



VILLAGE OF HARRISON HOT SPRINGS NOTICE OF MEETING AND AGENDA

REGULAR COUNCIL MEETING

Date: Tuesday, February 18th, 2020
Time: 7:00 p.m.
Location: Council Chambers, 495 Hot Springs Road
Harrison Hot Springs, British Columbia

1. CALL TO ORDER

Meeting called to order by Mayor Facio.

2. INTRODUCTION OF LATE ITEMS

3. APPROVAL OF AGENDA

4. ADOPTION OF COUNCIL MINUTES

(a) THAT the Regular Council Meeting Minutes of February 3, 2020 be adopted.

Item 4(a)
Page 1

5. BUSINESS ARISING FROM THE MINUTES

6. CONSENT AGENDA

i. Bylaws

ii. Agreements

iii. Committee/ Commission Minutes

iv. Correspondence

(a) Letter dated January 21, 2020 from the BC Small Business Roundtable congratulating Harrison Hot Springs on being selected as a finalist in the Small community Category of the 2020 Open for Business Awards.

Item 6(iv)
Page 7

7. DELEGATIONS/PETITIONS

(a) Tourism Harrison
Robert Reyerse and Eric Towne, presenters
Re: Tourism Harrison Results for 2019

Item 7(a)
Page 9

8. CORRESPONDENCE

9. BUSINESS ARISING FROM CORRESPONDENCE

10. REPORTS OF COUNCILLORS, COMMITTEES, COMMITTEE OF THE WHOLE AND COMMISSIONS

11. REPORTS FROM MAYOR

12. REPORTS FROM STAFF

- (a) Report of the Infrastructure Manager – February 10, 2020
Re: Asset Management Strategy

Item 12(a)
Page 11

Recommendation

THAT the Asset Management Strategy be approved.

- (b) Report of the Planning Consultant – February 11, 2020
Re: To issue a Development Variance Permit (DVP)

Item 12(b)
Page 31

Recommendation

THAT Development Variance Permit DVP 05/19 be issued to Jordan Roy Grypiuk and Amanda Dawn Rose Grypiuk for the property located at 470 Pine Avenue, Harrison Hot Springs, BC for land legally described as: Lot 16 Section 13 Township 4 Range 29 West of the Sixth Meridian New Westminster District Plan 46250, subject to the following: the permanent decommissioning of the well as a potable water source and connecting this property into the Village water system.

- (c) Report of the Chief Administrative Officer – February 11, 2020
Re: Mayor and Council Remuneration

Item 12(c)
Page 33

- (d) Report of the Financial Officer – February 13, 2020
Re: 2019 Audit Plan

Item 12(d)
Page 35

Received for information.

13. BYLAWS

- (a) Report of the Deputy Chief Administrative Officer/CO - February 12, 2020
Re: New Park Regulation Bylaw No. 1150, 2020
Bylaw Notice Enforcement Amendment Bylaw No. 1152, 2020

Item 13(a)
Page 73

Recommendation

THAT Park Regulation Bylaw No. 1150, 2020 be adopted; and

THAT Bylaw Notice Enforcement Bylaw No. 1152, 2020 be adopted.

(b) Report of the Financial Officer - February 11, 2020
Re: 2020-2024 Financial Plan Bylaw No. 1153, 2020

Item 13(b)
Page 93

Public input opportunity.

Recommendation

THAT the 2020-2024 Financial Plan Bylaw No. 1153, 2020 be given second and third reading.

14. QUESTIONS FROM THE PUBLIC (pertaining to agenda items only)

15. ADJOURNMENT

**VILLAGE OF HARRISON HOT SPRINGS
MINUTES OF THE REGULAR MEETING OF COUNCIL**

DATE: Monday, February 3, 2020

TIME: 7:00 p.m.

PLACE: Council Chambers
495 Hot Springs Road, Harrison Hot Springs, BC

IN ATTENDANCE: Mayor Leo Facio
Councillor Samantha Piper
Councillor Ray Hooper
Councillor Gerry Palmer
Councillor Michie Vidal

Chief Administrative Officer, Madeline McDonald
Deputy Chief Administrative Officer/CO, Debra Key
Financial Officer, Tracey Jones
Community Services Coordinator, Rhonda Schell

ABSENT: None

Recording Secretary: Irene Petty

1. CALL TO ORDER

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

2. INTRODUCTION OF LATE ITEMS

- UBCM Council and Board Remuneration Guide

3. APPROVAL OF AGENDA

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT the agenda be approved as amended.

**CARRIED
UNANIMOUSLY**
RC-2020-02-01

4. ADOPTION OF COUNCIL MINUTES

Moved by Councillor Vidal
Seconded by Councillor Piper

THAT the Regular Council Meeting Minutes of January 20, 2020 be adopted.

**CARRIED
UNANIMOUSLY**
RC-2020-02-02

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, February 3, 2020*

Moved by Councillor Piper
Seconded by Councillor Palmer

THAT the Committee of the Whole Meeting Minutes of January 23, 2020 be adopted.

**CARRIED
UNANIMOUSLY**
RC-2020-02-03

Moved by Councillor Vidal
Seconded by Councillor Hooper

THAT the Committee of the Whole Meeting Minutes of January 29, 2020 be adopted.

**CARRIED
UNANIMOUSLY**
RC-2020-02-04

5. **BUSINESS ARISING FROM THE MINUTES**

None.

6. **CONSENT AGENDA**

iv. Correspondence

- (a) Letter received January 23, 2020 from BC FireSmart Committee
Re: FireSmart Community Protection Achievement Certificate

Moved by Councillor Vidal
Seconded by Councillor Palmer

THAT the letter from BC FireSmart Committee be received for information.

**CARRIED
UNANIMOUSLY**
RC-2020-02-05

7. **DELEGATIONS**

- (a) It's On Electric on behalf of BC Hydro and Fortis BC
Sash Sorg, Presenter
Re: Expansion of the Energy Conservation Assistance Program (ECAP) to the Harrison Hot Springs area

Mr. Sorg provided a brief summary on a one time energy conservation program for Harrison Hot Springs and Agassiz residents. The program allows for up to 100 detached homes to participate in free energy saving upgrades to their private homes. This program is fully funded by BC Hydro and Fortis BC, and is necessary to alleviate the demand on the substation which is currently operating at over 100% of its capacity.

Mayor Facio thanked Mr. Sorg for his presentation.

8. CORRESPONDENCE

None.

9. BUSINESS ARISING OUT OF CORRESPONDENCE

None.

10. REPORTS OF COMMITTEES, COMMITTEE OF THE WHOLE AND COMMISSIONS

Councillor Vidal

- January 27, 2020 attended a Racism Free Community workshop at the Chilliwack Learning Centre sponsored by Fraser Health
- January 30, 2020 attended a presentation of the Justice Institute on understanding Metis Nation of British Columbia
- January 27, 2020 attended the District of Kent Council Meeting

Councillor Hooper

- January 22, 2020 attended a youth impact meeting as part of the Agassiz Harrison Healthy Communities
- January 23, 2020 attended the Committee of the Whole Meeting of Council
- January 29, 2020 attended the Committee of the Whole Meeting of Council
- January 30, 2020 attended a seminar at the Agassiz Harrison Community Services on sexual assault, brain, behavior and memory as part of the Agassiz Harrison Healthy Communities

Councillor Palmer

- January 23 and 29, 2020 attended the Committee of the Whole Meetings of Council
- February 1, 2020 attended at an arena in Abbotsford to participate in the "Keep Your Skates On The Ice" video

Councillor Piper

- January 27, 2020 attended the Mountain Institution Citizen Advisory Committee
- January 29, 2020 attended the Harrison Tourism Society Board of Directors meeting.

11. MAYOR'S REPORT

- January 14, 2020 attended the Fraser Valley Regional District Regional and Corporate Services Committee meeting
- Reported on the Invasive Weed Control Program administered through the Fraser Valley Regional District
- Attended a Destination Development Strategy Session
- February 1, 2020 met with UBC School of Architecture and Landscape Architecture students at the public pool
- **UBCM Council and Board Remuneration Guide**

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, February 3, 2020*

Moved by Mayor Facio
Seconded by Councillor Hooper

THAT UBCM's Council and Board Remuneration Guide be referred to staff for review and to report back to Council with options for consideration.

CARRIED
OPPOSED BY COUNCILLOR PIPER
RC-2020-02-06

12. REPORTS FROM STAFF

(a) Report of the Fraser Valley Regional District – January 28, 2020
Re: Sub-Regional Animal Control Service Area Amendment Bylaw No. 1570, 2020

Moved by Councillor Palmer
Seconded by Councillor Vidal

THAT Council consents to the Fraser Valley Regional District's Sub-Regional Animal Control Service Area Amendment Bylaw No. 1570, 2020

CARRIED
UNANIMOUSLY
RC-2020-02-07

(b) Report of the Community Services Coordinator – January 27, 2020
Re: Resort Development Strategy, Public Art

Moved by Councillor Hooper
Seconded by Councillor Vidal

THAT Council appoint a Select Committee to advise a Public Art Policy; and

THAT the Committee provide recommendations to Council on public art acquisition and placement; and

THAT the Committee include member of staff, a member of Council and up to two members from the Tourism Harrison Board of Directors.

CARRIED
UNANIMOUSLY
RC-2020-02-08

(c) Report of the Deputy Chief Administrative Officer/CO - February 3, 2020 (verbal)
Re: Waste Water Treatment Plant Membranes

The Deputy Chief Administrative Officer reported out that at an In Camera meeting of Council on February 3, 2020, Council approved a motion to fund up to \$375,000 for the purchase and installation of 192 new 500D membrane modules for the Waste Water Treatment Plant from the 2020 budget.

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, February 3, 2020*

13. BYLAWS

(a) Report of the Deputy Chief Administrative Officer/CO – January 24, 2020
Re: New Park Regulation Bylaw No. 1150, 2020
Bylaw Notice Enforcement Amendment Bylaw No. 1152, 2020

Moved by Councillor Palmer
Seconded by Councillor Vidal

THAT Park Regulation Bylaw No. 1150, 2020 be given first, second and third reading.

CARRIED
OPPOSED BY COUNCILLOR PIPER
RC-2020-02-09

Moved by Councillor Vidal
Seconded by Councillor Hooper

THAT Bylaw Notice Enforcement Bylaw No. 1152, 2020 be given first, second and third reading.

CARRIED
OPPOSED BY COUNCILLOR PIPER
RC-2020-02-10

(b) Report of the Financial Officer – January 29, 2020
Re: 2020-2024 Financial Plan Bylaw No. 1153, 2020

Moved by Councillor Hooper
Seconded by Councillor Vidal

THAT the 2020-2024 Financial Plan Bylaw No. 1153, 2020 be introduced and given first reading; and

THAT the 2020-2024 Financial Plan be presented for public consultation at an Open House to be held on February 18th, 2020.

CARRIED
UNANIMOUSLY
RC-2020-02-11

14 QUESTIONS FROM THE PUBLIC (pertaining to Agenda items only)

Questions from the public were entertained.

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, February 3, 2020*

15.

ADJOURNMENT

Moved by Councillor Palmer
Seconded by Councillor Vidal

THAT the meeting be adjourned at 7:45 p.m.

**CARRIED
UNANIMOUSLY**
RC-2020-02-12

Leo Facio
Mayor

Debra Key
Corporate Officer

6(iv)



Small Business' Voice to Government

January 21, 2020

Madeline McDonald, Chief Administrative Officer
Box 160, 495 Hot Springs Road
Harrison Hot Springs, BC V0M 1K0

Dear Ms. McDonald:

Congratulations on being selected as a finalist in the Small Community Category of the 2020 Open for Business Awards.

As a finalist, you have demonstrated your community's commitment to fostering small business success by adopting [Open for Business Best Practices](#). We were delighted to receive your case study and appreciate your effort to create a submission. Your initiative is an excellent example of how Village of Harrison Hot Springs supports small businesses to grow and thrive.

The BC Small Business Roundtable recognizes the critical role local governments and First Nations play in supporting the growth and success of small business by establishing a business-friendly culture. The purpose of the Open for Business Awards is to inspire communities of all sizes and regions to adopt policy and implement initiatives that support small businesses and to recognize communities like yours that have had a meaningful impact on helping them succeed.

A video will introduce the Village of Harrison Hot Springs at the Small Business BC (SBBC) Awards Gala on February 21, 2020 at the Vancouver Convention Centre, where the winners will be announced. Please click on this [survey hyperlink](#) and respond by January 24, 2020 to help ensure the video well represents your open for business community.

I look forward to seeing you at the SBBC Gala. Please also RSVP at your earliest convenience to darby.cameron@gov.bc.ca as two complimentary tickets have been set aside for representatives from your community.

Congratulations again and thank you for supporting a growing and thriving small business sector.

Sincerely,

A handwritten signature in dark ink, appearing to read 'S. Adams'.

Sue Adams, Chair, Awards Committee
BC Small Business Roundtable

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VILLAGE OF HARRISON HOT SPRINGS

Request to Appear as a Delegation

In order to make a presentation to Council at a Council Meeting, you are required to submit a written request to the Corporate Administration Department no later than 12:00 p.m. on the Wednesday before the regular meeting. The request can either be a copy of this completed form or a separate letter that you have written which contains the information requested on this form. All requests must be accompanied with background information which will be included in the agenda package. You can submit your request in person, by mail at PO Box 160 Harrison Hot Springs, BC V0M 1K0, fax at 604-796-2192 or e-mail at admin@harrisonhotsprings.ca.

The Corporate Administration Department will advise you when you are scheduled to appear before Council. Council meetings commence at 7:00 p.m. in the Village Council Chambers at 495 Hot Springs Road, Harrison Hot Springs, BC.

You are limited to a maximum of 10 minutes to present your material, regardless of the number of presenters in your delegation.

Date: <u>January 31, 2020</u>	Requested Meeting Date: <u>February 18, 2020</u>
Organization Name (if applicable): <u>Tourism Harrison</u>	
Name of Presenter: <u>Robert Reyerse/Eric Towne</u>	
Name of Applicant if Other than Above: _____	
Contact Phone Number & E-Mail: <u>robert@tourismharrison.com</u>	
Mailing Address with Postal Code: _____	
Audio/Visual requirements: _____	
Topic: <u>Tourism Harrison Results for 2019</u>	

Action you wish Council to take: <u>Simply for their information</u>	

THE
FEDERAL
BUREAU OF
INVESTIGATION
UNITED STATES
DEPARTMENT OF JUSTICE
WASHINGTON, D. C. 20535

MEMORANDUM FOR THE DIRECTOR

SUBJECT: [Illegible]

[Illegible text follows]

[Illegible text follows]



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council DATE: February 10, 2020
 FROM: Troy Davis FILE: 1835-20
 Infrastructure Manager
 SUBJECT: Asset Management Strategy

ISSUE: Adoption of Asset Management Strategy required for asset management planning

BACKGROUND:

The Village received \$65,000 in funding from the Federation of Canadian Municipalities and the Union of British Columbia Municipalities. Some of the deliverables included developing an Asset Management Policy, Asset Management Plan and an Asset Management Strategy.

The Asset Management Strategy is the final deliverable and component of the Village's asset management program. The Asset Management Strategy will provide a framework to guide improvement to future iterations of the asset management plan.

RECOMMENDATION:

THAT the Asset Management Strategy be approved.

Respectfully submitted;

REVIEWED BY:

Troy Davis
 Troy Davis
 Infrastructure Manager

Madeline McDonald
 Madeline McDonald
 Chief Administrative Officer

Village of Harrison Hot Springs





ASSET MANAGEMENT STRATEGY

Version 1.0

February, 2020

Document Control

Document Control		NAMS.PLUS Asset Management www.ipwea.org/namsplus		 IPWEA INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALASIA 	
Document ID: 140527 nams.plus3 core am strategy template v1.1					
Rev No	Date	Revision Details	Author	Reviewer	Approver

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The preparation of this project was carried out with assistance from the Government of Canada and the Federation of Canadian Municipalities. Notwithstanding this support, the views expressed are the personal views of the authors, and the Federation of Canadian Municipalities and the Government of Canada accept no responsibility for them."

NAMS.PLUS Asset Management

The Institute of Public Works Engineering Australasia.

www.ipwea.org/namsplus

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Executive Summary

This asset management strategy is prepared to assist council is improving the way it delivers services from infrastructure including roads, bridges, sidewalks, stormwater drainage, waste water, potable water, parks and recreation, buildings, vehicles, and equipment. These infrastructure assets have a replacement value of \$80,074,214.

The asset management strategy is to enable Council to show:

- how its asset portfolio will meet the service delivery needs of its community into the future,
- enable Council's asset management policies to be achieved, and
- ensure the integration of Council's asset management with its long-term strategic plan.

For Council to sustainably fund asset renewals and upgrades without impacting current levels of service or significantly raising fees and taxes funding from higher levels of government will be required. Even with grants from higher levels of government the Village may be required to provide a portion of funding for project costs. As In addition, one of the criteria for grant funding is submission of an asset management plan.

Asset management applies a combination of management, financial, economic, engineering, ecological and other practices to the Village assets. The term "asset management" means the process by which all of the Village assets are managed by balancing the community's service expectations and their willingness and capacity to pay for the infrastructure that support these services.

The Village manages a stock of physical assets by renewing, upgrading, and constructing them in order to provide services for generation after generation of local residents and taxpayers. These assets have a useful life of up to 30, 50 or in some cases well over 100 years. While the individuals involved in managing the assets may come and go, the Village and its infrastructure carry on. It is therefore important that the Village consider if the revenue and expenditures that are made or committed to today can be maintained into the future while continuing the Levels of Service that the community has come to expect.

Due to the Village's stewardship responsibilities to sustain the assets at a reasonably consistent rate, at the lowest cost, over each asset's useful life the Village must have asset management best practices that support agreed upon levels of service and replacement timing of the existing infrastructure. With current revenues the Village is well positioned to sustain the current levels of service for the next ten years, and likely beyond.

This Asset Management Strategy will typically be updated following a review of service delivery practices, financial sustainability indicators, and fit with the Village's vision for the future outlined in the Village of Harrison Hot Springs Official Community Plan. This strategy outlines an Asset Management Improvement Plan detailing a program of tasks to be completed and resources required to ensure that the asset management plan improves with each iteration.

Population changes (such as an aging population or increasing non-resident owner population), rising customer expectations, increased tourist visitation, development, aging infrastructure, competing demands for funding and more stringent regulations from higher levels of government all impact the existing asset base and the costs of operating them at the expected level of service. There are also climate change considerations and how those will impact assets and services. Over the long term it is essential that well-informed asset management decisions must focus on sustaining agreed upon levels of service that are provided by Village assets. These decisions, will involve obtaining funding from higher levels of government, determining and adjusting service levels, and costs and priorities for asset-based services may have some social, environmental and financial implications for Village residents and visitors.

The asset management strategy is prepared following a review of the Village's service delivery practices, and fit with Council's vision for the future outlined in the Village of Harrison Hot Springs Official Community Plan. The strategy outlines an asset management improvement plan detailing a program of tasks to be completed, so that future iterations of the AM plan will provide more accurate analysis and projections.

Strategy outlook

The organisation is able to maintain the current levels of service for the next 10 years if funding from higher levels of government are available to assist the Village with capital renewal, upgrading, and construction of new infrastructure projects.

Asset management strategies

No	Strategy	Desired Outcome
1	Measurable progress toward the Asset Management Vision and Mission (see section 4.3) moving toward agreed upon service levels.	The long-term implications of Village services are considered in annual budget deliberations.
2	Develop and review Asset Management Plans covering at least 10 years for all major asset classes.	Identification of services needed by the community and required funding to optimise 'whole of life' costs.
3	Develop Long Term Capital renewal and Upgrade/New asset plans covering 10 years incorporating asset management plan expenditure projections with a sustainable funding position outcome.	Sustainable funding model to provide Village services.
4	Regularly review and update asset management data.	Improved accuracy of asset management data, and AM Plan will better reflect the needs of the community.
5	Report on the Village's resources and operational capability to deliver the services needed by the community in the Annual Report.	Services delivery is matched to available resources and operational capabilities.

6	Consider the effects of climate change when undertaking capital renewal or upgrade/new projects.	Assets will meet current and future needs.
7	Ensure decisions are made from accurate and current information in asset registers, on service level performance, and costs and 'whole of life' costs.	Improved decision making and greater value for money.

Asset management improvement plan

Below are the tasks to improve the asset management plan.

Task No	Task	Resources Required
1	Ensure all assets are captured in the asset register.	Audit of equipment, financial information
2	Confirm Current Replacement Costs, and Year Acquired values	Receipts and invoices, confirm values from retailers
3	Ensure that information is captured when assets are renewed, upgraded, or acquired.	Receipts, invoices, engineering plans, etc.
4	Re-evaluate Condition, Function and Capacity ratings	Contractor & staff assessments
5	Implement asset management software that is linked to a GIS program	Software and training

1. Introduction

Assets deliver important services to communities. Asset Management plans, policies and strategies assist with Council's stewardship over the infrastructure. A key issue facing local governments throughout Canada and the developed world is the management of aging assets in need of renewal and replacement. The objective of this Asset Management Strategy is to establish a framework to guide the planning, construction, maintenance and operation of infrastructure essential for Council to provide services to the community.

While British Columbia does not require local governments to have asset management plans, both Federal Government (Infrastructure Canada) and the Province of British Columbia (Local Government, Infrastructure and Finance Division Ministry of Community, Sport and Cultural Development) grant funding is contingent on evidence that progress in asset management best practices is being made and integrated into local government operations.

Beginning an asset management program can be daunting for local governments when extra staff are required to undertake the work. This can be especially challenging for small communities where moderate tax increases do not significantly increase revenues. To reduce the impact of these requirements Asset Management BC recommends Australia's National Asset management Strategy (NAMS) for communities to begin their asset management journey. The Village of Harrison Hot Springs has adopted the NAMS system to develop its asset management plan.

The NAMS system provides software to analyse the asset register data and provide information for when renewals of assets should occur, the condition of the assets, and information about whether or not current budgets are meeting demands. While the NAMS system does ease the challenges in developing an asset management plan there are some challenges. One of those challenges is the accuracy of the data that the Village had access to.

The Village infrastructure assets such as roads, drainage, bridges, water, sanitary sewer and public buildings present particular challenges. The condition and longevity of these assets can be difficult to determine, and assets can continue to provide services well past their expected useful lives. Additionally, the demand for new and improved services creates additional planning and financing complexity, as well as adding challenges in funding the ongoing operations, maintenance, and eventually the replacement costs that are necessary to provide the needed service over the assets' full life cycle.

If the Village is able to obtain accurate information it will be able to determine which assets are most likely to need replacement within the next 10+ years, and allow development of project plans for renewals and upgrades to improve the Village's ability to obtain grants from higher levels of government.

The goal of asset management is to ensure that services are provided:

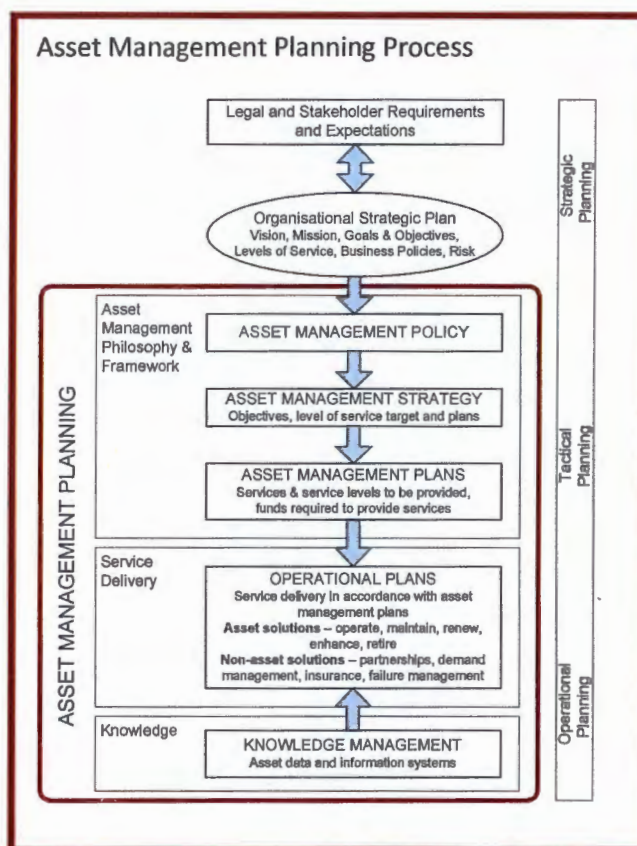
- in the most cost-effective manner,
- through the creation, acquisition, maintenance, operation, rehabilitation and disposal of assets,
- for present and future residents.

The objective of the Asset Management Strategy is to establish a framework to guide the planning, construction, maintenance and operation of the infrastructure essential for council to provide services to the community.

1.1 Asset Management Planning Process

Asset management planning is a comprehensive process to ensure that assets are managed and maintained in a way that enables affordable services from infrastructure to be provided in an economically optimal way. In turn, affordable service levels can only be determined by assessing Council's financial sustainability under scenarios with different proposed service levels.

Asset management planning commences with defining stakeholder and legal requirements and needs, incorporating these needs into the organisation's strategic plan, developing an asset management policy, strategy, asset management plan and operational plans, linked to a long-term financial plan with a funding plan.



2. What Assets do we have?

Council uses infrastructure assets to provide services to the community. The range of infrastructure assets and the services provided from the assets is shown in Table 1.

Table 1: Assets used for providing Services

Asset Class	Description	Services Provided
Transportation	All roads, sidewalks, paths, street lights, bridges, culverts, curbing and parking lots	Village's transportation network helps motorists and pedestrians get safely from one point to another
Storm Drainage	All storm mains, soak aways, service connections, manholes, lawn and catch basins, headwalls, storm treatment units, and the flood pump	Carry overland drainage flows, natural streams and flood waters below earth fill structures to protect roads and properties from water damage.
Sanitary Sewer	Sanitary mains, service connections, lift stations, siphon, waste water treatment plant, marine sani-station, and related miscellaneous assets.	Waste water treatment and the underground carriage system specifically for transporting wastewater from houses and

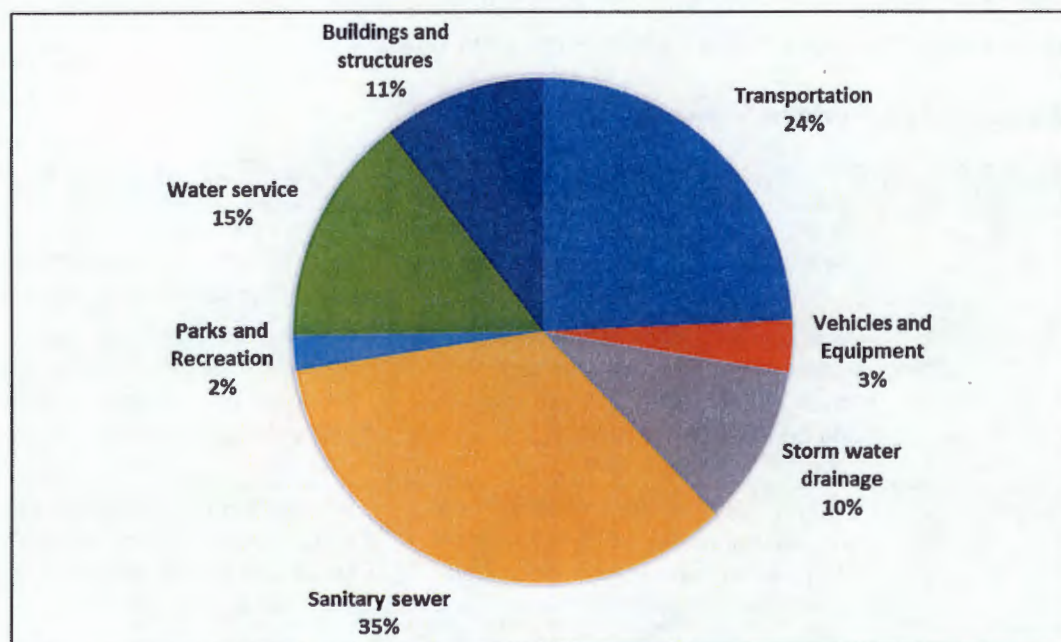
		commercial buildings to the treatment plant.
Water service	Water mains, water treatment plant, reservoir, fire hydrants, intake system, meters, and related assets (e.g. valves etc.)	Provides the Village with a reliable, efficient, and safe drinking water system.
Buildings and Structures	All buildings and structures including docks, wharfs, dike, transit shelters, picnic shelters, and bandstands.	Buildings and structures provide accommodation for the Village's statutory based activities, public works and utilities, as well as to support tourism and cultural-oriented activities.
Vehicles and Equipment	All public works, utility, and fire department vehicles and equipment, as well as administrative and fire department equipment (e.g. computers, desks, hoses, etc.), and car charging stations	Vehicles and equipment are used by staff to meet desired levels of service as determined by Council.
Parks and Recreation	Garbage cans, benches, art, sports fields, playgrounds, flag poles, picnic tables, showers, signs, kiosks, clock, and fencing	A well planned, park network provides attractive places for play, rest and relaxation. The community views parks infrastructure as essential to their enjoyment and standard of living in the Village.

3. The Organisation's assets and their management

3.1 State of the Assets

Figure 1 below shows the percentage share of asset replacement values.

Figure 1: Percentage Share of Asset Replacement Values



The values in Figure 1 are based on the current replacement cost of the assets.

Asset Consumption Ratio

The asset consumption ratios of Council's assets (average proportion of 'as new' condition left in assets) are shown in Figure 2 below.

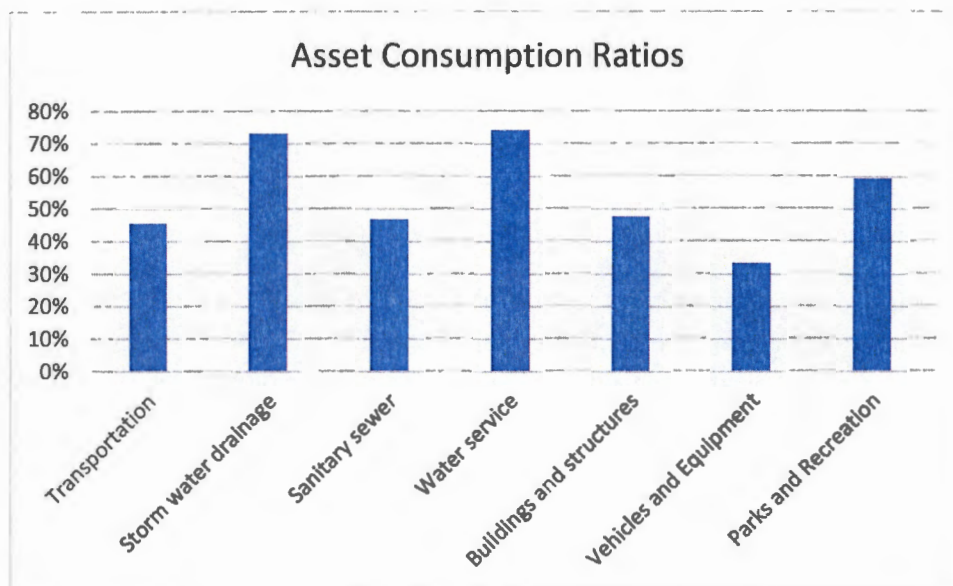
The Asset Consumption Ratio is an internationally recognized best practice key sustainability indicator. The Asset Consumption Ratio indicates the average proportion of an asset class that is in "as new condition". Ideally the target levels are above 40% and less than 80%. However, this range is subject to local conditions, life cycle costs, useful life, and agreed upon levels of service. Used on its own it can be a high-level indicator of the remaining life that assets have.

The asset consumption ratio is the average proportion of assets of "as new" condition left in the assets. It shows the depreciated replacement cost less residual value of the Village's depreciable assets relative to their depreciable amount which is the replacement value less residual value.

"As new condition" means assets in both good and very good condition. In general terms, a lower consumption ratio results in a greater investment in maintenance to sustain the assets. Assets in poor condition may still meet the required levels of service if planned maintenance is appropriate and reactive maintenance is contained.

Asset Consumption Ratios, for 2019, for each major asset network are shown in Figure 2

Figure 2: Asset Consumption Ratio



The Vehicles and Equipment asset class value is below 40% because there are some older assets that are either near full depreciation or have been fully depreciated. Examples include the Volvo Fire Truck, International Dump Truck, Ford F-350 pick-up truck, computers (e.g. Public Works lunch room), and

some small equipment (e.g. chainsaws and the tamper). As many Village assets are functional beyond the industry standard useful lives that have been assigned to them one of the tasks in the Improvement Plan (see section 5) is to ensure that the useful lives of Village assets are relevant to the Village.

The condition of Council's assets is shown in Figure 3.

Figure 3: Asset Condition Profile of all Village Assets

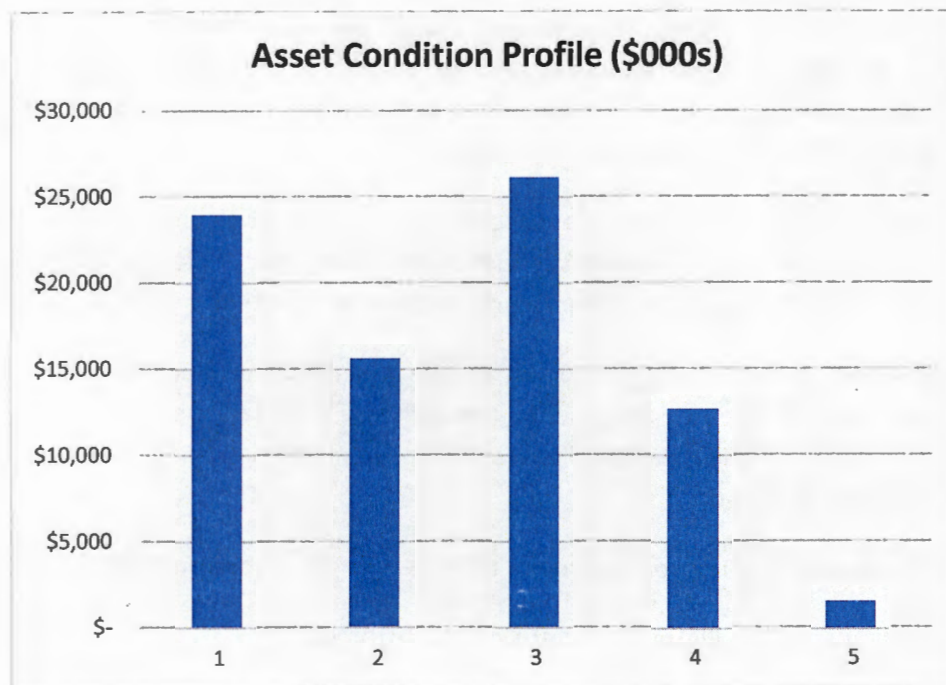
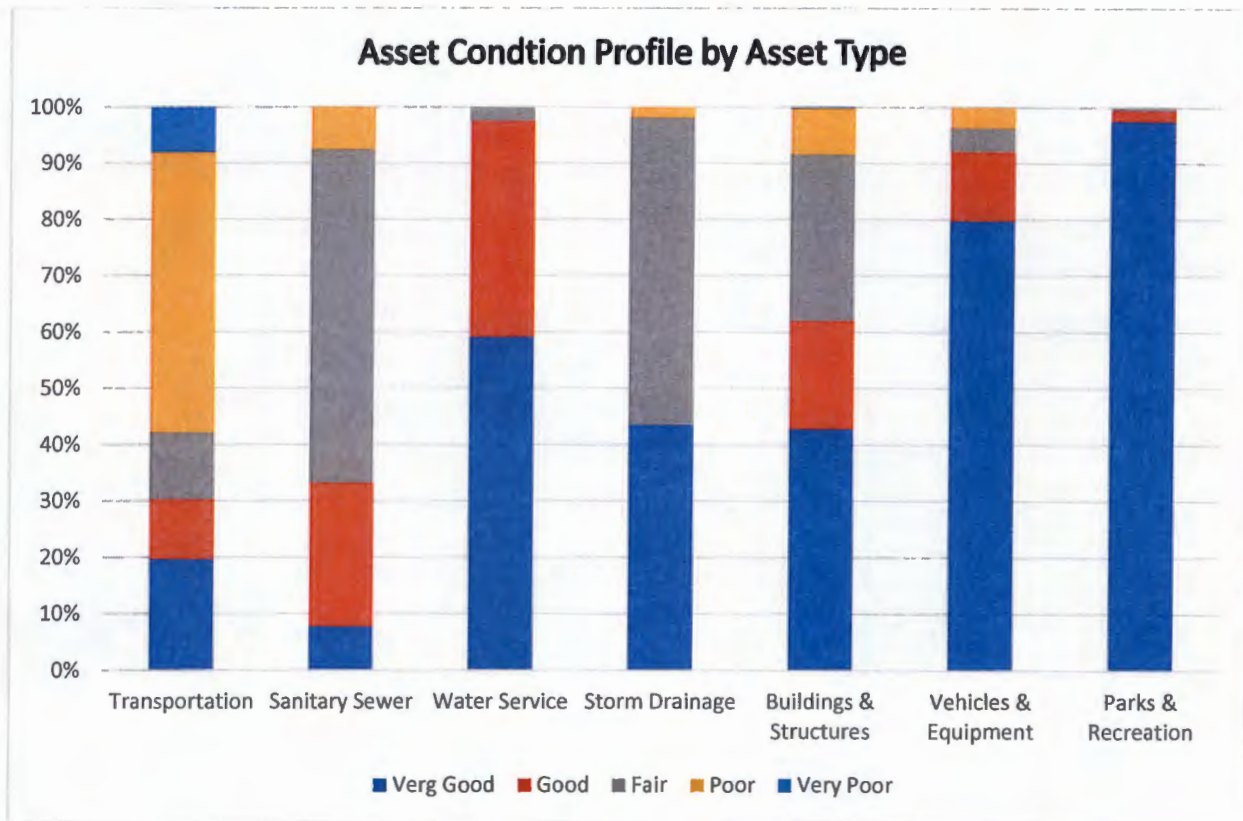


Figure 3 shows that approximately 50% of Village assets have a condition rating of Good to Very Good (i.e. scores of 1 or 2), and approximately 33% of assets have a condition rating of Fair (i.e. 3). The majority of the assets rated as Fair are largely subsurface infrastructure, and were estimated to have this condition rating based on the age of the assets. As condition assessments are performed on this infrastructure the value of assets in Fair condition will likely be reduced.

The assets rated as Poor (i.e. 4) account for approximately 16% of all assets, and the assets rated as Very Poor (i.e. 5) account for approximately 2% of the total Village assets. The assets rated as very poor are largely from the Transportation asset class, and consist of some of the older Village roads and the timber abutments of the two bridges on McCombs Drive.

Figure 4 provides the physical condition by each asset type.

Figure 4: Asset Condition Profile by Asset Type



The Water Service asset class has a high percentage of Very Good and Good rated assets due to most of the assets being new compared to the standard useful life for this type of infrastructure. The Transportation asset class has a high percentage of assets rated as Poor and Very Poor based on condition assessments of the roads that were conducted as part of the Road, Bridge, and Active Transportation Master Plan.

3.2 Life Cycle Cost

The financial projections from this asset plan are shown below in Figure 5. They include operating (operations and maintenance) and capital expenditure (renewal and upgrade/expansion/new assets). Note that all costs are shown in real values.

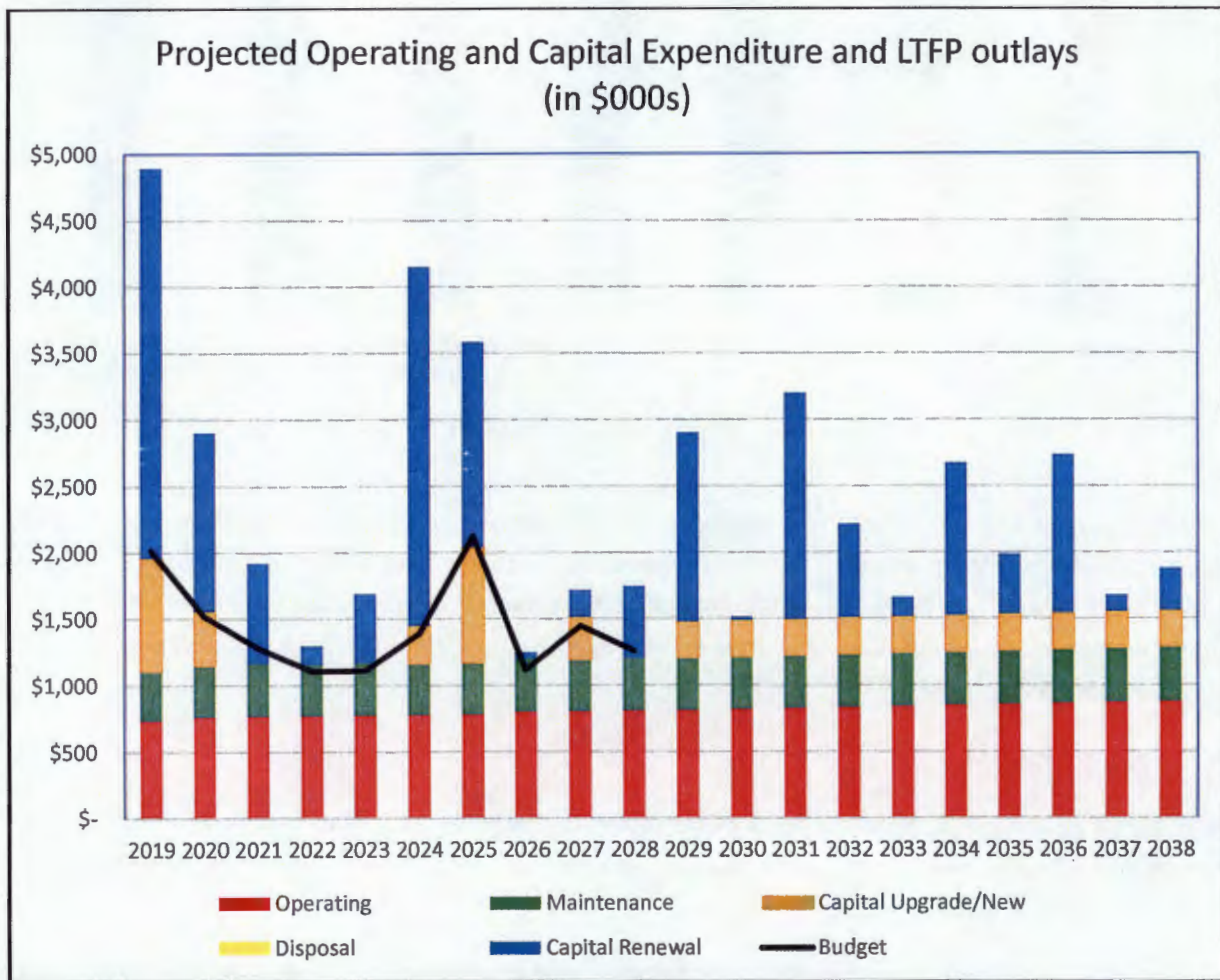
The bars in the graphs represent the anticipated budget needs required to achieve lowest lifecycle costs, the budget line indicates what is currently available. The gap between these informs the discussion on achieving the balance between services, costs and risk to achieve the best value outcome.

It should be noted that the bars representing the required renewals are based on industry standard useful lives that may not accurately reflect the functional lives of assets in the Village. It is quite likely that the useful lives of many or most assets can be adjusted to better reflect the realities of the useful lives of Village assets. One of the possible reasons that the Village assets may be functional beyond the standard useful lives is that they may not experience the standard level of use. For example, Village

roads do not experience high levels of traffic, nor are they subject to significant numbers of heavy vehicle traffic. Therefore, the asphalt and road bases may not experience the same level of wear that a similar road in a different community would.

As standard useful lives of assets do not accurately reflect the conditions that Village assets experience, the improvement plan calls for adjusting the useful lives of those assets that are or will be functional beyond the standard useful life for that asset. Doing so will greatly increase the accuracy of the asset management plan, and allow the Village to be better informed about future capital renewal and upgrade/new requirements.

Figure 5 Projected Operating and Capital Expenditure and LTFP outlays



3.3 Asset Management Structure

Capital projects are planned by senior Village staff under the direction of Council

3.4 Strategy Outlook

The organisation is able to maintain the current levels of service for the next 10 years if funding from higher levels of government are available to assist the Village with capital renewal, upgrading, and construction of new infrastructure projects.

4. Where do we want to be?

4.1 Council's Goals and Objectives

The following goals and objectives were obtained from the Village of Harrison Hot Springs Official Community Plan Bylaw 864.

Table 2: Goals and Objectives for Infrastructure Services

Goals	Objectives
Provide efficient, equitable and affordable public services.	To ensure that water supply, wastewater treatment and other services meet acceptable standards throughout the village, that they are coordinated with long-term development growth and that they are equitably financed. New development is expected to pay its fair share of infrastructure and public services expansion costs.
Establish a distinct, pedestrian-oriented village centre with a range of commercial services.	To encourage village centre development for a variety of commercial and tourism uses and to provide public works and parking management that facilitate a pedestrian-friendly environment. The Design Guidelines provide a framework for downtown lakeshore revitalization of private and public spaces in an integrated manner.
Develop tourism and recreation features and activities for the benefit of residents and visitors	To expand the parks, trails and pathway system, enhance the image and identity of the village, and encourage high quality development in the lakeshore and tourist commercial areas. The aim is to expand the destination resort qualities and recreational opportunities.
Protect and maintain air and water quality and biodiversity	Involves upgrading wastewater management systems, managing stormwater drainage and runoff, and protecting important natural habitats and ecosystem functions. The development of a substantial park and trail system and conservation and restoration of the Miami River will also assist in this goal.
Promote compatible residential and tourism development and community relationships	To protect residential neighbourhood quality, manage traffic impacts and encourage community collaboration in addressing visitor-resident issues. A major challenge is to provide for increased residential and tourism growth and a coordinated approach to

	land use and transportation issues that serves the needs of both sectors. This includes wherever possible, separating incompatible land uses and controlling traffic and parking.
Manage traffic and parking and promote transportation alternatives	To manage traffic flows and parking so as to minimize congestion and disturbance of residential areas, and to provide a bicycle and walking path network.

The Village's Asset Management Policy defines the Village's principles for asset management in accordance with community needs and affordability.

4.2 Asset Management Policy

The Village's Asset Management Policy defines the Village's key principles for asset management.

The asset management strategy is developed to support the asset management policy and is to enable council to show:

- how its asset portfolio will meet the affordable service delivery needs of the community into the future,
- enable the Village's asset management policies to be achieved, and
- ensure the integration of the Village's asset management with its long-term strategic plans.

4.3 Asset Management Vision

To ensure the long-term financial sustainability of the Village, it is essential to balance the community's expectations for services with their ability to pay for the infrastructure assets used to provide the services. Maintenance of service levels for infrastructure services requires appropriate investment over the whole of the asset life cycle. To assist in achieving this balance, the Village aspires to:

Develop and maintain asset management systems, and data in order to provide the level of service the community needs at present and in the future, in the most cost-effective and fit for purpose manner.

In line with the vision, the objectives of the asset management strategy are to:

- ensure that the Village's infrastructure services are provided in an economically optimal way, with the appropriate level of service to residents, visitors, and the environment determined by reference to the Village's financial sustainability,
- safeguard the Village's assets including physical assets and employees by implementing appropriate asset management strategies and appropriate financial resources for those assets,
- meet legislative requirements for all Village operations,
- Make informed decisions, identifying all revenues and expenses (including operations, maintenance, renewal, replacement, and decommissioning) associated with major capital asset decisions.
- Optimize the use of available resources.

Strategies to achieve this position are outlined in Section 5.

5. How will we get there?

The Asset Management Strategy proposes strategies to enable the objectives of the Strategic Plan, Asset Management Policy, and Asset Management Vision to be achieved.

Table 3: Asset Management Strategies

No	Strategy	Desired Outcome
1	Measurable progress toward the Asset Management Vision and Mission (see section 4.3) moving toward agreed upon service levels.	The long term implications of Village services are considered in annual budget deliberations.
2	Develop and review Asset Management Plans covering at least 10 years for all major asset classes.	Identification of services needed by the community and required funding to optimise 'whole of life' costs.
3	Develop Long Term Capital renewal and Upgrade/New asset plans covering 10 years incorporating asset management plan expenditure projections with a sustainable funding position outcome.	Sustainable funding model to provide Village services.
4	Regularly review and update asset management data.	Improved accuracy of asset management data, and AM Plan will better reflect the needs of the community.
5	Report on the Village's resources and operational capability to deliver the services needed by the community in the Annual Report.	Services delivery is matched to available resources and operational capabilities.
6	Consider the effects of climate change when undertaking capital renewal or upgrade/new projects.	Assets will meet current and future needs.
7	Ensure decisions are made from accurate and current information in asset registers, on service level performance, and costs and 'whole of life' costs.	Improved decision making and greater value for money.

6. Asset Management Improvement Plan

The tasks required to improve the asset management plan are shown in Table 4.

Table 4: Asset Management Improvement Plan

Task No	Task	Resources Required
1	Ensure all assets are captured in the asset register.	Audit of equipment, financial information
2	Confirm Current Replacement Costs, and Year Acquired values	Receipts and invoices, confirm values from retailers
3	Ensure that information is captured when assets are renewed, upgraded, or acquired.	Receipts, invoices, engineering plans, etc.
4	Re-evaluate Condition, Function and Capacity ratings	Contractor & staff assessments
5	Implement asset management software that is linked to a GIS program	Software and training

12(b)



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** Feb 11, 2020

FROM: Ken Cossey, MCIP, RPP **FILE:** 3090-20-DVP-05/19
Planning Consultant (470 Pine)

SUBJECT: To issue a Development Variance Permit (DVP)

ISSUE:

Seeking approval to issue DVP permit 3090-20-DVP05/19.

BACKGROUND:

Zoning and Parcel Size

The site is approximately 1,673 M² (approximately 0.167 Ha) in size. The parcel is zoned R-2 and is surrounded by similar R-2 land uses. While the maximum total Lot coverage is 40%, the proposed shop/coach house and the existing home will have a total Lot coverage of 21.5%.

Current Use

The site is currently developed with a detached dwelling unit and there is an outbuilding located in the backyard. The site is currently serviced with both sewer and water however, the water source is a well.

Variance Requested

The applicant wishes to vary the following R-2 Residential Accessory Building or Structure Regulations as outlined in Zoning Bylaw 1115, 2017:

Minimum height requirements increase it from 5 M to 7.5 M

In keeping with the notification requirements, defined as the adjacent lots within 30 M from this site, they have received their written notification of the variance request. As of today's date no comments have been received. If anything arrives before the meeting, Council will be informed.

Comments

- 1/. Upon a review of the Zoning Bylaw Parking requirements the applicant will be required to have a total of three off-street parking sites for this site: two for the existing dwelling and one new one as a result of the proposed Coach House. This requirement can be addressed at the Building Permit stage.
- 2/. The requested height of 7.5 M is below the approved maximum allowable height of 10.7 M, so the proposed Building will not be visually intrusive to the neighbourhood, in that it will be lower than the allowable height of the primary uses.
- 3/. The well will need to be decommissioned as a potable water source for this Lot, as the Coach House must be connected into the Village's community water source.

RECOMMENDATION:

- 1/. THAT Development Variance Permit DVP 05/19 be issued to Jordan Roy Grypuik and Amanda Dawn Rose Grypuik for the property located at 470 Pine Avenue, Harrison Hot Springs, BC for land legally described as:

Lot 16 Section 12 Township 4 Range 29 West of the Sixth Meridian New Westminster District Plan 46250

Subject to the following:

The permanent decommissioning of the well as a potable water source and connecting this property into the Village water system.

Respectfully submitted:

**REVIEWED BY and Concurrence
with the RECOMMENDATIONS**

Ken Cossey

Ken Cossey, MCIP, RPP,
Planning Consultant

Madeline McDonald

Madeline McDonald
Chief Administrative Officer

Attachments (2) DVP 05/19
 Site Plan dated Nov 19, 2019

REPORT TO COUNCIL

TO: Mayor and Council **DATE: February 11, 2020**
FROM: Madeline McDonald **FILE: 0340-50**
Chief Administrative Officer
SUBJECT: Mayor and Council Remuneration

ISSUE: Review of Mayor and Council Remuneration

BACKGROUND:

At the February 3, 2020 Regular Meeting of Council directed staff to review the matter of Mayor and Council remuneration, in the context of the 2019 Union of BC Municipalities Council and Board Remuneration Guide. The 2019 UBCM Remuneration Guide recommends that Mayor and Council remuneration rates be reviewed at least once per term, or at a minimum of every four years. The last increase to Council Remuneration was in 2011 when rates were set at \$15,000 per year for Councillors and \$30,000 per year for the Mayor.

DISCUSSION:

Many factors may be considered in a remuneration review for elected officials, including workload, inflation and the appropriate differentiation between compensation for the mayor and for councillors.

All members of council work hard to represent the Village through committee appointments and must review and consider a steady flow of agenda information in order to govern effectively. A mayor's workload carries additional responsibilities and time commitments relating to the role of Village spokesperson, regional governance, a wide variety of public service appearances and responsibilities related to emergency events. The mayor is also responsible for establishing and maintaining relationships with regional, provincial and federal agencies and elected representatives for the purpose of furthering the interests of the Village and its residents. For all elected officials, local government leadership has become increasingly challenging due to the expanding scope of responsibilities and public expectations. With respect to the differential workloads between the mayor and councillor positions, the Guide suggests that compensating councillors at a factor of 40% of the Mayor's compensation as a reasonable starting point. Currently, Village councilors are compensated at a rate of 50% of the mayor's remuneration.

If councillor compensation stayed a base rate of \$15,000 per year, raising the mayor's compensation to a base rate of \$37,500 would achieve a 40/60 split on a percentage basis.

Establishment of an independent task force to conduct a review Mayor and Council remuneration rates is one option. However, the Guide recommends that participants be selected on the basis of relevant professional experience which may present a challenge in a small community. Another option is to contract a qualified consultant to review Mayor and Council remuneration rates. It is anticipated that this would come at a cost of \$6000 to \$8000.

The Guide recommends that automatic cost of living adjustments be incorporated into remuneration policy, which may be the best approach. Implementation of regular cost of living adjustments (COLA), could either be tied to the Annual BC Consumer Price Index, or to the increases negotiated between the Village and its employees through the collective bargaining process.

Council has approved COLA increases to paid-on-call wages for fire fighters and to management, based on the rates negotiated within the collective agreement with CUPE Local 458. Aligning Mayor and Council compensation to these rates would demonstrate a consistency across the classes of compensation.

OPTIONS FOR CONSIDERATION:

- 1) **THAT** Council Remuneration and Expense Allowance Policy 1.16 be amended to provide for an increase to the mayor's annual remuneration from \$30,000 to \$37,500; and

THAT Council Remuneration and Expense Allowance Policy 1.16 be further amended to include annual cost of living adjustments for elected officials, to be tied to negotiated increases between the Village and CUPE Local 458 retroactive to January 1, 2020.

- 2) **THAT** Council Remuneration and Expense Allowance Policy 1.16 be amended to include annual cost of living adjustments for elected officials, to be tied to negotiated increases between the Village and CUPE Local 458, retroactive to January 1, 2020.

- 3) **THAT** the Village contract a qualified consultant to undertake a compensation review of mayor and council remuneration.

Respectfully submitted;

Madeline McDonald

Madeline McDonald
Chief Administrative Officer



VILLAGE OF HARRISON HOT SPRINGS

MEMORANDUM TO COUNCIL

TO: Mayor and Council

DATE: February 13, 2020

FROM: Tracey Jones
Financial Officer

FILE: 1680-20

SUBJECT: 2019 Audit Plan

As part of our agreement with BDO Canada LLP, our Village auditors, they have provided an audit planning report for Mayor and Council.

The report is presented for Council's information.

Respectfully submitted:

REVIEWED BY:

Tracey Jones

Tracey Jones
Financial Officer

Madeline McDonald

Madeline McDonald
Chief Administrative Officer



VILLAGE OF HARRISON HOT SPRINGS

AUDIT PLANNING REPORT TO THE MAYOR AND COUNCIL

February 11, 2020

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EXECUTIVE SUMMARY

We are pleased to provide this Audit Planning Report to assist you in fulfilling your oversight responsibilities with respect to our audit of the financial statements the Village of Harrison Hot Springs (the "Village") for the year ended December 31, 2019. A summary of our report is as follows:



Your BDO Audit Team

Brian Szabo, CA, CPA will be the lead on the engagement team, supported by experts as deemed necessary. Please refer to page 7 for contact information should you have any questions or concerns regarding the financial statement audit.



Timeline

See the [Audit Timeline](#) section of the report for the detailed milestones.



Significant Audit Risks

Our audit is focused on risks specific to your business and key accounts. Specifically, we have identified the following areas on which to focus:

- ▶ Management Override of Internal Controls
- ▶ Recognition of Revenue
- ▶ Cash
- ▶ Staff Salaries
- ▶ Tangible Capital Assets and Accumulated Amortization
- ▶ Employee Future Benefits



Materiality

We have determined that preliminary materiality for the current year audit will be based on normalized revenues. Preliminary materiality is \$219,000 for the year ended December 31, 2019.



Engagement Objectives

Our overall responsibility is to form and express an opinion on the financial statements. The performance of this audit does not relieve management or those charged with governance of their responsibilities. Please see the attached engagement letter in [Appendix B](#) for specific details regarding the scope of our work.



Fraud Discussion

Through our planning process, and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the Village. Please see [Appendix E](#) for clarification of the auditor's responsibilities for detecting fraud.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the Village, we request that you provide us with this information.

YOUR DEDICATED BDO AUDIT TEAM

In order to ensure effective communication between the Mayor and Council and BDO Canada LLP, the contact details of the engagement team are outlined below. We attempt to provide continuity of service to our clients to the greatest extent possible in accordance with mandated partner rotation rules. When rotation is required for key members of the engagement team, we will discuss this matter with the Mayor and Council and determine the appropriate new individual(s) to be assigned to the engagement based on particular experience, expertise and engagement needs.

NAME	ROLE	PHONE NUMBER	EMAIL
Brian Szabo, CPA, CA	Engagement Partner	604.646.3389	bszabo@bdo.ca
Sarah Vettoretti	Assurance Manager	604.688.5421	svettoretti@bdo.ca

AUDIT TIMELINE

The following schedule outlines the anticipated timing of the audit of the financial statements of the Village.

As part of the year end Mayor and Council meeting, we will provide the Mayor and Council with a copy of our draft audit opinion, discuss our findings, including significant estimates utilized by management, accounting policies, financial statement disclosures, and significant transactions completed during the year. We will also report any significant internal control deficiencies identified during our audit and reconfirm our independence.



SIGNIFICANT AUDIT RISKS AND PLANNED RESPONSES

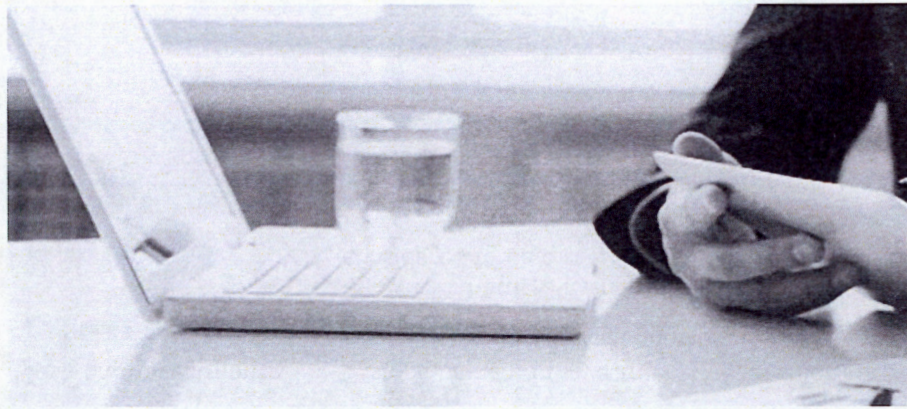
Based on our knowledge of the Village's business, our past experience, and knowledge gained from management and the Mayor and Council, we have identified the following significant risks; those risks of material misstatement that, in our judgment, require special audit consideration.

Significant risks arise mainly because of the complexity of the accounting rules, the extent of estimation and judgment involved in the valuation of these financial statement areas, and the existence of new accounting pronouncements that affect them. We request your input on the following significant risks and whether there are any other areas of concern that the Mayor and Council has identified.

AREAS OF FOCUS	RISKS NOTED	AUDIT APPROACH
Management Override of Internal Controls <i>(Mandatory audit consideration)</i>	Management is in a unique position to perpetrate fraud because of management's ability to directly or indirectly manipulate accounting records, and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	Review of transactions recorded in the various ledgers for unusual or non-recurring adjustments not addressed by other audit procedures.
Revenue Recognition	Accounting standards are complex and subject to variation in application. There is a risk that revenue may be incorrectly deferred into future periods.	<p>User fee and taxation revenues streams have revenue recognition issues which will be reviewed in accordance with latest revenue recognition standards.</p> <p>Grant funding received will be confirmed through a review of agreements, which ensures that the amounts recorded exist. We will also ensure the revenue is recorded accurately in accordance with the settlement of any stipulations.</p>

AREAS OF FOCUS	RISKS NOTED	AUDIT APPROACH
Tangible Capital Assets and Accumulated Amortization	Useful life estimates will need to be re-evaluated to determine if they are still accurate. This involves a high level of estimation and coordination of the finance department with other departments.	<p>We will review policies on procurement for major projects and perform review of actual expenditures to approved budgets.</p> <p>We will also test a sample of asset acquisitions during the year to ensure they were accounted for appropriately under relevant accounting standards.</p>
Employee Future Benefits	A complex area that requires much estimation and reliance on actuarial experts.	<p>An actuarial valuation was performed as at December 31, 2018. We will consider the potential impact of any substantive changes in the employee group or benefits on the obligation.</p> <p>A new valuation report will need to be prepared as at December 31, 2021.</p>
Staff Salaries	A significant single type of expenditure that covers many employees and departments. As a Village, this figure is often of particular interest to financial statement users.	<p>Application of computer audit testing to analyze all payroll transactions in the year is a key step to identify unusual payroll relationships for testing.</p> <p>We will also perform systems testing, tests of controls and analytical review of staff salary and levels.</p>
Cash and investments	<p>Cash planning and investment management are important aspects of good financial controls.</p> <p>Due to its nature, cash and investments is almost always considered to be a risk area in any audit.</p>	Our planned audit procedures include review of reconciliations, substantive testing of transactions and confirmations of end of period balances.

MATERIALITY



Misstatements, including omitted financial statement disclosures, are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances and include an assessment of both quantitative and qualitative factors and can be affected by the size or nature of a misstatement, or a combination of both.

Preliminary materiality was determined to be \$219,000, based on 3% of Revenues.

Our materiality calculation is based on the Village's preliminary results. In the event that actual results vary significantly from those used to calculate preliminary materiality, we will communicate these changes to the Mayor and Council as part of our year end communication.

We will communicate all corrected and uncorrected misstatements identified during our audit to the Mayor and Council, other than those which we determine to be "clearly trivial". Misstatements are considered to be clearly trivial for purposes of the audit when they are inconsequential both individually and in aggregate.

We encourage management to correct any misstatements identified throughout the audit process.

APPENDIX C: ENGAGEMENT LETTER



Tel: 604-688-5421
Fax: 604-688-5132
www.bdo.ca

BDO Canada LLP
600 Cathedral Place
925 West Georgia Street
Vancouver, BC V6C 3L2
Canada

February 11, 2020

Village of Harrison Hot Springs
Attention: Ms. Tracey Jones
Village of Harrison Hot Springs
PO Box 160
495 Hot Springs Road,
Harrison Hot Springs, BC
V0M 1K0

Dear Mesdames:

We understand that you wish for us to continue as the auditors of Village of Harrison Hot Springs for its fiscal year ended December 31, 2019 and subsequent years.

We are pleased to continue as your auditors subject to the terms and conditions of this Agreement, to which the attached Standard Terms and Conditions form an integral part. The definitions set out in the Standard Terms and Conditions are applicable throughout this Agreement. This Agreement will remain in place and fully effective for future years until varied or replaced by another relevant written agreement.

Brian Szabo will be the Engagement Partner for the audit work we perform for you. The Engagement Partner will call upon other individuals with specialized knowledge to assist in the performance of services.

Our Role as Auditors

We will conduct our audit(s) in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements prepared in accordance with Canadian public sector accounting standards are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you, as well as evaluating the overall financial statement presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements, whether by fraud or error, may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to your preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of your internal controls. However, we will communicate to you concerning any significant deficiencies in internal controls relevant to the audit of the financial statements that we have identified during the audit.



We will also communicate matters required by professional standards, to the extent that such matters come to our attention, to you, those charged with governance and/or the board of directors.

Reporting

Our audit will be conducted on the basis that the financial statements have been prepared in accordance with Canadian public sector accounting standards.

Our independent auditor's report will be substantially in the form set out in Canadian Auditing Standard (CAS) 700. The form and content of our report may need to be amended in the light of our audit findings. If we are unable to issue or decline to issue an audit report, we will discuss the reasons with you and seek to resolve any differences of view that may exist.

Role of Management and Those Charged with Governance

You acknowledge and understand that you have responsibility for:

- (a) the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards. The audit of the financial statements does not relieve you of your responsibilities;
- (b) such internal controls as you determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) providing us with:
 - access, in a timely manner, to all information of which you are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - additional information that we may request for the purpose of the audit;
 - unrestricted access to persons within the entity from whom we determine it is necessary to obtain audit evidence;
 - financial and non-financial information (other information) that will be included in document(s) containing financial statements and our audit report thereon prior to the date of our auditor's report. If it is not possible to provide all the other information prior to the date of our auditor's report, you are responsible for provision of such other information as soon as practicable; and
 - written confirmation concerning representations made to us in connection with the audit. If appropriate and adequate written representations are not provided to us, professional standards require that we disclaim an audit opinion.

Financial Statement Services

We will obtain your approval, if during the course of our engagement we:

- (a) prepare or change a journal entry; or
- (b) prepare or change an account code or a classification for a transaction.



These services create a threat to our independence. We, therefore, require that the following safeguards be put into place:

- (a) that you create the source data for all accounting entries;
- (b) that you develop any underlying assumptions for the accounting treatment and measurement of entries; and
- (c) that you review and approve the draft financial statements, including the notes to the financial statements.

Tax Services

Our audit is conducted primarily to enable us to express an opinion on the financial statements. The audit process is not designed to provide us with a full understanding of your tax situation and in particular, to allow us to determine whether the entity has specific tax compliance issues. We understand that you are not looking to BDO to provide you with any guidance or advice in regard to tax planning or compliance.

Additional Services

We are available to provide a wide range of services beyond those outlined in this Agreement. To the extent that any additional services that we provide to you that are not provided under a separate written engagement agreement, the provisions of this Agreement will apply to the services.

Fee Estimation

The estimated fee as well as payment terms for this engagement are as specified in our original engagement letter dated October 19, 2016.

We will notify you on a timely basis if there are any circumstances we encounter which could significantly affect our initial estimate of professional fees.

We reserve the right to suspend our Services if any of our invoices become delinquent. Fees that are not paid within 30 days of an invoice or by a specified payment deadline will be considered delinquent.

Additional information relating to our fees is provided in the Standard Terms and Conditions.

Standard Terms and Conditions

A copy of our Standard Terms and Conditions is attached as Appendix 1. You should ensure that you read and understand them. The Standard Terms and Conditions include clauses that limit our professional liability.

Please sign and return the attached copy of this Agreement to indicate your agreement with it. If you have any questions concerning this Agreement, please contact us before signing it.

It is a pleasure for us to be of service and we look forward to many future years of association with you.



Yours truly,

BDO Canada LLP

Chartered Professional Accountants

Agreement of all the terms and conditions in this Agreement is hereby acknowledged by:

Signature

Position

Name (please print)

Date



Appendix 1 - Standard Terms and Conditions

1. Overview and Interpretation

- 1.1 This Agreement sets forth the entire agreement between the parties in relation to Services and it supersedes all prior agreements, negotiations or understandings, whether oral or written, with respect to Services. To the extent that any of the provisions of the accompanying letter conflict with these Standard Terms and Conditions, these Standard Terms and Conditions shall prevail. This Agreement may not be changed, modified or waived in whole or part except by an instrument in writing signed by both parties.

- 1.2 In this Agreement, the following words and expressions have the meanings set out below:

This Agreement - these Standard Terms and Conditions, the letter to which they are attached, and any supporting schedules or other appendices to the letter, and any Summary of Services letters issued in future years.

Services - the services provided or to be provided under this Agreement

We, us, our, BDO - refer to BDO Canada LLP, a Canadian limited liability partnership organized under the laws of the Province of Ontario

You, your - the party or parties contracting with BDO under this Agreement, including the party's or parties' management and those charged with corporate governance. You and your does not include BDO, its affiliates or BDO Member Firms

BDO Member Firm or Firms - any firm or firms that form part of the international network of independent firms that are members of BDO International Limited

Confidential Information - information that contains identifying features that can be attributed to you or individual personnel

2. BDO Network and Sole Recourse

- 2.1 BDO is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international network of independent member firms (i.e. BDO Member Firms), each of which is a separate legal entity.
- 2.2 We may use other BDO Member Firms or subcontractors to provide Services; however, we remain solely responsible for Services. You agree not to bring any claim or action against another BDO Member Firm (or their partners, members, directors, employees or subcontractors) or our subcontractors in respect of any liability relating to the provision of Services.
- 2.3 You agree that any of our affiliates, subcontractors, and other BDO Member Firms and any subcontractors thereof whom we directly or indirectly involve in providing Services have the right to rely on and enforce Section 2.2 above as if they were a party to this Agreement.
- #### **3. Respective Responsibilities**
- 3.1 We will use reasonable efforts to complete, within any agreed-upon time frame, the performance of Services.



- 3.2 You shall be responsible for your personnel's compliance with your obligations under this Agreement. We will not be responsible for any delays or other consequences arising from you not fulfilling your obligations.
4. **Working Papers and Deliverables**
- 4.1 **Ownership** - Any documents prepared by us, or for us, in connection with Services belong solely to us.
- 4.2 **Oral advice and draft deliverables** - You should not rely upon any draft deliverables or oral advice provided by us. Should you wish to rely upon something we have said to you, please let us know and, if possible, we will provide the information that you require in writing.
- 4.3 **Translated documents** - If you engage us to translate any documents, advice, opinions, reports or other work product of BDO from one language to another, you are responsible for the accuracy of the translation work.
- 4.4 **Reliance by Third Parties** - Our Services will not be planned or conducted in contemplation of or for the purpose of reliance by any party other than you and any party to whom the assurance report is addressed. Items of possible interest to a third party will not be addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.
- 4.5 **Consent to use the Report** - Nothing in this Agreement shall be construed as consent to the use of our report in connection with a continuous disclosure document, a public or private offering document, an annual report or any other document and we expressly do not provide such consent. If you request consent for the use of our report, we will consider, at the relevant time, providing consent and any conditions that we may attach to such consent. Our consent must be in writing.
- 4.6 **Consent requests** - In order to provide consent, professional standards require that we read the other information in the related document and consider whether such information is materially inconsistent with the related financial statements. Any consent request must be made on a sufficiently timely basis to allow us to consider your identification and resolution of events occurring in the period since the date of our report, and to obtain updated written representation letters. Such procedures will be performed at your cost and will be documented in a separate engagement letter.
5. **Confidentiality**
- 5.1 We agree to use Confidential Information provided by you only in relation to the Services in connection with which the information is provided and we will not disclose the information, except where required by law, regulation or professional obligation. We may however, give Confidential Information to other BDO Member Firms or other subcontractors assisting us in providing Services. Any party to whom we subcontract work will be required to keep Confidential Information confidential either by professional obligation or contract with us. Any BDO Member Firms or other subcontractors we use will be bound by the same confidentiality obligations.
- 5.2 BDO shall be entitled to include a description of the work we render to or for you in marketing and research materials and disclose such information to third parties, provided that all such information will be made anonymous and not associated with you. Additionally, we may analyze information on an industry or sector basis for internal



purposes or to provide industry/sector wide information to our clients or potential clients. You consent to our using information obtained from you in this way provided that the outputs therefrom will not contain any identifying features that can be attributed to you.

6. Independence

- 6.1 Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to our clients in the performance of our Services. We will communicate to you any relationships between BDO (including its related entities) and you that, in our professional judgment, may reasonably be thought to bear on our independence.

7. Offers of Employment

- 7.1 Any discussions that you, or any party acting on your behalf, have with professional personnel of our Firm regarding employment could pose a threat to our Independence. Your recruitment of an engagement team member from the current or prior year's engagement may compromise our independence and our ability to render agreed Services to you. Engagement team members may include current and former partners and staff of BDO, other BDO Member Firms and other firms who work under our direction. Therefore, you agree to inform us prior to any such discussions so that you and we can implement appropriate safeguards to maintain our independence.

8. Professional and Regulatory Oversight

- 8.1 As required by legal, regulatory, or professional authorities (both in Canada and abroad) and by BDO policy, our client files must periodically be reviewed by practice inspectors to ensure that we are adhering to professional and BDO standards. It is understood that by entering into this Agreement, you provide your consent to us providing our files relating to your engagement to the practice inspectors for the sole purpose of their inspection.
- 8.2 Certain regulatory bodies may also have the right to conduct investigations of you, including the Services provided by us. To the extent practicable and permitted by law, we will advise you of any such investigation request or order prior to providing our working papers.
- 8.3 You agree to reimburse us for our time and expenses, including reasonable legal fees, incurred in responding to any investigation that is requested or authorized by you or investigations of you undertaken under government regulation or authority, court order or other legal process.

9. Privacy and Consents

- 9.1 You agree we will have access to all personal information in your custody that we require to complete our engagement. We may collect, use, transfer, store, or process such information disclosed by you of a personal nature (personal information). Our Services are provided on the understanding that:
- (a) you have obtained any consents for collection, use and disclosure to us of personal information required under all applicable privacy legislation; and
 - (b) we will hold all personal information in compliance with our Privacy Statement.



10. Electronic Communications

- 10.1 Both parties recognize and accept the security risks associated with email communications, including but not limited to the lack of security, unreliability of delivery and possible loss of confidentiality and privilege. Unless you request in writing that we do not communicate by internet email, you assume all responsibility and liability in respect of risk associated with its use.
- 10.2 By signing this agreement, you provide BDO with express consent to communicate with you and your employees, as applicable, electronically, including sending BDO newsletters, publications, announcements, invitations and other news and alerts that may be of interest to you. You and your employees may withdraw such consent at any time by contacting BDO at www.bdo.ca/unsubscribe.

11. Limitation of Liability

- 11.1 In any dispute, action, claim, demand for losses or damages arising out of the Services performed by BDO pursuant to this Agreement, BDO shall only be liable for its proportionate share of the total liability based on degree of fault as determined by a court of competent jurisdiction or by an independent arbitrator as a result of the dispute resolution procedures, notwithstanding the provisions of any statute or rule of common law which create, or purport to create, joint and several liability.
- 11.2 Our liability shall be restricted to damages of a direct and compensatory nature and shall not include indirect, consequential, aggravated or punitive damages, or damages for loss of profits or expected tax savings, whether or not the likelihood of such loss or damage was contemplated.
- 11.3 You agree that BDO shall in no event be liable to you for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the Services performed hereunder for an aggregate amount of more than the higher of:
- (a) three times the fees paid by you to BDO in the twelve months preceding the incident giving rise to the claim; and
 - (b) \$25,000.
- 11.4 No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of our proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death, dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.
- 11.5 You agree claims or actions relating to the delivery of Services shall be brought against us alone, and not against any individual. Where our individuals are described as partners, they are acting as one of our members.

12. Indemnity

- 12.1 To the fullest extent permitted by applicable law and professional regulations, you agree to indemnify and hold harmless BDO from and against all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:



- (a) a misrepresentation by a member of your management or board of directors, regardless of whether such person was acting in your interest;
- (b) the Services performed by BDO pursuant to this Agreement, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the gross negligence of BDO. In the event that the matter is settled out of court, we will mutually agree on the extent of the indemnification to be provided by you, failing which, the matter may be referred to dispute resolution in accordance with the terms of this Agreement.

13. Alternative Dispute Resolution

- 13.1 Both parties agree that they will first attempt to settle any dispute arising out of or relating to this Agreement or the Services provided hereunder through good faith negotiations.
- 13.2 In the event that the parties are unable to settle or resolve their dispute through negotiation, such dispute shall be subject to mediation pursuant to the National Mediation rules of the ADR Institute of Canada Inc. All disputes remaining unsettled for more than 60 days following the parties first meeting with a mediator or such longer period as the parties mutually agree upon shall be subject to arbitration pursuant to the National Arbitration Rules of the ADR Institute of Canada Inc. Such arbitration shall be final, conclusive and binding upon the parties, and the parties shall have no right of appeal or judicial review of the decision. The parties hereby waive any such right of appeal which may otherwise be provided for in any provincial arbitration statute made applicable under the National Arbitration Rules.

14. Limitation Period

- 14.1 You shall make any claim relating to Services or otherwise under this Agreement no later than one year after you became aware or ought reasonably to have become aware of the facts giving rise to any such claim.
- 14.2 You shall in no event make any claim relating to the Services or otherwise under this Agreement later than two years after the completion of the Services under this Agreement.
- 14.3 To the extent permitted by law, the parties to this Agreement agree that the limitation periods established in this Agreement replace any limitation periods under any limitations act and/or any other applicable legislation and any limitation periods under any limitations act and/or any other applicable legislation shall not alter the limitation periods specified in this Agreement.

15. Québec Personnel

- 15.1 We may sometimes have individual partners and employees performing Services within the Province of Québec who are members of the Ordre des comptables professionnels agréés du Québec. Any such members performing professional services hereunder assumes full personal civil liability arising from the practice of their profession, regardless of their status within our partnership. They may not invoke the liability of our partnership as grounds for excluding or limiting their own liability. The provisions in Sections 11 (Limitation of Liability) and 14 (Limitation Period) shall therefore not apply to limit the personal civil liability of partners and employees who are members of the Ordre des comptables professionnels agréés du Québec.



16. Termination

- 16.1 This Agreement applies to Services whenever performed (including before the date of this Agreement).
- 16.2 You or we may terminate this Agreement at any time upon written notice of such termination to the other party. We will not be liable for any loss, cost or expense arising from such termination. You agree to pay us for all Services performed up to the date of termination, including Services performed, work-in-progress and expenses incurred by us up to and including the effective date of the termination of this Agreement.

17. Fees and Billings

- 17.1 Our estimated fee is based on an assumed level of quality of your accounting records, the agreed upon level of preparation and assistance from your personnel and adherence to the agreed-upon timetable. Our estimated fee also assumes that your financial statements are in accordance with the applicable financial reporting framework and that there are no significant new or changed accounting policies or issues or internal control or other reporting issues. We will inform you on a timely basis if these factors are not in place.
- 17.2 Should our assumptions with respect to the quality of your accounting records be incorrect or should the conditions of the records, degree of cooperation, results of audit procedures, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates.

Delays in providing the complete list of agreed upon working papers/schedules to BDO will result in additional fees as follows:

- 1 week delay - additional 10% of estimated fees
- 1 month delay - additional 20% of estimated fees

Should a delay occur, we cannot guarantee completion of our work by your deadline.

- 17.3 Our professional fees will be based on our billing rates which depend on the means by which and by whom our Services are provided. We also will bill you for our out-of-pocket expenses, our administrative charge (described below), and applicable Goods and Services Sales Tax, Harmonized Sales Tax, Quebec Sales Tax and Provincial Sales Tax.
- 17.4 Our administrative charge is calculated as a percentage of our professional fee and represents an allocation of estimated costs associated with our technology infrastructure, telephone charges, photocopying and some support staff time costs.
- 17.5 Our accounts are due when rendered and invoiced amounts are deemed to be earned when paid. BDO may suspend the performance of Services in the event that you fail to pay an invoice when it is due. Interest may be charged at the rate of 12% per annum on all accounts outstanding for more than 30 days.

18. Governing Laws

- 18.1 The terms of our engagement shall remain operative until amended, terminated, or superseded in writing. They shall be interpreted according to the laws of the province or territory in which BDO's principal Canadian office performing the engagement is located, without regard to such province/territory's rules on conflicts of law.

**19. Entire Agreement and Survival**

- 19.1 This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations or understandings, whether oral or written, with respect to such subject matter. It is understood that this Agreement will not be superseded by any contract with us for other specific services that are not of the same scope as the Services contemplated in this Agreement, unless the other contract explicitly references this Agreement and an intent to supersede it.
- 19.2 The provisions of this Agreement that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement. Any clause that is meant to continue to apply after termination of this Agreement will do so.

20. Force Majeure

- 20.1 We will not be liable for any delays or failures in performance or breach of contract due to events or circumstances beyond our reasonable control, including acts of God, war, acts by governments and regulators, acts of terrorism, accident, fire, flood or storm or civil disturbance.

21. Assignment

- 21.1 No party may assign, transfer or delegate any of the rights or obligations hereunder without the written consent of the other party or parties. BDO may engage independent contractors and BDO Member Firms to assist us in performing the Services in this Agreement without your consent.

22. Severability

- 22.1 If a court or regulator with proper jurisdiction determines that a provision of this Agreement is invalid, then the provision will be interpreted in a way that is valid under applicable law or regulation. If any provision is invalid, the rest of this Agreement will remain effective.

APPENDIX D: INDEPENDENCE LETTER

We will conform out independence in writing as part of our reporting to you on the results of our audit.

APPENDIX F: RESPONSIBILITIES

It is important for the Mayor and Council to understand the responsibilities that rest with the Village and its management, those that rest with the external auditor, and the responsibilities of those charged with governance. BDO's responsibilities are outlined below and within the annual engagement letter attached as Appendix B to this letter. The oversight and financial reporting responsibilities of management and the Audit Committee are also summarized below.

AUDITOR'S ENGAGEMENT OBJECTIVES

Our overall objective is to express an opinion as to whether the financial statements present fairly, in all material respects, the financial position, financial performance and cash flows of the Village in accordance with Canadian public sector accounting standards.

Year-End Audit Work

- ▶ Work with management towards the timely issuance of financial statements.
- ▶ Provide timely and constructive management letters. This will include deficiencies in internal control identified during our audit.
- ▶ Present significant findings to the Mayor and Council including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.

Other Information

- ▶ Read the other information included in the Village's Annual Report to identify material inconsistencies, if any, with the audited financial statements.

Year-Round Work

- ▶ Consult regarding accounting, income tax and reporting matters as requested throughout the year.

AUDITOR'S RESPONSIBILITIES FOR DETECTING FRAUD

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud, by:

- ▶ Identifying and assessing the risks of material misstatement due to fraud;
- ▶ Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- ▶ Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

Fraud Risk Assessment Procedures

- ▶ Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- ▶ Management's process for identifying and responding to the risks of fraud in the Village, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- ▶ Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in the Village; and
- ▶ Management's communication, if any, to employees regarding its view on business practices and ethical behaviour.



Response to Assessed Fraud Risks

- ▶ Inquire of management, the Mayor and Council, and others related to any knowledge of fraud, suspected fraud or alleged fraud;
- ▶ Perform disaggregated analytical procedures and consider unusual or unexpected relationships identified in the planning of our audit;
- ▶ Incorporate an element of unpredictability in the selection of the nature, timing and extent of our audit procedures; and
- ▶ Perform additional required procedures to address the risk of management's override of controls including:
 - Testing internal controls designed to prevent and detect fraud;
 - Testing the appropriateness of a sample of adjusting journal entries and other adjustments for evidence of the possibility of material misstatement due to fraud;
 - Reviewing accounting estimates for biases that could result in material misstatements due to fraud, including a retrospective review of significant prior years' estimates; and
 - Evaluating the business rationale for significant unusual transactions.

RESPONSIBILITIES OF THOSE CHARGED WITH GOVERNANCE

- ▶ Oversee the work of the external auditor engaged for the purpose of issuing an independent auditor's report.
- ▶ Facilitate the resolution of disagreements between management and the external auditor regarding financial reporting matters.
- ▶ Review the financial statements before the Village publicly releases this information.

MANAGEMENT RESPONSIBILITIES

- ▶ Maintain adequate accounting records and maintain an appropriate system of internal control for the Village.
- ▶ Select and consistently apply appropriate accounting policies.
- ▶ Prepare the annual financial statements in accordance with Canadian public sector accounting standards.
- ▶ Safeguard the Village's assets and take reasonable steps for the prevention and detection of fraud and other irregularities.
- ▶ Make available to us, as and when required, all of the Village's accounting records and related financial information.



APPENDIX G: BDO RESOURCES

BDO is a leading provider of professional services to clients of all sizes in virtually all business sectors. Our team delivers a comprehensive range of assurance, accounting, tax, and advisory services, complemented by a deep industry knowledge gained from nearly 100 years of working within local communities. As part of the global BDO network, we are able to provide seamless and consistent cross-border services to clients with global needs. Commitment to knowledge and best practice sharing ensures that expertise is easily shared across our global network and common methodologies and information technology ensures efficient and effective service delivery to our clients.

Outlined below is a summary of certain BDO resources which may be of interest to the Mayor and Council .

TAX BULLETINS, ALERTS AND NEWSLETTERS

BDO Canada's national tax department issues a number of bulletins, alerts and newsletters relating to corporate federal, personal, commodity, transfer pricing and international tax matters.

For additional information on tax matters and links to archived tax publications, please refer to the following link: [Tax Library | BDO Canada](#)

Government Entities operating in Canada are impacted by commodity taxes in some way or another. These include GST/HST, QST, PST, various employer taxes, and unless managed properly, can have a significant impact on your organization's bottom line. The rules for Government Entities can be especially confusing, and as a result many organizations end up paying more for indirect tax than they need to.

Government Entities must keep on top of changes to ensure they are taking advantage of the maximum refund opportunities. At BDO, we have helped a number of organizations of all sizes with refund opportunities, which can reduce costs for the organization and improve overall financial health.

For more information, please visit the following link: <https://www.bdo.ca/en-ca/services/tax/commodity-tax-services/overview/>

IT SECURITY

The Equifax data breach first came to light almost two years ago. Yet the questions it triggered remain as current as ever. The Equifax breach poses the ultimate challenge: how can I protect my customers' data?

The mistakes made by Equifax seem obvious in retrospect, but for many companies the breach is a worrying reminder that an ineffective cybersecurity program can be costly and cause irreversible reputational damage. This especially applies to NPOs and government organizations that record and store confidential employee and stakeholder information.

For more information, please visit the following link: <https://www.bdo.ca/en-ca/insights/industries/financial-services/how-to-prevent-an-equifax-type-data-breach-in-your-company/>

CONFIDENCE IN FINANCIAL DATA

Many organizations do not have the capacity or resources to develop a finance and account team. Learn how BDO Outsourcing uses cloud-based bookkeeping services to help organizations focus on their vision and mission.

For more information, please visit the following links:

- Vancouver Pride - a case study: <https://www.bdo.ca/en-ca/insights/outsourcing/cloud-bookkeeping-services/confidence-financial-data-vancouver-pride/>
- 10 reasons to outsource your bookkeeping: <https://www.bdo.ca/en-ca/insights/outsourcing/cloud-bookkeeping-services/infographic-10-reasons-outsource-bookkeeping/>
- 5 reasons to outsource your payroll: <https://www.bdo.ca/en-ca/insights/outsourcing/corporate-payroll-services/5-reasons-outsource-payroll-infographic/>

SMART CITY ARCHITECTURE: A BLUEPRINT FOR BUILDING URBAN INFRASTRUCTURE

Transforming a city into a smart city can bring long-term benefits and opportunities for sustainability and innovation for both citizens and businesses. However when undertaking an integration initiative of this magnitude many issues can surface. A well-established plan coupled with active stakeholder engagement can clear the path to realizing this new urban infrastructure vision.

For more information, please visit the following link: <https://www.bdo.ca/en-ca/insights/industries/public-sector/smart-cities-blueprint-urban-infrastructure/>

APPENDIX H: CHANGES IN ACCOUNTING STANDARDS WITH POTENTIAL TO AFFECT THE VILLAGE OF HARRISON HOT SPRINGS

The following summarizes the status of new standards and the changes to existing standards as of the fall of 2019. This Appendix also reviews Exposure Drafts, Statements of Principles, Projects and Post Implementation Reviews that provide information on the future direction of the CPA Public Sector Accounting Handbook.

NEW STANDARDS

Section PS 3430, Restructuring Transactions (effective years beginning on or after April 1, 2018)

This Section addresses a problem area for public sector accounting. In the past there was no Canadian standard that addressed acquisition of services and service areas, therefore, accountants looked to the US and international standards for guidance.

This new Section defines a restructuring transaction and establishes standards for recognizing and measuring assets and liabilities transferred in a restructuring transaction. A restructuring transaction is defined as a transfer of an integrated set of assets and/or liabilities, together with related program or operating responsibilities, that does not involve an exchange of consideration based primarily on the fair value of the individual assets and liabilities transferred.

- The net effect of the restructuring transaction should be recognized as a revenue or expense by the entities involved.
- A recipient should recognize individual assets and liabilities received in a restructuring transaction at their carrying amount with applicable adjustments at the restructuring date.
- The financial position and results of operations prior to the restructuring date are not restated.
- A transferor and a recipient should disclose sufficient information to enable users to assess the nature and financial effects of a restructuring transaction on their financial position and operations.

This Section applies to restructuring transactions occurring in fiscal years beginning on or after April 1, 2018. For entities with a December year, end this means that 2019 is the first year that the standard must be followed. Earlier adoption is permitted.

NEW STANDARDS NOT YET IN EFFECT

Section PS 3400 Revenue (effective years beginning on or after April 1, 2022)

This section is related to revenue recognition principles that apply to revenues of governments and government organizations other than government transfers and tax revenue.

The Public Sector Accounting Handbook has two Sections that address two major sources of government revenues, government transfers and tax revenue. Revenues are defined in Section PS 1000, Financial Statement Concepts. Recognition and disclosure of revenues are described in general terms in Section PS 1201, Financial Statement Presentation.

This section addresses recognition, measurement and presentation of revenues that are common in the public sector. It is less complex than the comparable new IFRS standard, although generally consistent in philosophy.

This new Section will be effective for fiscal years beginning on or after April 1, 2022 which means that for entities with a December year end it is first effective for 2023. Earlier adoption is permitted.

Financial Instruments Suite of Standards (effective for years beginning on or after April 1, 2021):

Section PS 1201 Financial Statement Presentation

This Section revises and replaces Section PS 1200, Financial Statement Presentation. The following changes have been made to the Section:

- Remeasurement gains and losses are reported in a new statement.
- Other comprehensive income that can arise when a government includes results of government business enterprises and government business partnerships in its summary financial statements is reported in the statement of remeasurement gains and losses.
- The accumulated surplus or deficit is presented as the total of the accumulated operating surplus or deficit and the accumulated remeasurement gains and losses.

Section PS 2601, Foreign Currency Translation

This Section revises and replaces PS 2600, Foreign Currency Translation. The following changes have been made to the Section:

- The definition of currency risk is amended to conform to the definition in PS 3450, Financial Instruments;
- The exception to the measurement of items on initial recognition that applies when synthetic instrument accounting is used is removed;
- At each financial statement date subsequent to initial recognition, non-monetary items denominated in a foreign currency that are included in the fair value category in accordance with Section PS 3450 are adjusted to reflect the exchange rate at that date;
- The deferral and amortization of foreign exchange gains and losses relating to long-term foreign currency denominated monetary items is discontinued;
- Until the period of settlement, exchange gains and losses are recognized in the statement of re-measurement gains and losses rather than the statement of operations; and
- Hedge accounting and the presentation of items as synthetic instruments are removed.

Section PS 3041, Portfolio Investments

This Section revises and replaces Section PS 3040, Portfolio Investments. The following changes have been made:

- The scope is expanded to include interests in pooled investment funds;
- Definitions are conformed to those in PS 3450, Financial Instruments;
- The requirement to apply the cost method is removed, as the recognition and measurement requirements within Section PS 3450 apply, other than to the initial recognition of an investment with significant concessionary terms; and
- Other terms and requirements are conformed to Section PS 3450, including use of the effective interest method.

Section PS 3450, Financial Instruments

This new Section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives.

The main features of the new Section are:

- Items within the scope of the Section are assigned to one of two measurement categories: fair value, or cost or amortized cost.
- Almost all derivatives, including embedded derivatives that are not closely related to the host contract, are measured at fair value.
- Fair value measurement also applies to portfolio investments in equity instruments that are quoted in an active market.
- Other financial assets and financial liabilities are generally measured at cost or amortized cost.
- Until an item is derecognized, gains and losses arising due to fair value re-measurement are reported in the statement of re-measurement gains and losses.
- Budget-to-actual comparisons are not required within the statement of re-measurement gains and losses.
- When the reporting entity defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, the entity may elect to include these items in the fair value category.
- New requirements clarify when financial liabilities are derecognized.
- The offsetting of a financial liability and a financial asset is prohibited in absence of a legally enforceable right to set off the recognized amounts and an intention to settle on a net basis, or to realize the asset and settle the liability simultaneously.
- New disclosure requirements of items reported on and the nature and extent of risks arising from financial instruments.

Section PS 3280, Asset Retirement Obligations (effective years beginning on or after April 1, 2021)

This new Section establishes standards on how to account for and report a liability for asset retirement obligations. The main features of the new Section are:

- An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset.

- Asset retirement costs associated with a tangible capital asset controlled by the entity increase the carrying amount of the related tangible capital asset (or a component thereof) and are expensed in a rational and systematic manner.
- Asset retirement costs associated with an asset no longer in productive use are expensed.
- Measurement of a liability for an asset retirement obligation should result in the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date.
- Subsequent measurement of the liability can result in either a change in the carrying amount of the related tangible capital asset (or a component thereof), or an expense, depending on the nature of the re-measurement and whether the asset remains in productive use.
- A present value technique is often the best method with which to estimate the liability.
- As a consequence of the issuance of Section PS 3280:
 - editorial changes have been made to other standards; and
 - Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability has been withdrawn.

This Section applies to fiscal years beginning on or after April 1, 2021 (2022 fiscal year for organizations with December year ends). Earlier adoption is permitted.

Section PS 3270 will remain in effect until the adoption of Section PS 3280 for fiscal periods beginning on or after April 1, 2021, unless a public sector entity elects earlier adoption.

This is one of the most significant new standards in years and will require considerable staff time in most entities to prepare for compliance. BDO has tools and resources to assist in this regard including our ARO Implementation Checklist.

STATUS OF CURRENT PROJECTS

2018 - 2019 Annual Improvements

The concept of "annual improvements" is new for PSAB and is hoped to be a welcome addition. "Annual improvements" are not new standards or major changes but are instead small wording changes or clarifications or corrections of unintended consequences, oversights or conflicts. The 2018 - 2019 improvements are the first.

The improvements noted include:

- remove due process procedures from the PSA Handbook (because these are not directly related to standards)
- amend some inconsistencies arising from the introduction of the "government-component" category of government organization
- amend wording in PS 3060 Government Partnerships to generally use term "public-sector" instead of "government"
- other amendments including specifically stating in PS 1300 that PSA Standards are to apply to Indigenous Governments

The final standard is expected before the end of 2019 and will be effective for years beginning on or after April 1, 2020 with earlier application permitted.

2019 - 2020 Annual Improvements

Now that the Annual Improvements have just finished off the first (2018 - 2019) cycle, PSAB is now accepting submission of issues to be considered for 2019 - 2020.

An Exposure Draft representing those changes is expected in Q4 2019 and will be effective for years beginning on or after April 1, 2021 with earlier application permitted.

Financial Instruments Narrow Scope Amendments

As the name implies, these amendments are quite narrow in scope and will not impact many entities.

The amendments are intended to:

- clarify how to deal with financial instruments intended to maintain orderly conditions for the circulation of the Canadian dollar (will impact Federal Government only)

- change treatment of bond repurchases such that will not always be an immediate extinguishment of debt
- clarifies and simplifies certain transitional provisions

An Exposure Draft was issued in January 2019 and a Final Standard is expected before the end of 2019.

EXPOSURE DRAFTS PENDING

Public Private Partnerships

This project has been underway since 2014 and is nearing completion. A final Exposure Draft is expected in Q4 2019.

The issuance of a Statement of Principles in 2017 suggests items that can be expected in the final standard:

- an asset would be recorded when the public sector entity controls:
 - the purpose and use of the infrastructure;
 - access to the infrastructure and the price, if any, the private sector entity can charge for using it; and
 - any significant interest accumulated in the infrastructure when the public private partnership's term ends.
- asset to be recorded at cost/fair value -- usually based on present value of future payments related to construction/acquisition of asset
- regard liability at same amount as asset
- liability a financial liability when cash/asset consideration, but if non-financial consideration may be:
 - a non-financial liability such as unearned revenue
 - or if no performance obligations may be immediate recognition of proceeds from grants of rights for use
- where a liability is recorded, it should be reduced as performance obligations are settled
- fairly detailed disclosure requirements

Concepts Underlying Financial Performance

This project includes both the "Conceptual Framework" and "Reporting Model" related to it. It is also nearing completion with an Exposure Draft expected in 2020.

The existing Conceptual Framework found in Sections PS 1000, Financial Statement Concepts and PS 1100, Financial Statement Objectives will be replaced by 10 new chapters. Because the Conceptual Framework is used to develop generally accepted accounting principles (GAAP) but is not considered GAAP itself, there is not expected to be immediate impact from the introduction of the Conceptual Framework. It will, however, influence future Standards development so it is important that the concepts and principles be understood and considered.

Further a new Reporting Model will come along to amend and/or replace PS 1201, Financial Statement Presentation. It is expected that the new Reporting Model will allow better flexibility for application of PSAS to financial statements of government organizations and general improvements to aid understanding of financial statements.

CONSULTATION PAPERS AND INVITATIONS TO COMMENT

Review of International Strategy

Two Consultation Papers have been issued on this topic - the first in May 2018 and the most recent in May 2019.

Four options have been considered:

- Option I: Status Quo. Status quo is defined as continuing with the existing Canadian-made standard-setting process. Under this option, PSAB would continue to establish PSAS independently from other standard setters. The Board may refer to other standard setters for insight on how particular issues were handled but there would be no formal requirement to incorporate this into the due process. The Board's conceptual framework and financial reporting model would apply. Under this option, it will continue to actively look for ways to develop standards more quickly to address time-to-market concerns.
- Option II: Adapt IPSAS principles when developing future standards. PSAB would continue to develop PSAS, but future standards would be based on principles in existing individual IPSAS as each is considered by PSAB. The Board would establish a "Criteria for Modifying Principles" document to provide guidance on when departures from IPSAS principles in a standard under consideration are permitted. The Board's conceptual framework and financial reporting model would continue as the foundation for Canadian public sector generally accepted accounting principle (GAAP). So, a departure from principles in an individual IPSAS would be required if they conflict with the Board's framework or model. Changes to GAAP under this option would occur prospectively, and the Board's due process would be modified to incorporate the Criteria for Modifying Principles. Given that future PSAS would be based on principles in existing individual IPSAS, there would be an increased focus toward influencing the principles under development for new IPSAS.
- Option III: Adopt IPSAS except when a departure is permitted. PSAB would adopt IPSAS as issued by the International Public Sector Accounting Standards Board (IPSASB), other than where a departure is permitted. The Board would establish a "Criteria for Modifying Standards" document to

provide guidance on when departures from IPSAS are permitted. The Board would endorse all new IPSAS before they become part of the CPA Canada Public Sector Accounting (PSA) Handbook and could still develop standards when a Canadian issue is identified. Changes under this option would occur retrospectively. PSAB's due process would be modified to incorporate the Criteria for Modifying Standards. IPSASB's conceptual framework and financial reporting model would be adopted under this option. Option III is the option closest to the Accounting Standard Board's (AcSB) current approach to adopting IFRS Standards for publicly accountable enterprises.

- Option IV: Adopt IPSAS. Under this option, there would be no endorsement process as PSAB would not have the ability to modify IPSAS before they become part of the PSA Handbook. The Board would not have the ability to develop standards independent of the IPSASB. PSAB's due process would be modified to incorporate the standards-adoption process as issued by the IPSASB with no modifications. The IPSASB conceptual framework and financial reporting model would be adopted. Changes under this option would occur retrospectively. This option is most typical in countries where there is no national standard setter or there is a transition from cash to accrual-based standards.

PSAB has also said that it does not consider Option IV to be a viable option at this time.

A decision as to which path to follow is expected in March 2020.

Government Not-for-Profit Strategy

When government not-for-profits were brought into the PSA Handbook they were given the option of applying PSAS standards or PSA standards in conjunction with the "4200 Series" of standards that mirror Part III of the CPA Handbook. It was always recognized that the 4200 Series was likely a stop-gap measure with additional NPO-specific standards being brought into the "regular" PSA Handbook. The need to review the GNFP strategy became more urgent with several provinces mandating that their organizations not use the 4200 series.

This is a difficult area because of the fact that many GNFPs operate quite differently than governments do and therefore do not fit well into a government financial reporting model. Moreover, not-for-profit organizations that are not government controlled follow different standards than GNFPs do (particularly those GNFPs that do not use 4200 series) which makes comparisons between some entities difficult. (For example, the University of British Columbia (reports using PSAS without 4200 series) is not directly comparable to the University of Toronto (reports using Part III)).

A Consultation Paper was issued in May 2019 with comments received until September 30, 2019.

PSAB will review the comments received from the Consultation Paper and plans further outreach with various types of GNFPs across the Canada during the remainder of 2019 and 2020. Where PSAB will land is truly up in the air at this point.

Employee Benefits

The existing Employee Benefits standards in PS 3250, Retirement Benefits and PS 3255, Post-employment Benefits are some of the older standards currently existing in the PSA Handbook. Quite frankly, they have not kept pace with the changes that have occurred in the industry. New concepts such as "Target-Benefit Plans" and "Shared-Risk Plans" do not fit in neatly to existing standards.

In recognition of the wide scope of review required to modernize these standards, PSAB has broken initial review into three different sections:

- Deferral Provisions (Invitation to Comment issued in November 2016)
- Discount Rate Guidance (Invitation to Comment issued in November 2017)
- Non-Traditional Pension Plans (Invitation to Comment issued in October 2018)

The PSAB "Task Force" working on this project includes both accountants and actuaries experienced in the industry. The Task Force and the PSAB Board will be reviewing responses and developing ideas with a planned Consultation Paper to be issued in March 2020.

Although timelines could certainly change, currently it is expected that an Exposure Draft would be issued in 2021 and the final standard issued in 2022.

We can expect that there will be many changes to existing standards, and it will be important for those that work in this area to keep up with the progress of the new standard. One change though that currently looks possible will impact many of our clients. Initial indications are that the current practice of adopting defined contribution accounting for multi-employer plans may not be supported under the new standard. Should this occur, this could bring significant actuarial liabilities onto the financial statements of many government entities where none exist currently. This may create complications in this era of Balanced Budget and No Deficit legislation.



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council

DATE: February 12, 2020

FROM: Debra Key
Deputy Chief Administrative Officer/CO

FILE: 3900-01

**SUBJECT: Park Regulation Bylaw No. 1150, 2020
Bylaw Notice Enforcement Amendment Bylaw No. 1152, 2020**

ISSUE: Park Regulation Bylaw and Bylaw Notice Enforcement Amendment Bylaw

BACKGROUND:

At a Regular meeting of Council, Council approved three readings to both the Park Regulation Bylaw No. 1150, 2020 and Bylaw Notice Enforcement Amendment Bylaw No. 1152, 2020.

Accordingly, the bylaws are being presented to Council for adoption.

RECOMMENDATION:

THAT Park Regulation Bylaw No. 1150, 2020 be adopted; and

THAT Bylaw Notice Enforcement Amendment Bylaw No. 1152, 2020 be adopted.

Respectfully submitted:

REVIEWED BY:

Debra Key

Debra Key
Deputy Chief Administrative Officer/CO

Madeline McDonald

Madeline McDonald
Chief Administrative Officer

**VILLAGE OF HARRISON HOT SPRINGS
BYLAW NO. 1150**

A bylaw to regulate the use of parks, beaches, public areas and boulevards

WHEREAS Section 8 (3) (j) of the *Community Charter* provides that a Council may, by bylaw, regulate, prohibit and impose requirements in relation to the protection of the natural environment;

AND WHEREAS Council deems it desirable to regulate the use of parks, beaches, boulevard and other public areas within the boundaries of the Village of Harrison Hot Springs;

NOW THEREFORE, the Council of the Village of Harrison Hot Springs, in open meeting assembled, hereby enacts as follows:

1. This Bylaw may be cited as the "Park Regulation Bylaw No. 1150, 2020".
2. In this Bylaw, unless the context otherwise requires:

"Artisan Market" means a market composed entirely of vendors, who sell at the market artisanal goods of their own making or agricultural goods they produce, grow or raise themselves;

"Barbeque" means an apparatus designed to cook food using propane, butane or natural gas of a size not to exceed the barbeque pedestal;

"Barbeque Tank" means a canister cylinder that contains propane, butane or other gaseous fuel with a liquid capacity of 10 lbs or less;

"Barbeque Pedestal" means the stand installed and designed by the Village to hold a barbeque in place for the purpose of cooking food;

"Beachfront Lagoon Area" means the entire sand beach area around the lagoon, southernmost portion of the sand beach up to the grassed area and entire body of water in the lagoon;

"Boat" means paddle boat, sailboat, canoe, kayak or motorboat;

"Camping equipment" means tent, sleeping bag, knapsack, or bedroll, propane, butane natural gas or charcoal barbeque, hibachi or any other form of cooking apparatus;

"Cannabis" has the same meaning as in the Cannabis Act (Canada), subject to any prescribed modifications;

"Golf Cart" has the same meaning as defined in the Motor Vehicle Act of BC;

"Matter" means any substance that has mass and takes up space by having volume;

"Micromobility Device" means a zero-emission motorized personal mobility device such as an e-scooter, electric skateboard or other device designed to transport one person.

"Migratory Bird" means a migratory bird, including Canada Goose, referred to under the Migratory Birds Convention Act, 1994, and includes the sperm, eggs, embryos, tissue cultures and parts of the bird;

"Mobility device" means any wheelchair, motorized scooter or any other device used by physically challenged or cognitively impaired persons;

"Motor assisted cycle" has the same meaning as defined in the Motor Vehicle Act of BC;

"Motor home" has the same meaning as defined in the Motor Vehicle Act of BC;

"Motor Vehicle" has the same meaning as defined in the Motor Vehicle Act of BC;

"Motorcycle" has the same meaning as defined in the Motor Vehicle Act of BC;

"Nest" means the nest of a migratory bird and includes parts of the nest;

"Off-road vehicle" has the same meaning as defined in the Motor Vehicle Act of BC;

"Park" means any real property owned or subject to a right of occupation by the Village for the purposes of pleasure, recreation or community uses of the public including public parks, playgrounds, public squares, pathways and other public places and all improvements and shall include all beaches and other public areas adjacent to lakes or streams including foreshore or land covered by water; but does not include the travelled portion of a highway;

"Public Space" means any real property or portions of real property owned or subject to a right of occupation by the Village to which the public is ordinarily invited or permitted to be in or on, and includes, but is not necessarily limited to, the grounds of public facilities or buildings, boulevards, sidewalks and public parking lots;

"Rendall Park Area" means the southernmost portion of the sand beach adjacent to Rendall Park including the designated swimming area;

"Service or Guide Dog" means a Dog trained and certified to assist people with mobility impairments or other disabilities;

"Structure" means any tent, fixture, furniture, shelter or apparatus erected for permanent or temporary uses for display, eating, seating, camping, sleeping, staying, storing or residing in;

"Sunshade or sun canopy" means a device or shelter with a maximum area of 2m² and maximum height 1.5m used for the purpose of blocking sunlight;

"Trailer" has the same meaning as defined in the Motor Vehicle Act of BC;

"Wild Animal" means any animal as defined under the Wildlife Act of BC, but does not include domestic animals;

REGULATION

3. No person shall enter or be upon any beach or park, between the hours of 11:00 p.m. and 5:00 a.m. each day;
4. No person shall set up or occupy any camper, trailer, recreational vehicle or other form of camping equipment, fixture, furniture, tent, shelter or apparatus erected for permanent or temporary uses for display, eating, seating, camping, sleeping, staying, storing or residing in on any public space or park; except where;
 - a. a sunshade or sun canopy with a maximum area of 2m² and maximum height 1.5m is used for the purpose of blocking sunlight;
5. No person shall park, store, place or abandon any licenced or unlicenced Boat, Golf Cart, Motor Home, Motor Vehicle, Motorcycle, Off-Road Vehicle, Trailer or other matter on any public land; and
 - a. where the Village believes a Boat, Golf Cart, Motor Home, Motor Vehicle, Motorcycle, Off-Road Vehicle, Trailer or other matter has been parked, stored, placed or abandoned on public land or in violation of section 5, the Village may have it removed from the land at the owner's expense;
6. No person shall remove, take away or deposit any gravel, sand or earth from or onto any part of any beach or park;
7. No person shall throw any stones, glass, bottles, cans or litter on any beach or park or in the water adjacent to such beach or park;
8. No person shall remove, move or place any rocks, docks, mooring devices, buoys, rafts, signs or other apparatus to or from any park or beach or from water adjacent to such park or beach;
9. No person shall cause, allow or permit dogs to be:
 - a. on the entire sand beach area around the lagoon, southernmost portion of the sand beach up to the grassed area and entire body of water in the beach lagoon, known as the "Beachfront Lagoon Area" as designated and marked in Schedule "A" attached hereto and forming part of this Bylaw; and
 - b. on the southernmost portion of the sand beach adjacent to Rendall Park, including the designated swimming areas, known as the "Rendall Park Area" as designated and marked in Schedule "A" attached hereto and forming part of this Bylaw;

unless the dog is a Service or Guide Dog trained and certified under the *Guide Dog and Service Dog Act*;
10. No person shall kindle, build, light, maintain any fire, barbeque, hibachi or any other form of cooking apparatus that uses wood, charcoal, briquettes or any other form of natural burning product, at any time on any beach or park; except where;
 - a. a barbeque designed to cook food that uses propane, butane or natural gas with a cylinder liquid capacity of 10 lbs or less is being used; and

- b. is of a size not exceeding a barbeque pedestal; and
 - c. is located in the designated pedestal area marked in red on the attached map as Schedule "B" attached hereto and forming part of this bylaw;
- 11. No person shall operate paddleboards, kayaks, power boats, sailboats, rowboats, canoes or any other water vehicle, boat or vessel, inside any designated swimming areas;
- 12. No person shall be on the roof of any building or public structure, in any tree or up on any flag pole or light pole in any beach or park;
- 13. No person shall be in any building, tennis court, or other enclosure or structure in any beach or park except during the hours that said building, tennis court or other structure is authorized to be used or to be open by the Village;
- 14. No person shall break, injure or damage the locks, gates, bolts, fences, seats, benches, buildings, structures, or other property placed in beaches, parks, boulevards or other public areas or grounds;
- 15. No person shall wilfully destroy, mutilate, efface, deface, or remove any sign or marker posted under this or any other Bylaw of the Village;
- 16. No person shall climb, bark, break, peel, cut, deface, remove, injure, root up or otherwise destroy or damage the trees, shrubs, flowers, roots or grass planted in or on any public area, beach, boulevard, park or grounds;
- 17. No person shall smoke any tobacco, cannabis, electronic cigarette, cigar, cigarillo, pipe or ignite any cartridge of nicotine solution, vaporizing system or smoke any substance that replicates a smoking experience in any building, structure, park or public space;
- 18. No person shall consume or possess open liquor at any time in any park or public space, except where the said liquor is consumed or possessed pursuant to and in compliance with a licence issued under the *Liquor Control and Licencing Act*;
 - a. where alcoholic beverages are served, the event must be fully secured by an enclosure that separates it from the general public, unless the event is an artisan market where the vendor is licenced to provide liquor samples to the public; and
 - b. the carrying of alcohol between businesses, buildings and event locations is prohibited.
- 19. No person shall play or practice the game of golf or similar games played with golf clubs and balls in any beach or park, except in any area designated for the playing and practicing of golf or similar games;
- 20. No person shall ride or drive any horse in, upon, or through any public areas, parks, boulevards or beaches;
- 21. No person shall ride or drive any micromobility device, motor assisted cycle, scooter, rollerblade, skateboard, motorcycle, automobile, sleigh, snowmobile, all-terrain vehicle or other vehicle or conveyance in or upon any of the public areas, beaches, parks, grounds or boulevards; except that a cyclist, having first dismounted from his cycle, may use or be upon or along any sidewalk, pathway or footpath in any park;

- a. Notwithstanding item 21 above, the use of mobility devices used by physical challenged or cognitively impaired Persons is permitted;

- 22. No person shall park unhitched trailers, boats, RV's or any other equipment at any boat launch ramp or designated parking area within the Village;
- 23. No person shall intentionally feed or attempt to feed, or otherwise use any attractant to encourage the feeding of any wild animal or bird, including a Canada Goose;

EXEMPTIONS

- 24. This Bylaw does not apply to or prevent any officers, employees or agents of the Village or agents of the federal or provincial government from carrying out their assigned duties;
- 25. Provisions of this bylaw may be exempt if a Temporary Sidewalk Extension Licence of Occupation, Special Event or Community Event Permit has been approved or otherwise authorized by the Village;

LIABILITIES FOR DAMAGES

- 26. This Bylaw shall not be construed to hold the Village or its authorized agents responsible for any damage to persons or property by reason of a propane, butane or natural gas fired grill or barbecue.

OFFENCE AND PENALTY

- 27. Every person who violates any provision of this Bylaw, or who allows or permits any act or thing to be done in violation of any provision of this Bylaw shall be guilty of an offence under the Bylaw Notice Enforcement Bylaw as amended from time to time;

SEVERABILITY

- 28. If any portion of this Bylaw is for any reason found invalid by decision of a court of competent jurisdiction such decision shall not affect the validity of the remaining portions of this Bylaw.

REPEAL

- (a) The Village of Harrison Hot Springs "Park Regulation Bylaw No. 915, 2009" and amendments thereto are hereby repealed in their entirety.

READINGS AND ADOPTION

READ A FIRST TIME THIS 3rd DAY OF FEBRUARY, 2020

READ A SECOND TIME THIS 3rd DAY OF FEBRUARY, 2020

READ A THIRD TIME THIS 3rd DAY OF FEBRUARY, 2020

ADOPTED THIS DAY OF JANUARY, 2020

Mayor

Corporate Officer

SCHEDULE "A"
Beachfront Lagoon and Rendall Park Prohibited Areas



SCHEDULE "B"
Designated Barbeque Pedestals Area



VILLAGE OF HARRISON HOT SPRINGS

BYLAW NO. 1152

A bylaw to amend the Bylaw Notice Enforcement Bylaw No. 855

WHEREAS the Village of Harrison Hot Springs has deemed it advisable to amend Bylaw Notice Enforcement Bylaw No. 855 by replacing the Schedule of Designated Bylaw Contraventions and Penalties;

NOW THEREFORE in open meeting assembled, the Mayor and Council of the Village of Harrison Hot Springs enacts as follows:

1. CITATION

This Bylaw may be cited for all purposes as the "Village of Harrison Hot Springs Bylaw Notice Enforcement Amendment Bylaw No. 1152, 2020".

2. The Schedule of Designated Bylaw Contraventions and Penalties is attached hereto as Schedule "A" and forms part of this bylaw.

3. REPEAL

That the Schedule of Designated Bylaw Contraventions and Penalties attached as Schedule "A" to the Village of Harrison Hot Springs Bylaw Notice Enforcement Bylaw No. 855 is hereby repealed in its entirety.

READ A FIRST TIME 3rd DAY OF FEBRUARY, 2020

READ A SECOND TIME THIS 3rd DAY OF FEBRUARY, 2020

READ A THIRD TIME THIS 3rd DAY OF FEBRUARY, 2020

ADOPTED THIS DAY OF FEBRUARY, 2020

Mayor

Corporate Officer

CONFIDENTIAL

SECRET

CONFIDENTIAL

CONFIDENTIAL

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SCHEDULE "A" TO BYLAW NO. 1152
SCHEDULE OF DESIGNATED BYLAW CONTRAVENTIONS AND PENALTIES

BYLAW	SECTION	DESCRIPTION	A1 Penalty	A2 Early Payment	A3 Late Payment
Business Licence and Regulation Bylaw No. 1128	2.1(a)	Carry on business without a licence	200.00	190.00	210.00
	2.1(b)	Fail to obtain separate licence for each business	200.00	190.00	210.00
	2.3(d)	Fail to renew business licence that continues to operate	200.00	190.00	210.00
	3.1(a)	Operate prohibited business	500.00	490.00	510.00
Fireworks Regulation Bylaw No. 871	1.2.1	Possess fireworks without permit	100.00	90.00	110.00
	1.2.2	Ignite, explode, set off or detonate fireworks in such a manner as may endanger or create a nuisance	100.00	90.00	110.00
Abatement and Control of Noise Bylaw No. 474	4(a)	Disturb the peace with radio noise, stereo noise, sound device or other amplified noise	200.00	190.00	210.00
	4(b)	Disturb the peace with bird or animal noise	100.00	90.00	110.00
	4(c)	Operate power lawnmower or power saw between the hours of 10:00 p.m. and 8:00 a.m.	500.00	490.00	510.00
	4(d)	Discharge vehicle or engine exhaust that causes excessive noise	100.00	90.00	110.00
	4(e)	Unload or load material from any vehicle that disturbs	500.00	490.00	510.00
	4(f)	Continuous running of stationary motor vehicle which disturbs	100.00	90.00	110.00
	4(g)	Erect, demolish, construct, alter or repair any building or structure or excavate any street in any zone on Sunday	500.00	490.00	510.00
	4(h)	Erect, demolish, construct, alter or repair any building or structure or excavate any street in any zone weekdays including Saturday, between the hours of 10:00 p.m. and 8:00 a.m.	500.00	490.00	510.00
Highway and Traffic Bylaw No. 974	16(d)	Interfere with any traffic control device	210.00	190.00	210.00
	16(e)	Fail to comply with any lawful direction, command or order of a Bylaw Enforcement Officer, Peace Officer or a member of the Fire Department	100.00	90.00	110.00
	16(f)	Commercial vehicles in excess of 5500 kg (tare weight) on residential street	300.00	290.00	310.00
	27(b)	Fail to park in designated parking between lines or markings	100.00	90.00	110.00
	27(c)	Park in loading zone and beyond maximum of 30 minutes	100.00	90.00	110.00
	27(d)	Park in bus zone	100.00	90.00	110.00
	27(e)	Park in designated physically disabled motorist stall without valid placard	100.00	90.00	110.00
	27(f)	Park on sidewalk or boulevard	100.00	90.00	110.00
	27(g)	Park in front of a public or private driveway	100.00	90.00	110.00
	27(h)	Park within 5 meters of a hydrant	100.00	90.00	110.00
	27(i)	Park on crosswalk or within 5 meters of the approach side of a crosswalk	100.00	90.00	110.00

SCHEDULE "A" TO BYLAW NO. 1152
SCHEDULE OF DESIGNATED BYLAW CONTRAVENTIONS AND PENALTIES

BYLAW	SECTION	DESCRIPTION	A1 Penalty	A2 Early Payment	A3 Late Payment
	27(j)	Park within 6 meters of either side of an entrance to or exit from public meeting place, fire hall or playground	100.00	90.00	110.00
	27(k)	Obstruct traffic alongside or opposite of highway excavation or obstruction	100.00	90.00	110.00
	27(l)	Park on highway side of a motor vehicle stopped or parked parallel to the curb side of a highway	100.00	90.00	110.00
	27(m)	Park on a bridge or other elevated structure on a highway	100.00	90.00	110.00
	27(n)	Park which obstructs the visibility of traffic or a traffic control device	100.00	90.00	110.00
	27(o)	Park on cycle path on any portion of a highway for a longer period of time than indicated on the traffic control device	100.00	90.00	110.00
	27(p)	Park on a highway for a continuous period exceeding 48 hours without movement	100.00	90.00	110.00
	27(q)	Commercial vehicle parked longer than 24 hours in a given area	100.00	90.00	110.00
	27(r)	Park adjacent to a yellow curb	100.00	90.00	110.00
	27(s)	Face wrong direction from the normal flow of traffic on the highway	100.00	90.00	110.00
	27(t)	Park where prohibited	100.00	90.00	110.00
	27(u)	Park in lane less than 3.5 meters of the travelled portion of the lane for other vehicle	100.00	90.00	110.00
	27(v)	Park in boat launch area without permit	100.00	90.00	110.00
	27(w)	Park in close proximity to other vehicle to obstruct or unduly restrict movement	100.00	90.00	110.00
	29(a)ii	Exceed total weight of the vehicle and/or trailer in excess of 5500 kg and is in a residential zone between the hours of 7:00 p.m. and 7:00 a.m.	100.00	90.00	110.00
	29(b)	Recreational vehicle parked on any street in excess of 8 hours regardless if it is moved or not to another location	100.00	90.00	110.00
	29(c)	Park unattached utility, boat or RV trailer on any street	100.00	90.00	110.00
	31(a)	Park a vehicle in a stall for a period of time greater than the time indicated by the traffic control device	100.00	90.00	110.00
Nuisance, Noxious or Offensive Trades, Health and Safety Bylaw No. 829	3	Disconnect meter	500.00	490.00	510.00
	5	Divert or install exhaust fans	500.00	490.00	510.00
	6	Store or use dangerous goods	500.00	490.00	510.00
	7	Construct or install trap	500.00	490.00	510.00
	8	Construct or install obstruction to an exit	500.00	490.00	510.00
	10(1)	Interfere or obstruct inspector	500.00	490.00	510.00
	10(2)	Remove, alter, mutilate posted notice	500.00	490.00	510.00
	11	Allow growth of mold or fungus	500.00	490.00	510.00
	12(1)	Cause or permit a nuisance	500.00	490.00	510.00
	12(2)	Cause or permit water, rubbish or unsightly matter to accumulate	500.00	490.00	510.00
	13	Cause or permit a noxious or offensive trade	500.00	490.00	510.00
	16(1)	Fail to inspect residential premises subject to Tenancy Agreement	500.00	490.00	510.00
	16(2)(a)	Failure to give written notice of contravention	500.00	490.00	510.00

SCHEDULE "A" TO BYLAW NO. 1152
SCHEDULE OF DESIGNATED BYLAW CONTRAVENTIONS AND PENALTIES

BYLAW	SECTION	DESCRIPTION	A1 Penalty	A2 Early Payment	A3 Late Payment
	16(2)(b)	Failure to comply with notice	500.00	490.00	510.00
Open Burning and Outdoor Fire Regulation Bylaw No. 1110	3.1	Set, start or kindle fire or permit open burning of wood, wood pellets, rubbish, refuse, tires, oil, plastics, synthetics, asphalt shingles, battery boxes, or construction material or waste of any kind	500.00	490.00	510.00
	3.1.2	Light or burn a tiki torch	100.00	90.00	110.00
	3.1.3	Use or fly a sky lantern	100.00	90.00	110.00
	3.1.4	Use fireworks without display permit	100.00	90.00	110.00
	3.1.5	Use BBQ, hibachi using wood or charcoal briquettes on public property	100.00	90.00	110.00
	5.7	Communal Campfire exceeding allowable size	100.00	90.00	110.00
	5.8	Communal Campfire within 10 meters of building or property line	100.00	90.00	110.00
	5.10	Communal Campfire within 20 meters of municipal road	100.00	90.00	110.00
	5.11	Communal Campfire during high winds	200.00	190.00	210.00
	5.12	Communal Campfire to spread	200.00	190.00	210.00
	5.13	Leave Communal Campfire unattended	200.00	190.00	210.00
	5.14	Fail to extinguish Communal Campfire	100.00	90.00	110.00
Littering and Dumping and Snow Bylaw No. 870	2, 9, 11	Dispose or deposit garbage or rubbish in a public place	50.00	40.00	60.00
	2(c)	Deface, damage any property owned by or in care of the Village	100.00	90.00	110.00
	3	Damage or kill a tree, shrub, turf, and flower in a public place	100.00	90.00	110.00
	4(b)	Fail to remove snow, ice and litter from any sidewalk in front of or adjacent property no later than 4:00 p.m.	100.00	90.00	110.00
	7	Deface, destroy any building, structure, facility, fence, sign, seat or bench or ornament on public property	100.00	90.00	110.00
Waste Collection and Disposal Bylaw No. 1100	3(b)	Dump or dispose of any waste	100.00	90.00	110.00
	3(c)	Deposit or use waste for lot filling or levelling purposes.	100.00	90.00	110.00
	3(d)	Allow waste of any kind whatsoever to leak, spill, blow, drop from any vehicle or container onto any street within the Village	100.00	90.00	110.00
	3(e)	Place or cause to be placed any waste upon any street or public land other than in accordance with the Residential Waste Collection Service conditions	100.00	90.00	110.00
	3(f)	Dispose of waste into a container belonging to another person unless given the authority to do so by the owner or occupier of the premises	100.00	90.00	110.00
	3(g)	Open Container, add, disturb, tamper, handle, interfere with Container placed for collection	100.00	90.00	110.00
	4(f)(v)	Place any other Waste other than Domestic Waste, recyclable or organics/green waste into Container	100.00	90.00	110.00

SCHEDULE "A" TO BYLAW NO. 1152
SCHEDULE OF DESIGNATED BYLAW CONTRAVENTIONS AND PENALTIES

BYLAW	SECTION	DESCRIPTION	A1 Penalty	A2 Early Payment	A3 Late Payment
Park Regulation Bylaw No. 1150	3	Enter public beach or park between 11:00 p.m. and 5:00 a.m.	100.00	90.00	110.00
	4	Set up or occupy structure in park, on street or public property	100.00	90.00	110.00
	4 (a)	Sunshade/sun canopy exceeds maximum size requirements	100.00	90.00	110.00
	5	Park, store, place or abandon any unlicensed or licensed boat, golf cart, motor vehicle, motorcycle, off-road vehicle, trailer or other matter on any public land, unless expressly permitted	100.00	90.00	110.00
	6	Remove gravel, sand or earth from beach or shore	100.00	90.00	110.00
	7	Litter on beach or in water	100.00	90.00	110.00
	8	Move or remove buoys, rafts, signs from any beach or from water	100.00	90.00	110.00
	9(a),(b)	Allow or permit dog in prohibited area	100.00	90.00	110.00
	10	Kindle, build, light, maintain any fire, barbeque, hibachi or any other form of cooking apparatus that uses wood, charcoal, briquettes or any other form of natural burning product on any beach or park	100.00	90.00	110.00
	10(a)	Barbeque cylinder exceeds capacity size	100.00	90.00	110.00
	10(b)	Barbeque exceeds barbeque pedestal	100.00	90.00	110.00
	10(c)	Barbeque in prohibited area	100.00	90.00	110.00
	11	Operate water vehicle inside designated swim areas	100.00	90.00	110.00
	12	Occupy roof of building, public structure, tree or pole in beach or park	50.00	40.00	60.00
	13	Occupy building, tennis court or other structure in park outside posted hours	100.00	90.00	110.00
	14	Break, injure or damage locks, gates, bolts, fences, seats, benches, buildings, structures or other property in public areas on beaches, boulevards or in parks or grounds	100.00	90.00	110.00
	15	Willfully destroy, mutilate, efface, deface or remove posted sign	100.00	90.00	110.00
	16	Bark, break, peel, cut, deface, remove, injure, root up or otherwise damage trees, shrubs, flowers, roots or grass planted or growing in public areas, beaches, boulevards or in parks or grounds	100.00	90.00	110.00
	17	Smoke any tobacco, cannabis, electronic cigarette, cigar, cigarillo, pipe or any substance that replicates smoking in buildings, structure, park or public space	100.00	90.00	110.00
	18	Consume or possess open liquor in park or public space	100.00	90.00	110.00
	19	Play or practice golf in public park	50.00	40.00	60.00
	20	Ride or drive any horse in, upon or through public areas, parks, boulevards or beaches	100.00	90.00	110.00
	21	Ride or drive any micromobility device, motor assisted cycle, motorcycle, scooter, rollerblade, skateboard, automobile, sleigh, snowmobile, all-terrain vehicle or other vehicle in public areas, parks or grounds	100.00	90.00	110.00
	22	Park unhitched trailers, boats, RV's or any other equipment at any boat launch ramp or designated parking area within the Village	100.00	90.00	110.00

SCHEDULE "A" TO BYLAW NO. 1152
SCHEDULE OF DESIGNATED BYLAW CONTRAVENTIONS AND PENALTIES

BYLAW	SECTION	DESCRIPTION	A1 Penalty	A2 Early Payment	A3 Late Payment
	23	<i>Intentionally feed or attempt to feed, or otherwise use any attractant to encourage the feeding of any wild animal or bird, including a Canada Goose</i>	100.00	90.00	110.00
Tree Management and Preservation Bylaw No. 1015	6(a)	Remove tree without permit	200.00	190.00	210.00
Property Maintenance Bylaw No. 1072	3(a)	Place graffiti on building, wall, fence sign or other structure	500.00	490.00	510.00
	3(b)i	Throw, deposit, leave or place rubbish in or upon any public space or private property	500.00	490.00	510.00
	3(b)ii	Allow accumulation of noxious weed or invasive plant or other material on public or private property that could cause infestation	200.00	190.00	210.00
	3(b)iii	Abandon vehicle, household appliance or furniture on any highway, sidewalk, ditch, parking lot, waterway, park or other public place or private property	500.00	490.00	510.00
	3(c)i	Cause or allow property or premises to become unsightly	500.00	490.00	510.00
	3(c)ii – a,b,c,d,e & f	Cause or permit accumulation of rubbish, broken or dilapidated furniture or bedding or appliances, vehicle parts or equipment, unused wood or wood products, construction materials or equipment, standing water where unsanitary conditions could develop or remain	500.00	490.00	510.00
	4(a)	Fail to brush vegetation and weed, remove invasive species	200.00	190.00	210.00
Sign Bylaw No. 1126	2.1a)	Erect, place, construct or alter a sign without permit	500.00	490.00	510.00
	2.1b)	Maintain or allow sign to remain, be affixed to lands or building without a permit	500.00	490.00	510.00
	2.1e)	Sign located, erected or lighted that interferes with visibility of traffic control device or access/egress to highway	300.00	290.00	310.00
	2.1f)	Sign affixed to fence where not permitted	100.00	90.00	110.00
	2.1h)	Sign which obstructs doorway, window or sidewalk where prohibited	300.00	290.00	310.00
	2.1j)	Sign within 100 metres of prohibited area	500.00	490.00	510.00
	2.1k)	Sign left abandoned more than 30 days	50.00	60.00	40.00
	2.1l)	Sign attached to tree, light pole, provincial highway or utility pole	100.00	90.00	110.00
	2.1m)	Sign which contains holographic image or projection of image	100.00	90.00	110.00
	3a)	Erect, construct, place, alter or maintain sign where prohibited	500.00	490.00	510.00
	5.12a)i)	Fail to remove sign within specified time period of 7 days	200.00	190.00	210.00

SCHEDULE "A" TO BYLAW NO. 1152
SCHEDULE OF DESIGNATED BYLAW CONTRAVENTIONS AND PENALTIES

BYLAW	SECTION	DESCRIPTION	A1 Penalty	A2 Early Payment	A3 Late Payment
	5.12a)ii)	Sign which interferes pedestrian movement or visibility of any Traffic Control Device	200.00	190.00	210.00
Municipal Docks Bylaw No. 991	11	Possess an open container of liquor on a dock	100.00	90.00	110.00
	15	Deposit or leave garbage, refuse, bottles, cans, paper, animal excrement or other waste material on a dock or in the water surrounding a dock	100.00	90.00	110.00
	18	Cause a vessel, watercraft or seaplane to remain moored in a posted loading zone for a period in excess of 60 minutes unless otherwise authorized by the Village	100.00	90.00	110.00
Municipal Docks Bylaw Amendment No. 1008	21(1)(a)(b)	Moor a vessel, watercraft or seaplane at a dock for a period in excess of 12 hours and moored overnight unless approved by special permit issued by the Village	500.00	490.00	510.00
Boat Launch and Regulation Bylaw No. 1075	12	Fail to properly display vehicle hanger	50.00	40.00	60.00
	14	Leave boat, tow vehicle, boat trailer or vehicle unattended at boat launch or on wharf	50.00	40.00	60.00
	15	Moor boat in excess of 15 minutes	40.00	30.00	50.00
	16	Accelerate boat motor while loading or unloading a boat on or off a trailer	200.00	190.00	210.00
Zoning Bylaw No. 1115	3.3a)	Keep or permit on any lot in any zone, object or chattel which is unsafe, unsightly, or adversely affects zone	500.00	490.00	510.00
	3.3b), c)	Use prohibited in Zone	500.00	490.00	510.00
	3.3d)	Land use that produces malodorous, toxic or noxious matter or generates vibrations, heat, glare or radiation discernible beyond boundaries of lot	200.00	190.00	210.00
	3.3e)	Tourist accommodation in residential zone	500.00	490.00	510.00
	3.3f)	Operation of gaming and gambling establishments in any zone	500.00	490.00	510.00
	3.5b)	Use prohibited unless approved by Agricultural Land Commission or subject to Agricultural Land Commission Act	500.00	490.00	510.00
	3.6b)	Non-compliance of required setback and siting requirements	500.00	490.00	510.00
	3.7a)	Building or structure placed, constructed, sunk into, erected, moved, sited, altered or enlarged that exceeds height	200.00	190.00	210.00
	3.8a)	Sight line requirements at intersection exceeds height	100.00	90.00	110.00

SCHEDULE "A" TO BYLAW NO. 1152
SCHEDULE OF DESIGNATED BYLAW CONTRAVENTIONS AND PENALTIES

BYLAW	SECTION	DESCRIPTION	A1 Penalty	A2 Early Payment	A3 Late Payment
	4.1a)	Use of Marihuana Facility and Marihuana Operation in any zone where prohibited	500.00	490.00	510.00
	4.1b)	Use of Medical Marihuana Production Facility in any zone where prohibited, except where authorized	500.00	490.00	510.00
	4.4c)	Use of barbed wire, razor wire, electric current or hazardous material where prohibited	200.00	190.00	210.00
	4.4d)	Retaining wall exceeds height	50.00	40.00	60.00
	4.5b)	Home Occupation that discharges or emits	100.00	90.00	110.00
	4.6	Temporary Building or structure that exceeds duration	50.00	40.00	60.00
	4.7b)i)	Intermodal storage container exceeds permitted number	50.00	40.00	60.00
	4.7b)ii)	Intermodal storage container in prohibited area	100.00	90.00	110.00
	4.7c)	Accessory storage building or structure not permitted	500.00	490.00	510.00
	6.7a)	Exceed number and type of motor vehicles permitted in residential zone	500.00	490.00	510.00



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council DATE: February 11th, 2020
 FROM: Tracey Jones FILE: 1700-02
 Financial Officer
 SUBJECT: 2020-2024 Financial Plan Bylaw No. 1153, 2020

ISSUE: To present the 2020-2024 Financial Plan Bylaw No. 1153, 2020

BACKGROUND:

Pursuant to s. 165(1) of the *Community Charter*, Council must adopt annually, a five-year Financial Plan that sets out the objectives and policies of the municipality.

Pursuant to Section 166 of the *Community Charter*, council must undertake a process of public consultation regarding the proposed financial plan before its adoption.

The 2020-2024 Financial Plan was made available for Public Consultation at an Open House held on February 18th, 2020 from 2pm to 5pm and is presented at the Regular Meeting of Council on February 18th, 2020 for additional opportunity for the public to provide comment.

Accordingly, the 2020-2024 Financial Plan is attached for Council's consideration.

RECOMMENDATION:

THAT the 2020-2024 Financial Plan Bylaw No. 1153, 2020 given second and third reading.

Respectfully submitted:

Tracey Jones
 Tracey Jones
 Financial Officer

REVIEWED BY:

Madeline McDonald
 Madeline McDonald
 Chief Administrative Officer

A Bylaw of the Village of Harrison Hot Springs to establish the 2020 – 2024 Financial Plan

WHEREAS the *Community Charter* requires the municipality to adopt a five-year financial plan annually;

AND WHEREAS public consultation regarding the financial plan was provided by way of an open meeting;

NOW THEREFORE the Council of the Village of Harrison Hot Springs, in open meeting, lawfully assembled,
ENACTS AS FOLLOWS:

1. That Schedule "A" attached hereto and made part of this bylaw is hereby adopted and is the Village of Harrison Hot Springs Financial Plan for the years 2020 - 2024.
2. That Schedule "B" attached hereto and made part of this bylaw is hereby adopted and is the Village of Harrison Hot Springs Financial Plan Objectives and Policies Statement for the year 2020 – 2024.
3. This bylaw may be cited for all purposes as the "Village of Harrison Hot Springs Financial Plan Bylaw No. 1153, 2020"
4. Bylaw No. 1134, 2019 – 2023 Financial Plan is hereby repealed.

READ A FIRST TIME THIS 3rd DAY OF FEBRUARY, 2020

READ A SECOND TIME THIS DAY OF FEBRUARY, 2020

READ A THIRD TIME THIS DAY OF FEBRUARY, 2020

ADOPTED THIS DAY OF MARCH, 2020

Mayor

Corporate Officer

BYLAW NO. 1153, 2020
SCHEDULE "A"
2020-2024 Financial Plan

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES:					
PROPERTY TAXES - RESIDENTIAL	1,517,232	1,520,548	1,546,932	1,573,647	1,604,485
PROPERTY TAXES - BUSINESS	683,402	712,257	712,557	712,815	727,071
PROPERTY TAXES - RECREATION/NON-PROFIT	122,266	142,895	143,095	143,143	146,005
COLLECTIONS FOR OTHER GOVERNMENTS & AGENC	1,903,160	1,918,941	1,933,250	1,946,312	1,985,238
PENALTIES & INTEREST - TAXES	4,000	-	-	-	-
UTILITY CO. 1% REVENUE TAXES	37,901	38,029	38,085	38,296	39,062
PAYMENTS IN LIEU OF TAXES	4,050	4,450	4,530	4,612	4,704
TOTAL TAXES COLLECTED	4,272,011	4,337,120	4,378,449	4,418,825	4,506,566
REMITTANCES TO OTHER GOVERNMENTS & AGENCI	(1,903,160)	(1,918,941)	(1,933,250)	(1,946,312)	(1,985,238)
NET TAXES FOR MUNICIPAL PURPOSES	2,368,851	2,418,179	2,445,199	2,472,513	2,521,328
REVENUE FROM OWN SOURCES	1,984,320	2,008,620	2,046,610	2,056,259	2,121,796
GRANTS AND DONATIONS	2,930,150	536,000	541,030.00	555,410.00	566,518.81
DCC	248,400	650,000	-	-	-
CONTRIBUTED ASSETS	174,000	-	-	-	-
TOTAL REVENUE	\$7,705,721	\$5,612,799	\$5,032,839	\$5,084,182	\$5,209,643
EXPENSES:					
LEGISLATIVE	131,350	131,350	132,285	134,855	137,552
GENERAL GOVERNMENT	1,171,897	1,148,090	1,182,445	1,190,859	1,214,671
PROTECTIVE SERVICES	269,057	269,057	271,414	274,347	279,204
DEVELOPMENT PLANNING	313,700	122,700	122,814	125,230	127,735
TOURISM AND COMMUNITY IMPROVEMENT	280,197	255,308	257,684	262,838	268,094
ENGINEERING, TRANSPORTATION, STORM WATER	874,509	846,843	853,835	864,344	881,630
SOLID WASTE	201,946	210,948	197,785	201,741	205,775
PARKS, RECREATION & CULTURAL SERVICES	511,845	507,903	514,556	521,764	532,199
WASTEWATER UTILITY	803,620	803,620	828,352	843,389	860,257
WATER UTILITY	499,000	509,875	505,693	491,153	525,388
DEBT- INTEREST	20,700	15,700	16,014	16,335	16,661
TOTAL EXPENDITURES	5,077,821	4,821,394	4,882,877	4,926,854	5,049,167
SURPLUS (DEFICIT)	\$2,627,900	\$791,405	\$149,962	\$157,327	\$160,476
CAPITAL, DEBT, RESERVES, TRANSFERS & BORROWING					
CAPITAL EXPENDITURES	(3,410,500)	(1,019,500)	(1,319,000)	(111,180)	(113,404)
REPAYMENT ON DEBT	(163,100)	(53,100)	(54,162)	(55,245)	(56,350)
PROCEEDS OF DEBT	-	-	110,000	-	-
CONTRIBUTIONS TO RESERVES	(902,900)	(948,305)	(1,105,799)	(1,132,284)	(1,154,930)
TRANSFERS FROM RESERVES	763,600	219,500	1,209,000	111,180	113,404
APPROPRIATION FROM SURPLUS	75,000	-	-	-	-
EQUITY IN TANGIBLE CAPITAL ASSETS	1,010,000	1,010,000	1,010,000	1,030,200	1,050,804
	\$(2,627,900)	\$(791,405)	\$(149,961)	\$(157,329)	\$(160,476)
SURPLUS (DEFICIT) PLUS CAPITAL, DEBT,	\$ -	\$ -	\$ -	\$ -	\$ -

BYLAW NO. 1153, 2020
SCHEDULE "B"
2020 FINANCIAL PLAN OBJECTIVES AND POLICIES

In accordance with Section 165(3.1) of the *Community Charter*, the Village of Harrison Hot Springs is required to include in the FiveYear Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*;
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2020. Property taxes usually form the greatest proportion of revenue. As a revenue source, property taxation offers a stable and reliable source of revenues for services such as:

- Governance & Administration
- Operations & Public Works
- Protective Services
- Recreation, Parks & Culture

User fees and charges typically form the second largest proportion of planned revenue. Many services can be measured and charged on a user-pay basis. Services where fees and charges are applied include water and sewer usage, & solid waste management – these are charged on a user pay basis. User fees are designed to apportion the value of a service to those who use the service.

Table 1: 2020 Funding Sources

Revenue Source	% of Total Revenue	Dollar Value
Property Taxes including Payments in Lieu	27.7%	\$2,368,851
Service Utility Fees (Frontage Taxes)	5.6%	\$476,300
User fees	11.6%	\$992,620
Reserves	9.0%	\$763,600
Surplus	0.9%	\$75,000
DCC Revenues	2.8%	\$248,400
Borrowing	0%	\$0
Grants/Donations	34.3%	\$2,930,150
Other sources	8.1%	\$689,400

Objective and Policies

- to continue to seek grants for major infrastructure repair and replacement
- to keep the public well-informed about projects and initiatives
- to review utility participation rates to ensure they are equitably funded
- to establish reserve policies to assist in the funding of future capital replacements and to stabilize tax and utility rates
- to ensure that Village services are financially sustainable

Distribution of Property Taxes

Table 2 outlines the distribution of property taxes among the property classes.

Table 2: 2020 Distribution of Property Tax Rates

Property Class	% of Total Property Taxation
Residential (1)	66%
Business (6)	29%
Recreation/Non-profit (8)	5%

Objectives

- Village Council recognizes that residential tax payers are the predominant users of municipal services and therefore should bear a larger portion of the tax burden
- Ensure that the Village is competitive with other similar sized municipalities in British Columbia

Policies

- Set property tax rates that are based on principals of equity and responsiveness to current economic trends
- Regularly review and compare the Village's distribution of tax burden relative to other similar municipalities in British Columbia
- Ensure that property taxes are in line with goals and policies in the Official Community Plan and Regional Growth Strategy

Permissive Tax Exemptions

Policies & Objectives

Council does not currently support permissive tax exemptions. Taxpayers within the various property classes are treated equitably and policies are established for each class and not for individual property owners.

