



**VILLAGE OF BELCARRA
REGULAR COUNCIL AGENDA
April 25, 2022
7:00 PM**



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

Meeting details as follows:

Click link to join meeting: <https://us06web.zoom.us/j/83593788717>

Meeting ID: 835 9378 8717

REVISED

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 25, 2022

Recommendation:

That the agenda for the Regular Council Meeting, April 25, 2022 be approved as circulated.

3. ADOPTION OF MINUTES

3.1 Regular Council Meeting, April 11, 2022

Recommendation:

That the minutes from the Regular Council Meeting held April 11, 2022 be adopted.

4. DELEGATIONS AND PRESENTATIONS

4.1 Brandon Ma, Partner, Audit, & Amar Sanghera, Manager, KPMG LLP, verbal report regarding Village of Belcarra 2021 Audit Report

- a) Management Letter
- b) Financial Statements and Independent Auditors' Report – Year Ended December 31, 2021
- c) Power Point Presentation – Audit Findings Report for the year ended December 31, 2021

Recommendation:

That the verbal report regarding Village of Belcarra 2021 Audit Report, be received for information.

5. REPORTS

- 5.1** Ken Bjorgaard, Financial Consultant, report regarding Village of Belcarra 2021 Financial Statements

Recommendation:

That the report from the Financial Consultant dated April 25, 2022 and titled “2021 Financial Statements” be received for information; and
That the Village of Belcarra’s draft 2021 Financial Statements be accepted.

- 5.2** Ken Bjorgaard, Financial Consultant, report regarding Village of Belcarra Fees and Charges Bylaw No. 517, 2018, Amendment Bylaw No. 596, 2021

Recommendation:

That “Village of Belcarra Fees and Charges Bylaw No. 517, 2018 Amendment Bylaw No. 596, 2021” be amended, at second reading, as follows (as per highlights and strike outs below):

“Basic Fee – Fire Protection (not connected to water system) (prorated upon date of permit for Use Fee Domestic) or Use Fee Fire Sprinkler System	\$1,066.00
Use Fee – Domestic (connected to water system) (pro-rated as of one month after the first day of the month in which the connection permit is issued)	\$1,520.00
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)	\$1,520.00”

Recommendation:

That “Village of Belcarra Fees and Charges Bylaw No. 517, 2018 Amendment Bylaw No. 596, 2021” be read a third time, as amended.

- 5.3** Ken Bjorgaard, Financial Consultant, regarding Village of Belcarra Waterworks Bylaw No. 456, 2012, Amendment Bylaw No. 600, 2022

Recommendation:

That Village of Belcarra Waterworks Bylaw No. 456, 2012, Amendment Bylaw No. 600, 2022 be read a first, second, and third time.

- 5.4** Ken Bjorgaard, Financial Consultant, report dated April 25, 2022, regarding 2022 Tax Rates Bylaw

Recommendation:

That Village of Belcarra 2022 Tax Rates Bylaw No. 599, 2022, be read a first, second, and third time.

- 5.5 a)** Ken Bjorgaard, Financial Consultant, report dated April 25, 2022, regarding Funding Source for Multi-Use Path Capital Project

Recommendation:

That the report dated April 25, 2022, titled “Funding Source for Multi-Use Path Capital Project”, be received for information.

- 5.5 b) Notice of Motion from Regular Council Meeting held April 11, 2022, TransLink Funding Grants – Mayor Ross**

An application has been forwarded to TransLink by our Village staff and engineer.

The following motion needs to be passed if Belcarra wants to secure the funds for the 2022 Major Road Network (MRN) Structure grant and the 2022 Cost Share programs.

If the motion does not pass, then Belcarra will not receive the funding for the 2022 Major Road (MRN) Structure grant and the Cost Share Programs for 2022 will be returned to TransLink and redistributed to other municipalities for projects.

The Village of Belcarra seeks to maintain and improve three important aspects of our Village life:

1. Asset management
2. Safety along roadways and footpaths
3. Services and infrastructure

The Village of Belcarra seeks to provide their assets, safety and service provision for all Villagers, of all abilities.

Village staff and engineer have identified a need for a culvert replacement along Bedwell Bay Road.

Village staff and engineer have identified a TransLink supported program of pathway construction along Belcarra’s Major Road Network (MRN) roadway, Bedwell Bay Road.

The Village has applied for and received previous funding for pathway construction along Bedwell Bay Road.

An engineering study is now necessary to detail the design and cost of a culvert replacement and pathway construction along Bedwell Bay Road. The costs to the Village for this engineering study have been identified as \$60,750.

Our financial consultant has indicated that the funds for this engineering study are available from the Community Works Fund. There is no need for any additional taxation to complete this engineering study.

Recommendation:

That Council direct staff to apply for the 2022 Major Road Networks (MRN) Structure Grant which will provide the Village of Belcarra with design (engineering) for both the culvert and the Multi-Use Path for the entire length (from Midden Road to the entrance to the Village of Belcarra); and

That Council direct staff to apply for the 2022 Cost Share Programs: (MRNB) (BICCS-cycling) and (WITT – walking).

- 5.6** Dennis Back, Acting Chief Administrative Officer, report dated April 25, 2022, regarding Regional Public Works Mutual Aid Agreement

Recommendation:

That Council authorize the Mayor and Chief Administrative Officer to sign the Regional Public Works Mutual Aid Agreement on behalf of the Village of Belcarra.

6. REPORTS FROM MAYOR AND PROJECT LEADS

6.1 Mayor's Report

- Meeting with Municipal Affairs Minister Nathan Cullen and Mayors from BC to discuss the newly created BC Wildfire Service and Emergency Planning
- TransLink Consultation on the 2022 Investment Plan and Transport 2050 10 year Priorities Consultation period April 20, 2022 - May 4, 2022 (link is available on the Village Website)
- Metro Vancouver Growth Strategy Public hearing

7. REPORT FROM CHIEF ADMINISTRATIVE OFFICER

8. BYLAWS

- 8.1 Village of Belcarra 5-Year (2022 – 2026) Financial Plan Bylaw No. 594, 2021, Amendment Bylaw No. 597, 2022**

Recommendation:

That “Village of Belcarra 5-Year (2022 – 2026) Financial Plan Bylaw No. 594, 2021, Amendment Bylaw No. 597, 2022”, be adopted.

9. CORRESPONDENCE/PROCLAMATIONS

Recommendation:

That correspondence items 9.1 to 9.20 be received.

ACTION ITEMS

- 9.1** Krystal Boros, Assistant Corporate Secretary, E-Comm 9-1-1, letter dated March 25, 2022, regarding E-Comm Board of Directors Designate – 2022–2023 Term

Recommendation:

That Council support the nomination of Joe Keithley (Burnaby) and Nancy McCurrach (Port Coquitlam), for appointment to the E-Comm Board of Directors for the 2022 – 2023 Term, to serve as representatives for the Village of Belcarra, City of Burnaby, City of Coquitlam, City of New Westminster, City of Port Coquitlam and City of Port Moody.

- 9.2** Paul Gregory, Nature Network Organizer, Nature Canada, email dated April 7, 2022, regarding World Ocean Day, June 8, 2022 – Motion for Ocean Protection

Recommendation:

That Council Recognize the 30th Anniversary of World Ocean's Day on June 8, 2022, and Support for National and International Efforts to Protect 30% of the Ocean by 2030.

INFORMATION ITEMS

- 9.3** Bonnie McCue, Corporate Officer, City of Fort St. John, letter dated April 7, 2022, regarding Extended Hour Child Care for Shift Workers
- 9.4** Terry Rysz, Mayor, District of Sicamous, letter dated April 7, 2022, regarding Invasive Mussel Defense Program (full report available at the Village office)
- 9.5** John & Mayling Stubbs, Belcarra Residents, email dated April 10, 2022, regarding Path Proposal
- 9.6** Terry Rysz, Mayor, District of Sicamous, letter dated April 7, 2022, regarding Luxury Tax on Recreational Boats
- 9.7** Deborah Struk, Belcarra Resident, email dated April 11, 2022, regarding Multi Use Pathway
- 9.8** Jeff Chute, Belcarra Resident, email dated April 11, 2022, regarding Trail Engineering Assessment of Bedwell Bay Road
- 9.9** Mary Ann Pope, Belcarra Resident, email dated April 16, 2022, regarding An Engineering Study for a Multi-User Path on Bedwell Bay Road
- 9.10** Judi Kask, Belcarra Resident, email dated April 18, 2022, regarding Support for the Path
- 9.11** Cathy MacDonald, Belcarra Resident, email dated April 18, 2022, regarding Support for Path for the April 25 Meeting
- 9.12** Jol & Jodi Drake, Belcarra Residents, email dated April 18, 2022, regarding Letter to Council – Improvements for Pedestrian & Cycling Safety on Bedwell Bay Road
- 9.13** Colleen MacDonald, Belcarra Resident, email dated April 19, 2022, regarding Yes – Culvert Study & Safe Active Transportation
- 9.14** Ian MacDonald, Belcarra Resident, email dated April 19, 2022, regarding Engineering Study for Road and Sidewalk Improvements
- 9.15** Fraser MacDonald, Belcarra Resident, email dated April 19, 2022, regarding Multi Use Path
- 9.16** Peter Boekhout, Belcarra Resident, email dated April 20, 2022, regarding Multi-Use Pathway Feedback
- 9.17** Nora Boekhout, Belcarra Resident, email dated April 20, 2022, regarding Multi-Use Pathway Feedback
- 9.18** Cheryl Papove, Belcarra Resident, email dated April 18, 2022, regarding Engineering Study for Road and Sidewalk Improvements
- 9.19** Kyle MacDonald, Belcarra Resident, email dated April 19, 2022, regarding Please Vote Yes
- 9.20** Emily Hicks, Belcarra Resident, email dated April 19, 2022, regarding Yes to Safe Active Transportation in Belcarra

10. NEW BUSINESS

11. PUBLIC QUESTION PERIOD

12. RESOLUTION TO CLOSE MEETING

13. ADJOURNMENT

Recommendation:

That the April 25, 2022 Regular Meeting be adjourned.



**VILLAGE OF BELCARRA
REGULAR COUNCIL MINUTES
April 11, 2022
7:00 PM**



This meeting was held via Zoom Teleconference.

Council in Attendance

Mayor Jamie Ross
Councillor Carolina Clark (departed at 9:22 pm)
Councillor Bruce Drake
Councillor John Snell

Council Members Absent

Councillor Liisa Wilder

Staff in Attendance

Paula Richardson, Acting Corporate Officer
Stewart Novak, Public Works & Emergency Preparedness Coordinator
Connie Esposito, Recording Secretary

Staff Absent

Lorna Dysart, Chief Administrative Officer

Others in Attendance

Inspector Todd Balaban, Operations Officer, RCMP (departed the meeting at 7:17 pm)
Corporal Neil Roemer, RCMP (departed the meeting at 7:17 pm)
John Weninger, JW Infrastructure Planning Ltd (departed the meeting at 8:12 pm)
Ken Bjorgaard, Financial Consultant (departed the meeting at 9:20 pm)

1. CALL TO ORDER

Mayor Ross called the meeting to order at 7:03 pm.

2. APPROVAL OF THE AGENDA

2.1 Regular Council Meeting, April 11, 2022

Moved by: Councillor Clarke
Seconded by: Councillor Snell

That the agenda for the Regular Council Meeting, April 11, 2022 be approved as circulated.

CARRIED

3. ADOPTION OF MINUTES

3.1 Regular Council Meeting, March 28, 2022

Moved by: Councillor Snell
Seconded by: Councillor Clarke

That the minutes from the Regular Council Meeting held March 28, 2022 be adopted.

CARRIED

4. DELEGATIONS AND PRESENTATIONS

4.1 Inspector Todd Balaban, Operations Officer, and Corporal Neil Roemer, RCMP

Corporal Neil Roemer, RCMP, provided an updated related to crime statistics in 2021 noting that:

- There was an overall reduction in calls from 2020;
- In 2019 the Coquitlam Rural unit had the lowest crime rate;
- 2021 is similar to 2019 with respect to crime rate; and
- Belcarra remains a very safe community.

Todd Balaban, Operations Officer, highlighted the patrols in Belcarra/Anmore and on the water.

Corporal Roemer noted that the COVID pandemic did have an impact on reduced noise complaints and property crime with less gatherings and movement of people.

Council thanked Corporal Roemer and Inspector Todd Balaban for their presentation and continued work in Belcarra.

Moved by: Councillor Drake
Seconded by: Councillor Snell

That the Village of Belcarra Police Service Levels 2021 in Review, provided by the RCMP, be received for information.

CARRIED

Inspector Todd Balaban and Corporal Neil Roemer departed at 7:17 pm

4.2 John Weninger, JW Infrastructure Planning, provided a PowerPoint presentation on the following:

- Summary Reports dated March 2022, regarding:
 - Asset Management Strategy & Roadmap – Phase 1
 - Asset Replacement Forecast – Phase 2
 - Financial Forecast – Phase 3
- Phase 1 – Strategy and Roadmap
 - Assess current Asset Management practices at Belcarra
 - Develop Asset Management Strategy and Roadmap
- Phase 2 – assess the current state of the Village's infrastructure
 - Update the asset inventory
 - Assess the condition of the assets
 - Develop the asset replacement forecast

- Phase 3 – Financial Forecast
 - Understand current capital needs
 - Evaluate current financial capacity
 - Develop financial projection

Discussion ensued relative to the following:

- Main source of revenue is property taxes;
- Importance of the drainage system;
- Current road conditions;
- Maintaining debt load; and
- Condition of assets.

Moved by: Councillor Drake

Seconded by: Councillor Snell

That the Village of Belcarra Asset Management Plan Presentation and the Asset Management Strategy & Roadmap – Phase 1, Asset Replacement Forecast – Phase 2 and the Financial Forecast – Phase 3, Summary Reports dated March 2022, be received for information.

CARRIED

John Weninger departed at 8:12 pm

5. REPORTS

5.1 Ken Bjorgaard, Financial Consultant and Stewart Novak, Public Works & Emergency Preparedness Coordinator, report dated April 11, 2022, Fees and Charges Bylaw No. 517, 2018, Amendment Bylaw No. 596, 2021

K. Bjorgaard provided an overview of the report noting the purpose of this report is to address the issue of water user fees for fire sprinkler systems.

Discussion ensued relative to connecting to the water system for the sole purpose of fire sprinklers and the policy regarding retaining wells for non-domestic purposes.

8:45 pm Deputy Mayor Clark assumed the chair.

Moved by: Councillor Snell

Seconded by: Mayor Ross

- 1) That “Village of Belcarra Fees and Charges Bylaw No. 517, 2018 Amendment Bylaw No. 596, 2021” be brought forward for third reading at a subsequent meeting with the following changes (as per highlights and strike outs below):

“Basic Fee – Fire Protection (**not connected to water system**)

(prorated upon date of permit for Use Fee Domestic)

~~or Use Fee Fire Sprinkler System~~

\$1,066.00

Use Fee – Domestic (**connected to water system**)

(pro-rated as of one month after the first day of the month in which the connection permit is issued)

\$1,520.00

~~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)~~

~~\$1,520.00”~~

- 2) That the same changes be made to the wording in the Consolidated Waterworks Bylaw No. 456, 2012; and That the Consolidated Waterworks Bylaw No. 456, 2012, be brought forward for three readings and adoption, so that the two bylaws are in sync.

CARRIED

8:57 pm Mayor Ross assumed the chair.

- 5.2** Paula Richardson, Acting Corporate Officer, report dated April 11, 2022, regarding Multi Use Path Summary of Questions from the March 28, 2022 Council meeting.

P. Richardson provided an overview of the report which is a summary of the questions and comments put forward to TransLink from Council and the community.

K. Bjorgaard stated that the funds to be put forward by the Village towards the proposed multi-use path would come from the Village's Community Works Fund reserve and he will provide a report at the next Council meeting.

Moved by: Councillor Clark

Seconded by: Councillor Snell

That the report dated April 11, 2022, regarding Multi Use Path Summary of Questions from the March 28, 2022 Council Meeting, be received for information.

CARRIED

- 5.3 Notice of Motion – TransLink Funding Grants – Mayor Ross**

“That Council direct staff to apply for the 2022 Major Road Networks (MRN) Structure Grant which will provide the Village of Belcarra with design (engineering) for both the culvert and the Multi-Use Path for the entire length (from Midden Road to the entrance to the Village of Belcarra); and

That Council direct staff to apply for the 2022 Cost Share Programs: (MRNB) (BICCS-cycling) and (WITT – walking).”

An application has been forwarded to TransLink by our Village staff and engineer. The above motion is to be moved at the April 25 meeting of Council and is imperative that it be passed if Belcarra wants to secure the funds for the 2022 Major Road Network (MRN) Structure grant and the 2022 Cost Share programs. The cost to Belcarra for the Structure grant is \$60,750.

If the motion is not passed, then Belcarra will not receive the funding for the 2022 Major Road (MRN) Structure grant and the Cost Share Programs for 2022 will be returned to TransLink and redistributed to other municipalities for projects.

Supporting Information:**Village of Belcarra – Bedwell Bay Project**

	Project Costs *	TransLink **			Province***	Village of Belcarra
Design (Engineering)	\$243,000	\$182,250 (2022 MRN Structures)			-	\$60,750
Construction	\$715,000	\$24,625 (2021 MRNB)	\$58,000 (2021 BICCS)	\$47,000 (2021 WITT)	\$215,625 (Active Transportation Infrastructure Grant)	\$178,750
		\$84,000 (2022 MRNB)	\$59,000 (2022 BICCS)	\$48,000 (2022 WITT)		
Total	\$958,000	\$502,875 (52%)			\$215,625 (23%)	\$239,500 (25%)

* Cost Estimates from Village of Belcarra's Consultant

** 2022 Funding amounts are subject to approval of the Investment Plan

*** Provincial funding subject to the Province's Active Transportation Infrastructure Grant evaluation process

 Additional funding partner opportunity


The meeting recessed at 9:03 pm and reconvened at 9:11 pm.

6. REPORTS FROM MAYOR AND PROJECT LEADS**6.1 Mayor's Report**

- Reconciliation**

Mayor Ross noted that the Pope apologized to First Nations and that he plans to visit Canada.

- Metro Vancouver Update**

- Regional Public Works Mutual Aid Agreement**

- Hospice Ribbon Cutting Ceremony**

Janice Boyle, Executive Director, Crossroads Hospice Society, letter regarding Crossroads Hospice Society's 20th Annual "Hike for Hospice" on Sunday, May 29, 2022 at Port Moody Civic Centre

- Imagine Culinary Competition Supporting the Share Society**

Mayor Ross noted that he was happy to attend on behalf of the Village in support of the Share Society.

6.2 Councillor Clark – Parking Survey

Councillor Clark commented regarding the upcoming parking survey which will be posted to the Village website.

7. REPORT FROM ACTING CORPORATE OFFICER

- Dennis Back, Acting Chief Administrative Officer, is away as he had a previously scheduled engagement. He will attend the next Regular Council meeting.

- Metro Vancouver Update**

- April 20, 2022 – Public Hearing – the purpose is to hear from the public on MVRD Regional Growth Strategy Bylaw No. 1339, 2022

8. BYLAWS

8.1 Village of Belcarra 5-Year (2022 – 2026) Financial Plan Bylaw No. 594, 2021, Amendment Bylaw No. 597, 2022

Moved by: Councillor Drake

Seconded by: Councillor Snell

That “Village of Belcarra 5-Year (2022 – 2026) Financial Plan Bylaw No. 594, 2021, Amendment Bylaw No. 597, 2022”, be read a third time.

CARRIED

9. CORRESPONDENCE/PROCLAMATIONS

Moved by: Councillor Drake

Seconded by: Councillor Snell

That correspondence items 9.1 to 9.26 be received.

CARRIED

ACTION ITEMS

9.1 David Sheng, Board Member, Stand with Coalition, email dated February 17, 2022, regarding Declaration of May 10, 2022, as the “Day of Action Against Anti-Asian Racism”

Moved by: Councillor Drake

Seconded by: Councillor Snell

That May 10, 2022 be declared as the “Day of Action Against Anti-Asian Racism” in the Village of Belcarra.

CARRIED

Councillor Clark departed at 9:22 pm

9.2 Leanne Strachan, Strategic Partnerships & New Business Development, St. John Ambulance (BC & Yukon Council), email dated February 23, 2022, regarding St. John Ambulance – Start Me Up BC Campaign

Moved by: Councillor Drake

Seconded by: Councillor Snell

That Council support the St. John Ambulance – Start Me Up BC Campaign.

CARRIED

9.3 Leonard Casley, Mayor, Village of New Denver, letter dated March 14, 2022, regarding support for Ukraine

Moved by: Councillor Drake

Seconded by: Councillor Snell

That Council send a letter of support for the Village of New Denver resolution to condemn the recent actions taken by Russia in its invasion and attacks on the sovereign nation of Ukraine.

CARRIED

- 9.4 Janet Andrews, Secretary-Treasurer, New Westminster & District Labour Council, letter dated March 14, 2022 regarding Declaration of April 28, 2022 as the official “Day of Mourning for Workers Killed and Injured on the Job”

Moved by: Councillor Snell

Seconded by: Councillor Drake

That Council declare April 28, 2022 as the official “Day of Mourning for Workers Killed and Injured on the Job”.

CARRIED

INFORMATION ITEMS

- 9.5 Kerri Palmer Isaak, Trustee, School District No. 43 (Coquitlam), notice dated February 19, 2022, regarding Community Update – Anmore, Belcarra
- 9.6 Sherry Chisholm, Belcarra Resident, letter dated February 23, 2022, regarding Safe Walking Path and Midden Road
- 9.7 Isabella Lee, BC Public Relations & Communications Adviser, BC Council, Girl Guides of Canada, email dated February 22, 2022, regarding Thank You for Supporting Guiding Lights Across BC
- 9.8 Martin Johansen, Mayor, Town of Oliver, letter dated February 22, 2022, to Richard Cannings, MP, South Okanagan-West Kootenay, regarding BC Wildfires Petition – Letter of Support
- 9.9 Kristen Hyodo, Executive Director & Valder Belgrave, Community Board Chair, Sasamat Outdoor Centre and Liz Loughheed Green, CEO, Association of Neighbourhood Houses of BC, letter dated February 24, 2022, regarding Sasamat Outdoor Centre, CERIP
- 9.10 Mike Peabody, Acting Mayor, City of Cranbrook, letter dated March 1, 2022, regarding Request for Provincial Government to Increase Its Funding to Public Libraries
- 9.11 Dr. Al Longair, President, CVMA-Society of BC Veterinarians Chapter Board of Directors, letter dated March 1, 2022, regarding Dangerous & Aggressive Dogs
- 9.12 Brenda Hogg, Belcarra Resident, email dated March 6, 2022, regarding Multi-Use Path
- 9.13 Cathy Peters, BC Anti-Human Trafficking Educator, Speaker, Advocate, email dated March 8, 2022, regarding My Script Presentation to Federal Justice Committee re Prostitution in Canada (full report available at the Village office)
- 9.14 Gwen & Bill Hughes, Belcarra Residents, email dated March 9, 2022, regarding Resident Input Requested, Questions to TransLink re: Multi Use Path
- 9.15 Henry Braun, Mayor, City of Abbotsford, letter dated March 10, 2022, regarding Support for Recovering Costs Through Build Back Better Funding for Critical Infrastructure
- 9.16 Betty & Bernie Lewendon, Belcarra Residents, email dated March 11, 2022, regarding Not In Favour of the TransLink MUP
- 9.17 Fraser & Cathy MacDonald, Belcarra Residents, email dated March 11, 2022, regarding Support for the Multi Use Path
- 9.18 Rebecca Bishop, Program Officer, UBCM, letter dated March 11, 2022, regarding 2020 CRI FireSmart Community Funding & Supports – Payment Letter (CRI-146: Belcarra Community Wildfire Protection Plan Update)

- 9.19 Alisa Thompson, Corporate Administrator / Deput CAO, City of Terrace, email dated March 14, 2022, regarding NCLGA 2022 Resolution – Prolific Offenders
- 9.20 Dean McKerracher, Mayor, District of Elkford, letter dated March 15, 2022, regarding Milk Container Recycling in British Columbia
- 9.21 Ken Beattie, Executive Director, BC Craft Brewers Guild, Ian Tostenson, President & CEO, BC Restaurant Food Services Association, Jeff Guignard, Executive Director, Alliance of Beverage Licensees, Mark von Schellwitz, VP, Western Canada, Restaurants Canada, letter dated March 16, 2022, regarding Reducing Patio Application Red Tape for BC's Hospitality Sector & Economic Recovery
- 9.22 Penny Moen, Belcarra Resident, email dated March 21, 2022, regarding Proposal to Provide Improvement on Bedwell Bay Road
- 9.23 C. & I. MacDonald, J. & J. Drake, D. Fitz, K. Bever, K. & M. Pringle, S. & K. Ferris, A. Maesawa, C. Stewart, K. & B. Perey, R. & J. Foster, S. & E. Strachan, L. & J. Davis, M. & K. Tsuyuki, Belcarra Residents, letter received March 11, 2022 regarding Belcarra Multi-Use Pathway Project
- 9.24 Geoff Doerksen, Air Quality Planner, Parks & Environment, Metro Vancouver, letter dated March 30, 2022, regarding Air Quality Monitoring Report for 2018
- 9.25 Anna Barford, Canada Shipping Campaigner, Stand.earth, letter dated March 24, 2022, regarding Motion at LMLGA & UBCM Protecting BC Coasts from Acidic Washwater Dumping being brought forward by Vancouver
- 9.26 Jerry Dobrovolny, Commissioner / Chief Administrative Officer, Metro Vancouver, letter dated March 25, 2022 regarding Revised Stage 1 Watering Restrictions Come into Effect May 1, 2022 (full report available at the Village office)

10. NEW BUSINESS

10.1 Councillor Drake – Metro Vancouver 2022 Regional Parks Plan Update

Moved by: Councillor Drake

Seconded by: Councillor Snell

That our Village convey to Metro Vancouver the importance of emphasizing in its 2022 Regional Parks Plan Update:

1. an analysis of the probable impact of climate change (in particular drier and hotter summer conditions) on the forested areas within its parks;
2. mitigation strategies to reduce the risk of wildfires despite climate change and
3. take steps in advance to ensure that when fires do occur within parks, their duration and damage is kept to a minimum; and
4. work with other stakeholders to reduce these risks and improve the capacity to respond effectively.

CARRIED

Sherry Chisholm, Belcarra Resident, queried regarding management of the fire risk in Belcarra Regional Park.

11. PUBLIC QUESTION PERIOD

12. RESOLUTION TO CLOSE MEETING

13. ADJOURNMENT

Moved by: Councillor Drake

Seconded by: Councillor Snell

That the April 11, 2022 Regular Meeting be adjourned at 9:36 pm

Certified Correct:

Jamie Ross
Mayor

Paula Richardson
Acting Corporate Officer



Village of Belcarra

Audit Findings Report for the year ended
December 31, 2021

KPMG LLP

Dated April 19, 2022, for meeting on April 25, 2022

kpmg.ca/audit

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This Audit Findings Report to Council is intended solely for the information and use of Management and the Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report to Council has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

KPMG contacts

The contacts at KPMG in connection with this report are:



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Audit Manager

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Our refreshed Values

What we believe



Integrity
We do what is right.



Excellence
We never stop learning and improving.



Courage
We think and act boldly.



Together
We respect each other and draw strength from our differences.



For Better
We do what matters.

Audit highlights

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, 2021.

This Audit Findings Report builds on the Audit Plan we presented to the Committee dated January 4, 2022.

Status of 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 the Council;
- Obtaining the signed management representation letter;
- Obtaining evidence of the Council's approval of the financial statements; and,
- Completing subsequent event review procedures.

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, a draft of which is attached to the financial statements, will be dated upon the completion of any remaining procedures.

Significant changes from the audit plan

There was one change in relation to our assessment of materiality between what was presented to you in the Audit Planning Report and the audit strategy taken during our audit.

See page 3 for further details.

Areas of audit focus

Our audit is risk-focused. We have not identified any significant risks except for the presumed risk of management override (see page 5 for further details). We have not identified any significant risks. However, as part of our audit, we identified areas of audit focus which include:

- Financial reporting implications of COVID-19;
- Tangible capital assets;
- Payroll and other operating costs; and
- Legal claims.

See page 4 for the audit findings related to these areas of audit focus.

Audit highlights (continued)

Audit misstatements

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.

Control deficiencies 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.

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.

The presentation and disclosure of the financial statements are, in all material respects, in accordance with Canadian public sector accounting standards.

See page 7 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, 2021 up to the date of this report.

Current developments

Please refer to Appendix 4 for the current developments updates.

Changes from our audit plan

Materiality

As part of the audit plan, we make a preliminary determination of materiality based on a combination of quantitative and qualitative factors. Our preliminary materiality calculation as presented in our Audit Planning Report was based on a percentage of the total budgeted expenses for the year ended December 31, 2021.

At the beginning of our audit fieldwork, we reassessed materiality based on the 2021 actual year-end results using a similar benchmark %.

	Materiality	Audit misstatement posting threshold
Previously communicated in the Audit Planning Report	\$50,000	\$2,500
Revised based on 2021 year-end results	\$55,000	\$2,750

Areas of audit focus

Area of audit focus	Our response	Significant findings
Financial reporting implications of COVID-19	<p>Our procedures included:</p> <ul style="list-style-type: none"> - Updating our understanding of process activities and controls over each significant financial process to identify changes resulting from the pandemic; - Reviewing variances in 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; and - Ensuring that the financial statements appropriately reflect the impact of the pandemic on the Village's operations. 	There were no issues noted in our testing.
Tangible capital assets	<p>Our procedures included:</p> <ul style="list-style-type: none"> - Performing detailed testing of asset additions, including inspection of supporting documentation to determine if additions are capital in nature and testing accuracy of amounts recorded; - Performing detailed testing of dispositions including inspection of supporting documentation and assessing if the gain or loss on disposition has been recorded appropriately; - Reviewing the reasonableness of amortization expense recognized; and - Reviewing agreements for contractual commitments and related disclosure requirements. 	There were no issues noted in our testing.
Payroll and operating costs	<p>Our procedures included:</p> <ul style="list-style-type: none"> - Updating our understanding of the processes and controls over the payroll and procurement activities; and - Perform analytical procedures to understand the change in payroll and operating costs relative to the prior year, and corroborate all significant variances noted by reviewing supporting documentation. 	There were no issues noted in our testing.

Areas of audit focus (continued)

Area of audit focus	Our response	Significant findings
Legal claims	<p>Our procedures included:</p> <ul style="list-style-type: none">- Discussing legal claims with management as well as reviewing legal invoices and Council meeting minutes; and- Reviewing management's assessment of any legal claims; and- Obtaining written confirmation from the Village's external legal counsel.	<p>There were no issues noted in our testing.</p>

Audit risks

Professional requirements

Risk of material misstatement due to fraud resulting from management override of controls.

Why is this significant?

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

Our response

Our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures included:

- Testing of journal entries and other adjustments;
- Performing a retrospective review of significant estimates; and,
- 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 significant unusual transaction undertaken during the year.
-



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 Program'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, 2021.
-

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.

We have identified areas where opportunities exist for improvements to processes and provided recommendations in our Management Letter attached at Appendix 3.



Appendices

Appendix 1: Required communications

Appendix 2: Management representation letter

Appendix 3: Management letter

Appendix 4: Current developments and insights

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 in this report.

Appendix 2: Management representation letter

(Letterhead of Client)

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

April 25, 2022

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as “financial statements”) of Village of Belcarra (“the Entity”) as at and for the period ended December 31, 2021.

General:

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

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

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated October 18, 2017, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of Council and committees of Council that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.

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

Internal control over financial reporting:

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

Fraud & non-compliance with laws and regulations:

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

Subsequent events:

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

Related parties:

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

Estimates:

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

Going concern:

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

Other information:

- 11) We confirm that the final version of 2021 Annual Report will be provided to you when available, and prior to issuance by the Entity, to enable you to complete your required procedures in accordance with professional standards.

Non-SEC registrants or non-reporting issuers:

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

Yours very truly,

Dennis Back, Acting Chief Administrative Officer

cc: Mayor and Council

Attachment I – Definitions

Materiality

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

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

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

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

- a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
- b) information regarding a material item, transaction or other event is scattered throughout the financial statements;
- c) dissimilar items, transactions or other events are inappropriately aggregated;
- d) similar items, transactions or other events are inappropriately disaggregated; and
- e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

Fraud & error

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

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

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

Appendix 3: Management letter



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

MANAGEMENT LETTER

Mr. Dennis Back
Acting Chief Administrative Officer
Village of Belcarra
4084 Bedwell Bay Rd
Belcarra, BC V3H 4P8

April 19, 2022

Dear Mr. Back,

In planning and performing our audit of the financial statements of the Village of Belcarra ("the Village") for the year ended December 31, 2021, 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.



Village of Belcarra
April 19, 2022

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.

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. Below the signature is a long, horizontal, slightly wavy line.

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

CONTROL DEFICIENCIES NOTED DURING CURRENT YEAR AUDIT

1. Written documentation of approval of manual journals:

During the audits, we reviewed a number of manual journals where approval to post the entry was given verbally and we were not able to review documentation to confirm approval. Although the journal entries were reasonable there was no audit trail demonstrating the approval of the entry and hence segregation of duties.

Recommendation:

We recommend that management develop a process to ensure that process to ensure that all journal entries have supporting documentation to demonstrate approval of the entries.

Management response:

Management concurs with the recommendation and will institute a formal process for approving journal entries.

Appendix 4: Current developments and insights

New auditing standards

The following changes to auditing standards applicable to our 2022 audit are listed below.

Standard	Key observations
Revised CAS 315, Identifying and Assessing the Risks of Material Misstatement	<p>Revised CAS 315, Identifying and Assessing the Risks of Material Misstatement has been released and is effective for audits of financial statements for periods beginning on or after December 15, 2021.</p> <p>The standard has been significantly revised, reorganized and enhanced to require a more robust risk identification and assessment in order to promote better responses to the identified risks. Key changes include:</p> <ul style="list-style-type: none">- Enhanced requirements relating to exercising professional skepticism- Distinguishing the nature of, and clarifying the extent of, work needed for indirect and direct controls- Clarification of which controls need to be identified for the purpose of evaluating the design and implementation of controls- Introduction of scalability- Incorporation of considerations for using automated tools and techniques- New and revised concepts and definitions related to identification and assessment of risk- Strengthened documentation requirements <p>CPA Canada plans to publish a Client Briefing document in early 2022 to help you better understand the changes you can expect on your 2022 audit.</p>

Thought leadership – Environmental, social, and governance (ESG)

Thought leadership	Overview	Links
ESG, Strategy and the Long View	This paper presents a five-part framework to help organizations understand and shape the total impact of their strategy and operations on their performance externally – on the environment, consumers, employees, the communities in which it operates, and other stakeholders – and internally.	Link to Global portal

Appendix 4: Current developments and insights (continued)

Thought leadership – Local governments

Thought leadership	Overview	Links
Principles for Digital Transformation in Cities	This report was authored by KPMG and published as part of the World Government Summit. The report highlights the realization of 'smart digitalization' and how it differs across cities.	Link to report
Gov take 5	Gov take 5 is an always-on platform for KPMG practitioners from around the world to share insights and ideas on a timely basis and trends facing the government and public sector. The ongoing video series will cover a variety of topics including digital transformation, ESG, economic growth and more.	Link to video series



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KPMG member firms around the world have 227,000 professionals, in 146 countries.





COUNCIL REPORT

Date: April 25, 2022

From: Ken Bjorgaard, Financial Consultant

Subject: 2021 Financial Statements

RECOMMENDATIONS:

That the report from the Financial Consultant dated April 25, 2022 and titled “2021 Financial Statements” be received for information; and

That the Village of Belcarra’s draft 2021 financial statements be accepted.

PURPOSE:

The purpose of this report is to present the Village of Belcarra’s draft 2021 financial statements (see attached) for Council’s acceptance. The draft financial statements are supported by a draft audit opinion which is also in the attachment. In accordance with audit standards, Council is required to accept the financial statements before the auditors issue their final audit report. A summary of the Village of Belcarra’s 2021 financial results and financial position follows.

EXECUTIVE SUMMARY:

The Village of Belcarra’s draft 2021 financial statements are attached for acceptance. Key highlights of the Village’s 2021 financial position and results are as follows:

- The Village’s annual surplus on an accrual basis was \$215,188 for 2021 (includes amortization expense for tangible capital assets and other accruals);
- At the end of 2021, the Village’s unrestricted accumulated cash surplus in all operating funds (general, water & waste and recycle) totaled \$371,956 (an increase of \$23,086 over 2020);
- At the end of 2021, the Village’s unutilized COVID Restart Grant Funds totaled \$31,276
- Reserve fund balances increased by \$445,570 in 2021 to \$1,947,914; and
- Long-term debt decreased by \$147,359 to \$3,301,843.

In order to provide some historical context to the Village's 2021 financial results and position, the following key financial indicators have been compiled to show the movement from 2018 to 2021. Significant progress has been made in moving the Village in a positive financial direction including the build-up of reserves and the reduction of debt. Overall, the Village's net debt position has improved by approximately \$1.5 million from 2018 to 2021, and the Village is on a trajectory to eliminate its net debt position (\$964,342 at the end of 2021) within the next 2 years.

Summary of Key Financial Indicators (changes from 2018 - 2021)

Indicators	2018 Year-End Financial Results	2021 Year-End Financial Results	\$ Change
Cash & Investments	\$ 1,700,055	\$ 2,749,046	\$1,048,991
Unrestricted Operating Surpluses	\$ 274,594	\$ 371,956	97,362
Reserve Funds	\$ 975,630	\$ 1,947,914	972,284
Long-Term Debt	(\$3,727,134)	(\$3,301,843)	425,291
Net Debt (Financial Assets less Liabilities)	(\$2,492,408)	(\$964,342)	1,528,066

A comparative summary (between the 2021 and 2020 year-ends) of the Village's various surplus and reserve balances is shown below.

Change in Village of Belcarra's Cash Surpluses & Reserves (from 2020 to 2021)			
	2021	2020	Increase / (decrease)
<u>Unrestricted Operating Surpluses</u>			
General operating surplus	260,735	230,026	30,709
Waste & recycle depot (WARD) operating surplus	34,987	45,232	(10,245)
Water operating surplus	76,234	73,612	2,622
Total Unrestricted Operating Surpluses	\$371,956	\$348,870	\$23,086
<u>Restricted Operating Surplus</u>			
General operating surplus (Unutilized COVID-19 Restart Grant)	\$31,276	\$181,540	(\$150,264)
<u>Reserve Funds</u>			
General capital	704,610	480,421	224,189
Financial stabilization	78,025	84,041	(6,016)
Transportation infrastructure	244,182	180,979	63,203
Vehicles & equipment	73,370	62,348	11,022
Water capital	203,664	151,974	51,690
Community works gas tax	566,940	464,454	102,486
MFA cash deposit	56,371	55,429	942
Water debt repayment	20,752	22,698	(1,946)
Total Reserve Funds	\$1,947,914	\$1,502,344	\$445,570

As stated above, for the year ended December 31, 2021, the Village had an annual surplus \$215,188, versus a budgeted surplus of \$280,172 on its Statement of Operations. Explanations of the significant variances that contributed to the differences are provided below. For purposes of this presentation amortization expense has been separated, as opposed to being reflected within the individual departments as per the Statement of Operation in the Financial Statements.

2021 Year-End Actual/Budget Variances

	A	B	C = B-A	D = C/A	
	2021 Budget	2021 Actual	\$ Variance	% Variance	Explanations of Significant Variances
Revenue:					
Taxation (including grants in lieu)	\$ 1,168,732	\$ 1,172,197	\$3,465	0.3%	
Sales of services & regulatory fees	575,803	544,199	(31,604)	-5.5%	Lower building permit and business license fees. Loss of revenue was offset by a transfer of funds from the Covid restart grant funds in restricted surplus
Government transfers	688,926	556,342	(132,584)	-19.2%	Less MRN grant funds utilized than budgeted for based on lower MRN spending (see reduced expenditures below); capital projects which were partially funded from grants did not proceed
Investment income	35,038	31,018	(4,020)	-11.5%	Lower interest rates than anticipated; Bank of Canada of policy kept rates low to offset the impacts of Covid
Actuarial income	39,306	40,714	1,408	3.6%	
Other revenues	14,223	9,808	(4,415)	-31.0%	Lower administrative and miscellaneous revenues
Total Revenue	2,522,028	2,354,278	(167,750)	-6.7%	
Expenses:					
General government & fiscal services	239,897	262,982	23,085	9.6%	Additional legal costs
Administration & human resources	290,327	298,380	8,053	2.8%	
Information technology	38,394	45,272	6,878	17.9%	Additional support from information technology provider
Support services (engineering, finance & planning)	287,301	190,123	(97,178)	-33.8%	OCP update did not go ahead as planned & asset management/long-term financial plan project only partially completed
Building inspection & bylaw enforcement	79,089	95,866	16,777	21.2%	Overlap of two building inspection positions for training purposes
Public works & transportation	253,092	234,866	(18,226)	-7.2%	Public works position vacancies
Major road network (MRN)	132,127	86,740	(45,387)	-34.4%	Lower spending than anticipated; see offsetting reduction in Government transfers above
Fire & emergency services	32,186	41,263	9,077	28.2%	Additional Covid response costs - costs recovered via Covid restart grant in restricted surplus
Waste & recycle depot (WARD)	147,901	147,037	(864)	-0.6%	
Water system	419,942	431,896	11,954	2.8%	Expensed capital work in progress cost for water reservoir project which did not proceed
Amortization	321,600	304,665	(16,935)	-5.3%	Budgeted capital additions did not occur as anticipated
Total Expenses	2,241,856	2,139,090	(102,766)	-4.6%	
Annual surplus	280,172	215,188	(64,984)	-23.2%	
Accumulated surplus, beginning of year	9,401,193	9,401,193	0	0.0%	
Accumulated surplus, end of year	\$ 9,681,365	\$ 9,616,381	(64,984)	-0.7%	

BACKGROUND:

Audit Opinion

The Village's external auditors have stated in their draft audit opinion that the Village's 2021 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, long-term debt and employee future benefit. Details of the Village's deferred revenues are shown in Note 6 (page 9) within the Financial Statements.

At the end of 2021, the Village had net debt of \$964,342, which means that the Village's liabilities were greater than its financial assets. This represents a reduction of net debt in 2021 from 2020 of \$466,028. The Village also had non-financial assets of \$10.58 million at the end of 2021, 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 \$9.6 million at the end of 2021 (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 \$215,188. Revenues totaled \$2,354,278 in 2021 while expenses totaled \$2,139,090, 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 \$9,616,381 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's net debt at the end of 2021 was \$964,342, 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's cash balance at the end of 2021 was \$1,722,908.

Notes to the Financial Statements (see pages 5 - 20 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 \$3,301,843 of external long-term debt outstanding at the end of 2021 and principal repayments and actuarial adjustments on long-term debt will range between approximately \$151,000 and \$177,000 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 \$14,351,646 (historical cost) of tangible capital assets at the end of 2021 with accumulated amortization of \$3,790,441, for a net book value of tangible capital assets of about \$10,561,205. The comparative 2020 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 \$9,616,381, 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's COVID-19 Safe Restart Grant funds have been utilized and the funds remaining which are \$31,276. 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 For Year ended December 31, 2021

Financial Statements of

VILLAGE OF BELCARRA

And Independent Auditors' Report thereon

Year ended December 31, 2021

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, 2021, and the results of 2021 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

Acting Chief Administrative Officer

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of Village of Belcarra

Opinion

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

- the statement of financial position as at December 31, 2021
- 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, 2021, 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 25, 2022

VILLAGE OF BELCARRA

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets:		
Cash	\$ 1,722,908	\$ 1,414,634
Investments (note 2)	1,026,138	1,005,422
Accounts receivable (note 3)	129,739	56,252
MFA debt reserve deposit (note 7)	56,371	55,429
	<u>2,935,156</u>	<u>2,531,737</u>
Liabilities:		
Accounts payable and accrued liabilities (note 4)	134,275	96,810
Performance bonds and refundable deposits (note 5)	215,180	212,295
Deferred revenue (note 6)	234,500	189,800
Debt (note 7)	3,301,843	3,449,202
Employee future benefit (note 12)	13,700	14,000
	<u>3,899,498</u>	<u>3,962,107</u>
Net debt	(964,342)	(1,430,370)
Non-financial assets:		
Tangible capital assets (note 8)	10,561,205	10,804,292
Prepaid expenses	13,645	13,922
Inventories held-for-consumption	5,873	13,349
	<u>10,580,723</u>	<u>10,831,563</u>
Accumulated surplus (note 9)	\$ 9,616,381	\$ 9,401,193
Commitments and contingencies (note 10)		
Contractual rights (note 15)		

See accompanying notes to financial statements.

Dennis Back
Acting Chief Administrative Officer

VILLAGE OF BELCARRA

Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (notes 1(i) and 16)	2021	2020
Revenue:			
Taxation (including grants in lieu)	\$ 1,168,732	\$ 1,172,197	\$ 1,097,018
Sales of services and regulatory fees	575,803	544,199	581,639
Government transfers	688,926	556,342	782,959
Investment income	35,038	31,018	34,634
Actuarial income	39,306	40,714	35,068
Other revenues	14,223	9,808	6,991
	2,522,028	2,354,278	2,538,309
Expenses:			
General government and fiscal services	313,397	284,290	363,925
Administration and human resources	290,327	298,380	326,955
Information technology	38,394	63,540	69,381
Support services (engineering, finance and planning)	287,301	190,123	231,614
Building inspection and bylaw enforcement	79,089	95,866	85,894
Public works and transportation	326,592	332,697	370,175
Major road network (MRN)	132,127	86,740	78,190
Fire and emergency services	32,186	41,263	10,394
Waste and recycle depot (WARD)	155,551	154,322	124,746
Water system	586,892	591,869	471,643
	2,241,856	2,139,090	2,132,917
Annual surplus	280,172	215,188	405,392
Accumulated surplus, beginning of year	9,401,193	9,401,193	8,995,801
Accumulated surplus, end of year	\$ 9,681,365	\$ 9,616,381	\$ 9,401,193

See accompanying notes to financial statements.

VILLAGE OF BELCARRA

Statement of Changes in Net Debt

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (notes 1(i) and 16)	2021	2020
Annual surplus	\$ 280,172	\$ 215,188	\$ 405,392
Acquisition of tangible capital assets	(613,933)	(98,590)	(47,439)
Amortization of tangible capital assets	321,600	304,665	312,035
Loss on disposal of tangible capital assets	-	3,000	-
Write-off of capital work-in-progress	-	34,012	-
	(292,333)	243,087	264,596
Prepaid expenses consumed (acquired)	-	277	16,584
Inventories held-for-consumption consumed	-	7,476	-
	-	7,753	16,584
Change in net debt	(12,161)	466,028	686,572
Net debt, beginning of year	(1,430,370)	(1,430,370)	(2,116,942)
Net debt, end of year	\$ (1,442,531)	\$ (964,342)	\$ (1,430,370)

See accompanying notes to financial statements.

VILLAGE OF BELCARRA

Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 215,188	\$ 405,392
Items not involving cash:		
Amortization of tangible capital assets	304,665	312,035
Loss on disposal of tangible capital assets	3,000	-
Write-off of capital work-in-progress	34,012	-
Actuarial income on debt	(40,714)	(35,068)
	516,151	682,359
Changes in non-cash operating working capital:		
Accounts receivable	(73,487)	39,970
MFA debt reserve deposit	(942)	(1,118)
Accounts payable and accrued liabilities	37,465	(3,082)
Performance bonds and refundable deposits	2,885	(24,360)
Deferred revenue	44,700	(48,847)
Employee future benefit	(300)	500
Prepaid expenses	277	16,584
Inventories held-for-consumption	7,476	-
	534,225	662,006
Financing activity:		
Principal payments on debt	(106,645)	(106,645)
Investing activity:		
Purchase of investments	(20,716)	(21,769)
Capital activity:		
Acquisition of tangible capital assets	(98,590)	(47,439)
Increase in cash	308,274	486,153
Cash, beginning of year	1,414,634	928,481
Cash, end of year	\$ 1,722,908	\$ 1,414,634

See accompanying notes to financial statements.

VILLAGE OF BELCARRA

Notes to Financial Statements

Year ended December 31, 2021

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.

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:

The 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 of investments are amortized on a straight-line basis over the period to maturity.

(c) 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.

(i) Tangible capital assets:

Tangible capital assets are initially recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of 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	7 to 50
Vehicles, machinery and equipment	7 to 20
Office furniture and equipment	4 to 15
Recycling depot	7 to 30
Roads and sidewalks	5 to 75
Storm sewer infrastructure	15 to 45
Water system infrastructure	7 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.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(c) Non-financial assets (continued):

(i) Tangible capital assets (continued):

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.

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

(ii) Works of art and heritage assets:

Works of art 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.

(d) Debt:

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

(e) 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.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(f) 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.

(g) 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.

(h) 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.

(i) Budget reporting:

The budget figures reported in the statement of operations and statement of changes in net debt represent the 2021 component of Financial Plan 2021 - 2025 Bylaw No. 583, 2021, adopted by the Village Council on May 10, 2021.

(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, 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.

(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).

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(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:

	2021	2020
MFA short-term bond fund	\$ 1,026,138	\$ 1,005,422

The market value of investments as at December 31, 2021 is \$1,020,195 (2020 - \$1,028,634).

3. Accounts receivable:

	2021	2020
Municipal property taxes and user fees	\$ 16,899	\$ 15,058
Trade accounts receivable	10,349	5,740
Grants receivable	77,863	-
Goods and services tax	24,628	35,454
	\$ 129,739	\$ 56,252

4. Accounts payable and accrued liabilities:

	2021	2020
Trade accounts payables and accruals	\$ 68,964	\$ 36,655
MFA debt interest expense accrual	31,053	31,053
Payroll accrual	34,258	29,102
	\$ 134,275	\$ 96,810

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2021

5. Performance bonds and refundable deposits:

	2021	2020
Performance bonds	\$ 209,856	\$ 206,971
Refundable deposits	5,324	5,324
	<u>\$ 215,180</u>	<u>\$ 212,295</u>

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)	62,576	125,094	1,241	(86,740)	102,171
Property taxes paid in advance (b)	126,896	255,007	131	(250,033)	132,001
	<u>\$ 189,800</u>	<u>\$ 380,101</u>	<u>\$ 1,372</u>	<u>\$ (336,773)</u>	<u>\$ 234,500</u>

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

Annually, the Village receives a grant from the South Coast British Columbia Transportation Authority ("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 use in future years.

(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 use in future years.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2021

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. Principal payments and actuarial adjustments included in sinking fund assets managed by MFA are netted against the related debt. Details are as follows:

Bylaw number	Maturity date	Interest rate	Authorized	Principal payments and actuarial adjustments	2021	2020
413	2037	2.90%	\$ 4,441,330	\$1,139,487	\$ 3,301,843	\$ 3,449,202

Total interest expense on the debt for the year was \$128,799 (2020 - \$128,799).

As a condition of these borrowings, 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. The demand note is contingent in nature and as it is not likely to be paid, the demand note is not reflected in the financial statements. The details of the debt reserve deposit and contingent demand note at December 31 are as follows:

	2021	2020
Debt reserve deposit	\$ 56,371	\$ 55,429
Demand note	73,309	73,309

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

2022	\$ 151,789
2023	157,861
2024	164,175
2025	170,742
2026	177,572
Future years	2,479,704
	<u>\$ 3,301,843</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, 2021 and 2020.

VILLAGE OF BELCARRA

Notes to Financial Statements

Year ended December 31, 2021

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	2021 Total	2020 Total
Cost:											
Opening balance	\$ 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
Add: Additions, net of transfers	-	6,862	32,963	32,500	-	26,265	-	-	-	98,590	47,439
Less: Disposals	-	-	(25,359)	-	-	-	-	-	-	(25,359)	-
Less: Write-off of work-in-progress	-	-	-	-	-	-	-	-	(34,012)	(34,012)	-
	329,318	520,905	401,971	168,241	157,190	2,724,710	352,146	9,697,165	-	14,351,646	14,312,427
Accumulated amortization:											
Opening balance	-	235,533	24,8957	99,305	85,384	1,028,536	307,385	1,503,035	-	3,508,135	3,196,100
Add: Amortization	-	21,308	18,253	18,268	7,285	77,063	2,515	159,973	-	304,665	312,035
Less: Accumulated amortization on disposals	-	-	(22,359)	-	-	-	-	-	-	(22,359)	-
	-	256,841	244,851	117,573	92,669	1,105,599	309,900	1,663,008	-	3,790,441	3,508,135
Net book value, end of year	\$ 329,318	\$ 264,064	\$ 157,120	\$ 50,668	\$ 64,521	\$ 1,619,111	\$ 42,246	\$ 8,034,157	\$ -	\$ 10,561,205	\$ 10,804,292

VILLAGE OF BELCARRA

Notes to Financial Statements

Year ended December 31, 2021

9. Accumulated surplus:

	2021	2020	Increase (decrease)
Unrestricted operating surplus:			
General operating surplus	\$ 260,735	\$ 230,026	\$ 30,709
Waste and recycle depot (WARD) operating surplus	34,987	45,232	(10,245)
Water operating surplus	76,234	73,612	2,622
Total unrestricted operating surplus (a)	371,956	348,870	23,086
Restricted operating surplus:			
General operating surplus			
(Unutilized COVID-19 Safe Restart Grant) (b)	31,276	181,540	(150,264)
Statutory reserve funds:			
General capital	704,610	480,421	224,189
Financial stabilization	78,025	84,041	(6,016)
Transportation infrastructure	244,182	180,979	63,203
Vehicles and equipment	73,370	62,348	11,022
Water capital	203,664	151,974	51,690
Community works gas tax	566,940	464,454	102,486
MFA cash deposit	56,371	55,429	942
Water debt repayment	20,752	22,698	(1,946)
Total statutory reserve funds (c)	1,947,914	1,502,344	445,570
Investment in tangible capital assets:			
Tangible capital assets	10,561,205	10,804,292	(243,087)
Less debt	(3,301,843)	(3,449,202)	147,359
Total investment in tangible capital assets (d)	7,259,362	7,355,090	(95,728)
Inventories held-for-consumption (d)	5,873	13,349	(7,476)
Total accumulated surplus	\$ 9,616,381	\$ 9,401,193	\$ 215,188

(a) Unrestricted 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 surplus:

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

(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.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2021

9. Accumulated surplus (continued):

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

Investment in tangible capital assets is equal to the 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 Metro Vancouver Regional District, Greater Vancouver Water District, Greater Vancouver Sewerage and Drainage District, 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 statements 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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2021, with results available in 2022.

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2021

11. Pension plan (continued):

The Village paid \$20,507 (2020 - \$25,811) for employer contributions to the plan in fiscal 2021. 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.

	2021	2020
Accrued benefit obligation, beginning of year	\$ 14,000	\$ 13,500
Current service cost	2,600	2,500
Interest cost	400	400
Benefits paid	(1,700)	(2,400)
Accrued benefit obligation, end of year	15,300	14,000
Unamortized actuarial loss	(1,600)	-
Accrued benefit liability, end of year	\$ 13,700	\$ 14,000

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 was performed to determine the Village's accrued benefit obligation as at December 31, 2021.

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

	2021	2020
Discount rate	2.4%	2.8%
Expected wage and salary range increases	2.5%	2.0%
Expected average remaining service period	10 years	11 years

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2021

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:

	2021	2020
Province of British Columbia - school tax	\$ 886,227	\$ 896,227
TransLink	155,999	151,248
Metro Vancouver Regional District	233,875	141,586
Police tax	88,585	90,308
BC Assessment and MFA	25,111	25,903
	<u>\$ 1,389,797</u>	<u>\$ 1,305,272</u>

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, 2021

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.

	2021 Budget	2021	2020
Annual surplus, statement of operations	\$ 280,172	\$ 215,188	\$ 405,392
Adjustments for non-cash items:			
Add back: Amortization of tangible capital asset	321,600	304,665	312,035
Add: Loss on disposal of tangible capital assets	-	3,000	-
Add: Changes in Inventory	-	7,475	-
Deduct: MFA actuarial interest	(39,306)	(40,714)	(35,068)
Adjustments for cash items that are not revenues or expenses, but are sources or uses of funds:			
Less: capital expenditures	(613,933)	(98,590)	(47,439)
Less: debt principal repayment	(106,645)	(106,645)	(106,645)
Net transfers for operating or capital purposes:			
To reserves	173,089	(411,556)	(337,626)
From surplus	11,161	161,196	1,330
To surplus (annual surplus)	(26,138)	(34,019)	(191,979)
	\$ -	\$ -	\$ -

17. Comparative information:

Certain comparative information have been reclassified to conform to the financial statement presentation adopted in the current year. There was no impact to annual surplus for 2020.

18. Segment reporting:

The Village 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 and 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, 2021

18. Segment reporting (continued):

Administration and 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 and recycling collection at the drop-off center and pick-up and disposal of these same materials.

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, 2021

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)	\$ 938,699	\$ -	\$ -	\$ -	\$ -	\$ -
Sales of services and regulatory fees	8,850	-	-	-	85,918	1,200
Government transfers	469,602	-	-	-	-	-
Investment income	25,593	-	-	-	-	-
Actuarial income	-	-	-	-	-	-
Other revenues	9,808	-	-	-	-	-
	1,452,552	-	-	-	85,918	1,200
Expenses:						
Indemnities, salaries, and benefits	65,717	333,580	-	-	99,552	180,192
Contracted services	110,217	-	51,873	209,518	5,371	11,011
Supplies and materials	103,328	8,305	-	-	4,921	67,724
Grants	2,925	-	-	-	-	-
Interest and other	14,697	-	-	-	-	-
Amortization	21,308	-	18,268	-	-	97,831
Cost recoveries	(33,902)	(43,505)	(6,601)	(19,395)	(13,978)	(24,061)
	284,290	298,380	63,540	190,123	95,866	332,697
Annual surplus (deficit)	\$ 1,168,262	\$ (298,380)	\$ (63,540)	\$ (190,123)	\$ (9,948)	\$ (331,497)

VILLAGE OF BELCARRA

Notes to Financial Statements (continued)

Year ended December 31, 2021

18. Segment reporting (continued):

	Major road network (MRN)	Fire and emergency services	Waste and recycle depot (WARD)	Water system	2021	2020
Revenue:						
Taxation (including grants in lieu)	\$ -	\$ -	\$ -	\$ 233,498	\$ 1,172,197	\$ 1,097,018
Sales of services and regulatory fees	-	-	136,105	312,126	544,199	581,639
Government transfers	86,740	-	-	-	556,342	782,959
Investment income	-	-	687	4,738	31,018	34,634
Actuarial income	-	-	-	40,714	40,714	35,068
Other revenues	-	-	-	-	9,808	6,991
	86,740	-	136,792	591,076	2,354,278	2,538,309
Expenses:						
Indemnities, salaries, and benefits	38,101	-	28,446	42,825	788,413	780,584
Contracted services	-	24,518	71,016	91,397	574,921	602,476
Supplies and materials	21,163	19,187	8,679	57,351	290,658	254,194
Grants	-	-	-	-	2,925	2,331
Interest and other	-	-	-	162,811	177,508	181,297
Amortization	-	-	7,285	159,973	304,665	312,035
Cost recoveries	27,476	(2,442)	38,896	77,512	-	-
	86,740	41,263	154,322	591,869	2,139,090	2,132,917
Annual surplus (deficit)	\$ -	\$ (41,263)	\$ (17,530)	\$ (793)	\$ 215,188	\$ 405,392

VILLAGE OF BELCARRA

Schedule to Financial Statements (unaudited)

Year ended December 31, 2021

COVID-19 Safe Restart Grant:

	Emergency planning and response costs	Computer and other electronics technology costs	Addressing revenue shortfalls	Total
Utilized as of December 31, 2020	\$ 62,340	\$ 3,087	\$ 133,033	
Balance, December 31, 2020				\$ 181,540
Utilized during 2021	73,567	36,567	40,130	150,264
Utilized as of December 31, 2021	\$ 135,907	\$ 39,654	\$ 173,163	
Balance, December 31, 2021				\$ 31,276



VILLAGE OF BELCARRA
Fees and Charges Bylaw No. 517, 2018
Amendment Bylaw No. 596, 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. 596, 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)	\$396.00 per annum
Authorized User (non-resident)	\$396.00 per annum
Accessory Suite (additional dwelling unit)	\$396.00 per annum"

with:

"Authorized User (per parcel of real property improved or unimproved)	\$438.00 per annum
Authorized User (non-resident)	\$438.00 per annum
Accessory Suite (additional dwelling unit)	\$438.00 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)	\$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"

with:

"Basic Fee – Fire Protection (not connected to water system) (prorated upon date of permit for Use Fee Domestic)	\$1,066.00
Use Fee – Domestic (connected to water system) (pro-rated as of one month after the first day of the month in which the connection permit is issued)	\$1,520.00"

3. This bylaw shall take force and come into effect as of July 1, 2022.

READ A FIRST TIME on December 6, 2021

READ A SECOND TIME on December 6, 2021

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. 596, 2021

Chief Administrative Officer



VILLAGE OF BELCARRA
Waterworks Bylaw No. 456, 2012,
Amendment Bylaw No. 600, 2022



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 consolidated waterworks 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 Consolidated Waterworks Bylaw No. 456, 2012, Amendment Bylaw No. 600, 2022"
2. That "Village of Belcarra Consolidated Waterworks Bylaw No. 456, 2012" be amended:
 - a) In "Part 7 – Connection and Use Fees" by

replacing:

"Basic Fee – Fire Protection

25. Since every Parcel within the Local Service Area receives fire protection benefit from the Water Service due to the presence of Public Hydrants, the Owner of every Parcel within the Service Area shall pay annually to the Municipality, as a payment toward operating costs of the Water Service, the flat-rate Basic Fee – Fire Protection set out in the Fees and Charges Bylaw.
26. The Basic Fee – Fire Protection shall be due and payable each year on the same date that municipal property taxes are due.
27. The Basic Fee – Fire Protection may be collected in the same manner and with the same remedies as property taxes, and if it is unpaid on December 31, is deemed to be taxes in arrear."

with:

"Basic Fee – Fire Protection (not connected to water system)

25. Since every Parcel within the Local Service Area receives fire protection benefit from the Water Service due to the presence of Public Hydrants, the Owner of every Parcel within the Service Area shall pay annually to the Municipality, as a payment toward operating costs of the Water Service, the flat-rate Basic Fee – Fire Protection (**not connected to water system**) set out in the Fees and Charges Bylaw.
26. The Basic Fee – Fire Protection (**not connected to water system**) shall be due and payable each year on the same date that municipal property taxes are due.
27. The Basic Fee – Fire Protection (**not connected to water system**) may be collected in the same manner and with the same remedies as property taxes, and if it is unpaid on December 31, is deemed to be taxes in arrear."

b) In “Part 7 – Connection and Use Fees” by

deleting:

“Use Fee – Fire Sprinkler Systems

28. The Owner of every Parcel which is connected to the Water Service for the sole purpose of a fire sprinkler system shall pay annually to the Municipality the flat-rate Use Fee – Fire Sprinkler System set out in the Fees and Charges Bylaw.
29. The Use Fee – Fire Sprinkler System shall be due and payable each year on the same date that municipal property taxes are due.
30. Notwithstanding section 28, where a Parcel is connected to the Water Service for the sole purpose of a fire sprinkler system for less than a full calendar year, the Use Fee – Fire Sprinkler System shall be prorated as of one month after the first day of the month in which the connection permit is issued and is payable when the connection permit is issued.
31. The Use Fee – Fire Sprinkler System may be collected in the same manner and with the same remedies as property taxes, and if it is unpaid on December 31, is deemed to be taxes in arrear.”

c) In “Part 7 – Connection and Use Fees” by

replacing:

“Use Fee – Domestic Water Supply

32. The Owner of every Parcel connected to the Water Service as either one source or the only source of domestic water supply for the Parcel shall pay annually to the Municipality the flat-rate Use Fee – Domestic Water set out in the Fees and Charges Bylaw.
33. The Use Fee – Domestic Water shall be due and payable each year on the same date that municipal property taxes are due.
34. Notwithstanding section 32, where a Parcel is connected to the Water Service for domestic water supply for less than a full calendar year, the Use Fee – Domestic Water shall be prorated as of as of one month after the first day of the month in which the connection permit is issued and is payable when the connection permit is issued.
35. The Use Fee – Domestic Water may be collected in the same manner and with the same remedies as property taxes and any part of it is unpaid on December 31, is deemed to be taxes in arrear”

with:

“Use Fee – Domestic Supply (connected to water system)

32. The Owner of every Parcel connected to the Water Service as either one source or the only source of domestic water supply for the Parcel shall pay annually to the Municipality the flat-rate Use Fee – Domestic Water (**connected to water system**) set out in the Fees and Charges Bylaw.
33. The Use Fee – Domestic Water (**connected to water system**) shall be due and payable each year on the same date that municipal property taxes are due.

34. Notwithstanding section 32, where a Parcel is connected to the Water Service for domestic water supply for less than a full calendar year, the Use Fee – Domestic Water (**connected to water system**) shall be prorated as of as of one month after the first day of the month in which the connection permit is issued and is payable when the connection permit is issued.
35. The Use Fee – Domestic Water (**connected to water system**) may be collected in the same manner and with the same remedies as property taxes and any part of it is unpaid on December 31, is deemed to be taxes in arrear”

3. This bylaw shall take force and come into effect as of July 1, 2022.

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on

Jamie Ross
Mayor

Dennis Back
Acting Chief Administrative Officer

This is a certified a true copy of
Village of Belcarra Consolidated Waterworks Bylaw
No. 456, 2012, Amendment Bylaw No. 600, 2022

Chief Administrative Officer



COUNCIL REPORT

Date: April 25, 2022

From: Ken Bjorgaard, Financial Consultant

Subject: 2022 Tax Rates Bylaw

Recommendation:

That Village of Belcarra 2022 Tax Rates Bylaw No. 599, 2022, be read a first, second, and third time.

Purpose:

The purpose of this report is to present the Village of Belcarra's 2022 Tax Rates Bylaw for first three readings.

Background:

The 2022 Tax Rates Bylaw (Bylaw) attached hereto for Council's consideration reflects the tax rates required to raise municipal taxes for 2022, as approved in the 2022 – 2026 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 25, 2022 and adoption on May 9 2022, in order to meet the statutory deadline.

Attachment:

- Village of Belcarra 2022 Tax Rates Bylaw No. 599, 2022



VILLAGE OF BELCARRA

2022 Tax Rates Bylaw No. 599, 2022



A Bylaw to set Tax Rates for the Year 2022

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 2022 Tax Rates Bylaw No. 599, 2022".
2. The following rates are hereby imposed and levied for the year 2022:
 - 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

Dennis Back
Acting Chief Administrative Officer

This is a certified true copy of
2022 Tax Rates Bylaw 599, 2022

Chief Administrative Officer

Village of Belcarra
Schedule "A" of Bylaw No. 599 - 2022
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	1.33087	0.41072
2 Utilities	4.65805	1.43752
3 Supportive Housing	1.33087	0.41072
4 Major Industry	4.52496	1.39645
5 Light Industry	4.52496	1.39645
6 Business/Other	3.26063	1.00626
7 Managed Forest Land	3.99261	1.23216
8 Recreation/Non-Profit	1.33087	0.41072
9 Farm	1.33087	0.41072



COUNCIL REPORT

Date: April 25, 2022

From: Ken Bjorgaard, Financial Consultant

Subject: Funding Source for Multi-Use Path Capital Project

Recommendation

That the report dated April 25, 2022, titled “Funding Source for Multi-Use Path Capital Project”, be received for information.

Purpose

This report provides information about the Community Works Fund program which is under the Canada Community – Building Fund (formerly the Community Works Gas Tax Fund), as an eligible funding source for the potential multi-use path capital project.

Background

The Village receives core Community Works Fund payments of approximately \$60,000 annually, as well as other special payments as determined by the Federal Government, under this program. The UBCM has indicated the need to spend these monies by 2024, as follows:

“The 10-year Gas Tax Fund is currently set to expire in March, 2024. At this time, there is a considerable amount of unspent funds in local government Gas Tax Fund accounts. In the coming months, UBCM will be in contact with local governments holding significant amount of Community Works Funds to confirm that funds will be utilized for local government capital projects within the current timeframe of the program. We expect that there will be requirements for spending Community Works Funds within a reasonable timeframe or funds may be re-allocated for future programming.”

Attached Appendix “A” provides Examples of Eligible Community Works Funds Projects. One of the listed eligible project categories is “Local Roads, Bridges, & Active Transportation”. More specifically, “new construction and rehabilitation of local roads, bridges, cycling lanes, sidewalks paths, and hiking trails.” Therefore, funding for the Village’s cost share (after funding allocations from TransLink and the Province) of the potential multi-use path capital project, which is under consideration by Council, could come from the Village’s Community Works Fund Reserve, where the Community Works Fund payments are allocated for future use. As at December 31, 2021 there was \$566,000 in the Village’s Community Works Fund Reserve.

The 2022 multi-use path capital project budget, which is a carry forward from prior years, is \$142,833.00 with 75% of the funding coming from TransLink and 25% from the Village's General Capital Reserve. The updated cost of this project together with the prospective funding shares, as

provided by TransLink, are shown below. Should this project proceed the 2022 capital budget will have to be updated based on the latest numbers, and the Village's 25% share can come from the Village's Community Works Fund Reserve account.

Village of Belcarra – Bedwell Bay Project

	Project Costs *	TransLink **			Province***	Village of Belcarra
Design (Engineering)	\$243,000	\$182,250 (2022 MRN Structures)			-	\$60,750
Construction	\$715,000	\$24,625 (2021 MRNB)	\$58,000 (2021 BICCS)	\$47,000 (2021 WITT)	\$215,625 (Active Transportation Infrastructure Grant)	\$178,750
		\$84,000 (2022 MRNB)	\$59,000 (2022 BICCS)	\$48,000 (2022 WITT)		
Total	\$958,000	\$502,875 (52%)			\$215,625 (23%)	\$239,500 (25%)

* Cost Estimates from Village of Belcarra's Consultant

** 2022 Funding amounts are subject to approval of the Investment Plan

*** Provincial funding subject to the Province's Active Transportation Infrastructure Grant evaluation process



Additional funding partner opportunity

Appendix “A” - Examples of Eligible Community Works Funds Projects

Infrastructure Projects		
Category	Description	Examples
Local Roads, Bridges, & Active Transportation	Roads, bridges and active transportation (active transportation refers to investments that support active methods of travel)	<ul style="list-style-type: none"> – New construction and rehabilitation of local roads, bridges, cycling lanes, sidewalks paths, and hiking trails – Intelligent Transportation systems – Additional capacity for high occupancy/ transit lanes, grade separations, interchange structures, tunnels, intersections and roundabouts
Drinking Water	Infrastructure that supports drinking water conservation, collection, treatment and distribution systems	<ul style="list-style-type: none"> – Drinking water treatment infrastructure – Drinking water distribution system (including metering)
Wastewater	Infrastructure that supports wastewater and storm water collection, treatment and management systems	<ul style="list-style-type: none"> – Wastewater collection systems and or wastewater treatment facilities or systems – Separation of combined sewers and or combined sewer overflow control, including real-time control and system optimization – Separate storm water collection systems and or storm water treatment facilities or systems – Wastewater sludge treatment and management systems
Community Energy Systems	Infrastructure that generates or increases efficient use of energy	<ul style="list-style-type: none"> – Renewable electricity generators – Electric vehicle infrastructure/fleet vehicle conversion – Hydrogen infrastructure (generation, distribution, storage) – Wind/solar/thermal/geothermal energy systems – Alternative energy systems that serve local government infrastructure – Retrofit of local government buildings and infrastructure not captured in any other eligible category.

Public Transit	Infrastructure which supports a shared passenger transport system which is available for public use	<ul style="list-style-type: none"> – Transit infrastructure such as rail and bus rapid transit systems, and related facilities – Buses, rail cars, ferries, Para-transit vehicles, and other rolling stock and associated infrastructure – Intelligent Transport Systems such as fare collection, fleet management, transit priority signaling, and real time traveler information system at stations and stops – Related capital infrastructure including bus lanes, streetcar and trolley infrastructure, storage and maintenance facilities, security enhancement, and transit passenger terminals
Solid Waste	Infrastructure that supports solid waste management systems including the collection, diversion and disposal of recyclables, compostable materials and garbage	<ul style="list-style-type: none"> – Solid waste diversion projects including recycling, composting and anaerobic digestion facilities that are clearly linked to a solid waste management plan or sustainability plan. – Solid waste disposal projects including thermal processes, gasification, and landfill gas recovery – Solid waste disposal strategies that reduce resource use that are clearly linked to a solid waste management plan or sustainability plan
Sport Infrastructure	Amateur sport infrastructure (excludes facilities, including arenas, which would be used as a home of professional sports teams or major junior hockey teams)	<ul style="list-style-type: none"> – Sport infrastructure for community public use – Sport infrastructure in support of major amateur athletic events

Recreation Infrastructure	Recreational facilities or networks	<ul style="list-style-type: none"> – Large facilities or complexes which support physical activity such as arenas, gymnasiums, swimming pools, sports fields, tennis, basketball, volleyball or other sport--- specific courts, or other facilities that have sport and/or physical activity as a primary rationale; – Community centers that offer programming to the community at large, including all segments of the population; – Networks of parks, fitness trails and bike paths
Cultural Infrastructure	Infrastructure that supports arts, humanities, and heritage	<ul style="list-style-type: none"> – Museums – The preservation of designated heritage sites – Local government owned libraries and archives – Facilities for the creation, production, and presentation of the arts – Infrastructure in support of the creation of a cultural precinct within an urban core
Tourism Infrastructure	Infrastructure that attracts travelers for recreation, leisure, business or other purposes	<ul style="list-style-type: none"> – Convention centers – Exhibition hall-type facilities – Visitor centres
Disaster Mitigation	Infrastructure that reduces or eliminates long-term impacts and risks associated with natural disasters	<ul style="list-style-type: none"> – Construction, modification or reinforcement of structures that protect from, prevent or mitigate potential physical damage resulting from extreme natural events, and impacts or events related to climate change – Modification, reinforcement or relocation of existing public infrastructure to mitigate the effects of and/or improve resiliency to extreme natural events and impacts or events related to climate change <p><i>Note: this category is related to disaster prevention (such as dykes, berms, seismic upgrades etc.) and not response (such as fire trucks, fire halls, etc.)</i></p>

Broadband Connectivity	Infrastructure that provides internet access to residents, businesses, and/or institutions in British Columbia	<ul style="list-style-type: none"> – High-speed backbone – Point of presence – Local distribution within communities – Satellite capacity
Brownfield Redevelopment	Remediation or decontamination and redevelopment of a brownfield site within municipal boundaries, where the redevelopment includes: the construction of public infrastructure as identified in the context of any other category under the GTF, and/or the construction of municipal use public parks and publicly---owned social housing.	<ul style="list-style-type: none"> – New construction of public infrastructure as per the categories listed under the Federal Gas Tax Agreement – New construction of municipal use public parks and affordable housing
Regional and Local Airports	Airport related infrastructure (excludes National Airport System)	<ul style="list-style-type: none"> – Construction projects that enhance airports and are accessible all year--- round, through the development, enhancement or rehabilitation of aeronautical and/or non--- aeronautical infrastructure (includes runways, taxiways, aprons, hangars, terminal buildings etc.) – Non-aeronautical infrastructure such as groundside access, inland ports, parking facilities, and commercial and industrial activities
Short-line Rail	Railway related infrastructure for carriage of passengers or freight	<ul style="list-style-type: none"> – Construction of lines to allow a railway to serve an industrial park, an intermodal yard, a port or a marine terminal – Construction, rehabilitation, or upgrading of tracks and structures, excluding regular maintenance, to ensure safe travel – Construction, development or improvement of facilities to improve interchange of goods between modes – Procurement of technology and equipment used to improve the interchange of goods between modes – Operators must offer year-round service

<p>Short-sea Shipping</p>	<p>Infrastructure related to the movement of cargo and passengers around the coast and on inland waterways, without directly crossing an ocean</p>	<ul style="list-style-type: none"> – Specialized marine terminal intermodal facilities or transshipment (marine to marine) facilities – Capitalized equipment for loading/unloading required for expansion of short---sea shipping – Technology and equipment used to improve the interface between the marine mode and the rail/highways modes or to improve integration within the marine mode including Intelligent Transportation Systems (ITS) <p><i>Note: The purchase of vessels, infrastructure that supports passenger-only ferry services, rehabilitation and maintenance of existing facilities such as wharves and docks, and dredging are not eligible for funding</i></p>
<p>Fire Halls and Fire Stations</p>	<p>Fire hall and fire station infrastructure*</p> <p>* Exclusive to the fire station category, costs must have been incurred after April 1, 2021 to be eligible for investment</p>	<ul style="list-style-type: none"> – New fire hall (building) for housing fire-fighting apparatus and staff (may include attached dorms, basic training facilities and administration areas) – Retro-fit and modernization of existing firehalls and attached building space – Acquisition of a fire-truck as a capital asset as part of an overall capital upgrade to an existing fire hall or construction of a new firehall <p><i>Note: the following investments are <u>not eligible</u> in the fire hall category:</i></p> <ul style="list-style-type: none"> – Acquisition or replacement of fire trucks or other vehicles as a standalone project – Personal protective equipment (PPE) and gear and other fire station related equipment – Fire hydrants and reservoirs – Communications devices (Ex.: Cell phones, radios, pagers) – Structural Protection Units and contents

Capacity Building Projects		
Category	Description	Examples
Asset Management	Increase local government capacity to undertake asset management planning practices.	<ul style="list-style-type: none"> – Asset Management Practices Assessment – Current State of Assets Assessment – Asset Management Policy – Asset Management Strategy – Asset Management Plan – Long---Term Financial Plan – Asset Management Practices Implementation Plan – Asset Management Plan Annual Report
Integrated Community Sustainability Plans	Increase local government capacity to undertake integrated community sustainability plans	<ul style="list-style-type: none"> – Integrated community sustainability plans – Regional growth strategies – Community development plans – Community plans
Long-term Infrastructure Plans		<ul style="list-style-type: none"> – Transportation plans – Infrastructure development plans – Liquid waste management plans – Solid waste management plans – Long---term cross---modal transportation plans – Water conservation/demand management plans – Drought management contingency plans – Air quality plans – GHG reduction plans – Energy conservation plans



COUNCIL REPORT

File: 7130-11

Date: April 25, 2022
From: Dennis Back, Acting CAO
Subject: **Regional Public Works Mutual Aid Agreement**

Recommendation:

THAT Council authorize the Mayor and Chief Administrative Officer to sign the Regional Public Works Mutual Aid Agreement on behalf of the Village of Belcarra.

Purpose:

The purpose of this report is to authorize the execution of the proposed Regional Public Works Mutual Aid Agreement

Background:

Since February 2000, there has been a Regional Mutual Aid Agreement in place to allow for mutual support, aid and assistance to be provided by participating municipalities to ensure that Public Works are maintained in the event of an emergency or other serious incident.

However, when that earlier agreement was entered into, there were a number of municipalities, as well as Metro Vancouver, that did not sign onto the agreement.

Over the past two years, there have been discussions at the Regional Administrators level that has resulted in a new proposed agreement that when fully signed, will replace the February 8, 2000 mutual aid agreement.

The current proposal will see all municipalities and Metro Vancouver enter into this new Regional Public Works Mutual Aid agreement, and the agreement sets out the terms and conditions for sharing resources during a coordinated and supportive response.

The recent events of the pandemic and extreme flooding in the fall of 2021, along with ever present seismic risks in the region highlight the benefits of mutual aid.

CONCLUSION

Staff recommend that the Village of Belcarra sign onto the regional agreement as it would be very beneficial in the event of a major emergency or cataclysmic event where outside resources are required.



**VILLAGE OF BELCARRA
5-Year (2022 – 2026) Financial Plan
Bylaw No. 594, 2021
Amendment Bylaw No. 597, 2022**



A bylaw to amend the 5-Year Financial Plan for the years 2022 – 2026 inclusive.

WHEREAS pursuant to Section 165 of the Community Charter, “Village of Belcarra 5- Year (2022 – 2026) Financial Plan Bylaw No. 594, 2021” was adopted on January 24, 2022; and

AND WHEREAS pursuant to Section 165 of the Community Charter, the financial plan may be amended by bylaw at any time.

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 (2022 – 2026) Financial Plan Bylaw No. 594, 2021, Amendment Bylaw 597, 2022”.
2. “Village of Belcarra 5-Year (2022 – 2026) Financial Plan Bylaw No. 594, 2021” is hereby amended by deleting Schedule A – Financial Plan in its entirety and replacing it with Schedule A – Financial Plan attached to and forming part of this Bylaw.

READ A FIRST TIME on February 22, 2022

READ A SECOND TIME on February 22, 2022

READ A THIRD TIME on April 11, 2022

ADOPTED by the Council on

Jamie Ross
Mayor

Dennis Back
Acting Chief Administrative Officer

This is a certified a true copy of
Village of Belcarra 5-Year (2022 – 2026) Financial
Plan Bylaw No.594, 2021, Amendment Bylaw 597, 2022

Chief Administrative Officer

Schedule A - Financial Plan

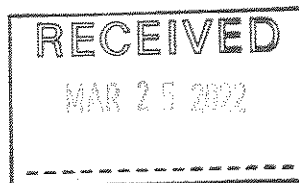
	2022	2023	2024	2025	2026
REVENUE					
Taxation (including grants in lieu)	(977,182)	(1,033,338)	(1,092,736)	(1,155,564)	(1,222,020)
Parcel taxes	(233,498)	(233,498)	(233,498)	(233,498)	(233,498)
Sale of services & regulatory fees	(618,764)	(680,291)	(749,028)	(825,833)	(911,676)
Government transfers	(737,208)	(497,123)	(516,550)	(510,466)	(789,457)
Investment income	(32,324)	(32,705)	(33,092)	(33,483)	(33,880)
Actuarial income	(45,144)	(51,216)	(57,530)	(64,097)	(70,927)
Total Revenue	(2,644,120)	(2,528,171)	(2,682,434)	(2,822,941)	(3,261,458)
EXPENSES					
General government & fiscal services	241,111	203,449	206,426	209,455	239,378
Administration & human resources	276,540	259,769	264,840	270,012	275,286
Information technology	40,592	38,192	39,008	39,850	40,718
Support services (engineering, finance & planning)	278,405	139,283	141,155	113,062	115,004
Building inspection & bylaw enforcement	72,896	68,501	69,868	71,262	72,684
Public works & transportation	242,421	234,482	238,431	242,544	246,734
Major road network (MRN)	143,740	159,213	161,680	164,193	166,755
Fire & emergency services	57,928	7,492	7,530	7,568	7,607
Waste & recycle depot (WARD)	158,338	177,840	181,833	185,930	190,127
Water system	427,564	476,729	492,738	510,963	530,646
Amortization	337,451	354,090	371,555	389,889	409,135
Total Expenses	2,276,986	2,119,040	2,175,064	2,204,728	2,294,074
ANNUAL SURPLUS	(367,134)	(409,131)	(507,370)	(618,213)	(967,384)
RESERVES, DEBT & CAPITAL					
Tangible capital assets	771,833	450,000	332,500	205,000	550,000
Amortization	(337,451)	(354,090)	(371,555)	(389,889)	(409,135)
Repayment of debt (principal & actuarial)	151,789	157,861	164,175	170,742	177,572
Transfers from reserves	(736,649)	(466,946)	(338,196)	(191,946)	(290,039)
Transfers to reserves	497,752	603,675	694,238	793,074	907,729
Transfers from surplus	(6,301)	(7,553)	-	-	-
Transfers to surplus	26,161	26,184	26,208	31,232	31,257
Total Reserves, Debt & Capital	367,134	409,131	507,370	618,213	967,384
FINANCIAL PLAN BALANCE	-	-	-	-	-

VIA EMAIL – jross@belcarra.ca

FILE NO. 7010-03

March 25, 2022

Mayor Jamie Ross and Council
Village of Belcarra
4084 Bedwell Bay Road
Belcarra, BC V3H 4P8



Dear Mayor Ross and Council,

RE: E-Comm Board of Directors Designate — 2022-2023 Term

The Annual General Meeting (the "Meeting") of the Shareholders (Members) of E-Comm *Emergency Communications for British Columbia Inc.* ("E-Comm") will be held on Thursday, June 23, 2022 and, at that time, the Board of Directors (the "Board") will be elected by the Members for the 2022-2023 term.

Nominee for the coming term to be selected

The Members' Agreement among E-Comm's Shareholders sets out how the Board of Directors is to be elected. For your reference, we attach a copy of section 4.2 of the Members' Agreement, headed "Designation and Election of Directors" which contains the applicable provisions.

Your organization falls into the group which is described at subsection 4.2.1.5. Pursuant to Section 4.2.1.5 of the E-Comm Members' Agreement, your Designated Group of Members is entitled to nominate one mutually agreed upon individual for election to the Board of Directors of E-Comm. At present, your grouping is comprised of these municipalities:

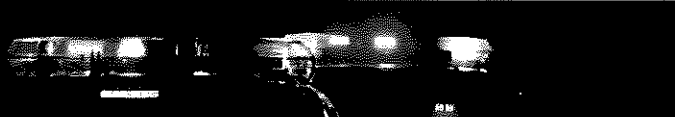
	Class A	Class B
Village of Belcarra	-	3
City of Burnaby	1	-
City of Coquitlam	2	1
City of New Westminster	1	1
City of Port Coquitlam	2	1
City of Port Moody	1	1

The current representatives of your group on the E-Comm Board are Councillor Joe Keithley, City of Burnaby and Councillor Nancy McCurrach, City of Port Coquitlam.

Because your municipality is among a Designated Group of Members who must mutually agree upon your nominee, **we respectfully request that the Village of Belcarra confer with the other members of your grouping to confirm your selections for the coming term and provide the names of such individuals not later than May 13, 2022.** This will help to ensure a smooth nomination process.

Who is eligible?

The Board of E-Comm is committed to good governance and seeks directors who possess the experience, skills, and attributes to effectively serve the interests of all shareholders and our other stakeholders. An effective director will have competencies in many, or most, of the following areas: knowledge of the fields of emergency communications, police, fire, ambulance or public-safety, knowledge of the role of a board, analytical skills including financial acumen, leadership skills, good communication skills, sound judgment, high



integrity and the ability to influence others. Further, the Board of Directors believes that its composition should reflect the rich diversity of the communities that E-Comm serves.

Commitment

The E-Comm Board of Directors meets five times per year and provides oversight of the business and affairs of E-Comm. Meetings are held during regular working hours, typically commencing in the morning and running until mid or early afternoon at E-Comm's Vancouver centre. Two additional Board sessions are also held annually for strategic planning and board education. There are three standing committees of the board (Finance, Governance and Public Affairs, and Human Resources and Compensation), each meeting five times per year. Participation on committees is voluntary, but recommended.

Although shareholders are required to elect directors every year, we hope that nominees are willing to serve for not less than two years, in part because a learning curve, before a director might feel fully engaged and contributing, is acknowledged. We encourage directors to serve additional terms. There are no term limits in place, although we strive to balance the value of experienced Directors with that of newcomers.

Next steps

We kindly request that the Village of Belcarra, following discussion within your Designated Grouping, advise E-Comm (to the attention of the writer) with written confirmation by Friday, May 13, 2022, of the name and contact information of your nominee to the E-Comm Board for the 2022-2023 term. The question and answer document enclosed in this package includes a sample motion confirming your nomination, if required.

Kindly note that an orientation session for new E-Comm Board Directors will be held on Wednesday, July 6, 2022 between 9am – 3pm; we ask that you please communicate this date with your nominee as soon as possible so that they may hold the time in their calendar. This session is only required should your Designated Grouping nominate individuals other than current directors Joe Keithley and Nancy McCurrach.

Please note that nominating a director is a separate process from designating a representative to vote your share at the Annual General Meeting (AGM) in June. As such, I will be contacting you again in mid-May with the Notice of AGM and will request that you designate one individual to attend the Annual General Meeting of the Shareholders for the purposes of voting the Village of Belcarra shares. If you prefer, you can designate your nominee to vote your share.

If you have any questions, please feel free to reach me using the contact information below.

Sincerely,



Krystal Boros
Acting Corporate Secretary

c | 604.218.6941
e | krystal.boros@ecomm911.ca

cc Councillor Joe Keithley, E-Comm Board Director
Councillor Nancy McCurrach, E-Comm Board Director
Lorna Dysart, Village of Belcarra, Chief Administrative Officer

Subject: FW: World Ocean Day, June 8th - Motion for Ocean Protection
Attachments: Municipal cover letter for the resolution.pdf; Oceans Day Resolution - 2022 .pdf

FILE NO. 0630-01

From: Paul Gregory
Sent: Thursday, April 7, 2022 8:27 AM
Subject: World Ocean Day, June 8th - Motion for Ocean Protection

His/Her Worship Mayor,

I'm writing to you on behalf of Nature Canada's ocean protection team with an opportunity to help create positive change for your community, and the natural world we all rely on.

Canada has the longest coastline in the world. With it comes the duty to be leaders in protecting and restoring the ocean. As part of the Global Deal for Nature in the Paris Accords, our government **has promised to protect 30 percent of oceans by 2030** through establishing Marine Protected Areas. In 2015 only one percent of Canadian oceans were protected. But as of 2020, due advocacy by Canadians like you, nearly 14 percent of the world's oceans are now safeguarded for generations to come.

Municipalities can be powerful change agents in the goal to protect 30 percent of the world's oceans by 2030. We have seen this leadership in action in combating climate change, when cities and towns across the world stepped up to reduce their greenhouse gas emissions and pressured federal governments to do the same. Whether on the coast or far inland, municipalities rely on ocean ecosystems for seafood production, climate regulation, and the preservation of unique and beautiful animals and ecosystems.

Municipalities are on the front lines of climate change and feel effects firsthand, from extreme heat to extreme precipitation.

Reaching our ocean protection goal will help us win the fight against global warming. Municipalities are on the front lines of climate change and feel effects firsthand, from extreme heat to extreme precipitation. The oceans play a pivotal role counteracting climate change as the largest carbon sink, providing more than half our oxygen while storing fifty times more carbon than the atmosphere. Oceans also regulate weather, helping to balance the uneven distribution of solar radiation.

Here's why we need you: Your voice as a municipality can influence national governments and have a direct effect on the quality of life for your residents. It's as easy as having the council pass the attached resolution. By taking this simple step, you will be helping our policy team show government officials that Canadians support National Marine Protected Areas and encourage them to implement effective policies.

It would mean a great deal to us if you could sign on to help secure a future for our generation and the generations to come.

In solidarity with you and with our natural world,



Paul Gregory (He/Him)
Nature Network Organizer

📞 | 613-791-7285

🌐 | NatureCanada.ca

📍 | Suite 300, 240 Bank St., Ottawa, ON, K2P 1X4



DONATE

Nature Canada acknowledges that our offices are located on the unceded territory of the Algonquin Nation, ancestral lands which the Algonquin Anishinabeg people continue to occupy.

Nature Canada is one of the oldest national nature conservation charities in Canada. For 80 years, we've helped protect over 110 million acres of parks and wildlife areas in Canada and countless species. Today, Nature Canada represents a network of over 130,000 members and supporters, guided by more than 1,200 nature organizations.



City of Fort St. John
10631 100 Street | Fort St. John, BC | V1J 3Z5
250 787 8150 City Hall
250 787 8181 Facsimile

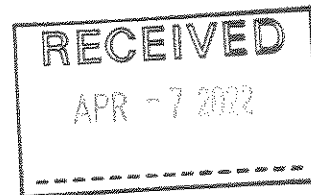
April 7, 2022

File # 0400-20

Via email: EDUC.Minister@gov.bc.ca

file NO. 0450-01

Ministry of Education and Child Care
PO Box 9045 Stn Prov Govt
Victoria, BC V8W 9E2



Dear Minister Whiteside:

Re: Extended Hour Child Care for Shift Workers

At the March 28, 2022 Regular Council Meeting, the City of Fort St. John Council passed the following resolution:

"WHEREAS, provisions in the Community Care and Assisted Living Act - Child Care Licensing Regulation state that a licensee must not provide care for more than 13 hours each day to each child;

AND WHEREAS, there is a need for extended shift workers to access child care beyond the current 13 hours per day per child;

THEREFORE, be it resolved that NCLGA and UBCM lobby the Provincial Government to amend the Child Care Licensing Regulation to accommodate extended hour child care to support shift workers and their families.

AND THAT, the resolution also be sent to the Ministry of Education, MLA Dan Davies, and copied to all UBCM member municipalities."

Northern Health, YMCA of Northern BC and School District 60 have partnered to pilot an extended care and learning centre in our community. The 13-hour day of care per child limitation places an additional stress on the licensee to meet that metric when the target population for the pilot program consists of the extended work day healthcare shift worker.

With the limited extended hour child care options for families of shift workers we ask for an amendment to the Child Care Licensing Regulation to accommodate a variety of work schedules.

...2

Sincerely,



Bonnie McCue
Corporate Officer

cc MLA Dan Davies, Peace River North
Dan.Davies.MLA@leg.bc.ca
Union of BC Municipalities

District of Sicamous

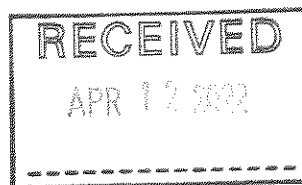
446 Main Street
PO Box 219
Sicamous, BC
V0E 2V0

T: 250 836 2477
F: 250 836 4314
E: info@sicamous.ca
sicamous.ca



FILE NO. 0450-01

April 7, 2022



BC Minister of Environment and Climate Change Strategy
PO Box 9047 Stn Prov Gov
Victoria, BC V8W 9E2
ENV.minister@gov.bc.ca

DELIVERED ELECTRONICALLY

Re: Invasive Mussel Defense Program

The District of Sicamous implores the Ministry to not only continue, but to increase the funding for the Invasive Mussel Defense Program and prioritize enforcement of watercraft inspections at the BC Provincial border.

The Okanagan Basin Water Board (OBWB) communicated a list of calls to action to stop zebra and quagga mussels from infesting B.C. waterways (enclosed). We strongly support these actions and the continued funding for this vital program.

The OBWB's six recommendations include:

1. *Maintain IMDP core program funding at 2021 levels of minimum \$3.5 million per year, adjusted for inflation going forward.*
2. *Introduce "pull-the-plug" legislation, requiring all watercraft to remove drain plugs prior to travelling on B.C. roads.*
3. *Review and update B.C.'s 2014 Early Detection, Rapid Response (EDRR) Plan for invasive mussels, and provide a window for public consultation prior to final publishing.*
4. *Provide toolkits and resources for local governments to conduct vulnerability assessments and put in place mitigation measures like retrofitting in-water infrastructure.*
5. *Introduce legislation to require all out-of-province watercraft to be inspected prior to being launched in B.C. waters.*
6. *Provide additional funding to invasive species groups in high-risk regions for monitoring, outreach and education.*

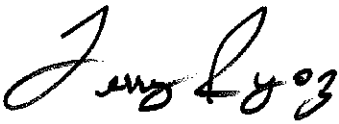
Increased funding and enforcement is necessary to avoid the dire consequences should invasive mussels enter our waterways. An infestation will affect our drinking water, our eco system, local businesses, and the tourism business that Sicamous depends on.

Local municipalities have taken up the call to educate residents and visitors to "Clean, Drain and Dry" watercraft when leaving our lakes and rivers but we rely on the Province to enforce the protection of our waters from invasive species with the use of border inspection sites.

We call upon on the Minister of Environment and Climate Change Strategy to reconsider the long-term consequences of reducing funding for watercraft inspections. We must make the effort to prevent invasion of our water resources.

Regards,

DISTRICT OF SICAMOUS

A handwritten signature in black ink, appearing to read "Terry Rysz", with a stylized flourish at the end.

Terry Rysz, Mayor

cc: MP Mel Arnold
MLA Greg Kylo
Shuswap Watershed Council
UBCM Member Municipalities
First Nations Communities
Okanagan Basin Water Board

Enclosure.

file NO. 5400-08

Subject: FW: Council discussion [11 April 2022] and eventual vote [25 April 2022] on Multi Use Path proposal

From: John Stubbs

Sent: Sunday, April 10, 2022 3:44 PM

Subject: Council discussion [11 April 2022] and eventual vote [25 April 2022] on Multi Use Path proposal

We are fully supportive of this proposal and believe that it will bring many ongoing benefits to Belcarra and its residents.

Please add this letter to the Council package.

Thank you.

John and Mayling Stubbs
Robson Road
Belcarra

District of Sicamous

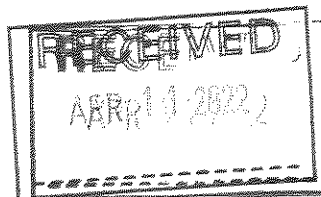
446 Main Street
PO Box 219
Sicamous, BC
V0E 2V0

T: 250 836 2477
F: 250 836 4314
E:
info@sicamous.ca
sicamous.ca



FILE NO. 0450-01

April 7, 2022



Department of Finance Canada
Tax Policy Branch
fin.luxury-luxe.fin@fin.gc.ca

DELIVERED ELECTRONICALLY

Re: Luxury Tax on Recreational Boats

The District of Sicamous is considered the *Houseboat Capital of Canada*, and as such, we strongly object to the implementation of a luxury tax on the sale of recreational boats over \$250,000.

The houseboating industry in Sicamous is comprised of small business owners who provide short-term rentals of houseboats to residents and tourists to explore the Shuswap; tens of thousands visit Sicamous every year bringing their tourist dollars into our community, supporting our small business owners such as our local restaurants and shops.

Our local houseboat companies form part of the fabric of our community, offering local employment opportunities for residents in both tourism and manufacturing trades; these companies are responsible corporations which annually provide financial and in-kind donations to support our community, benefiting local not-for-profit organizations and our elementary and high school students.

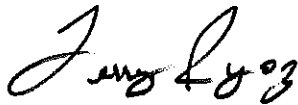
The District opposes the proposed introduction of a tax on the sale of boats over \$250K as it would hinder investment in the houseboat industry which supports local employment and creates substantial economic spinoffs within the community. The average houseboat costs \$750,000 – a luxury tax of 10 percent would add \$75,000 in expense directly to our houseboat operators. Beyond houseboats, other boat rental providers will be limited in their offerings as a result of increased taxation. Operators are required to update their rental fleet and the proposed luxury tax will have significant financial implications for our boating industry.

Following the 2008 Financial Crisis, the houseboat manufacturing industry took a devastating hit and is just now starting to witness interest for custom and fleet manufacturing. It is Council's opinion that the federal government has a responsibility to support the industry which has already been negatively impacted, not cause further disruption and damage.

We respectfully request the federal government to reconsider the intent of this luxury tax and the impact it has on small business. Further, we ask for the federal government's continued support of the boating industry and tourism economy that keeps our community the vibrant and attractive destination that it is.

Regards,

DISTRICT OF SICAMOUS

A handwritten signature in black ink, appearing to read "Terry Rysz". The signature is fluid and cursive, with the first name "Terry" written in a larger, more prominent script than the last name "Rysz".

Terry Rysz, Mayor

cc: MP Mel Arnold
MLA Greg Kylo
Boating BC Association
UBCM Member Municipalities

Subject:

FW: Multi use pathway

FILE NO. 5400-08

From: Deborah Struk

Sent: Monday, April 11, 2022 2:55 PM

Subject: Multi use pathway

Hello Staff and council,

Marvelous Monday. I do not know how to address the temporary CAO, but hope this lands on his desk/computer.

That you for the completion of Belcarra Bay and Midden paving. It looks very good. Hopefully the shallow curbs with withstand the rains as they do flow quite high along that curb. We trust the bill has been paid in full without cost overruns.

Also, as per residents along this stretch, we do NOT want Translink to run the busses along this stretch. Apparently they were surveying the road last week. My understanding is MOST residents are opposed to the busses running along here again. Since it was rerouted, I have noticed MORE people taking the bus to and from the park. A lot of hikers are very happy with being able to hop off and on the bus right at the Jug Island Trail.

I see that the motion to apply for funds is on the agenda for this evening.

Hopefully, you are considering the best interest of the majority of taxpayers and the environmental impact on construction of such a pathway in our beautiful, small urban community. With so few taxpayers and such a cost (regardless of 75% coverage by Translink) it does not seem like a sensible. Viable project, considering the needs we have before us: the firehall upgrades, water supply enhancement especially re: firefighting and drainage issues.

I reiterate my concern and opposition regarding this project.

It is also noted in other communities with narrow stretches of roadway, that have MUP, they have had to install a barricade along the length of the pathway. IF, in fact Belcarra had to do this, it would make travel for cars and cyclists much more dangerous. Also, if that is the case it becomes very dangerous sharing the pathway with pedestrians and cyclists. My other concern is regarding weekend cycling groups; oftentimes large groups are cycling in both directions, how would we actually be able to keep everyone safe in all directions when there is traffic, cyclists and pedestrians?

I think we should NOT even consider applying for the funds until after the above factors are thought out and ALL residents along Bedwell Bay are petitioned as to their thoughts, once they know all the impacts.

The risks/benefits do not balance out financially, physically or environmentally.

Please stick to a gravel SEP where no ditches have to be covered over.

If we had tons of room, not ditches needing to be covered, with no impact on residents and sufficient funds, it may make sense. It does not make sense we are spending this time and money engaging in this project.

Sorry for sounding like a resounding gong, but, I am surprised this keeps coming back to the table. The majority of council has already spoken against it. I am thankful for their voice of reason, listening to taxpayers voices and thinking about the project from a village point of view.

Sincerely,

Deborah Struk

FILE NO. S400-08

Subject: FW: Belcarra Municipal Council Re: Trail engineering assessment of Bedwell Bay Road

From: Jeff Chute

Sent: Monday, April 11, 2022 4:01 PM

Subject: Belcarra Municipal Council Re: Trail engineering assessment of Bedwell Bay Road

Belcarra Council,

I'm writing to support an engineering assessment of Bedwell Bay Road. A safe pathway for the enjoyment of our beautiful outdoors is essential.

Thank you,

Jeff Chute
Kelly Ave,
Belcarra

Subject: FW: Contact form - Mary Ann Pope

FILE NO. 5400-08

From: Mary Ann Pope
Sent: Saturday, April 16, 2022 9:42 AM
Subject: Contact form - Mary Ann Pope

Name

Mary Ann Pope

Email Address

Subject

An engineering study for a multi-user-path on Bedwell Bay Road

Message

Dear Mayor Ross and Council Members,

I fully support an engineering study for a multi-user-path on Bedwell Bay Road. I walked a short section of the road yesterday and I did not feel at all safe. I left the road as soon as I could.

I spoke recently to a mom who, when her children were 'stroller' age, could not take them for a walk in the neighbourhood. Another neighbour told me of a gentleman with a mobility aid (some kind of walker) who again could not safely walk there. I feel envious of the new paved path on Sunnyside Road in Anmore. I also believe that this 'physical separation' of the village is one contributor to a general sense of division in the Village. I strongly support the first step of an engineering study. Thank you for your kind attention, Mary Ann Pope

Subject:

FW: Support for the engineering study for a multi-user path on Bedwell Bay Road

From: Mary Ann Pope**Sent:** Tuesday, April 19, 2022 10:47 AM**Subject:** Support for the engineering study for a multi-user path on Bedwell Bay Road

Dear Mayor Ross and Councillors,

A few days ago, after walking in Belcarra Park, I came down onto Bedwell Bay Road. Walking along the road was quite unpleasant and felt unsafe. I left the road for West Road and then the trail system as soon as possible. I would never ride a bicycle on that road. Recently I have spoken to a resident who talked about how she could never take her children for a walk along Bedwell Bay Road - there was no room for a stroller. I have heard of another gentleman who needs a mobility aid and once again, could not walk on that road.

If I want to visit a friend on 'Bedwell Bay side', I typically drive. I'd prefer to walk or even better, ride a bike but it does not feel at all safe.

As I understand the fiscal situation, there would be no additional cost to taxpayers to develop the plan.

Action transportation options are healthier, provide accessibility, (and we aren't getting any younger), and they are far better for the environment.

I have been reading OCPs from other BC communities, and they all support safe, active transportation. I hope that Belcarra joins them in this endeavour - for ourselves, our children, our grandchildren, and all of the visitors who come to our very special village.

I read something in the Salt Spring Island OCP that I have adapted:

"We live in a place of extraordinary beauty, great environmental significance, and rare biological diversity. We appreciate and accept our responsibility to be the stewards of our village home, to honour its past, care for its present, and protect its future. We know that it is more important to leave a legacy than to leave an impact."

Enabling residents and visitors to enjoy our village safely, actively, and with no carbon footprint will be a legacy.

Thank you.

Mary Ann Pope
Coombe Lane

There are no passengers on spaceship Earth. We are all crew.

-Marshall McLuhan

Subject:

FW: support for the Path

FILE NO. 5400-08

From: Judi Kask**Sent:** Monday, April 18, 2022 2:02 PM**Subject:** support for the Path

Would you please forward my "yes" vote to the council for the Structures Grant for the Bedwell Bay pathway

Thank You

Judi Kask

Robson Rd

Subject: FW: Support for Path for the April 25 meeting

File No. 5400-08

From: Cathy MacDonald

Sent: Monday, April 18, 2022 2:48 PM

Subject: Support for Path for the April 25 meeting

Dear Mayor Ross and Councillors,

I am in favor of developing an engineering plan for the Culvert and Path project.

This plan will provide the basis for further planning and costing of road improvements and sidewalks on Bedwell Bay Road.

I strongly encourage Council to support this vote to gather these essential facts.

This vote is not a commitment for construction but for the engineering plan.

Having an engineering plan places the Village in an optimum position to apply for future grants as they become available.

Thank you for consideration, Cathy MacDonald

Subject:

FW: Letter to council

file NO. 8400-08

From: J Drake

Sent: Monday, April 18, 2022 3:50 PM

Subject: Letter to council

Dear Belcarra Mayor and Council,

After listening to the TransLink presentation, we would like to reaffirm our interest in seeing Belcarra join its regional counterparts in planning improvements for pedestrian & cycling safety on Bedwell Bay Road. We feel that this effort over the longterm would improve community livability, increase property values, and build better connections between residents.

Children should be able to walk and bike safely through their community.

We note Anmore and other small communities recent success at pursuing and winning grants and we wish to see Belcarra follow the same course.

Thank you very much.

Jol and Jodi Drake
Main Avenue

Subject:

FW: YES - Culvert Study + Safe Active Transportation

FILE NO. 5400-08

From: Colleen MacDonald**Date:** Tue, Apr 19, 2022 at 10:14 AM**Subject:** YES - Culvert Study + Safe Active Transportation

| Dear Mayor and Council,

I respectfully ask you to vote YES to move forward with exploring options and funding.

A plan will enable our village to apply as future funding comes available.

I want a safe active transportation option on Bedwell Bay Road so that I can walk safely to the Village Hall and homes on Bedwell Bay Avenue.

Colleen MacDonald
Robson Road
Belcarra BC

Subject:

FW: Engineering study for road and sidewalk improvements

FILE NO. S400-08

From: Ian MacDonald

Date: Tue, Apr 19, 2022 at 10:25 AM

Subject: Engineering study for road and sidewalk improvements

Attention Belcarra council and staff

Do you realize Belcarra is the only community in the lower mainland that does not have a safe means for residents to walk their residential streets? There are no sidewalks or safe paths. I think this is appalling and should have been rectified decades ago.

Here is the solution...**AND IT WON'T COST ANYTHING !**

Council needs to support an engineering study to provide the basis for further planning and costing of road improvements and sidewalks on Bedwell Bay Road. We are told the cost for this next step is covered by the BC Municipalities Community Works Fund and the Village will not be charged for the study.

Why would council vote no to this motion?

So please make the responsible decision to move forward for our safety.

.....

IAN MACDONALD

Belcarra

Subject: FW: Multi use path

FILE NO. 5400-08

From: Fraser MacDonald
Sent: Tuesday, April 19, 2022 11:51 AM
Subject: Multi use path

I would like to lend my support for this project.
Fraser MacDonald

Subject: FW: Multi-Use Pathway feedback

FILE NO. 5400-08

From: peter boekhout
Sent: Wednesday, April 20, 2022 10:57 AM
Subject: Multi-Use Pathway feedback

Hello to Mayor Ross and Councilors,

We understand that you are collecting feedback from Belcarra Residents, regarding the proposed MUP, Multi-Use Pathway.

Please be advised that I am NOT in favour of pursuing this project.

I feel this project is far in excess of what is needed for our simple Village needs and is completely out of range regarding what would be the final costs for our residents, notwithstanding the grants.

Sincerely,
Peter Boekhout
Robson Road, Belcarra

Subject: FW: Multi-Use Pathway feedback

File NO. S400-08

From: Nora Boekhout
Sent: Wednesday, April 20, 2022 10:55 AM
Subject: Multi-Use Pathway feedback

Hello to Mayor Ross and Councilors,

We understand that you are collecting feedback from Belcarra Residents, regarding the proposed MUP, Multi-Use Pathway.

Please be advised that I am NOT in favour of pursuing this project.

I feel this project is far in excess of what is needed for our simple Village needs and is completely out of range regarding what would be the final costs for our residents, notwithstanding the grants.

Sincerely,
Nora Boekhout
Robson Road, Belcarra

FILE NO. 5400-08

Subject: FW: Engineering study for road and sidewalk improvements

From: cheryl papove
Sent: Monday, April 18, 2022 10:14 AM
Subject: Re: Engineering study for road and sidewalk improvements

In regards to the upcoming vote on the road improvement study.

I am in favour of supporting an engineering study to provide the basis for further planning and costing of road improvements and sidewalk on Bedwell Bay Road.

I understand that the cost for this next step is covered by the BC Municipalities Community Works Fund and the Village will not be charged for the study.

This is an amazing opportunity for our Village!
Let's get some more information on which to base our decision.

I believe that we desperately need pathway improvements on Bedwell Bay Road to provide a safer path for cyclists and pedestrians entering and leaving the Village. It is unsafe for walking in its current state! I'd suggest there's more than one way to make "improvements". If we can't have a paved MUP, then perhaps a gravel pathway could work. Perhaps short sections at a time can be improved. Any improvements are still IMPROVEMENTS!

Please vote YES and let's look into our options!

Translink provides a 'flag down' service and will pick up passengers anywhere along this route. Why wouldn't the Village want to make it safer for people to walk and ride along this road ?

Cheryl Papove
Belcarra Bay Road

Subject: FW: Please vote yes

file No. 5400-08

From: Kyle MacDonald
Sent: Tuesday, April 19, 2022 10:55 AM
Subject: Please vote yes

Dear Mayor and Council,

Please vote YES to move forward with the study and plan for culverts and active transportation on Bedwell Bay Road. I want this so I can bike safely with my six year old daughter.

Kyle MacDonald
Robson Road
Belcarra BC

Subject: FW: YES to safe active transportation in Belcarra

FILE NO. S400-08

From: Emily Hicks

Sent: Tuesday, April 19, 2022 10:47 AM

Subject: YES to safe active transportation in Belcarra

Dear Mayor and Council,

I want a safe active transportation option on Bedwell Bay Road because people should have a safe area to walk, run, bike, or scoot to Belcarra. Especially in the summer months, having an accessible active path for people to use is much needed!

Emily Hicks
Belcarra Bay Road,
Belcarra, BC, Canada,