giving more background is attached.

If you have any questions or would like more information, please contact me at jcote@newwestcity.ca or 604-527-4522.

Thank you for your attention to this matter.

Yours truly,



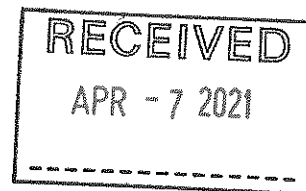
Jonathan X. Côté
Mayor

Att: February 1, 2021 Council Report "Single-Use Item Reduction Advocacy for Consistent Regional Regulation"



CITY OF BURNABY
OFFICE OF THE MAYOR
MIKE HURLEY
MAYOR

FILE NO. 0450-01



2021 March 30

Councillor Laura Dupont
President
Lower Mainland Local Government Assoc.
Sent Via Email: dupontl@portcoquitlam.ca

Councillor Brian Frenkel
President
Union of British Columbia Municipalities
Sent Via Email: bfrenkel13@gmail.com

Dear Councillor Dupont and Councillor Frenkel:

Re: Local Government Election Candidates: Access to Multifamily Dwellings During the Campaign Period

At the 2021 March 29 Council meeting, correspondence was received from the City of New Westminster seeking Council support for a regional regulation for the single-use plastic items.

Arising from discussion, Council adopted the following motion:

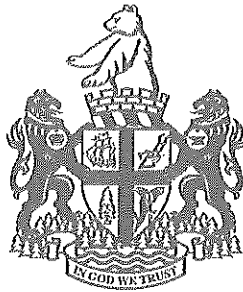
1. THAT Council support the City of New Westminster's resolution to enact legislation that gives Local Government Election Candidates access to all types of multifamily dwellings, including housing cooperatives and strata, for the purposes of canvassing or distributing candidate information; and to enact this legislation in time for the 2022 Local Government Elections.
2. THAT the Mayor, on behalf of Council, send a letter to Metro Vancouver Municipalities, the LMLGA and the UBCM advising of the City of Burnaby's support.

Yours truly,

Mike Hurley
MAYOR

Copied to: Jonathan X. Cote, Mayor of City of New Westminster
Metro Vancouver Municipalities

Our Vision: A world-class city committed to creating and sustaining the best quality of life for our entire community.



Jonathan X. Côté
Mayor

March 4, 2021

VIA EMAIL

Dear Mayor and Council,

Re: Local Government Election Candidates: Access to Multifamily Dwellings during the Campaign Period

As part of the City of New Westminster's review of the 2018 municipal election, staff and Council noted that voting data indicated that there were fewer voters from multifamily homes. This caused concerns because participation in elections is the right of all citizens. One of the reason for this lower turnout may be the inability of local government candidates and their representatives to canvass in multifamily residences. This is in contrast to Federal and Provincial candidates, who have legislated access to these types of buildings. As developers and governments encourage the building of multifamily housing to address the housing crisis, we anticipate that this issue will continue to grow. Therefore the New Westminster City Council at the March 1, 2021 regular meeting passed the following resolution:

WHEREAS Provincial and Federal elections candidates can access all different types of multifamily dwellings, including apartments, strata and co-operative housing for the purposes of canvassing or providing candidate information, as provided for in Section 228.01 of the British Columbia Election Act and Section 81 of the Canada Elections Act, respectively;

AND WHEREAS Local Government elections candidates can access only rental buildings for the purposes of canvassing or distributing candidate information, as provided for in Section 30(2) of the Residential Tenancy Act;

THEREFORE BE IT RESOLVED THAT the Lower Mainland Local Government Association (LMLGA) and Union of BC Municipalities (UBCM) request the Province of British Columbia enact legislation that gives Local Government Election Candidates access to all types of multifamily dwellings, including housing

cooperatives and strata, for the purposes of canvassing or distributing candidate information;

AND BE IT FURTHER RESOLVED THAT the Lower Mainland Mainland Local Government Administration (LMLGA) and Union of BC Municipalities (UBCM) request the Provincial Government enact this legislation in time for the 2022 Local Government Elections.

I am writing to ask for the support of your municipality for this motion at the LMLGA Virtual Conference in May.

A council report giving more background is attached.

If you have any questions or would like more information, please contact me at jcote@newwestcity.ca or 604-527-4522.

Thank you for your attention to this matter.

Yours truly,



Jonathan X. Côté
Mayor

Att: Backgrounder: Access to Multifamily Dwellings for Local Election Candidates



HOUSE OF COMMONS
CHAMBRE DES COMMUNES
CANADA

Ottawa

Room 152
Confederation Building
Ottawa, Ontario
K1A 0A6
Tel.: 613-947-4455
Fax.: 613-947-4458

Constituency

1116 Austin Avenue
Coquitlam, British Columbia
V3K 3P5
Tel.: 604-664-9229
Fax.: 604-664-9231

Nelly Shin

Member of Parliament /
Députée
Port Moody – Coquitlam

Nelly.Shin@parl.gc.ca

Ottawa

Chambre 152
Édifice de la Confédération
Ottawa (Ontario)
K1A 0A6
Tél. : 613-947-4455
Fax.: 613-947-4458

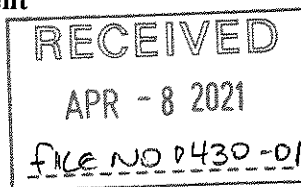
Circonscription

1116, avenue Austin
Coquitlam
(Colombie-Britannique)
V3K 3P5
Tél.: 604-664-9229
Télécopieur: 604-664-9231

Reflecting on a Year of Crisis and Resilience

From Nelly Shin, Member of Parliament

March 31, 2021



Dear Community Leaders and Constituents,

Over the past year, we've been challenged on so many fronts of our human condition.

Stability has been elusive with economic downturns, lockdowns, and multiple waves of COVID-19 spikes.

As I've watched you patiently follow the rules, help your neighbours and fight for hope, my heart has been immensely moved. Your dedicated leadership and selfless frontline service have kept our community safe and drawn us closer.

With reports of outbreaks, deaths, and families not being able to reunite with loved ones near and far, I have felt your grief and frustration.

Hardship can draw angry, bitter, and harsh emotions but it can also draw out the best in us. I have seen your best. I have seen your resilience. I have seen the strength and valour of the Canadian spirit prevailing in our midst.

Although throughout the pandemic our sense of personal freedoms have felt challenged at times, I am proud of how Canadians have collectively, and sacrificially yielded the freedoms we once took for granted to ensure the safety and protection of our families, neighbours and nation at large. But there is light at the end of the tunnel. Canada was made to prosper, be marvellous and free. Canada is glorious because of the people who make her glorious. As we look back at the hardships of the past year, let us also look forward with renewed determination to restore our lives, our communities, and nation.

It's an honour for me to serve you during this time of crisis. Thank you for trusting me to journey with you. Thank you for expanding my heart.

Please reach out if you require assistance. I am here to serve you and co-labour with you for the protection and flourishing of our community.

Be safe and healthy.

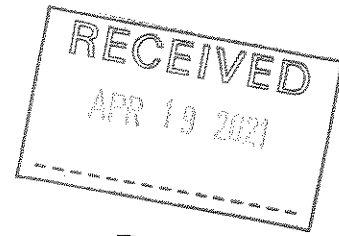
Sincerely,

Nelly Shin, MP
Port Moody-Coquitlam, Anmore and Belcarra



Forest Enhancement
Society of British Columbia

8.8



April 9, 2021

Re: Forest Enhancement Society of BC Accomplishments Update Spring 2021

FILE NO. 0230-01

Dear Mayor Liisa Wilder and Belcarra (Village) Council,

Projects funded by the Forest Enhancement Society of BC (FESBC) address a number of environmental, social, and economic priorities of British Columbians. These priorities include protecting communities from wildfire risk, improving wildlife habitat, reducing greenhouse gases, accelerating the expansion of the bio-economy, and enhancing B.C.'s forests for future generations. Forest enhancement projects achieve multiple social, environmental, and economic aspirations of British Columbians. Investing in forests to reduce our carbon footprint, reduce wildfire risks, enhance habitat, and create jobs is a win-win-win on all fronts.

Some of the economic impacts of COVID-19 have been mitigated with support from the provincial government. The Province's **Stronger BC for Everyone: B.C.'s Economic Recovery Plan** provided \$3 million of additional funding to FESBC to help sustain approximately 100 forestry jobs this past winter to use wood fibre that is normally left behind after logging.

"This new funding is part of the government's \$1.5-billion economic recovery plan, which reflects our ongoing commitment to help British Columbians deal with challenges posed by the COVID-19 pandemic. The grants will support local jobs and help make better use of wood debris left behind after timber harvesting."

Hon. Katrine Conroy

Minister of Forests, Lands, Natural Resource Operations and Rural Development

Quote from: New grants to help use more food fibre | BC Government News Feb. 1, 2021

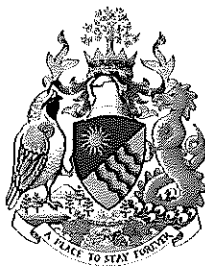
The enclosed Accomplishments Update Spring 2021 edition provides a snapshot of how FESBC sustained an estimated 100 forestry jobs to utilize about 233,000 cubic meters of low-value wood (4,600 truck loads) this past winter while at the same time contributing to achieving B.C.'s and Canada's climate change targets. The projects are estimated to avoid 65,000 tonnes of CO2 emissions which is equivalent to taking 13,000 cars off the road for a year.

If you are interested in further information, please visit our website www.fesbc.ca or connect with our Executive Director Steve Kozuki at skozuki@fesbc.ca or 1.778.765.0938

Jim Snetsinger, RPF

Board Chair, Forest Enhancement Society of BC

(029) MC



Mayor's Office, City of Penticton

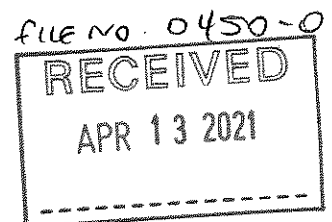
171 Main Street, Penticton, B.C. V2A 5A9

Tel: 250-490-2400 Fax: 250-490-2402

www.penticton.ca

April 13, 2021

President Brian Frenkel
c/o Union of British Columbia Municipalities
525 Government Street
Victoria, BC V8V 0A8



Re: B.C. Government's Use of Provincial Paramourncy to Undermine Local Government Bylaws

Dear President Frenkel:

On behalf of Penticton City Council, I am requesting the Union of British Columbia Municipalities write a letter to Premier John Horgan requesting the reconsideration of invoking Provincial Paramourncy as it relates to the violation of Penticton City Council's authority and the City of Penticton's Zoning Bylaws at 352 Winnipeg Street, Penticton, BC.

The following is a timeline of events:


- When COVID-19 struck in March, 2020 many facilities that provided showers, laundry services, and meals to our most vulnerable in our community had to close and/or adapt. The City via its Emergency Operations Centre (EOC), Emergency Management BC and BC Housing worked together to find a temporary "hygiene station" and isolation shelter for anyone that was needing to isolate during COVID.
 - 352 Winnipeg Street was not an ideal site for a hygiene station as it was adjacent to two seniors' homes. However, as the site contained a vacant and free standing building that could quickly be fitted for a hygiene station, the EOC supported and worked with BC Housing to quickly stand-up the hygiene station.
- In September, 2020 BC Housing approached the City to turn the isolation shelter into a 42 bed Temporary Emergency Winter Shelter. This use was contrary to City Zoning Bylaws and although met with trepidation from the neighbourhood, Council ultimately approved a Temporary Use Permit (TUP) for the isolation shelter to be converted and operate as Temporary Winter Shelter until April 1, 2021.
 - Video of the lengthy Council debates from our October 6th and 20th, 2020 meetings can be found on our website to better understand how clear individual Council members were that this was not an appropriate location, but that in the midst of the pandemic, they would grant a TUP on this one occasion.

- In March 2021, BC Housing sought an extension to this TUP until March 31, 2022 in effect changing the use from a temporary, emergency winter shelter to a year round shelter. Council denied this request based on zoning bylaws and the previous clearly communicated unsuitability of this location.
 - Via resolution, Council further directed Penticton's Safety and Security Advisory Committee to develop location selection criteria for a new, permanent winter shelter for Penticton.
 - Council initially learned of the Province's interests in exploring the use of paramountcy via an interview on Global news with Minister David Eby, who had met with Council twice early in the year to discuss a supportive housing project at 3240 Skaha Lake Rd., Penticton, BC.
- Again in March, BC Housing stated their intention to continue operations of the facility "on a balance of convenience" and asked Council to reconsider. Having been presented no alternate location as requested or new information; based on zoning bylaws and the previously communicated unsuitability of this location Council did reconsider the request and again denied the request.
 - Via resolution, Council further directed staff to work with BC Housing to find alternate solutions.
- At the writing of this letter, 352 Winnipeg now operates in contravention of the City of Penticton bylaws as a newly established year round shelter following the threat of Provincial Paramountcy.

While the issue at hand is a matter of land use and planning, it is important to note according to data provided directly from the current Minister responsible for Housing to City Council, Penticton has the highest number of supportive housing beds per capita in the Interior region. Each of these beds was developed with Penticton City Council's input and with respect for their role in the local decision making process.

In closing, Penticton City Council is hoping Minister David Eby, whom has invoked paramountcy on behalf of the Province, or Premier John Horgan as the head of a Government that promised to work collaboratively with Local Governments, reconsiders their position and adheres to our City's bylaws. As this could happen to any one of the other 188 local governments in B.C., we ask that the Union of British Columbia Municipalities, on behalf of its membership, request Premier John Horgan reconsider the use of Provincial Paramountcy with respect to 352 Winnipeg Street, Penticton, BC.

Yours truly,



John Vassilaki

Mayor

cc. Penticton City Council
 Donny van Dyk, Chief Administrative Officer
 Dan Ashton, Member of Legislative Assembly
 BC Local Government Elected Officials



News Release

penticton.ca

Council seeks support from UBCM to help challenge Provincial Paramountcy

(Penticton, BC – April 13, 2021) – On behalf of City Council, Penticton Mayor, John Vassilaki, has sent a letter to the Union of British Columbia Municipalities (UBCM) President, Brian Frenkel, requesting UBCM prepare a letter to BC Premier, John Horgan, supporting Council's position that the Province's recent use of Paramountcy is a violation of two Council decisions and the City's zoning Bylaws.

"My letter to Mr. Frenkel made it very clear that the issue at hand is a matter of land use and cooperative planning between two levels of government," said Penticton Mayor, John Vassilaki. "The Attorney General and Minister Responsible for Housing, David Eby, would have British Columbians believe that the City of Penticton is not doing its part to support the housing crisis. This is simply not the case and information provided directly from the Minister shows that Penticton has the highest number of supportive housing beds per capita in the Interior region. All of these beds were developed with Penticton Council's input and with respect for Council's role in the decision making process.

"Today our previous working relationship of bilateral cooperation has been replaced by a unilateral hammer that puts our residents at risk of having the Provincial Government plan our community. As such, Council has reached out to Mr. Frenkel and the UBCM membership at large to seek their support in reversing the Province's conduct towards Penticton, or any other community they disagree with."

-30-

Contact:

Philip Cooper
Communication Manager
City of Penticton
250-490-2583