

### VILLAGE OF BELCARRA REGULAR COUNCIL AGENDA

Village Hall December 5, 2022 7:00 PM



Participation is also available via Zoom Teleconference. This meeting will be recorded.

Meeting details as follows:

Click link to join meeting: https://us06web.zoom.us/j/83178421000

Meeting ID: 831 7842 1000

We wish to acknowledge that this meeting is taking place on the unceded territory of the Coast Salish Peoples. Tum-Tumay-Whueton, or Belcarra, is home to an ancestral village of the Tsleil-Waututh Nation. We are thankful to conduct our work within their territory.

### **COUNCIL**

Mayor Jamie Ross Councillor Carolina Clark Councillor Joe Elworthy Councillor Janet Ruzycki Councillor Liisa Wilder

#### 1. CALL TO ORDER

Mayor Ross will call the meeting to order.

### **BLESSING**

Tsleil-Waututh Nation Blessing of Council by Elder Carlene Thomas.

### 2. APPROVAL OF THE AGENDA

### 2.1 Regular Council Meeting, December 5, 2022

#### **Recommendation:**

That the agenda for the Regular Council Meeting, December 5, 2022 be approved as circulated.

### 3. ADOPTION OF MINUTES

### 3.1 Regular Council Meeting, November 21, 2022

#### **Recommendation:**

That the minutes from the Regular Council Meeting held November 21, 2022 be adopted.

### 4. DELEGATIONS AND PRESENTATIONS

4.1 <u>Asifa Hirji, Lead Engagement Partner, Brandon Ma, Quality Review Partner & KPMG,</u> presentation regarding Audit Planning Report for the year ending December 31, 2022

### **Recommendation:**

That the Audit Planning Report for the year ending December 31, 2022, be received for information.

### 5. REPORTS

**5.1** <u>Ken Bjorgaard, Financial Consultant, report dated December 5, 2022, regarding Draft 2023 – 2027 Financial Plan</u>

#### **Recommendation:**

That the Village of Belcarra's Financial Plan Document (represents Scenarios "A") be presented at the Public Budget Consultation meeting on January 23, 2023, together with Scenarios "B" and "C identified in the report titled "Draft 2023 – 2027 Financial Plan", for public comment and feedback.

5.2 <u>Paula Richardson, Chief Administrative Officer</u>, report dated December 5, 2022, regarding ELC Rezoning and Official Community Plan Amendment Pre-Application

### **Recommendations:**

That Council direct staff to undertake the following activities:

- consider the preliminary inquiry;
- work with the applicant on the unresolved questions outlined within this report;
- consult with Metro Vancouver, Tsleil-Waututh First Nation, and any other relevant organizations, groups, agencies, or municipalities regarding the preliminary inquiry; and
- provide Council with an interim update.
- 5.3 <u>Stewart Novak, Public Works & Emergency Preparedness Coordinator</u>, report dated December 5, 2022, regarding Water Report and Status Update

#### **Recommendation:**

That the Water Report and Status Update dated December 5, 2022, be received for information.

### 6. REPORTS FROM MAYOR AND PROJECT LEADS

#### Mayor's Report

- Inaugural Meeting TransLink Mayors Council, November 17, 2022
  - o Brad West, Port Coquitlam elected Chair
- Annual General Meeting, Chamber of Commerce, November 24, 2022
  - o TransLink CEO Kevin Quinn guest speaker
  - o The new Chair Jennifer Wright and Daniel Richardson Vice Chair of the Chamber of Commerce swore an oath in front of Mayor Richard Stewart and myself as required by Canada's Board of Trade Act.
- Inaugural Meeting of Metro Vancouver Board November 25, 2022
  - o George Harvie elected Chair and John McEwen elected Vice Chair

### 7. REPORT FROM CHIEF ADMINISTRATIVE OFFICER

### 8. BYLAWS

No items.

### 9. CORRESPONDENCE/PROCLAMATIONS

#### **Recommendation:**

That correspondence items 9.1 to 9.3 be received.

#### **ACTION ITEMS**

No items.

### **INFORMATION ITEMS**

- 9.1 <u>Sabrina Locicero, Community Relations Manager, Lower Mainland, BC Hydro,</u> letter dated November 18, 2022, regarding Congratulations & Offer of Support of Lower Mainland Community Relations Team
- 9.2 Ruby Ng, Chief Executive Officer & Kevin Erickson, Board President, Canadian Mental Health Association, Vancouver-Fraser, email dated November 22, 2022, regarding Congratulations from the Canadian Mental Health Association Vancouver-Fraser
- **9.3** <u>Ian Devlin, Chair, OCP Committee</u>, email dated November 30, 2022, regarding Question regarding the OCP Budget Costs

### 10. NEW BUSINESS

### 11. PUBLIC QUESTION PERIOD

#### 12. ADJOURNMENT

#### **Recommendation:**

That the December 5, 2022 Regular Meeting be adjourned.



### VILLAGE OF BELCARRA REGULAR COUNCIL MINUTES November 21, 2022

Village Hall



Participation was also available via Zoom Teleconference.

#### **Council in Attendance**

Mayor Jamie Ross Councillor Carolina Clark Councillor Joe Elworthy Councillor Janet Ruzycki (attended virtually) Councillor Liisa Wilder

### **Staff in Attendance**

Paula Richardson, Chief Administrative Officer Stewart Novak, Public Works and Emergency Preparedness Connie Esposito, Accounting Clerk and Records Management

### Others in Attendance

Ken Bjorgaard, Financial Consultant (departed the meeting at 8:23 pm) Chi Chi Cai, Pooni Group (departed the meeting at 7:10 pm) Lisa Zwarn, Chief Election Officer (departed the meeting at 7:20 pm)

### **Recording Secretary**

Renée Frappier, Raincoast Ventures Ltd.

We wish to acknowledge that this meeting is taking place on the unceded territory of the Coast Salish peoples. Tum-Tumay-Whueton, or Belcarra, is home to an ancestral village of the Tsleil-Waututh Nation. We are thankful to conduct our work within their territory.

### 1. CALL TO ORDER

Mayor Jamie Ross called the meeting to order at 7:02 pm.

### 2. APPROVAL OF THE AGENDA

### 2.1 Regular Council Meeting, November 21, 2022

Moved by: Councillor Wilder Seconded by: Councillor Clark

That the agenda for the Regular Council Meeting, November 21, 2022 be approved as circulated.

**CARRIED** 

### 3. ADOPTION OF MINUTES

### 3.1 Regular Council Meeting, September 6, 2022

Moved by: Councillor Clark Seconded by: Councillor Wilder

That the minutes from the Regular Council Meeting held September 6, 2022 be adopted.

**CARRIED** 

### 3.2 Inaugural Council Meeting, November 7, 2022

Moved by: Councillor Clark Seconded by: Councillor Elworthy

That the minutes from the Inaugural Council Meeting held November 7, 2022 be adopted.

**CARRIED** 

### 4. DELEGATIONS AND PRESENTATIONS

No items.

#### 5. REPORTS

**5.1** Paula Richardson, Chief Administrative Officer, Council Report dated November 21, 2022, regarding West Road Name Change

Chi Chi Cai, Pooni Group, outlined the report noting that this item was brought forward from the Regular Council meeting held September 6, 2022. Staff requested information on the process required to change the name of West Road. Four residents of Marine Avenue had requested the change to alleviate confusion caused by the small section of the road having a different name.

Section 39 of the Community Charter permits the municipality to change the name of streets through a bylaw process.

A broad notification process would involve sending letters to residents of Marine Avenue and West Road, posting on the Village website, and emails sent through the Village's resident email list. A one-month notification process followed by reporting results back to Council and required bylaw readings was recommended.

During discussion, comments were offered relating to a past first response delay due to confusion caused by the road name.

Moved by: Councillor Clark Seconded by: Councillor Elworthy

That Council direct staff to undertake broad public notification regarding the West Road Name Change and report the results back to Council.

**CARRIED** 

- **5.2** <u>Lisa Zwarn, Chief Election Officer,</u> Council Report dated October 27, 2022, regarding 2022 Local Government General Elections
  - L. Zwarn reviewed the report dated October 27, 2022 describing the process and results of the October 5, 2022, Village of Belcarra Local Government Election, highlighting:
    - There were no irregularities;
    - The Provincial List of Registered Electors was used;
    - 26 new voters registered;
    - A 70% turnout was achieved:
    - Mail-in ballots were received at pre-COVID levels; and
    - Comments received on the post-election blog were included in the briefing.

During discussion, comments were offered on:

- Delay in delivery of requested ballots due to information verification requirements and the printing process; and
- Small communities are commonly aware of each small disturbance, whereas disturbances may go unreported in larger communities.

Moved by: Councillor Clark Seconded by: Councillor Wilder

That the report titled "2022 Local Government General Elections" from Lisa Zwarn, Chief Election Officer, dated October 27, 2022, be received for information.

**CARRIED** 

- **5.3** <u>Ken Bjorgaard, Financial Consultant,</u> Council Report dated November 21, 2022, regarding Projected 2022 Budget Variances Based on Results to September 30, 2022
  - K. Bjorgaard reviewed the Projected 2022 Budget Variance for the period ending September 30, 2022, summarizing:
    - Purpose to compare expenditures and revenues to date with the budget to provide staff with the opportunity to adjust if required
    - General Operating Fund an increase (9.0%) in projected revenue partially offset by increased operating expenses (3.4%) results in additional funds available for transfer to general reserves
    - Water Operating Fund increases in Supervisory Control and Data Acquisition (SCADA) operating costs, administrative cost allocation, and Strathcona expenditures result in a reduction in transfers available to the Water Capital Reserve Fund.
    - Waste and Recycling Depot (WARD) Operating Fund revenues were expected to be aligned with the budget, while a vacant position would partially offset higher hauling costs.

Moved by: Councillor Clark

Seconded by: Councillor Elworthy

That the report entitled "2022 Budget Variance Report Based on Results to September 30, 2022", dated November 21, 2022, be received for information.

**CARRIED** 

**5.4** <u>Ken Bjorgaard, Financial Consultant,</u> report dated November 21, 2022, regarding the 2023 – 2027 Financial Plan/Budget Schedule

K. Bjorgaard reviewed the 2023 – 2027 Financial Plan and budget Schedule noting it presents tasks and dates for completion before the adoption of a five-year Financial Plan by the legislative deadline of May 15, 2022.

Discussion ensued relative to the adoption of the final budget on March 27, 2023, in advance of the legislative deadline of May 15, 2023.

Moved by: Councillor Clark Seconded by: Councillor Wilder

That the 2023 – 2027 Financial Plan/Budget Schedule be approved.

**CARRIED** 

- 5.5 <u>Paula Richardson, Chief Administrative Officer</u>, report dated November 21, 2022, regarding 2023 Council Meeting Schedule
  - P. Richardson reviewed the 2023 Council Meeting Schedule for Council's approval, informing that the Council Procedure Bylaw requires the schedule to be adopted before December 31, 2022.

Moved by: Councillor Clark Seconded by: Councillor Elworthy

That the 2023 Council Meeting Schedule be approved.

**CARRIED** 

- 5.6 <u>Stewart Novak, Public Works & Emergency Preparedness Coordinator,</u> Council Report dated November 21, 2022, regarding Winter Snow and Ice Removal
  - S. Novak provided an update on winter snow removal for the Village, noting that when residents do their part, removing vehicles from the side of the road and shovelling snow to the right side of the driveway helps staff keep the roads clear. Furthermore, it is helpful when residents clear leaves and snow from the stormwater catch basins in front of their homes to improve drainage and prevent icy roads.

During discussion, it was noted that the Village Hall parking lot is available to residents who cannot use their driveway during inclement weather.

Moved by: Councillor Clark Seconded by: Councillor Elworthy

That the Winter Snow and Ice Removal report, dated November 21, 2022, be received for information.

**CARRIED** 

- 5.7 <u>Stewart Novak, Public Works & Emergency Preparedness Coordinator</u>, report dated November 21, 2022, regarding ICBC Safety Review and Recommendations
  - S. Novak outlined his report dated November 21, 2022, regarding recommendations made by the Insurance Corporation of BC (ICBC) to improve road safety in the Village. Installation of crosswalk flashing beacons at the intersection of Bedwell Bay Road and Kelly Avenue was recommended.

Discussion ensued relative to the various recommendations made by ICBC and those that could be implemented in a short time frame to improve road safety.

Moved by: Councillor Clark Seconded by: Councillor Elworthy

That ICBC Safety Review be received for information; and

That Council approve the recommendation of installing pedestrian-activated beacons at the intersection of Bedwell Bay Road and Kelly Avenue.

(amended)

Moved by: Councillor Clark Seconded by: Councillor Elworthy

That the forgoing motion be amended to read as follows:

That ICBC Safety Review be received for information; and

That Council approve the recommendation of installing pedestrian-activated beacons at the intersection of Bedwell Bay Road and Kelly Avenue; and

That staff pursue potential grant funding from ICBC Road Improvement Program.

**CARRIED** 

### **5.8** Council Committee Appointments

### Mayor Ross declared a Conflict of Interest as follows:

"I am declaring a Conflict of Interest and am recusing myself from this Council meeting, noting that I am not entitled to participate in the discussion of the matter, or to vote on the matter, because of a direct pecuniary interest in the matter. I am a director and member of a Group Wharf Association and one that is subject of legal action."

### Mayor Ross departed the meeting at 9:03 p.m.

### Deputy Mayor Clark assumed the chair.

P. Richardson provided an overview of the OCP Review Committee Terms of Reference noting that the duration of the committee was to serve until the OCP Bylaw was adopted by Council (anticipated by the Summer of 2022).

Chair Clark noted that the OCP Bylaw was not complete and that OCP Review Committee must be brought forward to the newly formed Council.

During discussion, it was confirmed that, as a Council Member, Councillor Ruzycki would no longer hold a seat on the Committee.

Moved by: Councillor Wilder Seconded by: Councillor Elworthy

That the appointment of members to the Official Community Plan Review Committee be extended until the Official Community Plan is adopted by Council; and That a letter be sent to the Official Community Plan Review Committee members to request their continued work on the Committee.

**CARRIED** 

Mayor Ross returned to the meeting at 9:05 pm and assumed the Chair.

### 6. REPORTS FROM THE MAYOR AND PROJECT LEADS

### **6.1.1** Mayor's Report

- Elected Officials' Legal Orientation Seminar, November 4, 2022. Mayor Ross noted that Council attended the Lidstone Elected Officials' Legal Orientation Seminar prior to Inauguration
- Remembrance Day, November 11, 2022. Mayor Ross noted that the Remembrance Day ceremony was hosted by the Port Moody Power & Sail Squadron at Belcarra Park
- Mayor Ross attended the Swearing-In Ceremony for Premier David Eby on November 18, 2022 at the Musqueam Community Centre
- Crossroads Hospice Society Treasures of Christmas 2022, November 19, 2022.
   Mayor Ross outlined the work of the Crossroads Hospice Society and the Treasures of Christmas event.

### 6.2 Councillor Wilder - Homebuilders Association Vancouver - Municipal Dinner

Mayor Ross, Councillor Ruzycki, and Councillor Wilder attended the Homebuilders Association Vancouver (HAVAN) Municipal Dinner on November 3, 2022.

Councillor Wilder noted that HAVAN launched its 27<sup>th</sup> Annual Coats for Kids campaign on November 7, 2022, in support of the Lower Mainland and Surrey Christmas Bureaus. The Village will support the campaign by providing a donation box for collecting new and gently used coats, hats, scarves, and toys until December 1, 2022, at the Village Hall. Information will be available on the Village website.

### 7. REPORT FROM THE CHIEF ADMINISTRATIVE OFFICER

### 7.1 Appointment of CAO – Administrative Appointments

Moved by: Councillor Wilder Seconded by: Councillor Clark

That for the Village of Belcarra, Paula Richardson be appointed as Chief Administrative Officer, Financial Officer, Approving Officer, Freedom of Information Coordinator, and Secretary to the Board of Variance.

Signing Officer:

That Paula Richardson, as Chief Administrative Officer, be:

- 1. an authorized bank signing officer for the Village of Belcarra; and
- 2. authorized to transfer funds by electronic funds transfer or fax transmission from the operating account to/or from the reserve accounts, the Municipal Finance Authority and the Province of BC.

**CARRIED** 

### 8. BYLAWS

No items.

### 9. CORRESPONDENCE/PROCLAMATIONS

Moved by: Councillor Clark Seconded by: Councillor Elworthy

That correspondence items 9.1 to 9.11 be received.

**CARRIED** 

#### **ACTION ITEMS**

9.1 <u>Honourable Mitzi Dean, Minister of Children & Family Development</u>, email dated September 27, 2022, regarding October is Foster Family Month

Moved by: Councillor Clark Seconded by: Councillor Wilder

That Council recognize that October was Foster Family Month.

**CARRIED** 

9.2 <u>Honourable Mitzi Dean, Minister of Children & Family Development</u>, email dated October 31, 2022, regarding November is Adoption Awareness Month

Moved by: Councillor Clark Seconded by: Councillor Elworthy

That Council recognize November as Adoption Awareness Month.

**CARRIED** 

### **INFORMATION ITEMS**

9.3 Carol Drew, Belcarra Resident, email dated September 15, 2022, regarding the Barnacle

Moved by: Councillor Elworthy Seconded by: Councillor Wilder

That Council move item 9.3 from an Information Item to an Action Item for future consideration of the Barnacle.

**CARRIED** 

- **9.4** Ambrose Yung, Registrar, Youth Parliament of BC Alumni Society, letter dated September 19, 2022, regarding British Columbia Youth Parliament, 94<sup>th</sup> Parliament
- 9.5 <u>Mohammed Azim, Secretary-Treasurer/CFO, School District 43</u>, letter dated September 22, 2022, regarding Capital Bylaw No. 3, Amendment Bylaw No. 2.1 2022 (School Site Acquisition Charge Capital Bylaw Amendment)
- **9.6** Sasamat Volunteer Fire Department (SVFD) Board of Trustees, Meeting Minutes of September 22, 2022
- 9.7 Nathan Cullen, Minister of Municipal Affairs, Jen Ford, President, UBCM, & Corrie Griffiths, President, LGMA, letter dated October 20, 2022, regarding New Online Course to Support Responsible Conduct
- 9.8 <u>Troy Clifford, Provincial President, Ambulance Paramedics of BC</u>, letter dated November 4, 2022, regarding Congratulations & Invitation to follow up on initiatives from UBCM Paramedic Services in your Community
- 9.9 <u>Christine Trefanenko, Manager, Project Emergency Management, Trans Mountain,</u> email dated November 7, 2022, regarding Report on Trans Mountain Fate & Behaviour Bitumen Research (BC EAO Condition 35) Local Coastal Governments (full report available at the Village office)
- 9.10 <u>Michael Law, Deputy Assessor, Greater Vancouver Region, BC Assessments,</u> email dated November 9, 2022, regarding Congratulations in the 2022 Local Government General Elections
- 9.11 <u>Mohammed Azim, Secretary-Treasurer/CFO, School District 43 (Coquitlam)</u>, letter dated November 14, 2022, regarding Announcement of the Board of Education Chair & Vice Chair

### 10. NEW BUSINESS

No items.

### 11. PUBLIC QUESTION PERIOD

<u>Penny Moen, Village Resident</u>, queried regarding the costs related to the operation of the Waste and Recycling Depot (WARD)

<u>John Snell, Village Resident</u>, queried regarding various Capital Projects that have yet to be completed.

### 12. ADJOURNMENT

Moved by: Councillor Wilder Seconded by: Councillor Clark

That the November 21, 2022 Regular Meeting be adjourned at 9:40 PM.

**CARRIED** 

Certified Correct:	
Jamie Ross	Paula Richardson
Mayor	Chief Administrative Officer

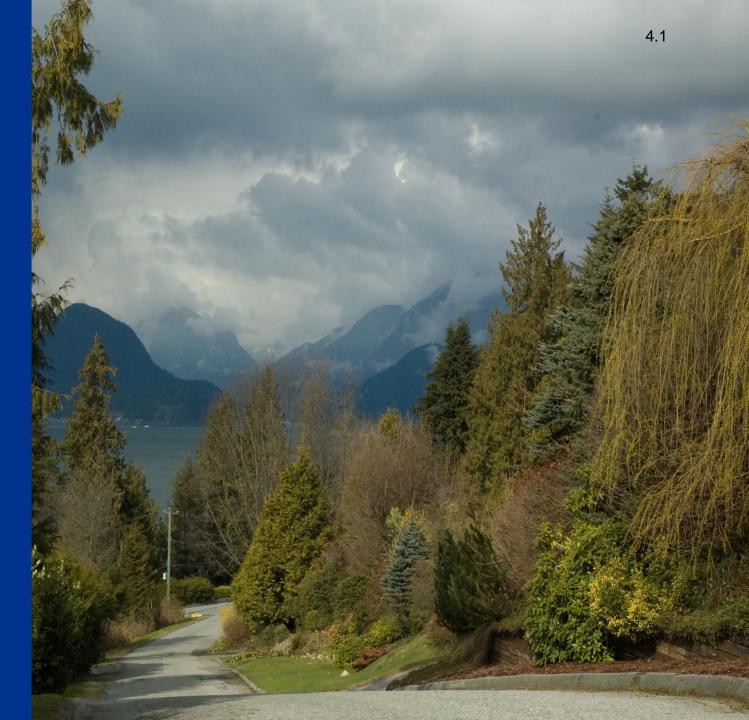


# Village of Belcarra

KPMG LLP

Audit Planning Report for the year ending December 31, 2022

Prepared November 29, 2022 for presentation on December 5, 2022



### KPMG contacts

Key contacts in connection with this engagement:

Asifa Hirji, CPA, CA \*

Lead Engagement Partner 604-777-3921 asifahirji@kpmg.ca

**Brandon Ma, CPA, CA** 

Quality Review Partner 604-691-3562 bjma@kpmg.ca

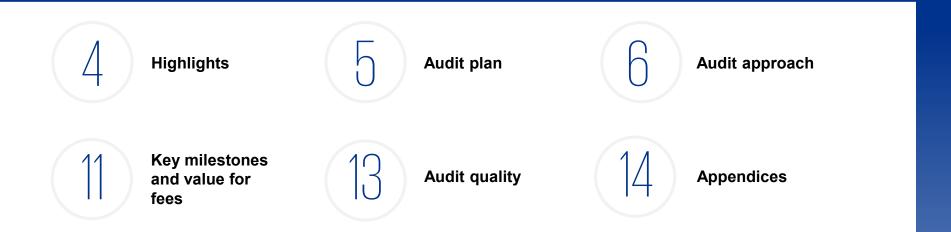
Nimisha Sharma, CPA

Manager 250-244-0889 nimishasharma@kpmg.ca

\* We have made a change to the Lead Engagement Partner providing audit services to the Village of Belcarra. This change has been discussed with and approved by management.



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

# Digital use information

This Audit Planning Report is also available as a "hyper-linked" PDF document.

If you are reading in electronic form (e.g. In "Adobe Reader"), clicking on the home symbol on the top right corner will bring you back to this page.



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



Key milestones and value for fees Highlights Audit plan Audit approach Audit quality Appendices

### Scope of the audit

Our audit of the financial statements of the Village of Belcarra (the "Village") as of and for the year ending December 31, 2022, will be performed in accordance with Canadian auditing standards ("CAS").



### Significant risk

We have not identified

significant risks of material

misstatement for the audit.

management override of

professional standards.

except for the presumed risk of

controls, which is required by



In planning our audit, we have identified the following areas of focus:

- Tangible capital assets
- Payroll and other operating costs

### Required communications



We are committed to transparent and thorough reporting of issues to management and the Council. Please refer to Appendix 1 for a summary of the required communications.

### **Materiality**



Materiality has been determined based on total budgeted expenses. We have determined materiality to be \$60,000 (2021 - \$55,000).





We are independent and have a robust and consistent system of quality control. We provide complete transparency on all services and follow Council's approved protocols.

### **Current developments**



Please refer to Appendices 2 and 3 for the current developments updates.

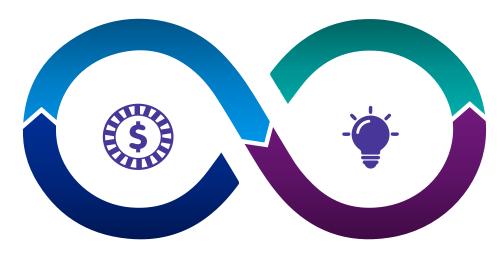








## Materiality



We *initially determine materiality* at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of *professional judgement*, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

### Benchmark: Total budgeted expenses for year ended December 31, 2022

\$2,275,000

(This benchmark is consistent with the prior year)



**Audit misstatement posting threshold** 

\$3,000

(2021: \$2,750)



# Significant risk



Management Override of Controls



Presumption of the risk of fraud resulting from management override of controls

### Why is it 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.

### **Audit approach**

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Testing of journal entries and other adjustments.
- Performing a retrospective review of estimates.
- Evaluating the business rationale of significant unusual transactions.



Highlights Audit plan Audit approach Key milestones and value for fees Audit quality Appendices

# Significant risk (continued)



Management Override of Controls (continued)



Presumption
of the risk of
fraud resulting
from
management
override of
controls

### **Inquiries**

Professional standards require that we obtain your view on the risk of fraud. We make similar inquiries to management as part of our planning process:

- How do you oversee fraud risk assessments and the establishment of controls to address fraud risks?
- What are your views about fraud risks at the Village?
- Are you aware of, or have you identified, any instances of actual, suspected, or alleged fraud, including misconduct
  or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been
  appropriately addressed and how have they been addressed?
- Are you aware of or have you received tips or complaints regarding the Village's financial reporting and, if so, what was your response to such tips and complaints?
- What is Council's understanding of the Village's relationships and transactions with related parties that are significant to the Village?
- Does Council have concerns regarding relationships or transactions with related parties and, if so, what are the substance of those concerns?
- Has the Village entered into any significant unusual transactions?



## Areas of focus for financial reporting

### Why are we focusing here? **Areas Audit approach** TCA represent a significant portion of Update our understanding of the process activities and controls over **Tangible capital assets** ("TCA") the Village's total assets. TCA. Select a sample of TCA additions and agree the amount recorded to supporting documentation. Ensure the TCA additions are capital in nature. · Select a sample of TCA disposals. Agree proceeds from disposal, if any, to cash receipts and recalculate the gain/loss recorded. Perform analytical procedures to ensure the amortization expense recorded is complete and accurate. · Review significant agreements for contractual commitments and ensure any required disclosures are included in the financial statements.



# Areas of focus for financial reporting (continued)

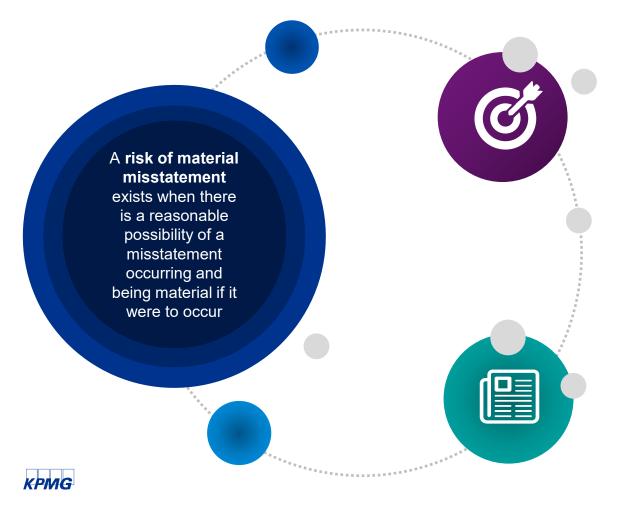
### Why are we focusing here? **Areas Audit approach** Payroll and other The Village's expenses are closely Update our understanding of the process activities and controls over expenses, including payroll, and test relevant controls. operating costs monitored against Council-approved budgets. Perform substantive analytical procedures to analyze the change in payroll expense relative to the prior year based on changes in head count and pay rates. Select a sample of expenses from the general ledger and agree the amount recorded to supporting documentation (e.g. invoices). • Select a sample of payments made, invoices received and amounts recorded subsequent to year-end to ensure expenses are recorded in the appropriate fiscal year.



Highlights Audit plan Audit approach Key milestones and value for fees Audit quality Appendices

## Newly effective auditing standard

CAS 315 (Revised) Identifying and Assessing the Risks of Material Misstatement has been revised, reorganized and modernized in response to challenges and issues with the previous standard. It aims to promote consistency in application, improve scalability, reduce complexity, support a more robust risk assessment and incorporate enhanced guidance material to respond to the evolving environment, including in relation to information technology. Conforming and consequential amendments have been made to other Canadian Auditing Standards.



**Affects both preparers** of financial statements and auditors

Applies to the audit of the Village's 2022 financial statements

See here for more information from CPA Canada



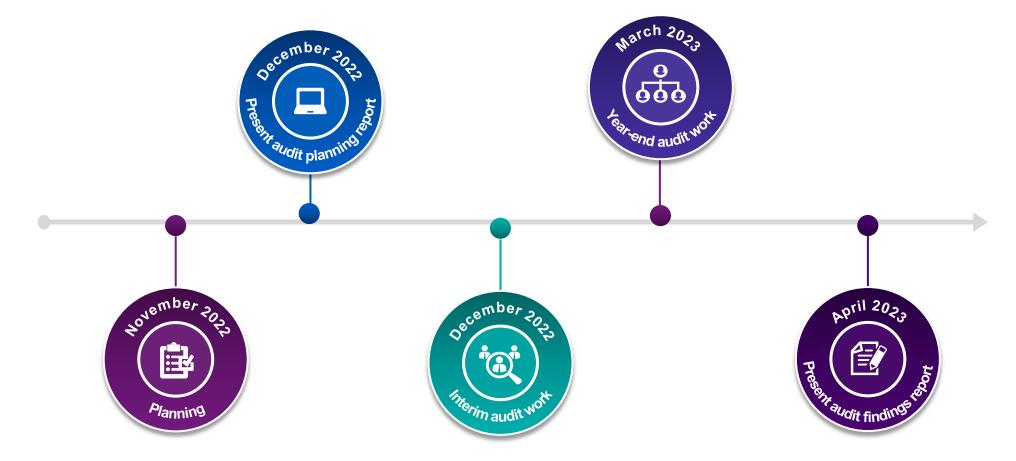
### We design and perform risk assessment procedures to obtain an understanding of:

- The Village and its environment;
- The financial reporting requirements in the Village's financial reporting framework; and
- The Village's system of internal control.

### The audit evidence obtained from this understanding provides a basis for:

- Identifying and assessing the risks of material misstatement, whether due to fraud or error; and
- The design of audit procedures that are responsive to the 10 assessed risks of material misstatement.

# Key milestones and deliverables





### Value for fees

In determining the fees for our services, we have considered the nature, extent and timing of our planned audit procedures as described on the previous pages. Our fee is consistent with the Contract Award for Audit Services – 5 Year Term dated February 9, 2022.

Services	Current period (budget)
Audit of the financial statements of the Village for the year ending December 31, 2022.	\$ 21,000

### Matters that could impact our fees

The proposed fees outlined above are based on certain assumptions, and factors that may cause a change in our fees include:

- Significant changes in the nature or size of the operations of the Village beyond those contemplated in our planning processes.
- Changes in professional standards or requirements, including the implementation of new accounting standards and auditing / assurance standards, beyond those contemplated in our planning process.
- Changes in the timing of our work, which are beyond our control.
- Significant issues including accounting advice or unusual or complex transaction.

These fees do not include any accounting advisory services provided. Any scope changes that may impact our fee will be discussed and agreed upon with management in advance.



## Audit quality: How do we deliver audit quality?

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

'Perform quality engagements' sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

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

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











Required communications

Changes in accounting standards







### Appendix 1: Required communications

### **Auditor's report**

A copy of our draft auditor's report setting out the conclusion of our audit will be provided at the completion of the audit.

### **Engagement contract**

The objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the engagement contract, a copy of which has been provided in a prior year audit.

### **Audit findings report**

At the completion of the audit, we will provide our findings report to Council.

### Management representation letter

We will obtain from management certain representations at the completion of the audit. In accordance with professional standards, a copy of the representation letter will be provided to Council.

### Independence

At the completion of our audit, we will re-confirm our independence to Council.

### **Internal control deficiencies**

Control deficiencies identified during the audit will be communicated to management and Council.



# Appendix 2: Changes in accounting standards

### **Standard**

### **Summary and implications**

### Asset retirement obligations

- Asset retirement The new standard PS 3280 Asset retirement obligations is effective for fiscal years beginning on or after April 1, 2022.
  - The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets.
  - The asset retirement obligations ("ARO") standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets ("TCA"). The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life if the asset is in productive use.
  - As a result of the new standard, the public sector entity will:
    - Consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset;
    - Carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements;
    - Begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify ARO and obtain information to estimate the value of potential ARO to avoid unexpected issues.



recognition of revenue aligns with the satisfaction of related performance obligations.



## Appendix 2: Changes in accounting standards (continued)

• The standard notes that in the case of revenue arising from an exchange transaction, a public sector entity must ensure the

• The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

### **Summary and implications Standard Financial** • The new standards PS 3450 Financial instruments, PS 2601 Foreign currency translation, PS 1201 Financial statement instruments and presentation and PS 3041 Portfolio investments are effective for fiscal years beginning on or after April 1, 2022. foreign currency . Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial translation instruments, including bonds, can be carried at cost or fair value depending on the public sector entity's choice and this choice must be made on initial recognition of the financial instrument and is irrevocable. Hedge accounting is not permitted. • A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations. • PS 3450 Financial instruments was amended subsequent to its initial release to include various federal government narrowscope amendments. Revenue • The new standard PS 3400 Revenue is effective for fiscal years beginning on or after April 1, 2023. The new standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and

its measurement.



## Appendix 2: Changes in accounting standards (continued)

### **Summary and implications Standard Purchased** • The new Public Sector Guideline 8 Purchased intangibles is effective for fiscal years beginning on or after April 1, 2023 with Intangibles earlier adoption permitted. • The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles. • Narrow scope amendments were made to PS 1000 Financial statement concepts to remove the prohibition to recognize purchased intangibles and to PS 1201 Financial statement presentation to remove the requirement to disclose purchased intangibles not recognized. The guideline can be applied retroactively or prospectively. **Public Private** • The new standard PS 3160 Public private partnerships is effective for fiscal years beginning on or after April 1, 2023. **Partnerships** • The standard includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. • The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the public private partnership ends. • The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure. • The infrastructure would be valued at cost, which represents fair value at the date of recognition with a liability of the same amount if one exists. Cost would be measured in reference to the public private partnership process and agreement, or by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project. The standard can be applied retroactively or prospectively.





## Appendix 2: Changes in accounting standards (continued)

### **Summary and implications Standard** Concepts • The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted. **Underlying** • The framework provides the core concepts and objectives underlying Canadian public sector accounting standards. **Financial** • The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial **Performance** reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced. **Financial** • The proposed section PS 1202 Financial statement presentation will replace the current section PS 1201 Financial statement presentation. PS 1202 Financial statement presentation will apply to fiscal years beginning on or after April 1, 2026 to coincide **Statement** Presentation with the adoption of the revised conceptual framework. Early adoption will be permitted. The proposed section includes the following: • Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. Separating liabilities into financial liabilities and non-financial liabilities. • Restructuring the statement of financial position to present total assets followed by total liabilities. • Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called "accumulated other". • A new provision whereby an entity can use an amended budget in certain circumstances. • Inclusion of disclosures related to risks and uncertainties that could affect the entity's financial position. • The Public Sector Accounting Board is currently deliberating on feedback received on exposure drafts related to the reporting model.



## Appendix 2: Changes in accounting standards (continued)

### **Standard**

### **Summary and implications**

### Employee benefits

- The Public Sector Accounting Board has initiated a review of sections PS 3250 Retirement benefits and PS 3255 Postemployment benefits, compensated absences and termination benefits.
- The intention is to use principles from International Public Sector Accounting Standard 39 *Employee benefits* as a starting point to develop the Canadian standard.
- Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, the new standards will be implemented in a multi-release strategy. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues.
- The proposed section PS 3251 *Employee benefits* will replace the current sections PS 3250 *Retirement benefits* and PS 3255 *Post-employment benefits, compensated absences and termination benefits.* It will apply to fiscal years beginning on or after April 1, 2026. Early adoption will be permitted and guidance applied retroactively.
- This proposed section would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations.
- The Public Sector Accounting Board is in the process of evaluating comments received from stakeholders on the exposure draft.



# Appendix 3: Thought leadership and insights

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

Audit approach

Note: Click on images to visit document link.



CoP26 made progress towards tackling climate change, but there is much more to do.

At KPMG, we're committed to accelerating the changes required to fight climate change.



In this report, KPMG considers how leading corporations and investors can take action to capture the value that can be found in a healthy, sustainable ocean economy.



This highlights a five-part framework to help organizations shape the total impact of strategy and operations on performance both externally, and internally.



The Green City outlines the need of the cities and the buildings in them to reflect climate consciousness.

The link provides guidance on what that looks like and the first steps to meeting those objectives.



This report outlines the updates in regulatory sustainability reporting.

Its focus is comparing and contrasting proposals from the ISSB, EFRAG, and the SEC.



This article outlines the importance of Gender-lens investing and how it aims on promoting equity and sustainability.



# Appendix 3: Thought leadership and insights (continued)

### Thought leadership – Environmental, social and governance ("ESG") (continued)

Note: Click on images to visit document link.

### Getting started on the inclusion and diversity journey

In the age of transparency, businesses must implement inclusion and diversity practices

In this age of transparency, businesses must act proactively to implement strategic inclusion and diversity ("I&D") practices.

Audit approach

This link is a guide for organizations on their own transformation journey.

### Climate change, human rights and institutional investors

The adverse impacts to people from a changing climate will, create risks for institutional investors throughout the value chain

As the severity of climate impacts increase, so do the socio-economic disruptions due to the risk and fall of climate impacted sectors and projects.

This article breaks down the impact on institutional investors.

### **KPMG's Climate Change Financial Reporting Resource Centre**

KPMG's climate change resource centre provides FAQs to help you identify the potential financial statement impacts for your business.

Click here to access KPMG's portal.

### How the 'S' in ESG is changing the way we do business

The social component of ESG calls for more heart, empathy and interconnectedness

The "S" in ESG is becoming critical as people and organizations become more conscious about how the social aspect of business will impact their future.

This article touches on the social movements driving business change.



This article outlines how ESG is impacting valuation and performance of the underlying companies institutional investors have a stake in.

Market statistics highlight the issues surrounding responsible investment.

### A closer look at the GHG Protocol

Chartered Professional Accountants of Canada (CPA Canada) and the Institute for Sustainable Finance (ISF) produced a 23-page report (click here) on the GHG Protocol. The report looks to inform potential preparers and users of emissions disclosure; policy makers; standard setters; regulators; and others, and to spur important additional research into key aspects of emissions disclosure and standards that require closer attention.



## Appendix 3: Thought leadership and insights (continued)

### **Thought leadership – Public sector**

### **Voices on 2030: Digitalizing Government**

What will the world look like in 2030? How will citizen and customer expectations evolve? And what can public sector organizations be doing today to help ensure they can meet these expectations? We spoke with leaders and disruptors from around the world, across the public and private sector to explore answers to these questions.

Click here to access KPMG's portal.

### **Global Economic Outlook**

2022 has arguably been one of the most challenging years the world has experienced in modern times. KPMG's Global Economic Outlook is an invaluable asset, helping to map out some of the challenges and opportunities ahead and enables corporate leaders to plan for the future and prepare for an eventual return to sustainable, long-term growth.

Click here to access KPMG's portal.

### Why Audit Committees Should Know About Asset Retirement Obligations

Many public sector entities are currently working through the various aspects of the implementation of the Asset Retirement Obligation standard. In this publication we have provided some key insights to make this complex topic easy to understand by senior level management and those charged with governance at these organizations.

Click here to access KPMG's portal.

### **Perspectives on PS 3280 Asset Retirement Obligations**

This guide provides KPMG's perspective on key implementation issues and technical interpretations of the guidance in PS 3280.

Click here to access KPMG's portal.



# Appendix 3: Thought leadership and insights (continued)

### Thought leadership – Local government

### The Future of Cities

The Future of Cities report unpacks our KPMG Global research and insights on the future of local government, providing an international viewpoint. The report traces the unprecedented journey ahead. Cities worldwide are now poised at a significant inflection point, as their leaders realize that longheld 'one-size-fits-all' approaches to planning and policies will likely no longer work to shape cities for a future that is truly healthy, sustainable, efficient and prosperous for all.

<u>Click here</u> to access KPMG's portal.

### The Future of Local Government

The Future of Local Government report provides a Canadian perspective for how local governments can meet the rapidly changing needs and expectations of their stakeholders – the citizens, partners and leaders across diverse cities and communities they serve.

<u>Click here</u> to access KPMG's portal.

### The Future of Government

The Future of Government report considers all levels of government and provides additional perspective from the content in the Future of Local Government report. It discusses the opportunity for governments to consider a different vision of Canadian social systems and how they can adapt their operations to reflect the needs of a modern Canada.

<u>Click here</u> to access KPMG's portal.

### **Cities Portal**

KPMG in Canada provides insights and resources for municipalities on a variety of topics including achieving sustainable infrastructure, the new reality for government in Canada, drinking water supply and park access. Click here to access KPMG's portal.



# Appendix 3: Thought leadership and insights (continued)

## **Thought leadership – Local government (continued)**

# **CX Coffee Chats: Modernizing Government**

As a result of the pandemic, government organizations have been faced with unprecedented demand for digital transformation in the delivery of services to Canadians. In the latest installment of the CX Coffee Chat series, industry specialists discuss the evolving needs of Canadians and the opportunities for government organizations to deliver online services citizens can count on.

<u>Click here</u> to access KPMG's portal.

# 20 Predictions for the Next 20 Years

This series looks at how new technologies could evolve and how these advances will change every facet of our lives, including the industries and sectors that drive them. We asked KPMG in Canada subject matter specialists, across industries and sectors, to tell us know they think the world will change in the next two decades. Specifically for local governments, the political and regulatory predictions may be especially relevant.

<u>Click here</u> to access KPMG's portal.

#### 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.

<u>Click here</u> to access KPMG's portal.

#### **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.

Click here to access the World Government Summit portal.



Highlights Audit plan Audit approach Key milestones and value for fees Audit quality Appendices

# Appendix 3: Thought leadership and insights (continued)

## Thought leadership – Audit quality

# Audit Quality and Transparency Report

Learn about KPMG's ongoing commitment to continuous audit quality improvement. We are investing in new innovative technologies and building strategic alliances with leading technology companies that will have a transformative impact on the auditing process and profession. How do we seek to make an impact on society through the work that we do?

Click here to access KPMG's

#### **Audit and Assurance Insights**

KPMG provides curated research and insights on audit and assurance matters for audit committees and boards.

<u>Click here</u> to access KPMG's portal.

### Thought leadership – Digital and technology

#### Going Digital, Faster in Canada

Pre-COVID-19, private and public organizations were moving towards a digital business model, travelling at varying speeds. But the pandemic forced a dramatic acceleration, both in the speed of change and the required investment to digitally transform. According to Canadian insights from KPMG's recent global survey, organizations are investing heavily in technology to address immediate concerns. ranging from falling revenue and interrupted supply chains to building longer-term competitiveness and operational resilience.

<u>Click here</u> to access KPMG's portal.

#### Five Questions Boards Should Ask About Digital Transformation Projects

Boards and management committees alike have increasingly expressed interest in technology investments that improve operations, enable customer relationships, and support virtual workforces. Based on our experience working with organizations across many industries, five questions have been identified to help a Board understand and 'sponsor' a project successfully.

<u>Click here</u> to access KPMG's portal.



portal.

# Appendix 3: Thought leadership and insights (continued)

### Thought leadership - Boards, Audit Committees and C-Suite

# 2022 CEO Outlook – Canadian Insights

With a potential recession on the horizon, Canadian CEOs are preparing for some rocky roads ahead. However, they remain optimistic about the growth of their businesses and believe any turbulence will be mild and short lived.

These are among the core themes in the latest KPMG CEO Outlook survey and small and medium-sized business poll.

Click here to access KPMG's portal.

# Audit Committee Guide – Canadian Edition

The Audit Committee Guide – Canadian Edition from our Board Leadership Centre provides timely, relevant and trusted guidance to help both new and seasoned audit committee members stay informed.

<u>Click here</u> to access KPMG's portal.

#### **Board Leadership Centre**

KPMG in Canada Board
Leadership Centre engages with
directors, board members and
business leaders to discuss
timely and relevant boardroom
challenges and deliver practical
thought leadership on risk and
strategy, talent and technology,
globalization and regulatory
issues, financial reporting and
more.

<u>Click here</u> to access KPMG's portal.

#### **Momentum**

Offering curated insights for management, boards and audit committees, our quarterly newsletter provides the latest thought leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

<u>Click here</u> to access KPMG's portal.

#### **Accelerate Series**

The role of the audit committee is expanding, and their expertise has never been more in need. In today's environment it's hard to stay fully informed of the issues, never mind manage for them. In this year's Accelerate insights series, KPMG examines some of the pressing issues organization will face in 2023 and spotlight questions audit committees should be asking.

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KPMG member firms around the world have 227,000 professionals, in 145 countries.





#### COUNCIL REPORT

Date: December 5, 2022

From: Ken Bjorgaard, Financial Consultant

**Subject:** Draft 2023 – 2027 Financial Plan

#### Recommendation

That the Village of Belcarra's Financial Plan Document (represents Scenarios "A") be presented at the Public Budget Consultation meeting on January 23, 2023, together with Scenarios "B" and "C identified in the report titled "Draft 2023 – 2027 Financial Plan", for public comment and feedback.

#### **Purpose**

The purpose of this report is to present the Village of Belcarra's Draft 2023 – 2027 Financial Plan (see attached) (represents Scenario "A") as well as two other financial scenarios (Scenario "B" and Scenario "C") which can be presented at the public consultation meeting on January 23. 2023. The attached Draft 2023 – 2027 Financial Plan (Financial Plan Document) provides detailed information on the Village's provisional operating and capital plans for 2023 – 2027 including financial comparisons with benchmark communities. The benchmark information related to taxation has been updated with the latest 2022 data; however, the information related to finances for each community has not been updated as the Ministry of Municipal Affairs has not published the 2021 data yet.

#### **Background**

The Village's recently approved 2023 – 2027 financial plan schedule provides for the adoption of the financial plan bylaw in March of 2023. In order to meet this timeline, a Financial Plan Document (see attached) has been prepared and is now being presented, together with two other tax and user rate scenarios with different property tax and user rate increases, with the intention of moving forward to public consultation on January 23, 2023.

#### Report

#### **Scenarios**

The following financial plan scenarios which are included in this report have been developed for public feedback purposes at the scheduled provisional 2023 - 2027 financial plan public consultation meeting:

Scenario "A" (reflected in attached Appendix "A")

- 3% increase in property taxes in 2023 and each year thereafter to 2027;
- 10% increase in water user rates in 2023 and each year thereafter to 2027; and
- 12% increase in WARD user rates in 2023 and each year thereafter to 2027.

#### Scenario "B"

- 5% increase in property taxes in 2023 and each year thereafter to 2027;
- 12% increase in water user rates in 2023 and each year thereafter to 2027; and
- 15% increase WARD user rates in 2023 and in each year thereafter to 2027.

#### Scenario "C"

- 7% increase in property taxes in 2023 and each year thereafter in the plan to 2027;
- 15% increase in water user rates in 2023 and each year thereafter in the plan to 2027; and
- 18% increase WARD user rates in 2022 and each year thereafter in the plan to 2027.

#### **Covid-19 Restart Grant Funds**

This section provides a brief update on the status of the Covid-19 Restart Grant Funds, as we periodically provide to Council as part of the financial planning process. Of the \$380,000.00 of Covid-19 Restart Grant funds received in 2020, \$13,126.70 is left as at November 24, 2022. The various uses of these funds in 2022 year-to-date together with the remaining balance is shown below. These funds can be used for qualifying projects or expenditures.

#### Status of COVID-19 Restart Grant Funds

(as at November 24, 2022)

Description	\$'s	Notes
Unspent Grant at the End of 2021	31,275.61	
Spent to date in 2022		
Emergency supplies	(6,634.08)	Operating
Information technology including Zoom	(2,889.00)	Operating
GIS/File Management	(8,625.83)	Capital
Subtotal	(18,148.91)	
Grant Funds Left	13,126.70	

#### Draft 2023 - 2027 Financial Plan Scenarios & Major Impacts

The three 2023 – 2027 financial plan scenarios, with the various property tax and user rate increases, are summarized in Table 1 below.

In 2023, for each 1% increase in property taxes additional revenue of \$9,667 is generated and for each 1% increase in water and WARD user rates, \$3,491 and \$1,526 respectively, are generated. These scenarios, or others as determined by Council, are intended to be presented to the public for consultation purposes on January 23, 2023. The main factors affecting the Village's three operating funds are as follows:

#### **General Operating Fund**

- Inflationary increases are provided for most expenditure line items including utility rates
- Increased budgets for legal, audit and information technology (IT) with the audit and IT increases based on contractual commitments
- Increased resource time for building inspections together with an increase in associated revenue
- Centralized support cost recovery for indirect costs increased from 75% to 100% in 2023 and beyond, based on approved Council policy
- Dedicated funding for completion of the OCP Review & Update (\$20,000) (funded from Community Works Fund)
- Funding for ongoing asset management program from 2023 2027 (\$30,000 per year)

Ken Bjorgaard, Financial Consultant Council Report: Draft 2023 – 2027 Financial Plan December 5, 2022 Page 3 of 6

#### Water Operating Fund

- Inflationary increases provided for most expenditure line items including utility rates
- Increase in water rates from Metro Vancouver based on 2.8% in 2023, 9.0% in 2024, 13.8% in 2025, 12.8% in 2026 & 13.8% in 2027
- Increase of projected water usage of 2% per annum
- Centralized support cost charges for indirect costs increased from 75% in 2022 and to 100% in 2023 and beyond, based on approved Council policy
- Increase in debt servicing costs (principal and interest payments) of \$34,119.57 per annum based on the Municipal Finance Authority's refinancing of the water debt in 2022 at prevailing interest rates. The interest rate went from 2.9% to 3.39% with annual payments increasing from \$235,443.63 per annum to \$269,563.20 per annum. This increase has been offset by increased parcel taxes, with the parcel tax going from \$972.91 to \$1,110.44 per year.

#### WARD Operating Fund

- Inflationary increases provided for most expenditure line items including utility rates
- Centralized support cost charges for indirect costs increased from 75% in 2023 and to 100% in 2023 and beyond, based on Council policy
- Increased cost of pick-up and disposal of waste, recyclables and organics

Ken Bjorgaard, Financial Consultant Council Report: Draft 2023 – 2027 Financial Plan December 5, 2022 Page 4 of 6

Table 1 - Draft 2023 – 2027 Financial Plan Scenarios										
Descriptions	Final 2022 Budget	Draft 2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan				
Scenario "A" – 3% Increase in Property Taxes in Each Year; 10% Increase in Water User Rates in Each Year; 12% Increase in WARD User Rates in Each Year										
General Operating Fund Transfers to Reserves & Surplus (includes Community Works Gas Tax Funds)	\$465,000	\$528,000	\$552,000	\$562,000	\$572,000	\$591,000				
Water Operating Fund Transfers to Reserves & Surplus	\$57,000	\$30,000	\$54,000	\$70,000	\$93,000	\$118,000				
WARD Operating Fund Transfers to (from) Reserves & Surplus	(\$4,000)	(\$14,000)	\$2,000	\$19,000	\$39,000	\$62,000				
Total Projected Reserve & Surplus Transfers	\$518,000	\$544,000	\$608,000	\$651,000	\$704,000	\$771,000				
Scenario "B" – 5% Increase in Proper	ty Taxes in Each Ye	ar; 12% Increase in V Each Year		in Each Year; 15% ]	Increase in WARI	O User Rates in				
General Operating Fund Transfers to Reserves & Surplus (includes Community Works Gas Tax Funds)	\$465,000	\$547,000	\$592,000	\$624,000	\$659,000	\$704,000				
Water Operating Fund Transfers to Reserves & Surplus	\$57,000	\$37,000	\$70,000	\$96,000	\$131,000	\$171,000				
WARD Operating Fund Transfers to (from) Reserves & Surplus	(\$4,000)	(\$10,000)	\$12,000	\$37,000	\$65,000	\$100,000				
Total Projected Reserve & Surplus Transfers	\$518,000	\$574,000	\$674,000	\$757,000	\$855,000	\$975,000				
Scenario "C" – 7% Increase in Proper	ty Taxes in Each Ye	ar; 15% Increase in V Each Year		in Each Year; 18% ]	Increase in WARI	O User Rates in				
General Operating Fund Transfers to Reserves & Surplus (includes Community Works Gas Tax Funds)	\$465,000	\$567,000	\$633,000	\$689,000	\$751,000	\$826,000				
Water Operating Fund Transfers to Reserves & Surplus	\$57,000	\$48,000	\$94,000	\$137,000	\$193,000	\$258,000				
WARD Operating Fund Transfers to (from) Reserves & Surplus	(\$4,000)	(\$5,000)	\$23,000	\$55,000	\$94,000	\$142,000				
Total Projected Reserve & Surplus Transfers	\$518,000	\$610,000	\$750,000	\$881,000	\$1,038,000	\$1,226,000				

<sup>\*</sup>Numbers are rounded for presentation purposes

Ken Bjorgaard, Financial Consultant Council Report: Draft 2023 – 2027 Financial Plan December 5, 2022 Page 5 of 6

#### Taxes and User Rates on Average Value Home

The increases in property taxes, user rates and the parcel tax for an average value home in Belcarra, based on the various scenarios, are shown below. This information is provided for discussion purposes.

#### 2023 Increases in Municipal Property Taxes, User Rates and Parcel Tax Based Based on Different % Increases

Esimated Average Value Home 2022 = \$2,208,300

		Scenario "A"			Scenario "B"			Scenario "C"				
		(3% increase in property taxes, 10%			(5% increase in property taxes,			(7% increase in property taxes, 15%				
		increase in w	ater user ra	tes, 12%	12% increa	12% increase in water user rates,			increase in water user rates, 18%			
		increase in	WARD user	rates)	15% increa	se in WARD	user rates)	increas	e in WARD	user rates)		
FOR AVERAGE ASSESSED VALUE	2022		%	\$		%			%			
RESIDENTIAL CLASS PROPERTY	Actual	\$ Levies	Increase	Increase	\$ Levies	Increase	\$ Increase	\$ Levies	Increase	\$ Increase		
For Homes Connected to Water System												
Property Taxes	2,939	3,027	3.0%	88	3,086	5.0%	147	3,145	7.0%	206		
Water User Fee (connected to water system)	1,403	1,543	10.0%	140	1,571	12.0%	168	1,613	15.0%	210		
Water Parcel Tax	973	1,110	14.1%	137	1,110	14.1%	137	1,110	14.1%	137		
Waste & Recycle Depot (WARD) User Fee	417	467	12.0%	50	480	15.0%	63	492	18.0%	75		
Total Property Taxes, User Rates												
& Parcel Tax	5,732	6,147	7.2%	415	6,247	9.0%	515	6,360	11.0%	628		
For Homes Not Connected to Water System												
Property Taxes	2,939	3,027	3.0%	88	3,086	5.0%	147	3,145	7.0%	206		
Water User Fee (not connected to water system)	984	1,082	10.0%	98	1,102	12.0%	118	1,132	15.0%	148		
Water Parcel Tax	973	1,110	14.1%	137	1,110	14.1%	137	1,110	14.1%	137		
Waste & Recycle Depot (WARD) User Fee	417	467	12.0%	50	480	15.0%	63	492	18.0%	75		
Total Property Taxes, User Rates												
& Parcel Tax	5,313	5,686	7.0%	373	5,778	8.8%	465	5,879	10.7%	566		

Ken Bjorgaard, Financial Consultant Council Report: Draft 2023 – 2027 Financial Plan December 5, 2022 Page 6 of 6

#### **Concluding Remarks**

This report provides an overview of the Village's Draft 2023 – 2027 Financial Plan as shown in the attached Financial Plan Document (represents Scenario "A") and two other financial scenarios (Scenarios "B" and "C") which together present various property tax, water rate and WARD rate increases, which are intended to be brought forward for public consultation purposes on January 23, 2023.

#### **Attachment:**

• Appendix "A" - Draft 2023 – 2027 Financial Plan (Financial Plan Document)







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#### **Summary**

The Draft 2023 – 2027 Financial Plan provides for 3.0% per annum increases in property taxes, 10% per annum increases in water user rates and 12% per annum increases in Waste & Recycle Depot user rates. The planned rate increases, the regular operating revenues and expenses and the resulting reserve/surplus transfers, together with the planned capital expenditures under the plan are as follows:

Summary of Provisional 2023 - 2027 Financial Plan (Scenario "A") with 2022 Budget Comparisons										
Descriptions	2022 Budget	Draft 2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan				
Property tax increases	5%	3%	3%	3%	3%	3%				
Water rate increases (exclusive of parcel tax)	12%	10%	10%	10%	10%	10%				
WARD rate increases	12%	12%	12%	12%	12%	12%				
General Operating Fund – Regular Operating Revenues (without MRN)	\$1,379,000	\$1,445,000	\$1,480,000	\$1,516,000	\$1,553,000	\$1,770,000				
General Operating Fund – Regular Operating Expenses (without MRN)	\$974,000	\$980,000	\$991,000	\$1,017,000	\$1,044,000	\$1,063,000				
General Operating Fund Transfers to Reserves & Surplus (includes Community Works Gas Tax Funds)	\$465,000	\$528,000	\$552,000	\$562,000	\$572,000	\$591,000				
Water Operating Fund – Regular Operating Revenues	\$355,000	\$392,000	\$431,000	\$473,000	\$520,000	\$571,000				
Nater Operating Fund – Regular Operating Expenses	\$299,000	\$362,000	\$377,000	\$403,000	\$427,000	\$453,000				
Nater Operating Fund Transfers to Reserves & Surplus	\$57,000	\$30,000	\$54,000	\$70,000	\$93,000	\$118,000				
VARD Operating Fund – Regular Operating Revenues	\$154,000	\$173,000	\$193,000	\$216,000	\$242,000	\$270,000				
NARD Operating Fund – Regular Operating Expenses	\$158,000	\$187,000	\$191,000	\$197,000	\$203,000	\$209,000				
NARD Operating Fund Transfers to from) Reserves & Surplus	(\$4,000)	(\$14,000)	\$2,000	\$19,000	\$39,000	\$62,000				
Total Projected Reserve & Surplus Transfers	\$518,000	\$544,000	\$608,000	\$651,000	\$704,000	\$771,000				
Planned Capital Expenditures	\$772,000	\$526,000	\$408,000	\$217,000	\$253,000	\$436,000				

<sup>\*</sup>Numbers are rounded for presentation purposes.

#### **Introduction & Overview**

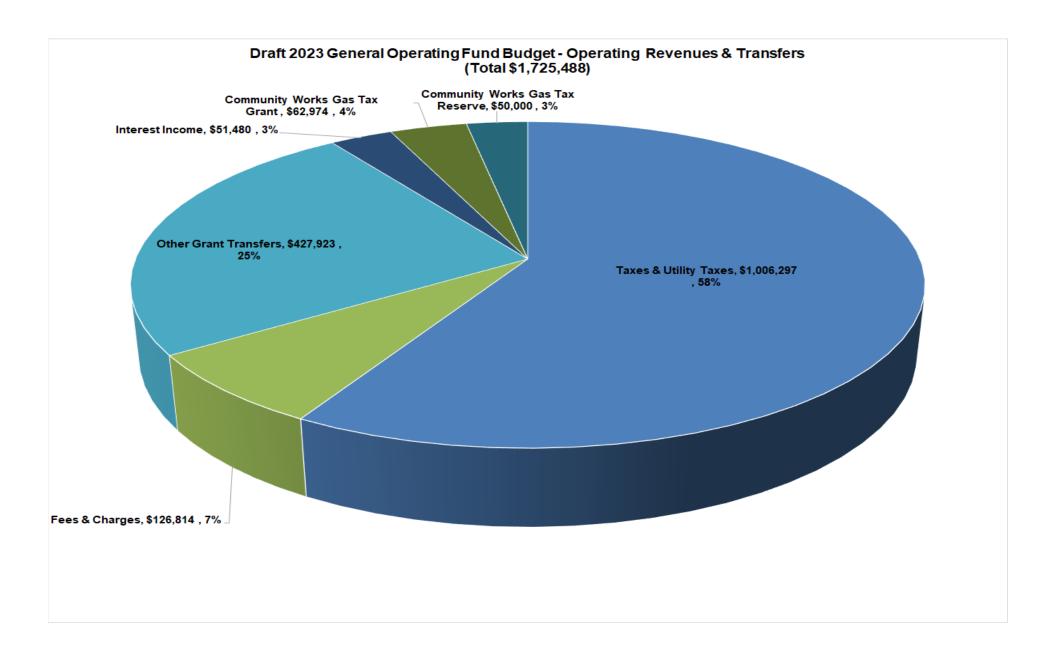
Staff and the Village's Financial Consultant are pleased to present the Village's Draft 2023 – 2027 Financial Plan which includes the provisional 2023 Budget. This document provides summary and detailed financial information for the Village three (3) operating funds (the General Operating Fund, the Water Operating Fund and the Waste & Recycle Depot Operating Fund), and for the Village's 5-year capital spending program and its various reserve and surplus accounts. In addition, information is provided on key benchmark data with other comparable jurisdictions.

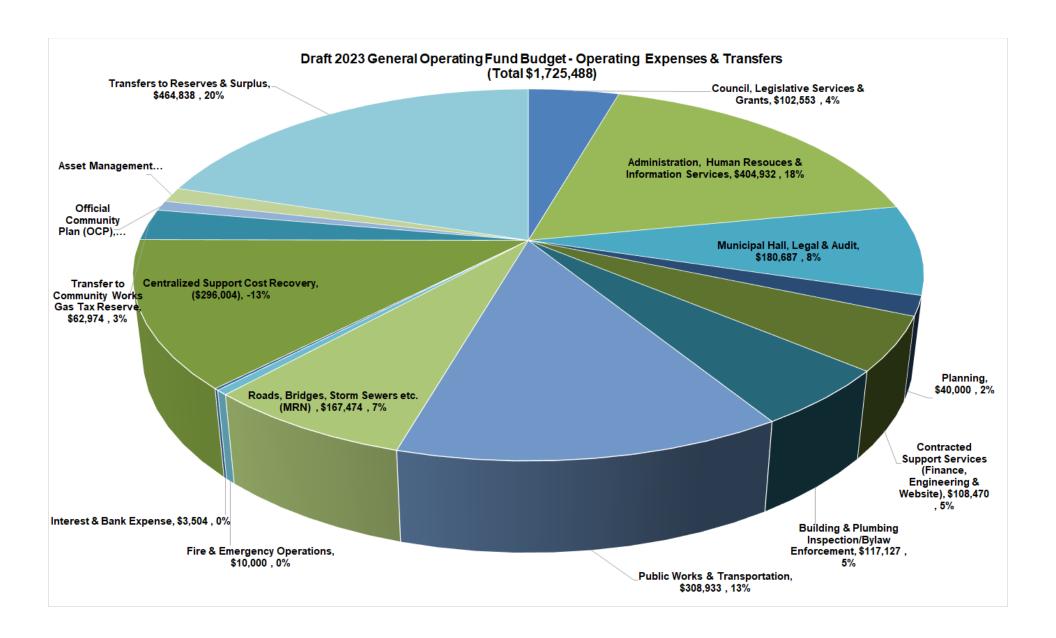
The financial information presented purposely differentiates between regular and extraordinary (includes one-time, non-reoccurring and/ or designated items) operating expenses and revenues so that a clearer picture of the true cost of funding core operations is visible.

#### **General Operating Fund**

The Draft 2023 General Operating Fund Budget includes a property tax increase of 3.0% with approximately \$465,000 being available for transfers to reserves and surplus accounts (\$528,000 including Community Works Funds). The 2023 Draft Operating Fund Budget provides for the completion of the OCP Review & Update project as well as funding for an ongoing asset management program.

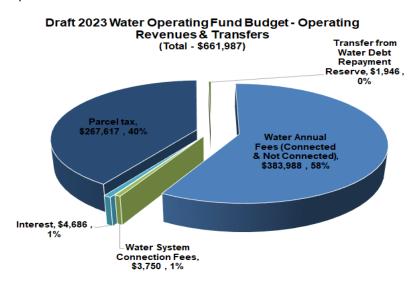
Summarized Draft 2023 General Operating Fund Budget	Draft Budget 2023
TOTAL REGULAR OPERATING REVENUES	\$1,612,514
TOTAL REGULAR OPERATING EXPENSES	\$1,147,676
SURPLUS BEFORE OTHER REVENUE/EXPENSES & TRANSFERS	\$464,838
COMMUNITY WORKS GAS TAX GRANT REVENUE	
Community Works Gas Tax Grant	(62,974)
Transfer to Community Works Gas Tax Reserve	62,974
COMMUNITY WORKS GAS TAX REVENUE & TRANSFER	\$0
SPECIAL OPERATING PROJECT FUNDING & EXPENSES	
Community Works Gas Tax Reserve	(50,000)
One-Time Operating Funding & Expenses	
Official Community Plan	20,000
Asset Management Program	30,000
SPECIAL OPERATING PROJECT FUNDING & EXPENSES	\$0
TRANSFERS TO RESERVES & SURPLUS	
Transfer to Reserves	444,838
Transfer to Surplus	20,000
Transfers to Reserves & Surplus	\$464,838
FINANCIAL PLAN BALANCE	\$0



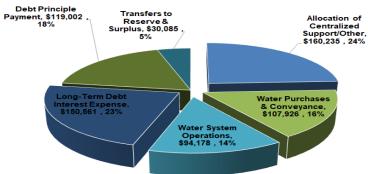


#### **Water Operating Fund**

The Draft 2023 Water Operating Fund Budget includes a water rate increase of 10%, with approximately \$30,000 being available for transfer to reserves and surplus accounts in 2023.



# Draft 2023 Water Operating Fund Budget - Operating Expenses & Transfers (Total - \$661,987) Debt Principle

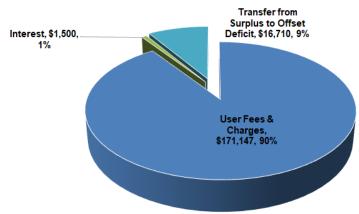


Summarized Draft 2023 Water Operating Fund Budget	Draft Budget 2023
TOTAL REGULAR OPERATING REVENUES	\$392,424
TOTAL REGULAR OPERATING EXPENSES	\$362,339
SURPLUS BEFORE DEBT & TRANSFERS	\$30,085
LONG-TERM DEBT PAYMENTS/TRANSFERS (Funded by Parcel Taxes & Transfer)	
Long-Term Debt Interest Expense	150,561
Debt Principle Payment	119,002
Parcel tax	(\$267,617)
Transfer from Water Debt Repayment Reserve	(\$1,946)
Transfer from water best repayment reserve	(\$1,540)
TOTAL NET LONG-TERM DEBT PAYMENTS/TRANSFERS	\$0
CASH SURPLUS AVAILABLE FOR TRANSFERS TO	
RESERVES & SURPLUS	\$30,085
TRANSFERS TO RESERVES	
Transfer to Water Capital Reserve	22,338
Transfer to Reserve/Surplus	6,186
Transfer to Vehicle & Equipment Reserve	1,561
Transfer to Telliere & Equipment (Teser Te	
	\$30,085
FINANCIAL PLAN BALANCE	\$0

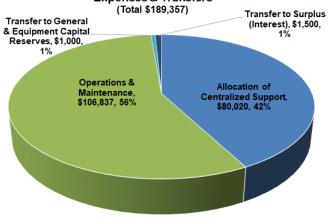
#### Waste & Recycle Depot (WARD) Operating Fund

The Draft 2023 WARD Operating Fund Budget includes a provisional rate increase of 12% with \$17,000 being transferred from WARD surplus to offset the operating deficit in 2023.





## Draft 2023 WARD Operating Fund Budget - Operating Expenses & Transfers



Summarized Draft 2023 WARD Operating Fund Budget	Draft Budget 2023			
TOTAL REGULAR OPERATING REVENUES	\$172,647			
TOTAL REGULAR OPERATING EXPENSES	\$186,857			
SURPLUS (DEFICIT) BEFORE TRANSFERS	(\$14,210)			
TRANSFERS TO RESERVES & FROM/TO SURPLUS				
Transfer to General & Equipment Capital Reserves	1,000			
Transfer to (from) Surplus	1,500			
Transfer from Surplus to Offset Deficit	(16,710)			
NET TRANSFERS FROM SURPLUS	(\$14,210)			
FINANCIAL PLAN BALANCE	\$0			

#### **Capital Plan**

A detailed 5-year capital plan is provided in this document of which a summary follows.

The draft 5-year capital plan in WARD provides for the replacement of essential equipment such as the compactor and container, and for repaving of the tarmac area. The draft 5-year capital plan in Water focuses on excavating and fencing around the Tatlow Reservoir, a universal water meter program, a new meter for leak detection and engineering for an upgraded water system.

The major capital projects in the General Fund include construction of a permanent shelter for public works equipment, vehicle replacements, road rehabilitation and improvements (for the non-MRN and MRN road), upkeep of drainage systems and trail improvements.

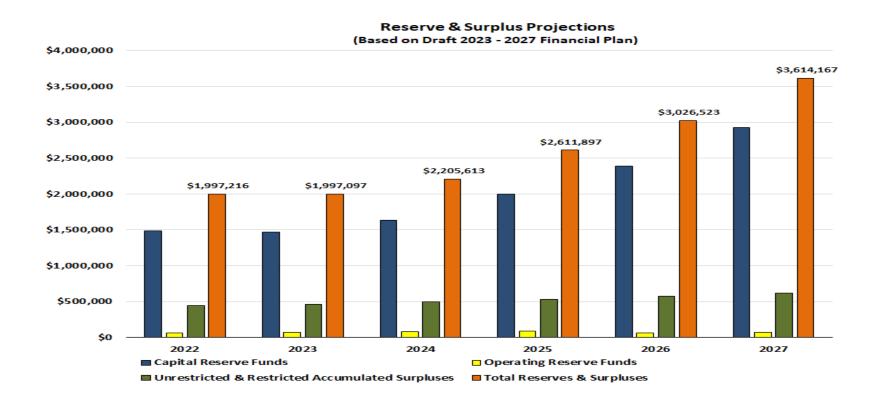
The draft capital plan over the 5 years (2023 - 2027) totals approximately \$1.8 million.

#### SUMMARY OF PLANNED CAPITAL EXPENDITURES

WASTE & RECYCLE DEPOT (WARD)	Draft Budget 2023 \$8,000	Plan 2024 \$57,500	Plan 2025 \$8,000	Plan 2026 \$53,000	Plan 2027 \$8,000
WATER FUND	\$90,000	\$105,000	\$35,000	\$70,000	\$15,000
GENERAL FUND					
Subtotal General	8,700		19,000		2,000
Subtotal Public Works	12,000	5,000	105,000	45,000	11,000
Subtotal Vehicle & Attachments	195,000	135,000			
Subtotal Non-MRN Roads	140,000	30,000	45,000	30,000	45,000
Subtotal MRN Roads	50,000	55,000		15,000	350,000
Subtotal Storm Sewer	20,000	15,000		15,000	
Subtotal Trail System	2,000	5,000	5,000	25,000	5,000
Total General	427,700	245,000	174,000	130,000	413,000
TOTAL CAPITAL EXPENDITURES - ALL FUNDS	525,700	407,500	217,000	253,000	436,000

#### **Reserves & Surpluses**

The Village's reserve and surplus accounts are projected to grow from about \$2.0 million to \$3.6 million over the next 5 years (see graph below) based on the Draft 2023 – 2027 Financial Plan including the planned reserve and surplus transfers and capital spending. These projections are very much dependent upon future capital spending levels.



#### **Property Taxes & User Fees**

The Village's Draft 2023 – 2027 Financial Plan provides for a 3.0% per annum increases in property taxes, a 10% per annum increases in water user rates and a 12% per annum increase in WARD user rates.

HISTORICAL & PROJECT	ED PROPE	RTY TAX	ES & FEE	s		
Description of Taxes & Fees	2022	2023	2024	2025	2026	2027
Home Value (average home)	1,994,671	2,208,300	2,208,300	2,208,300	2,208,300	2,208,300
Property Taxes	2,939	3,027	3,118	3,212	3,308	3,407
WARD Fee	417	467	523	586	656	735
Water - Connected						
Total Water Fee (Connected)	1,403	1,543	1,697	1,867	2,054	2,259
Water Parcel Tax	973	1,110	1,110	1,110	1,110	1,110
Total Water Fee (Connected) & Parcel Tax	2,376	2,653	2,807	2,977	3,164	3,369
Water - Not Connected Fee						
Water Fee - Other Water Costs	984	1,082	1,190	1,309	1,440	1,584
Water Parcel Tax	973	1,110	1,110	1,110	1,110	1,110
Total Water Fee (Not Connected) & Parcel Tax	1,957	2,192	2,300	2,419	2,550	2,694
Total Taxes & Fees (Connected)	5,732	6,147	6,448	6,775	7,128	7,511
Total Taxes & Fees (Not Connected)	5,313	5,686	5,941	6,217	6,514	6,836
Property Taxes - % change	5%	3%	3%	3%	3%	3%
Property Taxes - \$ change	153	88	91	94	96	99
Refuse & Recycling Fee - % change	12%	12%	12%	12%	12%	12%
Refuse & Recycling Fee - \$ change	45	50	56	63	70	79
Water Connected Fee - % change (total)	12%	10%	10%	10%	10%	10%
Water Connected Fee - \$ change (total)	150	277	154	170	187	205
Water Not Connected Fee - % change (total)	12%	10%	10%	10%	10%	10%
Water Not Connected Fee - \$ change (total)	105	235	10%	119	131	144
	100	200	100	119	101	144
All Taxes & Fees						
Total - Connect EXCL. Parcel Tax - % Change	6.1%	7.2%	4.9%	5.1%	5.2%	5.4%
Total - Connect Fee Summary - \$ Change	348	415	301	327	353	383
Total - Not Connect EXCL. Parcel Tax - % Change	5.7%	7.0%	4.5%	4.6%	4.8%	4.9%
Total - Not Connect Fee Summary - \$ Change	303	373	255	276	297	322

Note: This summary is based on a number of assumptions, changes in assumptions may materially affect the values shown.

## **General Operating Fund Details**

2023 Draft General Operating Fund Budget Highlights	2024 – 2027 Draft General Operating Fund Financial Plan Highlights								
<ul> <li>Provisional general property tax increase of 3%.</li> <li>\$1.612 million of regular operating revenues and \$1.148 million of regular operating expenses (includes \$167,000 of revenue and expense for Major Road Network).</li> <li>Allocation of centralized support costs to the Major Road Network (MRN) and the Water and WARD operating funds at 100% level as 2023 is the final year for the phase in of these costs.</li> <li>Special project funding to finalize the OCP Review &amp; Update (\$20,000) (funded from Community Works Fund).</li> <li>Funding for ongoing asset management program (\$30,000) (funded from Community Works Fund).</li> <li>\$528,000 of funds budgeted for transfer to reserves and surplus (includes \$63,000 to the Community Works Fund).</li> </ul>	<ul> <li>Ongoing provisional annual general property increases of 3%.</li> <li>Continued allocation of centralized support costs to the Major Road Network (MRN) and the Water and WARD operating funds at 100%.</li> <li>Ongoing annual funding for asset management program at \$30,000.</li> <li>Reserve and surplus transfers increasing each year to the \$591,000 level in 2027 (includes \$63,000 to the Community Works Gas Tax Fund).</li> </ul>								
In 2023 every 1% increase in General Property Taxes will generate \$9 667 of additional revenue									

#### VILLAGE OF BELCARRA GENERAL OPERATING FUND 5-YEAR (2023 - 2027) FINANCIAL PLAN

		Estimated	Draft										
Page 1 of 3	Budget	Year-End	Budget	_	% change		۵,		2/		24		2/
	2022	2022	2023	from 2022 Budget	from 2022 Budget	Plan 2024	% change	Plan 2025	% change	Plan 2026	% change	Plan 2027	% change
REGULAR OPERATING REVENUES	2022	2022	2020	Duuget	Duaget	1 1011 2024	change	1 1011 2020	change	T IUIT ZUZU	change	1 1011 2027	change
TAXES													
Municipal Taxes	(966,669)	(965,698)		(29,000)	3.0%	(1,025,539)	3.0%	(1,056,305)	2.9%	(1,087,994)	2.9%	(1,120,634)	2.9%
1% Utility Taxes	(10,513)	(10,628)	(10,628)	(115)	1.1%	(10,841)	2.0%	(11,058)	2.0%	(11,279)	2.0%	(11,505)	2.0%
EEEC AND CHADGES	(977,182)	(976,326)	(1,006,297)	(29,115)	3.0%	(1,036,380)	3.0%	(1,067,363)	2.9%	(1,099,273)	2.9%	(1,132,139)	2.9%
FEES AND CHARGES													
Leases	(2,100)	(2,100)	(2,100)	0	0.0%	(2,100)	0.0%	(2,100)	0.0%	(2,100)	0.0%	(2,100)	0.0%
Penalties & interest (on taxes)	(10,089)	(10,815)	(10,190)	(101)	1.0%	(10,292)	1.0%	(10,395)	1.0%	(10,499)	1.0%	(10,604)	1.0%
Permits and Licences	(91,495)	(116,104)	(103,008)	(11,513)	12.6%	(104,554)	1.5%	(106,122)	1.5%	(107,714)	1.5%	(109,330)	1.5%
Miscellaneous	(11,346)	(12,010)	(11,516)	(170)	1.5%	(11,689)	1.5%	(11,864)	1.5%	(12,042)	1.5%	(12,223)	1.5%
	(115,030)	(141,029)	(126,814)	(11,784)	10.2%	(128,635)	1.4%	(130,481)	1.4%	(132,355)	1.4%	(134,257)	1.4%
GRANT TRANSFERS													
Conditional Operating Transfers (MRN)	(143,740)	(108,613)	(167,474)	(23,734)	16.5%	(169,664)	1.3%	(172,872)	1.9%	(176,150)	1.9%	(178,892)	1.5%
COVID-19 Restart Grant	0	(18,234)	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
School Tax Administration & Climate Change	(3,419)	(3,458)	(3,449)	(30)	0.9%	(3,480)	0.9%	(3,511)	0.9%	(3,542)	0.9%	(3,574)	0.9%
Small Communities Investment Fund (SCIF)	(257,000)	(327,000)	(257,000)	0	0.0%	(259,570)	1.0%	(262,166)	1.0%	(264,788)	1.0%	(267,436)	1.0%
	(404,159)	(457,305)	(427,923)	(23,764)	5.9%	(432,714)	1.1%	(438,549)	1.3%	(444,480)	1.3%	(449,902)	1.2%
OTHER REVENUE	(00 500)	(55.700)	(54.400)	(04.000)	04.00/	(54.005)	4.00/	(50.545)	4.00/	(50.040)	4.00/	(50.570)	4.00/
Interest Income	(26,500)	(55,720)	(51,480)	(24,980)	94.3%	(51,995)	1.0%	(52,515)	1.0%	(53,040)	1.0%	(53,570)	1.0%
TOTAL REGULAR OPERATING REVENUES	(1,522,871)	(1,630,380)	(1,612,514)	(89,643)	5.9%	(1,649,724)	2.3%	(1,688,908)	2.3%	(1,729,148)	2.3%	(1,769,868)	2.3%
REGULAR OPERATING EXPENSES													
RESSEAR OF ERATING EXPERIENCES													
COUNCIL, GRANTS & MEETINGS													
Indemnities & Benefits	71,426	71,441	74,937	3,511	4.9%	76,061	1.5%	77,202	1.5%	78,359	1.5%	79,535	1.5%
Council Other	8,308	5,778	8,430	122	1.5%	8,554	1.5%	8,681	1.5%	8,810	1.5%	8,941	1.5%
Grants	11,550	2,633	11,665	115	1.0%	11,782	1.0%	11,899	1.0%	12,018	1.0%	12,138	1.0%
Meetings, Events & Appreciation	7,446	973	7,521	75	1.0%	7,596	1.0%	7,671	1.0%	7,748	1.0%	7,827	1.0%
	98,730	80,825	102,553	3,823	3.9%	103,993	1.4%	105,453	1.4%	106,935	1.4%	108,441	1.4%

#### VILLAGE OF BELCARRA GENERAL OPERATING FUND 5-YEAR (2023 - 2027) FINANCIAL PLAN

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Page 2 of 3	Budget	Estimated Year-End 2022	Draft Budget	from 2022	% change from 2022	DI 0004	%	DI 0005	%	DI 0000	%	DI 0007	%
REGULAR OPERATING EXPENSES	2022	2022	2023	Budget	Budget	Plan 2024	change	Plan 2025	change	Plan 2026	change	Plan 2027	change
ADMINISTRATION, HUMAN RESOURCES &													
INFORMATION SYSTEMS													
General Administration	325,386	376,263	333,925	8,539	2.6%	341,437	2.2%	357,432	4.5%	364,580	2.0%	371,871	2.0%
Human Resources	16,391	10,671	16,499	108	0.7%	16,664	1.0%	16,831	1.0%	17,000	1.0%	17,169	1.0%
Information Systems	50,168 391,945	49,343 436,277	54,508 404,932	4,340 12,987	8.7% 3.3%	55,638 <b>413,739</b>	2.1%	56,804 <b>431,067</b>	2.1% 4.0%	58,005 <b>439,585</b>	2.1% 1.9%	59,244 <b>448,284</b>	2.1% 1.9%
	,	,				,						,	
MUNICIPAL HALL, LEGAL & AUDIT	162,137	172,749	180,687	18,550	11.4%	186,428	3.2%	192,209	3.0%	195,330	1.6%	198,395	1.5%
PLANNING	40,000	22,376	40,000	0	0.0%	40,400	1.0%	40,804	1.0%	41,212	1.0%	41,624	1.0%
CONTRACTED SUPPORT SERVICES (FINANCE, ENGINEERING, WEBSITE & OTHER)	104,776	94,683	108,470	3,694	3.5%	110,600	2.0%	112,772	1.9%	114,989	1.9%	117,249	1.9%
BUILDING & PLUMBING INSPECTION / BYLAW ENFORCEMENT	90,092	105,245	117,127	27,035	30.0%	119,438	2.0%	121,794	1.9%	124,196	1.9%	126,647	1.9%
PUBLIC WORKS													
Public Works General	194,656	203,094	208,006	13,350	6.9%	212,090	2.0%	216,257	1.9%	220,503	1.9%	224,838	1.9%
Vehicles, Equipment & Supplies	57,107	70,771	56,363	(744)	-1.3%	56,805	0.8%	57,250	0.8%	57,822	1.0%	58,400	1.0%
Roads, bridges, storm sewers etc. (Non-MRN)	17,017	21,014	35,394	18,377	108.0%	23,878	-32.5%	24,117	1.0%	36,358	33.7%	36,722	1.0%
Trails & Public Spaces	9,079	632	9,170	91	1.0%	9,262	1.0%	9,355	1.0%	9,449	1.0%	9,543	1.0%
	277,859	295,511	308,933	31,074	11.2%	302,035	-2.2%	306,979	1.6%	324,132	5.3%	329,503	1.6%
TRANSPORTATION (MAJOR ROAD NETWORK - MRN)	143,740	108,614	167,474	23,734	16.5%	169,664	1.3%	172,872	1.9%	176,150	1.9%	178,892	1.5%
FIRE & EMERGENCY OPERATIONS													
Fire Protection	5,000	4,794	5,000	0	0.0%	5,050	1.0%	5,101	1.0%	5,152	1.0%	5,204	1.0%
Emergency Preparedness	5,000	22,371	5,000	0	0.0%	5,000	0.0%	5,000	0.0%	5,000	0.0%	5,000	0.0%
	10,000	27,165	10,000	0	0.0%	10,050	0.5%	10,101	0.5%	10,152	0.5%	10,204	0.5%
INTEREST & BANK EXPENSE	3,435	2,742	3,504	69	2.0%	3,574	2.0%	3,646	2.0%	3,719	2.0%	3,793	2.0%
TOTAL REGULAR OPERATING EXPENSES	1,322,714	1,346,187	1,443,680	120,966	9.1%	1,459,921	1.1%	1,497,697	2.5%	1,536,400	2.5%	1,563,032	1.7%
Allocation of Centralized Support Costs to MRN, Water & WARD	(205,109)	(218,866)	(296,004)	(90,895)	44.3%	(299,084)	1.0%	(307,373)	2.7%	(315,872)	2.7%	(321,427)	1.7%
SURPLUS BEFORE OTHER REVENUE/EXPENSES & TRANSFERS	(405,266)	(503,059)	(464,838)	(59,572)	14.7%	(488,887)	5.2%	(498,584)	1.9%	(508,620)	2.0%	(528,263)	3.7%

#### VILLAGE OF BELCARRA GENERAL OPERATING FUND 5-YEAR (2023 - 2027) FINANCIAL PLAN

					,	l l							
		Estimated	Draft										
Page 3 of 3	Budget	Year-End	Budget		% change		0/		0/		0/		0/
	2022	2022	2023		from 2022	DI 0004	%	DI 0005	%	DI 0000	%	DI 0007	%
	2022	2022	2023	Budget	Budget	Plan 2024	change	Plan 2025	cnange	Plan 2026	change	Plan 2027	cnange
COMMUNITY WORKS GAS TAX GRANT REVENUE,													
LAND SALES REVENUE & TRANSFERS													
Community Works Gas Tax Grant	(59,891)	(59,891)	(62,974)	(3,083)	5.1%	(62,974)	0.0%	(62,974)	0.0%	(62,974)	0.0%	(62,974)	0.0%
Transfer to Community Works Gas Tax Reserve	59.891	59.891	62.974	3,083	5.1%	62.974	0.0%	62.974	0.0%	62.974	0.0%	62.974	0.0%
Climate Action Program Grant	0	(45,082)	0	0	0.0%	0	0.0%	0	0.0%	, ,	0.0%	, ,	0.0%
•	_	` ' '	_	_		_							
Transfer to Climate Action Program Surplus	0	45,082	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
COMMUNITY WORKS GAS TAX REVENUE &													
TRANSFER	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
SPECIAL OPERATING PROJECT FUNDING S													
SPECIAL OPERATING PROJECT FUNDING & EXPENSES													
	(04.400)	(05.700)		04.400	400.00/		0.00/		0.00/	(07.050)	- 400 00/		- 400 00/
Stabilization Reserve Funding	(24,402)	(25,763)	0	24,402	-100.0%	0	0.0%	0	0.0%	. , ,	>100.0%	1	
Election Expense	24,402	25,763	0	(24,402)	-100.0%	0	0.0%	0	0.0%	· ·	>100.0%	1	
UBCM Community Resiliency Investment Grant	(49,836)	(49,836)	0	49,836	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
UBCM Community Resiliency Investment Project	49,836	49,836	0	(49,836)	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Community Works Gas Tax Reserve	(139,398)	(128,829)	(50,000)	89,398	-64.1%	(30,000)	-40.0%	(30,000)	0.0%	(30,000)	0.0%	(30,000)	0.0%
Asset Management Plan Grant	(22,392)	(22,447)	0	22,392	-100.0%	0	0.0%	0	0.0%	0	0.0%	. 0	0.0%
OCP Review & Update	98,120	79,526	20,000	(78,120)	-79.6%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Asset Management Plan & Related Long-Term	,	,											
Financial Plan	33,670	41,750	0	(33,670)	-100.0%	0	0.0%	0	0.0%	0	0.0%	. 0	0.0%
Asset Management Program	30,000	30,000	30,000	0	0.0%	30,000	0.0%	30,000	0.0%	30,000	0.0%	30,000	0.0%
										,		,	
NET SPECIAL PROJECT FUNDING & EXPENSES	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TRANSFERS TO RESERVES & SURPLUS													
General Capital Reserve Fund	227,566	307,859	268.255	40,689	17.9%	252,296	-5.9%	281,577	10.4%	310,693	9.4%	329,913	5.8%
Vehicle & Equipment Capital Reserve Fund	10,200	10,200	10.404	204	2.0%	50,000	380.6%	30,000	-66.7%	10,500			0.0%
Transportation Infrastructure Reserve Fund	120.000	120.000	120,000	0	0.0%	120,000	0.0%	120,000	0.0%	120,000	0.0%	· '	0.0%
•	,	,	•	_		· '		, , , , , , , , , , , , , , , , , , ,		· '		, '	
Financial Stabilization Reserve Fund	5,000	5,000	5,000	0	0.0%	5,000	0.0%	5,000	0.0%	5,000	0.0%	· '	0.0%
Transfer of Interest to Reserves/Surplus	22,500	40,000	41,206	18,706	83.1%	41,618	1.0%	42,034	1.0%	42,454	1.0%	42,878	1.0%
Transfer to General Fund Surplus	20,000	20,000	20,000	0	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%
TOTAL TRANSFERS TO RESERVES	405,266	503.059	464.865	59,599	14.7%	488,914	5.2%	498.611	1.9%	508.647	2.0%	528,291	3.7%
		,	, , , , ,							,,,,,			
FINANCIAL PLAN BALANCE	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

# **Water Operating Fund Details**

2023 Draft Water Operating Fund Budget Highlights	2024 – 2027 Draft Water Operating Fund Financial Plan Highlights											
<ul> <li>10% increase in water user rates for those connected to the water system and for those not connected to the water system.</li> <li>\$392,000 of regular operating revenues and \$362,000 of regular operating expenses.</li> <li>Allocation of centralized support costs charged to Water operating fund at 100% phased in level for 2023.</li> <li>Increase in the parcel tax to offset the increased debt servicing costs (incurred as a result of the refinancing of the water debt).</li> <li>Budgeted increase in water usage of 2% and budgeted cost increase of 2.8% for the purchase of water from Metro Vancouver.</li> <li>\$30,000 of contributions or transfers to reserve and surplus accounts.</li> </ul>	<ul> <li>Ongoing 10% increases in water user rates.</li> <li>Increased transfers to water reserves and surplus after full allocation of centralized support costs in 2023 (now at 100% level).</li> <li>Increase in water rates from Metro Vancouver based on 9.0% in 2024, 13.8% in 2025, 12.8% in 2026 and 13.8% in 2027.</li> <li>\$118,000 available for transfer to reserve and surplus in 2027.</li> </ul>											
In 2023 every 1% increase in Water User Rates	In 2023 every 1% increase in Water User Rates would generate \$3,491 of additional revenue											

#### VILLAGE OF BELCARRA WATER OPERATING FUND 5-YEAR (2023 - 2027) FINANCIAL PLAN

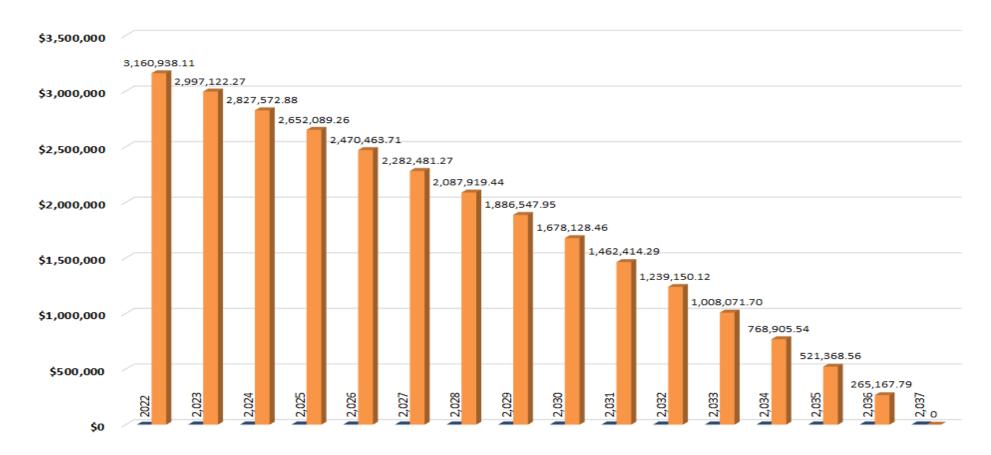
Page 1 of 2	Budget 2022	Estimated Year-End 2022	Draft Budget 2023	\$ change from 2022	% change from 2022 Budget	Plan 2024	% change	Plan 2025	% change	Plan 2026	% change	Plan 2027	% change
REGULAR OPERATING REVENUES													
USER FEES, CHARGES & INTEREST													
Water Annual Fees	(346,947)	(349,080)	(383,988)	(37,041)	10.7%	(422,387)	10.0%	(464,626)	9.1%	(511,089)	9.1%	(562,198)	9.1%
Water System Connection Fees/Other	(3,750)	(3,750)	(3,750)	0	0.0%	(3,750)	0.0%	(3,750)	0.0%	(3,750)	0.0%	(3,750)	0.0%
Interest Income	(4,663)	(4,663)	(4,686)	(23)	0.5%	(4,873)	4.0%	(5,068)	3.8%	(5,271)	3.9%	(5,482)	3.8%
	(355,360)	(357,493)	(392,424)	(37,064)	10.4%	(431,010)	9.8%	(473,444)	9.0%	(520,110)	9.0%	(571,430)	9.0%
GRANT TRANSFERS (COVID RESTART GRANT)	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL REGULAR OPERATING REVENUES	(355,360)	(357,493)	(392,424)	(37,064)	10.4%	(431,010)	9.8%	(473,444)	9.0%	(520,110)	9.0%	(571,430)	9.0%
REGULAR OPERATING EXPENSES													
ADMINISTRATION													
Allocation of Centralized Support	110,493	117,904	159,458	48,965	44.3%	161,118	1.0%	165,583	2.7%	170,161	2.7%	173,154	1.7%
Other (Environmental Monitoring & Lease)	1,402	277	777	(625)	-44.6%	792	1.9%	807	1.9%	823	1.9%	839	1.9%
	111,895	118,181	160,235	48,340	43.2%	161,910	1.0%	166,390	2.7%	170,984	2.7%	173,993	1.7%
WATER PURCHASES & CONVEYANCE	95,352	95,534	107,926	12,574	13.2%	118,030	9.4%	133,772	11.8%	150,848	11.3%	171,666	12.1%
WATER SYSTEM OPERATIONS													
Public Works	53,085	54,970	55,291	2,206	4.2%	56,950	3.0%	58,658	2.9%	60,418	2.9%	62,231	2.9%
Utilities & Scada	11,757	42,912	12,992	1,235	10.5%	13,122	1.0%	13,254	1.0%	13,387	1.0%	13,522	1.0%
Water Mains Repair & Maintenance	5,101	0	5,152	51	1.0%	5,204	1.0%	5,256	1.0%	5,309	1.0%	5,362	1.0%
Station Repair & Maintenance	8,263	19,783	14,000	5,737	69.4%	14,140	1.0%	14,282	1.0%	14,425	1.0%	14,570	1.0%
Reservoir Repair & Maintenance	4,114	3,900	1,125	(2,989)	-72.7%	1,550	37.8%	5,766	73.1%	5,824	1.0%	5,882	1.0%
Materials & Equipment	9,197	2,172	5,618	(3,579)	-38.9%	5,674	1.0%	5,731	1.0%	5,788	1.0%	5,846	1.0%
Water Meter Reading	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Water Quality	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	91,517	123,737	94,178	2,661	2.9%	96,640	2.6%	102,947	6.1%	105,151	2.1%	107,413	2.1%
TOTAL REGULAR OPERATING EXPENSES	298,764	337,452	362,339	63,575	21.3%	376,580	3.9%	403,109	6.6%	426,983	5.6%	453,072	5.8%
SURPLUS BEFORE DEBT & TRANSFERS	(56,596)	(20,041)	(30,085)	26,511	-46.8%	(54,430)	80.9%	(70,335)	22.6%	(93,127)	24.5%	(118,358)	21.3%

#### VILLAGE OF BELCARRA WATER OPERATING FUND 5-YEAR (2023 - 2027) FINANCIAL PLAN

Page 2 of 2	Budget 2022	Estimated Year-End 2022	Draft Budget 2023	\$ change from 2022	% change from 2022 Budget	Plan 2024	% change	Plan 2025	% change	Plan 2026	% change	Plan 2027	% change
LONG-TERM DEBT PAYMENTS/TRANSFERS													
(Funded by Parcel Taxes & Transfer)													
Long-Term Debt Interest Expense	128,800	128,799	150,561	21,761	16.9%	150,561	0.0%	150,561	0.0%	150,561	0.0%	150,561	0.0%
Debt Principle Payment	106,645	106,645	119,002	12,357	11.6%	119,002	0.0%	119,002	0.0%	119,002	0.0%	119,002	0.0%
Parcel tax	(233,498)	(234,471)	(267,617)	(34,119)	14.6%	(267,617)	0.0%	(267,617)	0.0%	(267,617)	0.0%	(267,617)	0.0%
Transfer from Water Debt Repayment Reserve	(1,946)	(1,946)	(1,946)	0	0.0%	(1,946)	0.0%	(1,946)	0.0%	(1,946)	0.0%	(1,946)	0.0%
TOTAL NET LONG-TERM DEBT PAYMENTS/TRANSFERS	1	(973)	0	(1)	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TRANSFERS TO RESERVE FUNDS & SURPLUS													
Transfer To Water Capital Reserve	48,902	13,321	22,338	(26,564)	-54.3%	47,020	110.5%	62,877	25.2%	80,620	22.0%	105,801	23.8%
Transfer to Vehicle & Equipment Reserve	1,530	1,530	1,561	31	2.0%	1,200	-23.1%	1,224	2.0%	1,248	1.9%	1,273	2.0%
Transfer of Interest to Reserve	1,163	1,163	1,186	23	2.0%	1,210	2.0%	1,234	1.9%	1,259	2.0%	1,284	1.9%
Transfer to Water Operating Fund Surplus	5,000	5,000	5,000	0	0.0%	5,000	0.0%	5,000	0.0%	10,000	50.0%	10,000	0.0%
TOTAL TRANSFERS TO RESERVE FUNDS	56,595	21,014	30,085	(26,510)	-46.8%	54,430	80.9%	70,335	22.6%	93,127	24.5%	118,358	21.3%
FINANCIAL PLAN BALANCE	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

#### **Water Fund Debt**

Water Fund
Long-Term Debt Outstanding
(Total new annual principal & interest payments of \$269,563)



# Waste & Recycle Depot (WARD) Operating Fund Details

2023 Draft WARD Operating Fund Budget Highlights	2024 – 2027 Draft WARD Operating Fund Financial Plan Highlights
<ul> <li>Increase in WARD user rates of 12%.</li> <li>\$173,000 of regular operating revenues and \$187,000 of regular operating expenses.</li> <li>Allocation of centralized support costs charged to WARD operating fund at 100% phased in level for 2023.</li> <li>Increased budgeted cost of collection, hauling and disposal of waste, recyclables and organics.</li> <li>Contribution from surplus account of \$17,000 required in 2023.</li> </ul>	<ul> <li>WARD user rate increases of 12% per annum.</li> <li>Continued full allocation of centralized support costs at 100% level.</li> <li>\$73,000 available for transfer to reserves &amp; surplus in 2027.</li> </ul>
In 2023 every 1% increase in WARD User Rate	s would generate \$1,526 of additional revenue

#### VILLAGE OF BELCARRA WASTE & RECYCLE DEPOT (WARD) OPERATING FUND 5-YEAR (2023 - 2027) FINANCIAL PLAN (With Comparisons to 2022)

#### Page 1 of 1

	Budget 2022	Estimated Year-End 2022	Draft Budget 2023	\$ change from 2022 Budget	% change from 2021	Plan 2024	% change	Plan 2025	% change	Plan 2026	% change	Plan 2027	% change
REGULAR OPERATING REVENUES													
FEES & CHARGES													
Waste & Recycling Annual Fee & Tags	(152,937)	(153,422)	(171,047)	(18,110)	11.8%	(191,483)	11.9%	(214,369)	12.0%	(240,000)	12.0%	(268,704)	12.0%
Permits & Licences	(100)	(100)	(100)	0	0.0%	(100)	0.0%	(100)	0.0%	(100)	0.0%	(100)	0.0%
	(153,037)	(153,522)	(171,147)	(18,110)	11.8%	(191,583)	11.9%	(214,469)	11.9%	(240,100)	12.0%	(268,804)	12.0%
INTEREST INCOME	(1,161)	(1,200)	(1,500)	(339)	29.2%	(1,530)	2.0%	(1,561)	2.0%	(1,592)	2.0%	(1,624)	2.0%
TOTAL REGULAR OPERATING REVENUES	(154,198)	(154,722)	(172,647)	(18,449)	12.0%	(193,113)	11.9%	(216,030)	11.9%	(241,692)	11.9%	(270,428)	11.9%
REGULAR OPERATING EXPENSES													
ALLOCATION OF CENTRALIZED SUPPORT	55,448	59,167	80,020	24,572	44.3%	80,853	1.0%	83,093	2.8%	85,391	2.8%	86,893	1.8%
OPERATIONS & MAINTENANCE													
Public Works	5,856	6,100	6,100	244	4.2%	6,221	2.0%	6,346	2.0%	6,473	2.0%	6,603	2.0%
Utilities	1,040	809	1,082	42	4.0%	1,125	4.0%	1,170	4.0%	1,217	4.0%	1,266	4.0%
Depot Operations	24,051	21,354	25,046	995	4.1%	25,547	2.0%	26,058	2.0%	26,580	2.0%	27,113	2.0%
Materials & Equipment	5,821	3,823	5,857	36	0.6%	5,975	2.0%	6,095	2.0%	6,217	2.0%	6,341	2.0%
Processing & Hauling Expense	66,122	68,842	68,752	2,630	4.0%	71,486	4.0%	74,329	4.0%	77,286	4.0%	80,361	4.0%
	102,890	100,928	106,837	3,947	-1.9%	110,354	3.3%	113,998	3.3%	117,773	3.3%	121,684	3.3%
TOTAL REGULAR OPERATING EXPENSES	158,338	160,095	186,857	28,519	18.0%	191,207	2.3%	197,091	3.1%	203,164	3.1%	208,577	2.7%
(SURPLUS) DEFICIT BEFORE OTHER REVENUE/EXPENSES & TRANSFERS	4,140	5,373	14,210	10,070	243.2%	(1,906)	-113.4%	(18,939)	893.7%	(38,528)	103.4%	(61,851)	60.5%
TRANSFERS TO RESERVES & SURPLUS													
Transfer to General Capital Reserve	0	0	0	0	0.0%	0	0.0%	15,878	>100.0%	34,436	116.9%	56,727	64.7%
Transfer to Vehicle & Equipment Reserve	1,000	1,000	1,000	0	0.0%	1,000	0.0%	1,500	50.0%	2,500	66.7%	3,500	40.0%
Transfer of Interest to WARD Surplus	1,161	1,200	1,500	339	29.2%	1,530	2.0%	1,561	2.0%	1,592	2.0%	1,624	2.0%
TOTAL TRANSFERS TO RESERVES & SURPLUS	2,161	2,200	2,500	339	15.7%	2,530	1.2%	18,939	648.6%	38,528	103.4%	61,851	60.5%
TRANSFER FROM WARD SURPLUS TO OFFSET DEFICITS	(6,301)	(7,573)	(16,710)	(10,409)	165.2%	(624)	-96.3%	0	-100.0%	0	0.0%	0	0.0%
FINANCIAL PLAN BALANCE	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

## **5 - Year Capital Plan Details**

2023 Capital Highlights	2024 – 2027 Capital Highlights
<ul> <li>\$526,000 of capital projects planned for</li> <li>\$30,000 for engineering of new water system</li> <li>\$45,000 for excavation and fencing around Tatlow Reservoir</li> <li>\$195,000 for a new Holland Tractor</li> <li>\$100,000 for Marine Avenue mill &amp; fill</li> <li>\$25,000 for road rehabilitation</li> <li>\$50,000 for Bedwell Bay Road Safety Barriers (Grant Application approved by TransLink for 75% funding)</li> <li>\$20,000 for creek surveys</li> </ul>	➤ Approximately 1.3 million of capital spending for 2024 – 2027 with universal water metering, water engineering, vehicle replacements, construction of a public works vehicle shelter, retaining wall replacement and road improvements.

#### Draft 2023 - 2027 Capital Plan

		Draft Budget	Plan	Plan	Plan	Plan
_	Funding Sources	2023	2024	2025	2026	2027
FUNDING SOURCES						
Community Works Gas Tax Reserve	CWGTR	137,500	113,750	30,000	33,750	30,000
General Capital Reserve	GCR	268,700	187,500	147,000	68,000	97,500
Vehicle & Equipment Capital Reserve	VECR	5,000	45,000	5,000	45,000	11,000
Transportation Infrastructure Reserve	TIR	17,000	5,000	20,000	25,000	20,000
Water Capital Reserve	WCR	60,000	15,000	15,000	70,000	15,000
Grant - Major Road Network and Bike Upgrades (MRNB), Bicycle Infrastructure Capital Cost Share (BICCS) and the Walking Infrastructure to						
Transit (WITT) TransLink funding programs	GMRNB	37,500	41,250	0	11,250	262,500
Third Party Contributions	TPC	0	0	0	0	0
Total Funding Sources		\$525,700	\$407,500	\$217,000	\$253,000	\$436,000

#### Draft 2023 - 2027 Capital Plan

		Draft Budget	Plan	Plan	Plan	Plan
	Funding Sources	2023	2024	2025	2026	2027
WASTE & RECYCLE DEPOT (WARD)						
Minor WARD Equipment	GCR	8,000	8,000	8,000	8,000	8,000
Compactor and Container	VECR		40.000			
Gate & Access Control	GCR		9,500			
Repaving Tarmac Area	GCR		-,		45,000	
	Total WARD	\$8,000	\$57,500	\$8,000	\$53,000	\$8,000
WATER FUND						
Universal Water Meters (radio read/pit antennae)	CWGTR		40,000			
New Water Meter for Leak Detection (Tatlow)	CWGTR		30,000			
Engineering for Water System	GCR	30,000	20,000	20,000		
Water Equipment	WCR	15,000	15,000	15,000	15,000	15,000
Excavation and Fencing Around Tatlow Reservoir	WCR	45,000				
Tatlow Reservoir Water Pump	WCR				55,000	
	Total Water	90,000	105,000	35,000	70,000	15,000
GENERAL FUND						
General						
Business License Module	GCR	6,700				
Lap-Tops, Monitors & Tablets	GCR	2,000		2,000		2,000
Information Systems (work stations, servers, etc.)	GCR			17,000		
Subtotal General		8,700	\$0	19,000	-	2,000
Public Works - General						
New Generator (for Municipal Hall & Public Works)	VECR				40,000	
Permanent Shelter For Public Works Machinery	GCR	1		100,000		
Crack Filling Machine	GCR	7,000				
Public Works Equipment	VECR	5,000	5,000	5,000	5,000	5,000
Portable Generator (small one for Public Works)	VECR					6,000
Subtotal Public Works		\$12,000	\$5,000	\$105,000	\$45,000	\$11,000

#### Draft 2023 - 2027 Capital Plan

		Draft Budget	Plan	Plan	Plan	Plan
	Funding Sources	2023	2024	2025	2026	2027
Subtotal Public Works		\$12,000	\$5,000	\$105,000	\$45,000	\$11,000
GENERAL FUND (continued)						
Vehicles & Attachments						
2009 Ford F550 Truck Replacement	GCR		135,000			
Holland TN70DA Tractor, Deluxe Cab 4x4 with bucket/New Backhoe, JD 310	GCR	195,000				
Subtotal Vehicle & Attachments		195,000	135,000	-	-	-
Non-MRN Roads						
Marine Ave - Mill & Fill (Marine)	CWGTR	100,000				
Road Rehabilitation (including pothole repairs)	CWGTR	25,000	30,000	30,000	30,000	30,000
Shouldering Boulevards	TIR	15,000		15,000		15,000
Subtotal Non-MRN Roads		140,000	30,000	45,000	30,000	45,000
MRN Roads						
Replace Retaining Wall & Repair Slumping Road (Corner of Kelly & Bedwell Bay Rd)	GMRNB -75% /GCR - 25%					350,000
3640 Bedwell Bay Road Culvert	GMRNB -75% / CWGTR - 25%		40,000			
Storm Sewer & Catch Basin Replacements	GMRNB -75% / CWGTR - 25%		15,000		15,000	
Bedwell Bay Road Safety Barriers (Grant Application submitted)	GMRNB -75% / CWGTR - 25%	50,000				
Subtotal MRN Roads		50,000	55,000	-	15,000	350,000
Drainage						
Creek Surveys (assess riparian areas)	GCR	20,000				
Storm Sewer & Catch Basin Replacements	GCR	00.000	15,000		15,000	
Subtotal Storm Sewer Parks & Recreation		20,000	15,000	-	15,000	-
Trail System Improvements	TIR	2,000	5.000	5.000	5.000	5.000
		2,000	5,000	5,000	,	5,000
Trail System Stairwells  Subtotal Trail System	TIR	2,000	5,000	5,000	20,000 <b>25,000</b>	5,000
Total General		\$427,700	\$245,000	\$174,000	130,000	\$413,000
TOTAL CAPITAL EXPENDITURES - ALL FUNDS		\$525,700	\$407,500	\$217,000	\$253,000	\$436,000

# **Projected Reserve & Surplus Balances**

#### **RESERVE & SURPLUS PROJECTIONS**

(Based on draft financial plan)

ALL OF THE VILLAGE'S RESERVES AND SURPLUSES	Minimum Recommended		Projected Balances Based on Financial Plan as at End of Each Year							·	Optimum Recommended			
	Balances		2022		2023		2024		2025		2026		2027	Balances
GENERAL FUND														
Capital Reserve Funds														
Community Works Gas Tax Reserve Fund	N/A	\$	391.891	\$	272.309	\$	195.012	\$	200.933	\$	203,165	\$	209,209	N/A
General Capital Reserve Fund	TBD		776,332	•	791,404	•	872,671	•	1,042,079		1,342,816		1,661,698	TBD
Vehicle & Equipment Capital Reserve Fund	TBD		71,402		80,875		89,765		119,562		90,894		97,028	TBD
Transportation Infrastructure Reserve Fund	TBD		146,711		253,675		374,899		483,397		589,015		701,795	TBD
Subtotal Capital Reserve Funds		\$	1,386,336	\$	1,398,263	\$	1,532,347	\$	1,845,971	\$	2,225,890	\$	2,669,730	
Operating Reserve Funds														
Stabilization Reserve Fund	\$53,000	\$	64,751	\$	71,096	\$	77,568	\$	84,169	\$	63,580	\$	69,902	\$106,000
Subtotal Operating Reserve Funds		\$	64,751	\$	71,096	\$	77,568	\$	84,169	\$	63,580	\$	69,902	
Unrestricted & Restricted Accumulated Surplus														
Climate Action Program Restricted Surplus	N/A	\$	45,533	\$	46,444	\$	47,373	\$	48,320	\$	49,286	\$	50,272	N/A
Unrestricted General Operating Fund Surplus	\$340,000		254,824		280,120		305,922		332,240		359.085		386,467	\$565,000
Subtotal Unrestricted & Restricted Accumulated Surplus		\$	300,357	\$	326,564	\$	353,295	\$	380,560	\$	408,371	\$	436,739	
GENERAL FUND TOTALS		\$	1,751,444	s	1,795,923	s	1,963,210	\$	2,310,700	s	2.697.841	s	3.176.371	
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WATER UTILITY FUND														
Reserve Fund														
Water Capital Reserve Fund	TBD	\$	104,011	\$	68,053	\$	101,754	\$	152,145	\$	165,914	\$	260,941	TBD
Appropriated Water Surplus														
Restricted Water Debt Repayment	N/A	\$	20,752	\$	18,806	\$	16,860	\$	14,914	\$	12,968	\$	11,022	N/A
Unrestricted Accumulated Surplus														
Unrestricted Water Operating Fund Surplus	\$60,000	\$	81,309	\$	89,183	\$	97,239	\$	105,480	\$	118,961	\$	132,737	\$100,000
WATER UTILITY FUND TOTALS		\$	206,072	\$	176,042	\$	215,853	\$	272,539	\$	297,843	\$	404,700	
WASTE & RECYCLING DEPOT FUND														
Unrestricted Accumulated Surplus		l												
Unrestricted Waste & Recycling Operating Fund Surplus	\$32,000	\$	39,700	\$	25,132	\$	26,550	\$	28,658	\$	30,839	\$	33,096	\$53,000
WASTE & RECYCLING UTILITY FUND TOTALS		\$	39,700	\$	25,132	\$	26,550	\$	28,658	\$	30,839	\$	33,096	
GRAND TOTAL ALL RESERVES AND SURPLUSES		\$	1,997,216	\$	1,997,097	\$	2,205,613	\$ :	2,611,897	\$	3,026,523	\$	3,614,167	
RESERVES & SURPLUSES SUMMARY - ALL FU	NDS:		2022		2023		2024		2025		2026		2027	
Capital Reserve Funds		\$	1.490.347	\$	1,466,316	\$		\$	1,998,116	\$	2,391,804	\$	2,930,671	
Operating Reserve Funds		_	64,751	-	71,096		77,568		84,169		63,580	-	69,902	
Unrestricted & Restricted Accumulated Surpluses			442,118		459,685		493,944		529,612		571,139		613,594	
Total Reserves & Surpluses		•	4 007 040	•	1,997,097	•	0.005.040	_		_	2 200 500	_	3,614,167	1

TBD - to be determined

N/A - not applicable

Does not include COVID-19 Restart Grant funds in restricted surplus

#### **Comparative Benchmarks**

The comparisons or benchmarks presented here are for discussion purposes during budget deliberations. When viewing the data, it is important to remember that each community is unique in terms of its assessment base, its geography, its budgetary demands, etc. In other words, no two (2) communities are exacting alike.

When looking at comparisons from general context certain trends begin to emerge which are worthy of thought and discussion. The following communities have been chosen as comparators to Belcarra.

- Anmore
- Bowen Island
- Lions Bay

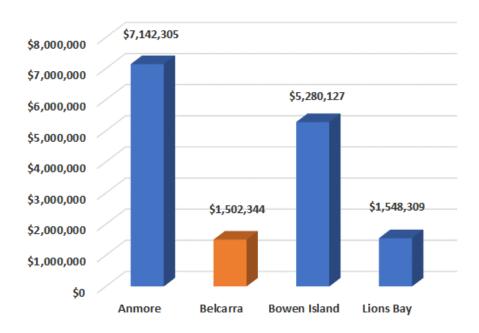
This statistical data is published by the Ministry of Community, Sport and Cultural Development (Ministry) annually and is referred to as "Local Government Statistics". The value of a representative house in Belcarra for 2022, was \$1,663,056; however, this value is artificially low as it is impacted by water lot values on certain properties. The true value of a representative home in Belcarra for 2022 is \$2,208,300 based on negating the impact of the water lots. This updated value and the associated tax impact of this value has been used in the tax comparisons shown in these benchmark comparisons.

#### 2020 Cash Surplus Funds



BC Local Government Statistics - 2020 Year-End

## 2020 Reserve Funds



BC Local Government Statistics - 2020 Year-End

## 2020 Per Capita Long-Term Debt Outstanding



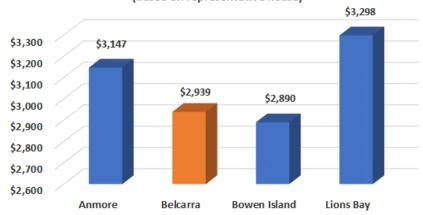
BC Local Government Statistics - 2020 Year-End

## 2020 Net Financial Assets (Net Debt)



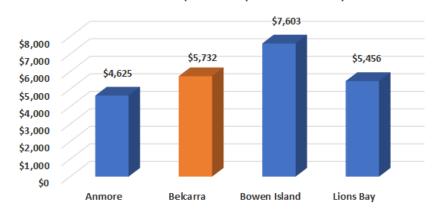
BC Local Government Statistics - 2020 Year-End

# 2022 General Municipal Taxes (based on representative house)



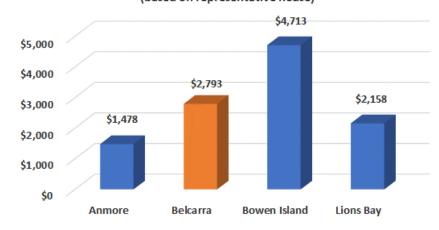
BC Local Government Statistics - 2022 with house value/taxes in Belcarra increased based on impact of water lots

## 2022 General Municipal Taxes, User Fees & Parcel Taxes (based on representative house)



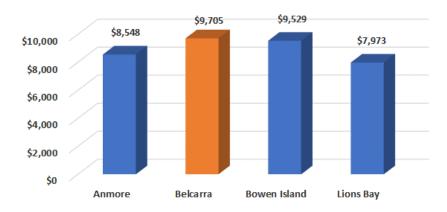
BC Local Government Statistics - 2022 with house value/taxes in Belcarra increased based on impact of water lots

# 2022 User Fees & Parcel Taxes (based on representative house)



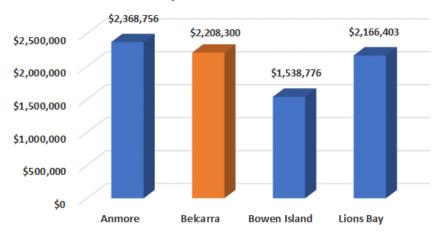
BC Local Government Statistics - 2022 with house value/taxes in Belcarra increased based on impact of water lots

# 2022 Total Taxes, User Fees & Parcel Taxes (from all taxing authorities & based on representative house)



BC Local Government Statistics - 2022 with house value/taxes in Belcarra increased based on impact of water lots

## 2022 Representative House Value



BC Local Government Statistics - 2022 with house value/taxes in Belcarra increased based on impact of water lots





## **COUNCIL REPORT**

File: 6410-04

Date: December 5, 2022

From: Paula Richardson, Chief Administrative Officer

**Subject:** ELC Rezoning and Official Community Plan Amendment Pre-Application

#### 1.0 RECOMMENDATIONS

1.1 That Council direct staff to undertake the following activities:

- consider the preliminary inquiry;
- work with the applicant on the unresolved questions outlined within this report;
- consult with Metro Vancouver, Tsleil-Waututh First Nation, and any other relevant organizations, groups, agencies, or municipalities regarding the preliminary inquiry; and
- provide Council with an interim update.

#### 2.0 PURPOSE

On behalf of The Evangelical Layman's Church of Canada (ELC), Smithcraft Architecture has submitted a preliminary inquiry regarding a Rezoning and Official Community Plan (OCP) amendment for 300 Camp Howdy Road, known as the "Camp Howdy Lands" (referred to hereafter as subject site).

This is a preliminary inquiry; an official application has not been submitted or accepted. Staff are seeking Council direction on how to proceed.

#### 3.0 BACKGROUND

The Camp Howdy lands (subject site) have been an important feature in Belcarra for decades. The subject site was initially occupied by YMCA to run Camp Howdy. As part of their fiscal planning in the early 2000s, the YMCA explored the opportunity to develop the subject site with single family homes and townhouses. That application was not successful for several reasons, a critical one being that Metro Vancouver was not supportive of an access road through Belcarra Regional Park, which was essential for connecting the proposed development to the existing road network and the region more broadly.

As a result, the YMCA sold their land to ELC in 2006. Since that time, ELC has been using the subject site for their own purposes, such as church community gatherings, the tea house, and breadmaking workshops. In 2021, ELC was granted a Temporary Use Permit (TUP) to allow for temporary commercial uses on the subject site to support the operations of a tea room, tea festival, tea and bread-making operations, or uses of a similar nature. The TUP had several conditions that needed to be satisfied prior to enactment. Refer to Attachment 1 for a copy of the TUP conditions. At present, ELC is working to secure a building permit for renovations to their kitchen, which is used for breadmaking workshops.

By way of background, it is important to note that Metro Vancouver operates other camp and recreation facilities with similar levels of activity on park lands. Camp Capilano, located in the District of North Vancouver hosts school field trips, meetings, retreats, corporate training seminars, and family gatherings. Minnekhada Lodge located in Coquitlam hosts conferences, corporate training, meetings, social functions, and weddings.

Most recently, ELC has submitted a preliminary inquiry regarding a Rezoning and Official Community Plan Amendment application for the subject site (refer to Attachment 2). This preliminary inquiry is discussed in further detail in the following section.

## 4.0 PRELIMINARY INQUIRY

ELC's preliminary inquiry is regarding their desire to pursue a Rezoning and Official Community Plan Amendment for the subject site. The inquiry indicates that ELC intends to develop the subject site as a commercial property that includes:

- development activity on 15 acres of the 80-acre property
- a Wellness Retreat Centre and Church Development
- Church operations, including: weekly church gatherings, annual gospel conferences, children's camps
- Commercial operations, including: annual tea festival, tea and bread workshops, tea room, wellness centre, spa, restaurant, art gallery, retreat centre
- maintaining the existing 200-bed capacity of the camp by replacing the existing cabins with a new retreat building
- a gathering space for both members and the public
- landscaped area for outdoor gathering, meditation, and reflection
- sustainable construction processes and materials wherever possible
- no voluntary community amenity contributions beyond what is outlined in the preliminary inquiry have been proposed

The preliminary inquiry indicates that ELC intends to have the entire facility off the grid to maintain the natural environment on the property, with a clear mandate for no residential development. The application by ELC also indicates they are actively collaborating with Farrer Cove residents and are working with regional stakeholders to provide a road from Senkler Road in Belcarra to Farrer Cove along the existing BC Hydro right of way. The preliminary inquiry indicates that ELC and Farrer Cove residents intend to finance the construction of this road through federal and provincial grants, along with the financial support of residents living in Farrer Cove. ELC affirms in their application that no financial support will be sought from the Village of Belcarra or the City of Port Moody. Preliminary geotechnical work conducted by ELC indicates there are no physical impediments to the construction of this road. Staff have not received any documentation to support these assertions, beyond the statements made in the preliminary inquiry.



Figure 1.0 - Site Plan

It is important to note that this is a preliminary inquiry, and should Council direct staff to pursue it further, a more detailed analysis will be provided. Any change from the current uses on these lands would likely require a Regional Land Use Designation Change, an OCP Amendment, and a Rezoning. Further discussion on these items is provided in the following section.

## **5.0 KEY CONSIDERATIONS**

## 5.1 ELC's role in the community

ELC has been an important part of the Belcarra community since 2006 and residents and visitors alike have gathered enjoyment from attending breadmaking sessions and attending the tea room. ELC wishes to remain an active member of the community in the future.

## 5.2 Regional

#### Access

As part of the OCP Update Process, the Draft OCP was referred to Metro Vancouver for review and comment; this is required when an OCP is updated and part of the typical OCP review process. Metro Vancouver will conduct a review as it relates to regional considerations such as regional planning, utilities, regional parks, etc. Additionally, municipalities are required to provide a Regional Context Statement indicating how their respective municipality responds to and addresses regional priorities; Metro Vancouver would also review this and comment, if necessary.

Metro Vancouver provided the following comments regarding the existing road access to Farrer Cove in their OCP commentary:

The existing road through the park to Farrer Cove is not an authorized access. While the private properties have enjoyed access, commercial use of the road, or increased development in Farrer Cove, should not rely on this unauthorized access road. Metro Vancouver has previously sought clarification from the Province, which stated that future development North (Farrer Cove) could trigger a review of the reverter clause on the park parcels

that Metro Vancouver received through a Crown grant. Commercial use of the road is not an allowable use of park land.

Based on the preliminary inquiry, Staff understand the ELC intends to intensify commercial uses on the subject site. Given Metro's recent commentary regarding commercial use of the existing access road, Staff anticipates that Metro will provide similar commentary regarding the proposed uses outlined in ELC's preliminary inquiry.

#### Land Use

Metro 2040 (Regional Growth Strategy) and the yet-to-be-enacted Metro 2050 designate this site as Rural; it is located outside of the Urban Containment Boundary.

The **Urban Containment Boundary** is described in the Regional Growth Strategy as being: intended to establish a stable, long-term, regionally defined area for urban development. The establishment of the Urban Containment Boundary reinforces the protection of agricultural, conservation and rural areas, and provides predictability for locating urban uses, major regional transportation and infrastructure investment.

Since 2011, 98% of growth and development has been focused in the Urban Containment Boundary.

#### The Regional Growth Strategy (RGS) states:

Rural areas are intended to protect the existing character of rural communities, landscapes and environmental qualities. Land uses include low density residential development, small scale commercial, industrial, and institutional uses, and agricultural uses that do not require the provision of urban services such as sewer or transit. Rural areas are not intended as future urban development areas, and generally will not have access to regional sewer services.

Figure 2.0 shows the subject site in relation to the land use designation classifications for the area. Belcarra is predominantly Rural.

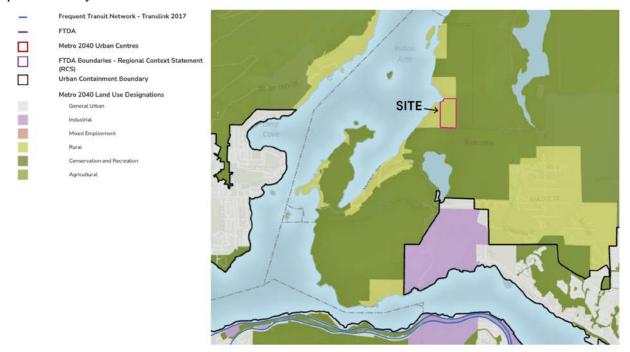


Figure 2.0 - Metro 2040 Land Use Designation Map

Staff's assessment of the preliminary inquiry is that it represents an intensification of commercial uses on the subject site. Staff believe that the uses, as proposed, would not be permitted under the property's existing "Rural" designation as described above, and would require an expansion of the Urban Containment Boundary.

If Council directs staff to proceed with processing the preliminary inquiry, it would be referred to Metro Vancouver Staff for comment review. This feedback would act as an official assessment from Metro Vancouver; Staff's assessment is intended to inform Council's decision-making, but should not be considered Metro's official assessment.

If Council decided to proceed with processing the application after receiving official feedback from Metro Vancouver staff, any proposed changes from "Rural" to another land use designation as well as an expansion of the Urban Containment Boundary, would need to be brought forward to the Metro Vancouver Board by the Belcarra Council representative after third reading of any bylaw change at the Village-level. It is important to note that once an amendment to the Urban Containment Boundary is brought forward to the Metro Vancouver Board, it requires a regional public hearing and a 2/3 board vote of support to become enacted. A regional land use designation amendment would require 50% + 1 board vote of support.

## **5.3 Official Community Plan**

The Village of Belcarra's Official Community Plan (OCP) designates the site as Residential, which envisions the retention of residential uses on site.

The following describes the vision for these lands in the OCP:

Residential development on the "Camp Howdy" lands within the Belcarra North area will be considered provided that improved and alternative road access is provided to the area. A maximum of 80 residential units consisting of a mix of single family lots and low density attached housing such as townhouses would be accommodated on the approximately 30 ha. (75 acre) property. A Comprehensive Development Zone (CD) would be created to accommodate the proposed development of the Camp Howdy lands. In drafting the CD zone and related restrictive covenants, the Village will ensure that the development is undertaken in an environmentally sensitive and aesthetically pleasing manner, retaining as much tree cover as possible, utilizing sustainability principles. The Village will be expecting to secure land along the shoreline for a waterfront park as a community amenity in conjunction with a rezoning application; the location and amount to be determined as part of the process.

Based on ELC's preliminary inquiry, Staff understand that no future residential uses are proposed; the inquiry is for an intensification of commercial uses. Additionally, no community amenities have been proposed in the preliminary inquiry.

If Council were to direct Staff to proceed with processing the preliminary inquiry, an OCP Amendment would be required. It is important to note that the Village is currently undergoing an OCP Review and the revised OCP has not yet been approved by Council. It is anticipated that an updated OCP will be ready for Council consideration in 2023.

### **5.4 Zoning Bylaw**

The site is currently zoned CI-1 (Civic Institutional) which permits the following uses:

- <u>Civic Use:</u> means a use providing for public functions; includes municipal offices, schools, community centres, libraries, museums, parks, playgrounds, cemeteries, fire halls, and works yards.
- <u>Assembly Use</u>: means a use providing for the assembly of persons for religious, charitable, philanthropic, cultural, private recreational or private educational purposes; includes churches, places of worship, auditoriums, youth centres, social halls, group camps, private schools, kindergartens, play schools, day nurseries and group daycares.
- <u>Public Service Uses:</u> means a use providing for the essential servicing of the Village of Belcarra with water, sewer, electrical, telephone and similar services where such use is established by the Village, by another governmental body or by a person or company regulated by and operating under Federal and Provincial utility legislation, and includes broadcast transmission facilities.

This zone also permits one principal building per site and a site coverage of 40%.

Amendments to existing zoning would likely be required to permit the uses outlined in the preliminary inquiry.

#### 5.5 Life Safety

The subject site is relatively remote, with limited road access and serviced by well-water. Given that B.C. has been experiencing increasing wildfire activity closer to urban areas, and that access to Farrer cove is currently restricted, further development in a rural setting may increase wildfire risk. Additionally, fire suppression activities may be challenging due to the limited road access, and future fires would likely need to be contained from the ocean, as opposed to by land.

If Council directs Staff to proceed with the preliminary inquiry, additional consultation with the Fire Chief and other life safety experts will be required; these organizations were not contacted as part of this initial review.

#### 5.6 Access

## Senkler Road

A BC Hydro Right of Way (ROW) exists at the end of Senkler Road in the Village. This ROW passes through the City of Port Moody lands. For many years, residents of Farrer Cove have been advocating for the establishment of this road.

In their preliminary inquiry, ELC has indicated that they have conducted "civil and geotechnical investigations and there appears to be no physical impediment to providing the road". Village Staff have not received a copy of these investigations. If Council were to direct Staff to proceed with processing the preliminary inquiry, this assertion would require further investigation by Village Staff.

Additionally, ELC indicates in the preliminary inquiry that "ELC and the Farrar (sic) Cove residents have also indicated that the construction and maintenance of the road will be done through federal and provincial grants and the residents of Farrar (sic) Cove. ELC and the residents have clearly indicated that there will be no financial burden on either the City of Port Moody or the Village of Belcarra for this project." Village Staff have not received any further information regarding federal and provincial grants, nor coordinated correspondence from Farrer Cove residents indicating that they will pay for and manage the expanded Senkler Road. If Council were to direct Staff to proceed with processing the preliminary inquiry, this assertion would require further investigation by Village Staff.

## Water Access

According to the preliminary inquiry, ELC is aware that water access should be a key consideration for future access to the subject site. Within this context, ELC has explored options for water access to the subject site with a 75-person ferry, along with a dock at the subject site to accommodate the ferry. The ferry would operate from a local marina (which was not identified in the preliminary inquiry). It is not clear if the Port Authority has been consulted on this proposal.

While ELC has indicated that future operations can proceed with water access only, at present, there is nothing that prohibits access via road to the subject site or Farrer Cove during park operating hours. Additionally, the Village cannot enforce who is using the road, when, and for what purpose because the gate and road are on park land and in Port Moody. Should ELC's application be approved, it is uncertain how access by boat or foot would be enforced.

#### Road Access

Currently, road access to the subject site and beyond to Farrer Cove is via Belcarra Regional Park. This access has been granted via an informal agreement with Metro Vancouver; Farrer Cove residents have keys to the access gate and they are able to unlock it when the park has been closed. If ELC were to intensify commercial uses on the subject site, as outlined in previous sections, Metro has indicated that this may trigger the Crown Reverter, which could result in the permanent closure of the access road. This would have significant impacts on Farrer Cove residents.

#### 5.7 Tsleil-Waututh

The Village of Belcarra is located on the unceded territory of the Tsleil-Waututh Nation. Should an OCP Amendment application be submitted to the Village of Belcarra, the Nation will be notified of the application and have the opportunity to comment prior to Council's reading of the bylaw.

In their preliminary inquiry, ELC indicates they will work with the Tsleil-Waututh Nation on the development application, but no details are provided on what would be done.

#### 5.8 Water & Sewage

The site is located outside of the Metro Vancouver sewerage area and does not have access to municipal water and sewer. Is it unclear how ELC would manage waste water and collect drinking water for their proposed operations, but Staff anticipate that these activities would need to be accommodated via self-sustaining systems on site, e.g. well water. This would require further investigation by ELC to determine how more intensive uses would be supported. In their preliminary inquiry, ELC does indicate that the future development would be entirely "off grid" but no details are provided on how this would be achieved. If Council were to direct Staff to proceed with processing the preliminary inquiry, this assertion would require further investigation by Village Staff.

## **5.9 Construction Logistics**

If redevelopment of the site were to occur, Staff anticipate that the existing access road through Belcarra Regional Park would be used for construction purposes, such as concrete, dumptrucks, etc. No information regarding construction logistics was provided in the preliminary inquiry. Based on previous correspondence from Metro Vancouver, it is unlikely that they would support these activities on the existing access road through Belcarra Regional Park. If Council were to direct Staff to proceed with processing the preliminary inquiry, this topic would require further investigation by Village Staff.

#### **Attachments**

Attachment 1: Temporary Use Permit Conditions

Attachment 2: ELC's Preliminary Inquiry regarding a Rezoning and Official Community Plan Amendment



## VILLAGE OF BELCARRA

## Temporary Use Permit No. 2019 – 01 8 Corners Canada Inc.



## **TEMPORARY USE PERMIT NO. 2019-01**

Issued pursuant to Section 493 of the Local Government Act, RSBC 2015, c. 1

1. This Permit is issued to:

8 Corners Canada Inc. Incorporation Number BC1041748 #148 – 1489 Marine Drive West Vancouver, BC V7T 1B8

(hereinafter called the "Permittee") as the owner and/or authorized occupier of that certain parcel of land situate in the Village of Belcarra, in the Province of British Columbia, and more particularly known and described as:

Parcel Identifier: 013-595-695

Legal Description: PARCEL "E" (EXPLANATORY PLAN 10236) WEST HALF OF THE NORTH WEST QUARTER SECTION 30 TOWNSHIP 39 NEW WESTMINSTER DISTRICT

Civic Address: 3000 CAMP HOWDY ROAD

BELCARRA, BC V3H 5B6

(hereinafter called the "Lands")

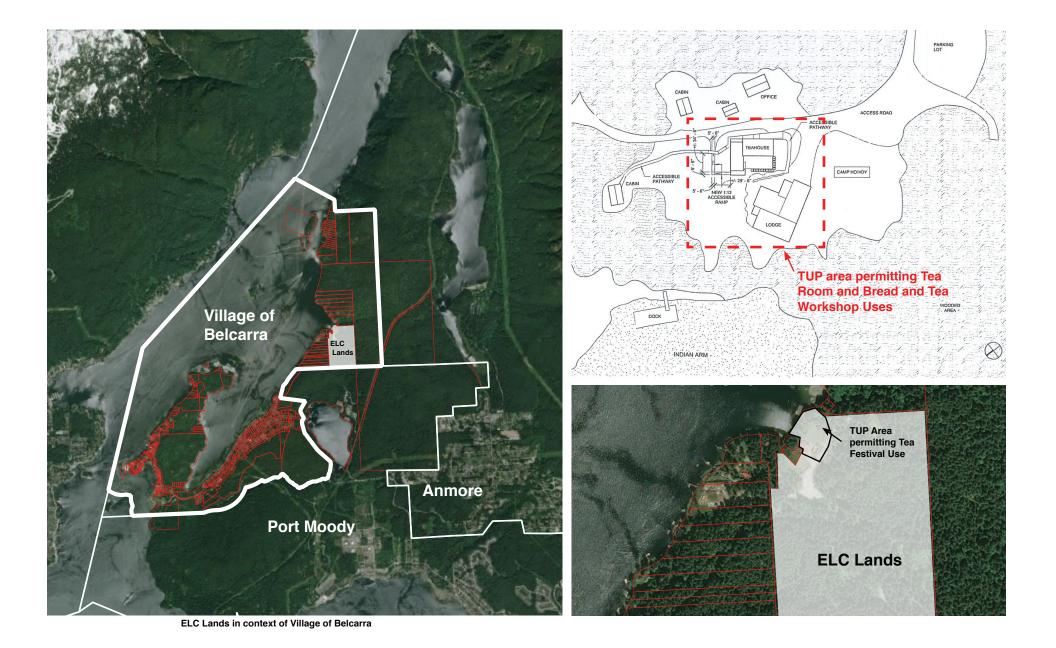
- 2. This Permit is issued subject to compliance with all bylaws of the Village of Belcarra (hereinafter referred to as the "Village"), except as specifically varied or supplemented by this Permit.
- 3. The Lands have been designated as a Temporary Use Permit Area in "Village of Belcarra Official Community Plan Bylaw No. 435, 2011, Amendment Bylaw No. 541, 2019".
- 4. Notwithstanding "Village of Belcarra Zoning Bylaw No. 510, 2018", as amended, but subject to the terms and conditions contained herein, permission is hereby given to temporarily use a portion of the Lands as identified herein for the following purposes:
  - "Tea Room," defined as the use of premises for the primary purpose of selling and serving prepared food and non-alcoholic beverages to the public during hours of operation, where food and non-alcoholic beverages are consumed on the premises;
  - Tea Festivals;
  - Breadmaking and Tea Workshops; and
  - Uses of a similar nature.

- 5. The Temporary Use Permit shall be carried out according to the following conditions:
  - a. The Tea Room Use and Bread & Tea Workshops Use must be contained entirely within the existing buildings and patio area identified by the red hatched line the plan attached hereto as Schedule A ("temporary use permit area");
  - b. The Tea Festival Use must be contained within the area identified as "TUP Area permitting Tea Festival Use" on the plan attached hereto as Schedule A ("temporary use permit area");
  - c. An amendment to the Village of Belcarra Official Community Plan to permit Temporary Use Permits must be enacted prior to the execution of this Permit;
  - d. It is the sole responsibility of Evangelical Laymen's Church to ensure a free, unobstructed land access, capable of supporting emergency vehicles including, but not limited to police, fire or ambulance is available at all times;
  - e. The Temporary Use Permit area may not be altered or improved upon in any way without the prior express written consent of the Village, such consent to be at the sole discretion of the Village;
  - f. A "Tea Room" and/or "Bread & Tea Workshops" shall not be constructed, altered, or modified without a valid Building Permit issued by the Village of Belcarra;
  - g. A "Tea Room" and/or "Bread & Tea Workshops" shall not be occupied without an Occupancy Permit issued by the Village of Belcarra
  - h. A "Tea Room" and/or "Bread & Tea Workshops" shall not operate on the property without a valid Business License from the Village of Belcarra;
  - i. Tea Room and/or "Bread & Tea Workshops" operations must cease should any deficiencies be identified by the Village of Belcarra Building Inspector and any deficiencies must be addressed prior to recommencing activities;
  - j. No other commercial uses may be permitted under this permit other than those identified under Section 4 of this permit;
  - k. A waste management plan suitable to the Village of Belcarra must be in place during the term of this TUP to prevent attracting wildlife, including maintenance of adequate signage in the Tea Room kitchen and at garbage disposal sites to encourage responsible waste disposal;
- 6. The Temporary Use Permit Area shall be developed strictly in accordance with the terms and conditions and provisions of this Permit. This Permit does not constitute a rezoning, subdivision approval, sign permit or building permit.
- 7. This permit is not transferable.
- 8. This permit shall lapse three (3) years from the date of issuance.
- 9. In the event land access, listed under items 5 (d) is blocked, restricted or otherwise not available to the "Lands", any approvals granted under this Temporary Use Permit are immediately suspended and the Temporary Use Permit is null and void.

Village of Belcarra Temporary Use Permit #2019-01 8 Corners Canada Inc.

AUTHORIZING RESOLUTION PASSED by the Village Council on the 25th day of May, 2021.
IN WITNESS WHEREOF this Permit has been executed by the Permittee and this Permit is hereby issued by the Village theday of, 20
8 CORNERS CANADA INC. By its authorized signatories:
Signature
Print Name:
Title:
Signature
Print Name:
Title:
VILLAGE OF BELCARRA By its authorized signatories:
Jamie Ross Mayor
Lorna Dysart Chief Administrative Officer

# Temporary Use Permit Area and Tea Room Location on Evangelical Laymen's Church (ELC) Lands, in Belcarra, BC

















# PRELIMINARY REZONING APPLICATION



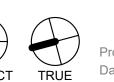


ELC WELLNESS CENTRE & RETREAT BELCARRA, BC

ARE TO BE USED FOR THIS PROJECT ONLY AND MAY
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COVER PAGE



## **ELC OPERATIONS**

## **CHURCH OPERATIONS**

CHURCH GATHERING ON SUNDAYS (11AM-7PM) - APPROXIMATELY 70 PEOPLE

CHURCH GATHERING ON SATURDAYS (2-11PM) - APPROXIMATELY 20 PEOPLE

CHURCH GATHERING ON TUESDAYS (7-11PM) - APPROXIMATELY 20 PEOPLE

CHURCH GATHERING ON WEDNESDAYS (7-11PM) - APPROXIMATELY 20 PEOPLE

2 GOSPEL CONFERENCES (USUALLY MARCH AND AUGUST: MONDAY-FRIDAY: 8PM-11PM) - APPROXIMATELY 70 PEOPLE

ABOUT 2 CHILDREN'S CAMPS (USUALLY IN MARCH AND AUGUST: MONDAY-FRIDAY: SLEEP AT THE CAMP) - APPROXIMATELY 20 PEOPLE

## **COMMERCIAL OPERATIONS**

ANNUAL TEA FESTIVAL (THE 2ND AND THE 3RD WEEKENDS IN JULY CONSISTING OF 2 FRIDAYS, 2 SATURDAYS, 2 SUNDAYS : 11AM-7PM) APPROXIMATELY 5 WORKSHOPS A YEAR (BREAD AND TEA WORKSHOPS USUALLY ON SATURDAYS: 9AM-9PM) - APPROXIMATELY 16 PARTICIPANTS TEA ROOM (FRIDAYS AND SATURDAYS: 11AM-4PM, OPEN MORE DAYS AND LONGER HOURS IN SUMMER WEATHER PERMITTING)

## PROPOSED COMMERCIAL OPERATIONS

WELLNESS CENTRE FOR THE PURPOSE OF PROMTOING COMMUNITY WELL-BEING

MEETING/GATHERING HALL FOR CHURCH GATHERINGS AND COMMUNITY EVENTS

SPA FOR WELL-BEING

RESTAURANT SERVING ORGANIC FOODS

GALLERY AVAILABLE FOR ELC ART COLLECTION, PUBLIC DISPLAYS, AND LOCAL ARTISTS

RETREAT FOR GUESTS

## **DEVELOPMENT GOALS**

## <u>SUSTAINABILITY</u>

ENERGY EFFICIENT DESIGN WITH RENEWABLE ENERGY USE

## COMMUNITY BUILDING

A PLACE TO BRING PEOPLE TOGETHER

## FLEXIBLE SPACE

ALLOW FOR A WIDE VARIETY OF USES

## RESPECT FOR THE ENVIRONMENT

INCORPORATE AND RESPECT THE NATURAL ENVIRONMENT NATURE THAT IS AFFECTED IS TO BE REPLACED IN AN APPROPRIATE MANNER

## **MEDITATIVE**

MAINTAIN THE BEAUTY OF NATURE AND PEOPLE'S EXPERIENCE OF IT PROMOTE WELL-BEING

## RESPECT FOR THE UNCEDED LANDS OF THE TSLEIL-WAUTUTH NATION

ENGAGEMENT OF THE TSLEIL-WAUTAUTH NATION AS PART OF THE DEVELOPMENT PROCES

EVANGELICAL LAYMEN'S CHURCH OF CANADA (VANCOUVER) IS A NON-DENOMINATIONAL CHRISTIAN CHURCH DEDICATED TO SPREADING THE TRUTH OF THE GOSPEL. IT WAS INCORPORATED ON JUNE 2, 2005 AS A RELIGIOUS, CHARITABLE AND EDUCATIONAL ORGANIZATION.

ELC IS ONE PART OF A BODY OF APPROXIMATELY 50,000 MEMBERS IN OVER 40 COUNTRIES. ALONG WITH ITS SISTER CHURCHES SUCH AS ELC EUROPE AND ELC US. ELC CONTINUES ITS WORK THROUGH MISSIONS IN ASIA, EUROPE, AND THE AMERICAS AND THROUGH ITS MEDIA ARM.

ELC IS EXCITED FOR OUR PLANS FOR THE FUTURE OF CAMP HOWDY IN THE COMMUNITY. IT IS OUR INTENTION TO CREATE VALUED EVENTS AND OPERATE TO BE AN INTEGRAL PART OF THE COMMUNITY.

WE HAVE BEEN CREATING SOME EXCITEMENT THROUGH OUR ANNUAL TEA FESTIVAL, BREAD AND TEA WORKSHOPS, AND THE TEA ROOM. WE ARE OPERATING THESE EVENTS WITH THE MINDSET OF CREATING MINIMAL IMPACT ON TRAFFIC AND OUR SURROUNDING ENVIRONMENT.

## **DEVELOPMENT GUIDING PRINCIPLES**

INVISIBLE FROM THE MAIN LAWN WITH USE OF NATIVE PLANTING, GREEN ROOF, AND POSSIBLE WATER FEATURE

PRESERVE VIEWS OUTWARD OVER THE WATER BY BUILDING INTO CLIFF AND CANTILEVERING BUILDING OVER WATER

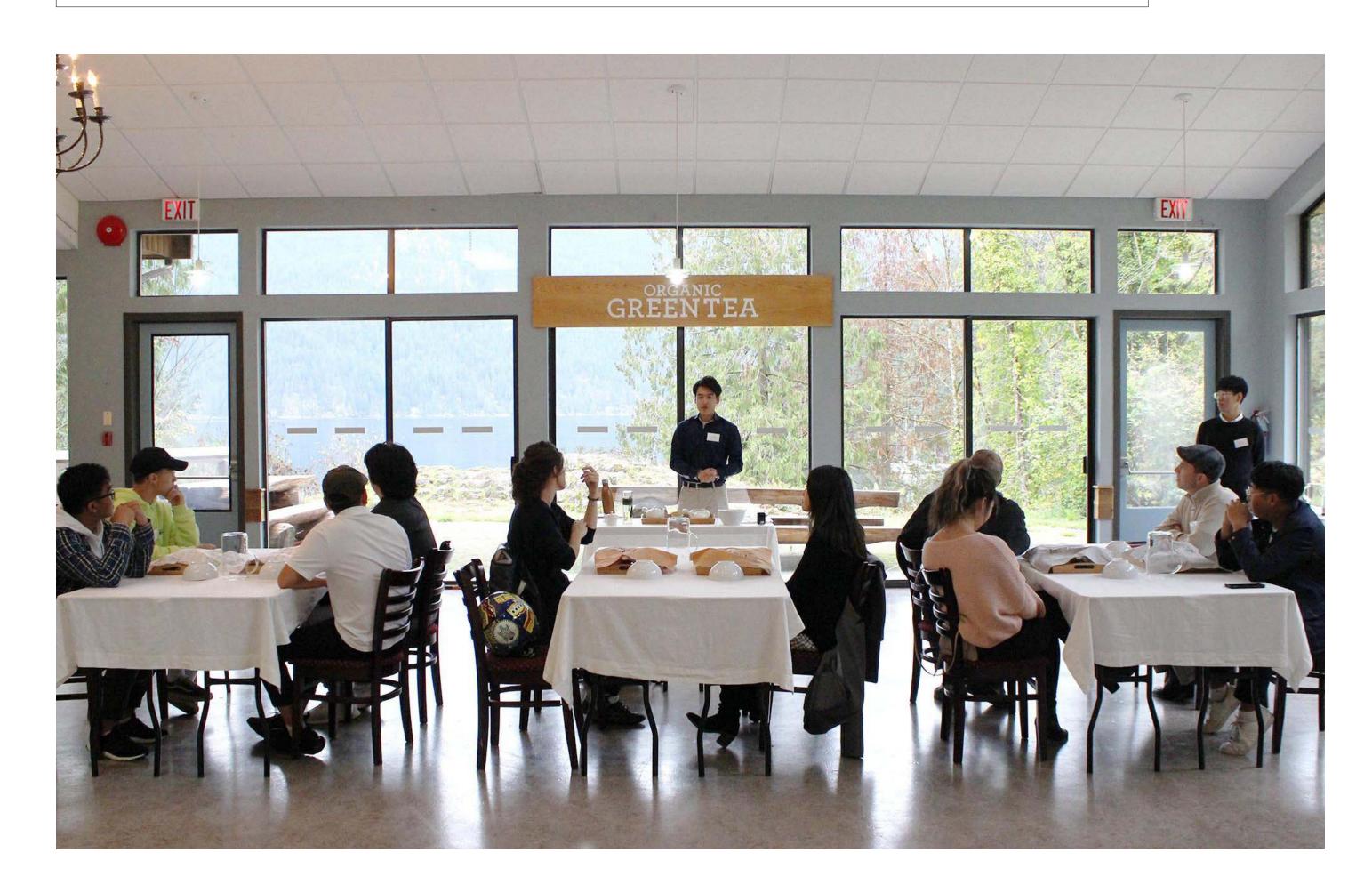
VISIBLE PRIMARILY FROM THE WATER

SUSTAINABLE DEVELOPMENT WITH ALL ENERGY REQUIRED FOR ELC PROPERTY PRODUCED ON SITE

PROVIDE ADVANCED ENERGY EFFICIENCY FEATURES SUCH AS USE OF DURABLE RECYCLAABLE MATERIALS AND PASSIVE HOUSE TECHNOLOGY

AVAILABLITY FOR VILLAGE EVENTS AND COMMUNITY MEETINGS

ENGAGEMENT OF STAKE HOLDERS IN DEVELOPMENT PROCESS INCLUDING TSLEIL-WAUTAUTH NATION, VILLAGE OF BELCARRA, PORT MOODY, AND PARKS BOARD









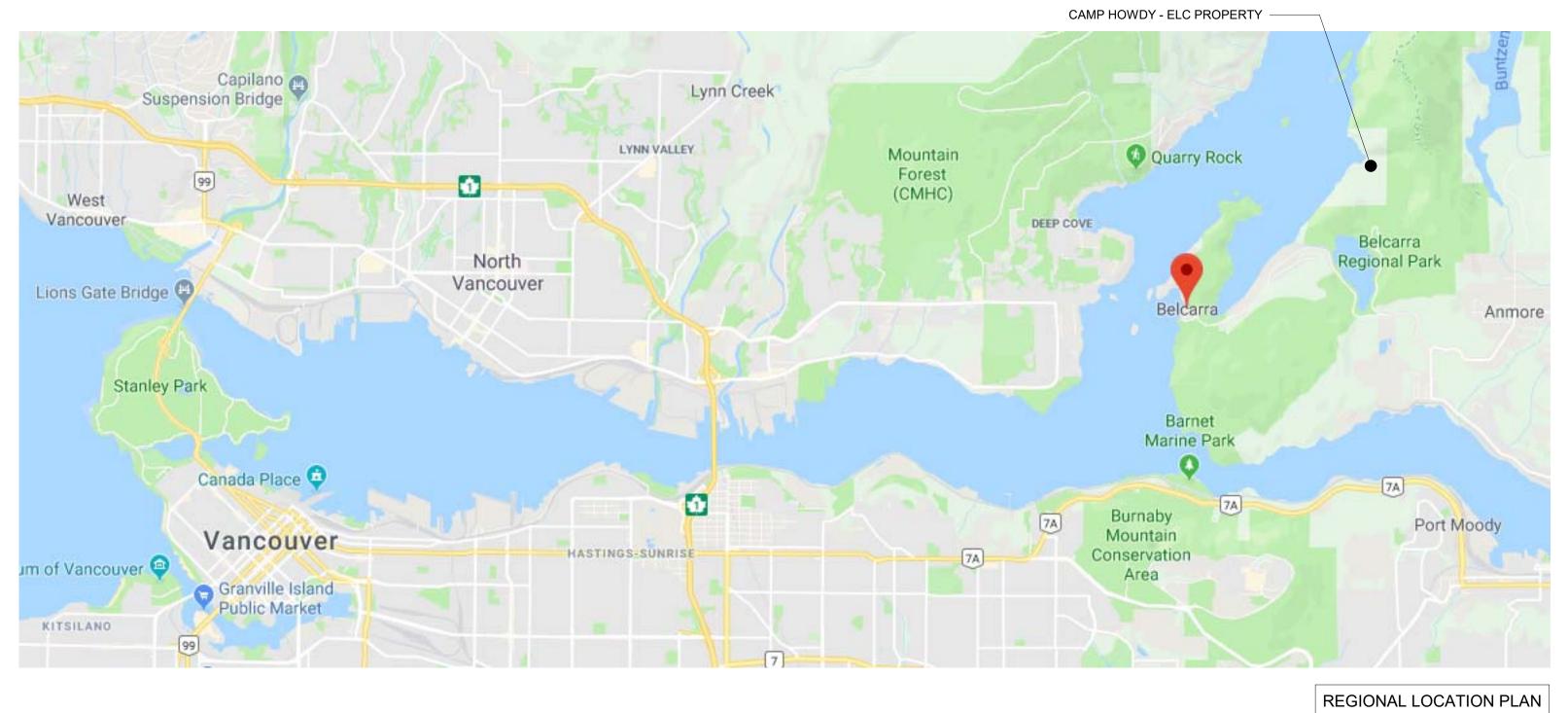
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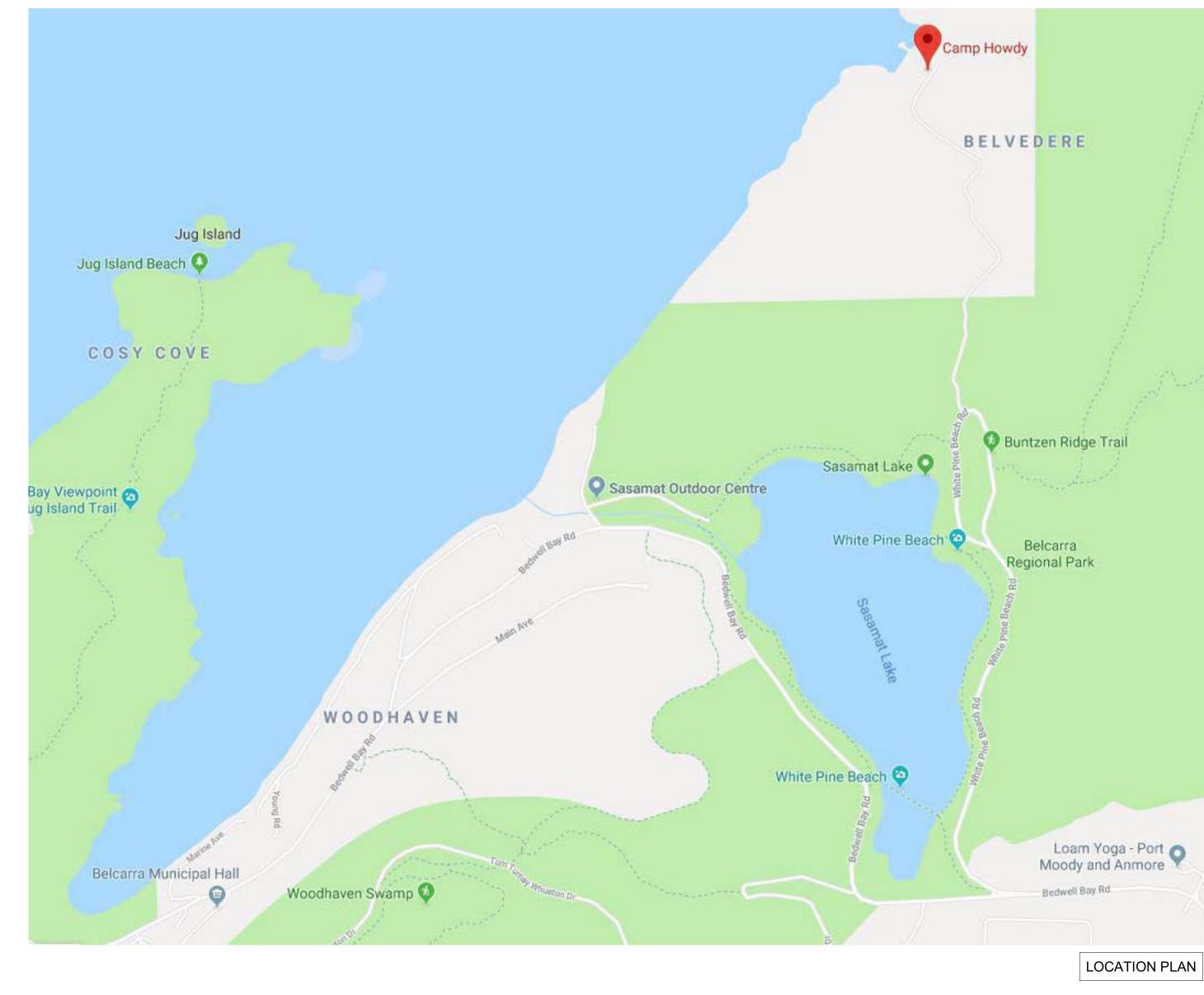
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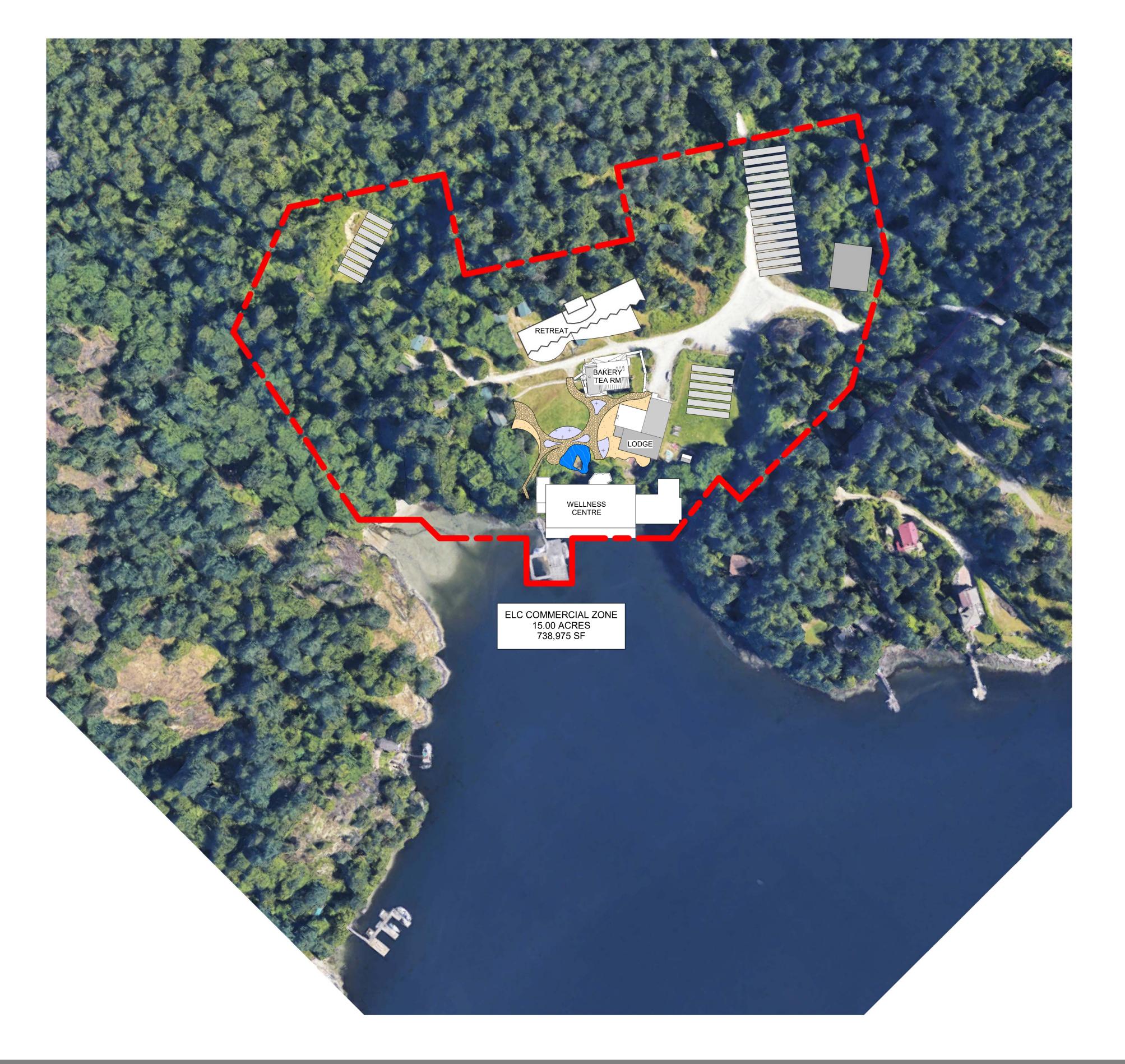








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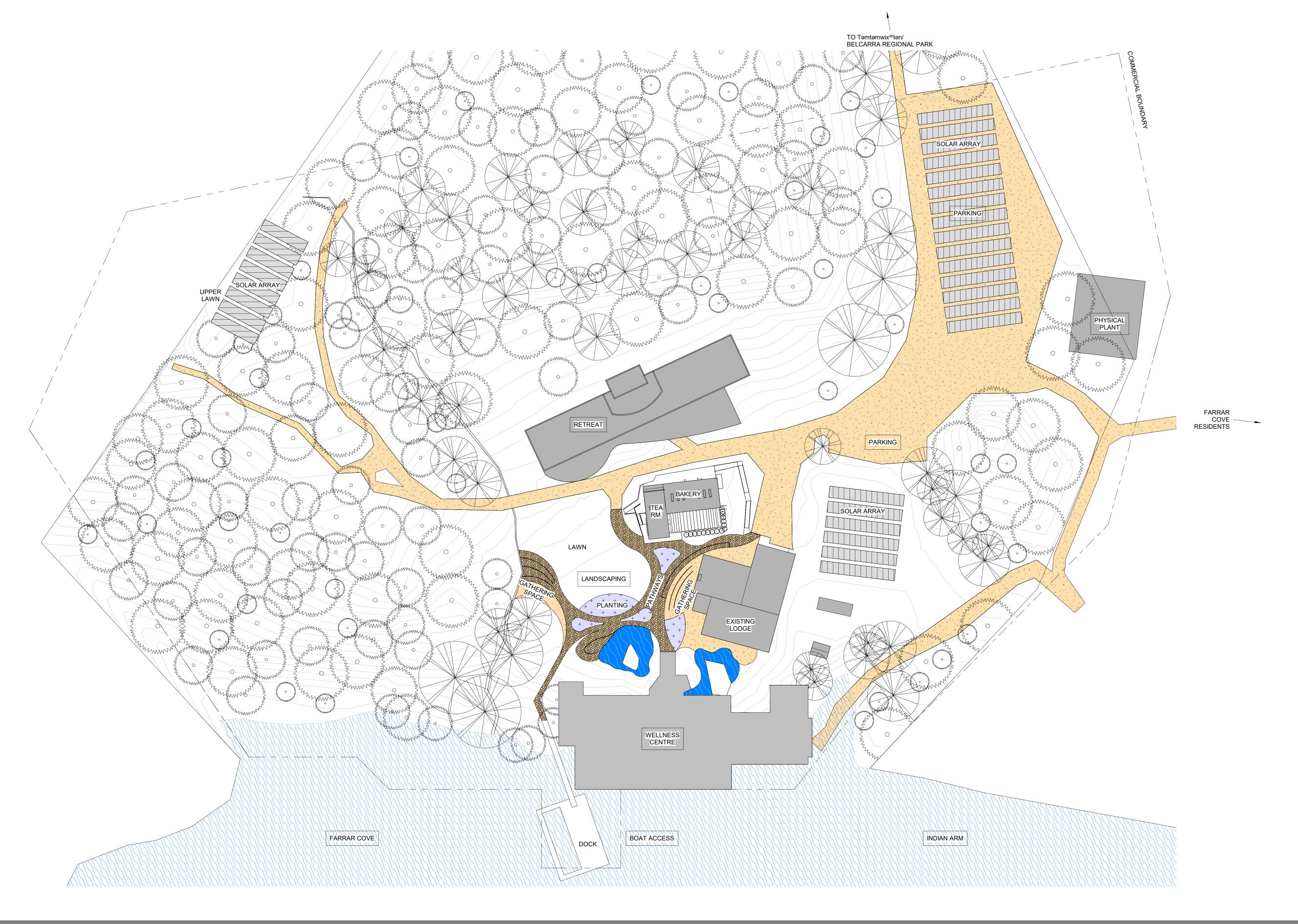


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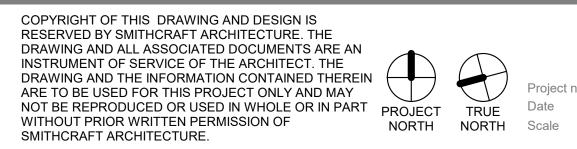


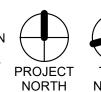


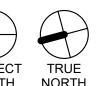












1" = 50'-0"





## **COUNCIL REPORT**

Date: December 5, 2022

**From:** Stewart Novak, Public Works, and Emergency Preparedness Coordinator

**Subject:** Water Report and Status Update

#### Recommendation

That the Water Report and Status Update dated December 5, 2022, be received for information.

## **Purpose**

To provide Council with an ongoing update of the Water Distribution System and project progress reports.

## **Background**

Staff brings forward three status update reports in the December 5, 2022, Regular Council meeting for review and consideration:

## 1. SCADA Upgrade:

At a Regular meeting of Belcarra Council held on December 6, 2021, Council passed a motion that staff proceed with option #1 SCADA system upgrade in the amount of \$42,423.93, as outlined in WSP's memo dated November 30,2021.

Staff are pleased to report that the SCADA system upgrade project is now substantially completed.

## This includes:

- A new SCADA computer station at the Tatlow site.
- New laptop PC in the Municipal Hall
- GEO SCADA EXPERT WEBX licencing
- System configuration and alarm code review and input programming.

A final review of the work to be completed by staff and WSP.

Operational manuals will be updated by staff to reflect the changes.

## 2. Water Operator Activity: Pressure Transmitter Failure

On Monday October 17, 2022, staff received a low water level alarm that required attention.

Stewart Novak, Public Works & Emergency Preparedness Coordinator Council Report: Water Report and Status Update December 5, 2022

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The alarm came at 8:20 pm, a time of the evening when water consumption is high and therefore a decision was made to notify the public to conserve water until such time that the cause of the water system fault was corrected.

A new pressure transmitter was installed at the Strathcona Station, and the issue was resolved.

## 3. Water Model Study Recommendations

At a Regular Council meeting held on September 6, 2022, Michael Levin, Project Manager of Infrastructure for WSP, submitted a report dated September 2, 2022, regarding Village of Belcarra Hydraulic Water Model Development Recommendation, which was received for information.

The report recommended that further modelling analysis should be conducted to determine possible upgrades required to improve the existing system.

These upgrades may include the following:

- Additional storage at the existing Tatlow Reservoir or at a higher elevation
- Creation of smaller pressure zones through pumping or PRVs (pressure reducing valves)
- Watermain looping
- Flushing programs

Prior to conducting a study for potential water service upgrades, staff recommends that a full structural analysis of the existing reservoir be conducted.

Staff is working with WSP and is set to schedule an onsite Tatlow meeting to plan and coordinate the job scope.

Staff will then request an inclusive quote from WSP Engineering for a structural analysis and further modelling to determine possible upgrade options available to improve the water distribution system and will bring the quote forward to council for consideration.

Staff have put forward a proposed \$30,000.00 in the 2023 Capital Budget, Engineering for Water System, in anticipation of this expense item.

Staff have also proposed \$45,000.00 in the 2023 Capital Budget for excavating and fencing around the Tatlow Reservoir.



Sabrina Locicero Community Relations Manager Lower Mainland Phone: 604-623-3517

Cell: 604-603-1481

Email: sabrina.locicero@bchydro.com

November 18, 2022

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

Dear Mayor and Council:

I would like to extend my congratulations to Mayor Ross and all members of the Village of Belcarra Council.

BC Hydro looks forward to continuing to work with those who have previously served on council and to building relationships with newly elected officials.

With this letter, I would like to offer the continued support of the Lower Mainland Community Relations team. The team consists of Sabrina Locicero, Lower Mainland Community Relations Manager; Whitney Deane, Community Relations lead for the Sea-to-Sky and Bridge River area and Emily Thwaites, Community Relations lead for the eastern Lower Mainland.

In the past, we've provided assistance on BC Hydro related matters in your community such as construction projects, vegetation management, service reliability, outages, and community donations.

Again, congratulations on your recent election. If you require information or assistance, please reach out through my contact information noted above.

Sincerely,

Sabrina Locicero

Community Relations Manager, Lower Mainland

BC Hydro

From: Sasha Sa File No. 0230-01

Sent: Tuesday, November 22, 2022 2:31 PM

Subject: Congratulations from the Canadian Mental Health Association Vancouver-Fraser

Letter to Council

Dear Jaime Ross,

Congratulations on your election to the Belcarra Village Council.

We have all experienced the impact of the enduring pandemic, societal pressures, and global issues on our mental health and well-being, on top of our daily responsibilities. While awareness about mental health has improved, so has the need for support. Awareness is not enough; Canadian Mental Health Association, Vancouver-Fraser is here to take collaborative action to support healthy and thriving communities. We would like to meet with you to better understand how CMHA, VF can work with the Belcarra Village Council to support your residents through our community-based programs that range from children and youth to mental health promotion and through the path to recovery.

Our office will follow up to arrange a time, or please feel free to contact either myself directly at or my Executive Assistant, Sasha Sa.

Ruby Ng, CEO

Kevin Erickson, Board President

## **Ruby Ng, Chief Executive Officer**

She / Her / Hers

## **CMHA Vancouver-Fraser Branch**

Canadian Mental Health Association, Vancouver-Fraser

Vancouver Office: 110 - 2425 Quebec Street, Vancouver BC V5T 4L6

Tel: 604-562-6711 Fax: 604-872-5934

I respectfully acknowledge the importance of the land, which I call home, are the traditional territories of the Coast Salish Peoples, and in particular, the Squamish (Squ-HO-o-meesh), Musqueam (Musk-quee-um), and Tsleil-Waututh (Slay-wah-tuth) First Nations. I do this land acknowledgement to reaffirm a commitment to improving understanding of local Indigenous peoples and improving relationships between nations.



Association canadienne pour la santé mentale Vancouver-Fraser
La santé mentale pour tous



## Connect with us











Accreditation is official recognition that our organization is guided by internationally recognized service standards and best practices and is an indication of the organization's dedication and commitment to improving the quality of lives of persons served.