



VILLAGE OF HARRISON HOT SPRINGS NOTICE OF MEETING AND AGENDA

REGULAR COUNCIL MEETING

Date: Monday, May 4, 2020
Time: 7:00 p.m.
Location: Council Chambers, 495 Hot Springs Road
 Harrison Hot Springs, British Columbia

PURSUANT TO MINISTERIAL ORDER 083 – PUBLIC ATTENDANCE IS NOT PERMITTED

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 April 20, 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	
7. DELEGATIONS/PETITIONS	
8. CORRESPONDENCE	
(a) Letter dated April 22, 2020 from the Harrison Agassiz Chamber of Commerce Re: COVID 19 Situation Item 8(a) Page 9	
(b) Letter dated April 24, 2020 from Tourism Harrison Re: Tourism Harrison Funding and Events Item 8(b) Page 11	

9. BUSINESS ARISING FROM CORRESPONDENCE

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

Councillor Hooper

- Agassiz Harrison Healthy Communities
- Agassiz Harrison Historical Society
- Fraser Health

Councillor Palmer

- Fraser Valley Regional Library Board
- Kent Harrison Joint Emergency Program Committee
- Public Art Committee

Councillor Piper

- Corrections Canada Citizen's Advisory Committee
- Harrison Agassiz Chamber of Commerce
- Kent Harrison Joint Emergency Program Committee
- Tourism Harrison

Councillor Vidal

- Agassiz Harrison Healthy Communities
- Fraser Valley Regional District Board
- Fraser Valley Regional District Hospital Board
- Fraser Valley Regional Library Board

11. REPORTS FROM MAYOR

12. REPORTS FROM STAFF

- (a) Report of Community Services Coordinator – April 27, 2020
Re: Pay Parking Program

Recommendation:

OPTION 1:

THAT the agreement with Precise ParkLink Inc. be cancelled effective immediately; and

THAT the pay parking program be suspended until 2021.

OPTION 2:

THAT the agreement with Precise ParkLink Inc. remain as status quo.

OPTION 3:

THAT the agreement with Precise ParkLink Inc. be modified by changing to an escalating rate of \$2 for the first hour, \$3 for the second hour, and \$5 for the third hour to a maximum of three hours.

- (b) Report of Community Services Coordinator – April 27, 2020
Re: Resort Development Strategy Amendment

Item 12(b)
Page 17

Recommendation:

THAT staff be authorized to seek Provincial approval to amend the 2019 – 2021 Resort Development Strategy by reducing the Public Art project by as much as \$10,000 and creating a COVID-19 Tourism Signage project of up to \$10,000.

- (c) Report of Financial Officer – April 29, 2020
Re: Statement of Financial Information

Item 12(c)
Page 21

Recommendation:

THAT the 2019 Statement of Financial Information be approved.

- (d) Report of Chief Administrative Officer – April 29, 2020
Re: Council meeting location during COVID-19 Pandemic

Item 12(d)
Page 57

Recommendation:

THAT Meetings of Council be relocated to Memorial Hall until such time as the need for physical distancing related to the COVID19 Pandemic are no longer deemed necessary; and

THAT an expenditure of up to \$20,000, to be funded from surplus, be approved to fund the installation of audio/visual improvements to Memorial Hall to facilitate the holding of public meetings.

13. BYLAWS

- (a) Report of Financial Officer – April 27, 2020
Re: Alternative Municipal Tax Collection Scheme Bylaw

Item 13(a)
Page 59

Recommendation:

THAT Alternative Municipal Tax Collection Scheme Bylaw No. 1157, 2020 be given, first second and third reading and final adoption.

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

15. ADJOURNMENT

4(a)

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

DATE: Monday, April 20, 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

GUEST: Adam Louis, Editor, Agassiz-Harrison Observer

COUNCIL, DELEGATE AND EDITOR ATTENDED BY TELECONFERENCE

ABSENT: None

Recording Secretary: Debra Key

PURSUANT TO MINISTERIAL ORDER 083 – PUBLIC ATTENDANCE WAS NOT PERMITTED

1. CALL TO ORDER

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

Mayor Facio asked that a moment of silence be held in honour of the people who lost their lives in the tragic Nova Scotia shooting incident which took place on April 18 – 19, 2020

2. INTRODUCTION OF LATE ITEMS

- Report of Financial Officer – April 16, 2020
Re: 2020 Property Tax Late Payment Penalty Date

3. APPROVAL OF AGENDA

Moved by Councillor Piper
Seconded by Councillor Palmer

THAT the agenda be approved as amended.

**CARRIED
UNANIMOUSLY**
RC-2020-04-01

Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, April 20, 2020

4. **ADOPTION OF COUNCIL MINUTES**

Moved by Councillor Vidal
Seconded by Councillor Piper

THAT the Regular Council Meeting Minutes of March 16, 2020 be adopted.

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

5. **BUSINESS ARISING FROM THE MINUTES**

None

6. **CONSENT AGENDA**

iv. Correspondence

- (a) Letter dated March 18, 2020 from Ministry of Municipal Affairs and Housing
Re: Unsuccessful funding application Canada Infrastructure Program - Community Culture Hub
- (b) Letter dated March 18, 2020 from the Ministry of Municipal Affairs and Housing
Re: Unsuccessful funding application Canada Infrastructure Program Miami River Lift Station #007
- (c) Letter dated April 10, 2020 from Ministry of Health re BC Emergency Health Services

Moved by Councillor Piper
Seconded by Councillor Hooper

THAT the correspondence be received.

**CARRIED
UNANIMOUSLY**
RC-2020-04-03

7. **DELEGATIONS**

- (a) BDO Canada LLP (Village Auditors)
Re: 2019 Financial Audit

Brian Szabo of BDO Canada LLP verbally presented Council with a report summary of the results of the audit of the consolidated financial statements for the year ended December 31, 2019.

8. **CORRESPONDENCE**

None

9. **BUSINESS ARISING OUT OF CORRESPONDENCE**

None

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

Councillor Hooper

- Agassiz Harrison Healthy Communities
 - March 17, 2020 attended District of Hope Situation Table
 - March 17, 2020 attended Foundry Board telephone conference meeting
 - March 18, 2020 attended Youth Addition Knowledge Exchange telephone conference meeting
 - March 26, 2020 attended CNIB telephone conference meeting
 - April 1, 2020 participated in Worksafe BC webinar
 - April 9, 2020 attended Citizens Response Network telephone conference meeting
 - April 14, 2020 attended Foundry telephone conference meeting
 - April 16, 2020 attended AG Healthy Communities telephone conference meeting
- Agassiz Harrison Historical Society – no report
- Fraser Health – no report

Councillor Palmer

- Fraser Valley Regional Library Board – no report
- Kent Harrison Joint Emergency Program Committee – no report
- Public Art Committee – no report

Councillor Piper

- Corrections Canada Citizen's Advisory Committee – no report
- Harrison Agassiz Chamber of Commerce – no report
- Kent Harrison Joint Emergency Program Committee – no report
- Tourism Harrison – no report
- March 18 and April 15, 2020 attended the LMLGA Executive Meetings
- April 17, 2020 attended a Canada Day Planning meeting

Councillor Vidal

- Agassiz Harrison Healthy Communities
 - April 16, 2020 attended the AG Healthy Communities meeting
- Fraser Valley Regional District Board – no report
- Fraser Valley Regional District Hospital Board – no report
- Fraser Valley Regional Library Board – no report

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, April 20, 2020*

11. MAYOR'S REPORT

- Participates in Regular Meetings with Minister Robinson and her staff every Thursday to receive municipal updates and to ask questions of the Minister on matters relating to governance in during the COVID19 Pandemic
- Participates in twice weekly Community Leadership meetings with the Chilliwack Division of Family Practice for regular updates regarding the local health care services during the COVID 19 Pandemic and listens to Dr. Bonnie Henry's daily reports
- Participated in the bi-weekly Resort Municipality Initiative (RMI) telephone meetings on April 5 and April 19, 2020
- Directed staff to lower the Village Canadian Flag to half-mast in honour of the victims of the tragic Nova Scotia shooting

12. REPORTS FROM STAFF

- (a) Report from Financial Officer – April 9, 2020
Re: 2019 Audited Financial Statements

Moved by Councillor Palmer
Seconded by Councillor Vidal

THAT the 2019 Financial Statements of the Village of Harrison Hot Springs be approved;

AND THAT the Independent Auditor's Report be received;

AND THAT the Independent Auditor's Report be attached to the approved Financial Statements of the Village of Harrison Hot Springs.

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

- (b) Report from Financial Officer – April 9, 2020
Re: COVID-19 Revenue and Expense Contingency Forecast

Moved by Councillor Vidal
Seconded by Councillor Hooper

THAT the COVID-19 Financial Update and Mitigation report be received.

**CARRIED
UNANIMOUSLY
RC-2020-04-05**

Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, April 20, 2020

- (c) Report of Community Services Coordinator – April 9, 2020
Re: Pay Parking Program

Moved by Councillor Palmer
Seconded by Councillor Piper

THAT the Report of the Community Services Coordinator regarding Pay Parking Program be postponed to the Regular Council Meeting of May 4, 2020.

CARRIED
UNANIMOUSLY
RC-2020-04-06

- (d) Report from Deputy Chief Administrative Officer/Corporate Officer – April 1, 2020
Re: Official Community Plan Review

Moved by Councillor Vidal
Seconded by Councillor Hooper

THAT the Official Community Plan Review process be deferred until 2021.

CARRIED
UNANIMOUSLY
RC-2020-04-07

- (e) Report from Community Services Coordinator – March 19, 2020
Re: 2019 Grants to Groups

Moved by Councillor Hooper
Seconded by Councillor Piper

THAT the following community groups be provided with funding under the Grants to Groups program:

Agassiz-Harrison Aquanauts Swim Club	\$1,500.00
Agassiz Baseball Association	\$ 500.00
Storytime in the Park	\$1,000.00
Agassiz-Harrison Community Services	\$1,500.00
Kent-Harrison Arts Council	\$ 200.00
Miami River Streamkeepers Society	\$ 600.00

CARRIED
UNANIMOUSLY
RC-2020-04-08

- (f) Report of Chief Administrative Officer – April 15, 2020
Re: Funding for Sanitary Sewer Lift Station #7

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT the Village apply to the Investing in Canada Infrastructure – Green Infrastructure Program for up to \$1,100,000 to fund the construction of Sanitary Sewer Lift Station #7 and the replacement of the sanitary sewer line which crosses the Miami River along Hot Springs Road; and

Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, April 20, 2020

THAT an expenditure of up to \$450,000, to be funded from Sewer Development Cost Charges, be approved in support of the construction of Lift Station #7.

**CARRIED
UNANIMOUSLY**
RC-2020-04-09

- (g) Report from Deputy Chief Administrative Officer/Corporate Officer – April 6, 2020
Re: Fraser Valley Regional District's request for municipal consent on the proposed Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020

Moved by Councillor Piper
Seconded by Councillor Hooper

THAT Council consents to the Fraser Valley Regional District's "Fraser Valley Regional District Search and Rescue Grant in Aid Extended Service Repeal Bylaw No. 1584, 2020".

**CARRIED
UNANIMOUSLY**
RC-2020-04-10

- (h) Report of Financial Officer – April 16, 2020 – Late Item
Re: 2020 Property Tax late payment penalties

Moved by Councillor Palmer
Seconded by Councillor Piper

THAT Council authorize staff to prepare an alternative municipal tax collection scheme bylaw under section 235 of the *Community Charter* for the year 2020 with a property tax deadline of July 2nd; and

THAT a late payment penalty date of October 1st, 2020 be applied to all property classes, including Class 1, residential properties.

**CARRIED
UNANIMOUSLY**
RC-2020-04-10

13. BYLAWS

- (a) Report of Financial Officer – April, 2020
Re: Tax Rate Bylaw No. 1154, 2020

Moved by Councillor Vidal
Seconded by Councillor Piper

THAT Tax Rate Bylaw No. 1154, 2020 be given three readings and final adoption.

**CARRIED
OPPOSED BY COUNCILLOR HOOPER**
RC-2020-04-11

Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
Monday, April 20, 2020

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

NO PUBLIC IN ATTENDANCE - PURSUANT TO MINISTERIAL ORDER 083

15. **ADJOURNMENT**

Moved by Councillor Piper
Seconded by Councillor Palmer

THAT the meeting be adjourned at 8:53 p.m.

**CARRIED
UNANIMOUSLY**
RC-2020-04-12

Leo Facio
Mayor

Debra Key
Corporate Officer

8(a)

RECEIVED

APR 24 2020

BY VILLAGE OF HARRISON HOT SPRINGS



Harrison Agassiz Chamber of Commerce

The Voice of Business for Harrison Hot Springs

The District of Kent and surrounding area

April 22, 2020

Mayor and Council
Village of Harrison Hot Springs
489 Hot Springs Road
Harrison Hot Springs, BC
V0M 1K0

Dear Mayor and Council:

Re: COVID 19 Situation

The COVID 19 pandemic has impacted the world in a dramatic and profound manner resulting in significant changes to our lives and our work. The impact on the business community in general has been staggering. The BC Chamber of Commerce in its most recent survey determined that four-in-ten (43%) of those surveyed can only continue to operate for up to three months under current restrictions. For businesses temporarily closed, (primarily tourist related businesses) the future is even more serious, with only half (53%) expecting to reopen once the restrictions are eased on workplace operations, while 38% are unsure, and 8% will not reopen. Based on the work of Destination BC it is clear that the Tourism industry has been the hardest hit sector of the economy and will also be the slowest to recover. Current government programs are helping but not all small businesses qualify and for some the actual time to receive help is too slow.

Harrison as a tourist-based economy has been hit especially hard by the measures taken to fight the pandemic. In Harrison 80% of all businesses have shut down with the remainder working to a reduced schedule. Most advanced bookings and reservations have been cancelled well into the fall. While in most communities Hotels remain open, in Harrison our major accommodations have all shut down. For the restaurant sector take out and delivery are options allowed by the Province however, given the barricades that currently block access to the Esplanade this is not a viable option for restaurants located on this street.

The Chamber fully supports the measures that have been taken by the Village to discourage visitors until such time as restrictions on movement and travel are eased. However, we would appreciate some clarity on when and under what circumstance the barricades will be removed and business allowed to operate albeit under evolving mandated social distancing guidelines. In addition, any support you can provide to easing the financial burden on the business community and supporting the return of tourism to our community would be much appreciated. Specifically, we ask Council to consider the following:

- That there be clear criteria set on removal of the Esplanade barricades; our recommendation is to remove the barricades once restrictions on restaurants are modified to allow operation under revised social distancing regulations.
- We would strongly encourage a moratorium on pay parking for the current year. Tourism is expected to grow very slowly as restrictions are eased and the waiving of parking fees would be an effective goodwill gesture to encourage visitors.

We understand that the safety and health of Harrison Hot Springs residents must take precedence in decision making and we support all necessary safety precautions. At the same time, we encourage Council to follow a balanced approach that considers the importance of also keeping the business community alive. The business community while small pays three times the residential rate for property taxes and contributes 30% of the overall tax revenue generated by the Village. In addition thanks to our Resort designation millions of dollars of provincial grant money through the RMI program have revitalized the Village core. The business community plays a major role in making Harrison Hot Springs the exceptional place that it is and with your support we can ensure that it remains a vibrant and successful community as we work through and past this devastating pandemic.

Sincerely

The Board of Directors
Harrison-Agassiz Chamber of Commerce

FILE #	DATE
0220-01	April 28/20
<input checked="" type="checkbox"/> GAO	<input type="checkbox"/> INFRA
<input type="checkbox"/> DCAO/CO	<input type="checkbox"/> PW
<input type="checkbox"/> FO	<input type="checkbox"/> OTHER
<input type="checkbox"/> ACCOUNTS	<input checked="" type="checkbox"/> MAYOR
<input type="checkbox"/> COMM SERV	<input checked="" type="checkbox"/> COUNCIL
ITEM A	B C
COUNCIL AGENDA	
DATE	May 4/20
	INITIAL <input type="checkbox"/>
ITEMS: A-REQ, ACTION:	
B - INFO - W/REP;	
C - INFO ONLY	

8(b)

RECEIVED

APR 27 2020

BY VILLAGE OF HARRISON HOT SPRINGS



**TOURISM HARRISON
HOT SPRINGS**

Find Nature... Just up the Road

April 24, 2020

Madeline McDonald,
Chief Administrative Officer
Village of Harrison Hot Springs
P.O. Box 160, 495 Hot Springs Road
E: mmcdonald@harrisonhotsprings.ca

Dear Madeline

RE: Tourism Harrison Funding and Events

Under the service agreement between Tourism Harrison and the Village of Harrison Hot Springs, Tourism Harrison is committed to operating the Visitor Centre, promoting Harrison Hot Springs and managing all Harrison Hot Springs tourist events. The funding for the operation of the Visitor Centre amounts to \$21,000 per year as per our service agreement and the funding for events comes from the annual RMI grant amounting to \$90,000. Given the impact of the COVID 19 pandemic it is worth revisiting these agreements and payments to determine if adjustments are necessary.

Regarding the \$21,000 payment to support Tourism Harrison to operate the Visitor Centre and promote Harrison Hot Springs, while the Visitor Centre is closed in the short term, we expect to open as soon as restrictions are eased. We have continued to promote Harrison albeit with a "Explore Harrison, later" approach and expect to go into recovery mode once travel restrictions are eased. We are currently working with the business community to develop a strategy of how best to attract overnight visitors once the restrictions around the pandemic are eased. It is important to understand that MRDT payments have been suspended until September which means the earliest, we can expect to receive MRDT funding is November. This will have a significant impact on our ability to fund marketing activities and operate the Visitor Centre. The nominal amount of \$21,000 forms part of the contribution required by the Province as the municipality's investment for approval of our MRDT status and will be even more important in the coming months. Accordingly, I would suggest that this funding not be modified.

Regarding RMI funding for events, clearly the current year's events will be dramatically impacted by the COVID 19 pandemic. That said some expenses will remain and/or have already been spent in anticipation of events taking place. Other events will likely go forward although in a modified format, as virtual events but still attracting some expenses. Our current RMI funding is based on your letter of September 17, 2018

Existing events	\$50,000
Annual contribution to the Festival of Lights (3 years)	\$25,000
Annual Grant to the Harrison Festival of the Arts	<u>\$15,000</u>
Total RMI grant dedicated to events managed by Tourism Harrison	\$90,000

#JUSTUPTHEROAD

PO Box 255, 499 Hot Springs Road
Harrison Hot Springs, BC V0M 1K0
Phone: 604-796-5581
Email: info@tourismharrison.com



Find Nature... Just up the Road

Our expectation is that most events except for Lights by the Lake will be cancelled or modified to be virtual events. Lights by the Lake will be even more crucial to the business community this year as one of the few events that can take place and accommodate likely social distancing protocols. Accordingly, we suggest modifying the RMI funding for events as follows

Original Allocation of RMI	\$90,000
Less: Annual Grant to Harrison Festival of the Arts	\$15,000
Sasquatch Days funding	\$10,000
Reduction to Canada Day expenditures	\$10,000
Reduction to Bands on the Beach expenditures	\$ 5,000
 Remaining RMI Events allocation	 <u>\$50,000</u>

The remaining RMI event allocation consists of:

Lights by the Lake capital expenditure	\$25,000
Expenses incurred for cancelled/modified events	\$10,000
Event Coordinator expense	<u>\$15,000</u>

Total RMI for events in 2020 \$50,000

It should be noted that the Event Coordinator compensation is only partially covered by RMI funding as Tourism Harrison funds most of the salaries for the 1.5 FTE's involved with events.

Please let me know if this adjustment is acceptable.

Sincerely

Robert Reyerse
Executive Director
Tourism Harrison
cc Mayor and Council

FILE #	DATE
2240-35-01	Apr 27/20
<input type="checkbox"/> CAO	<input type="checkbox"/> INFRA.
<input type="checkbox"/> DCAO/CO	<input type="checkbox"/> PW
<input type="checkbox"/> FO	<input type="checkbox"/> OTHER
<input type="checkbox"/> ACCOUNTS	<input checked="" type="checkbox"/> MAYOR
<input type="checkbox"/> COMM SERV	<input checked="" type="checkbox"/> COUNCIL
ITEM	A B C
COUNCIL AGENDA	
DATE	May 4/20
	INITIAL <input type="checkbox"/>
ITEMS: A-REQ, ACTION:	
B - INFO - W/REP;	
C - INFO ONLY	



Debra Key

From: Madeline McDonald
Sent: Tuesday, April 28, 2020 1:02 PM
To: Debra Key
Subject: FW: Time Limited paid parking request/suggestions
Attachments: Village time limited paid parking request list April 2020 001.jpg

From: Wendy Baldwin <thebluedandelion5@gmail.com>
Sent: April 28, 2020 11:36 AM
To: Madeline McDonald <MMcDonald@harrisonhotsprings.ca>; Rhonda Schell <community@harrisonhotsprings.ca>; Leo Facio <LFacio@harrisonhotsprings.ca>
Cc: Gerry Palmer <GPalmer@harrisonhotsprings.ca>; Samantha Piper <SPiper@harrisonhotsprings.ca>; Michie Vidal <MVidal@harrisonhotsprings.ca>; Ray Hooper <RHooper@harrisonhotsprings.ca>; Stephanie Gallamore <events@tourismharrison.com>
Subject: Time Limited paid parking request/suggestions

Hello Madeline & Rhonda,

As per our discussions, please find a list of other residents and businesses that are requesting a time lime on the paid parking to ensure turnover in the Village through out our peak season.

I have also spoken to Mark Edwards of Rocky Mountain and he and Richard of Muddy Waters will be talking about this issue and will put forward their opinion as well.

Kind regards,
Wendy
Blue Dandelion Gifts

PETITION FOR TIME LIMITED PAID PARKING

We the under signed, would like to request that the paid parking in the Village of Harrison Hot Springs during peak season have set limits on the length of time allowed to park. This is to help produce and manage the flow of visitors thru our Commercial sector of the Village for tourist and residents alike.

Name	Address	Phone	Time limit suggested
Wendy Baldwin	PO Box 785 HHS (Blue Dandelion)	778-999-3634	2 Hours
Yadvinder Johal	PO Box 98 (Royal King)	604-615-1021	2 Hours
Marie	P.O. Box 23 (Spa motel)	604-796-2121	2 hours
SUE PALMER	P.O. Box 606 HHS	604-551-5797	2-3 HRS
VICK	Black forest - 180- Esplanade	604-999-9343	3- Hours
VICK	Milos - 234- Esplanade	604-999-9343	3- Hours
Sam Mendel	539 Naurath Ave	604-537-1704	3 hrs
Teresita Kovacs	P.O. Box 645 HHS	604-798-5192	2 hrs.
PETER BEAL	CANWEST ART	604-796-5557	4 hrs.
Brent Douglas	Box 933 Hanken	604-250-0275	2 HRS



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** April 27, 2020
FROM: Rhonda Schell **FILE:** 2240-20-36
 Community Services Coordinator
SUBJECT: 2020 Pay Parking

ISSUE:

The pay parking program for the 2020 season is scheduled to begin on June 15th, 2020.

BACKGROUND:

The Village parks and beaches are currently closed to visitors due to the COVID-19 pandemic with barricades blocking Esplanade Avenue and the adjoining streets. However, recent announcements from the Province indicate that hospitality establishments may be able to reopen to some extent in the coming weeks. When the blockades are removed and parking becomes available again in the commercial zone, consideration needs to be given to the upcoming pay parking season.

The Village has an agreement with Precise ParkLink Inc. to provide equipment and services to manage the pay parking program. The term of this agreement ends in 2020 but has a provision for either party to cancel at any time with 30 days' notice. At this time, Council has the opportunity to cancel or modify the agreement with Precise and/or suspend the pay parking program until 2021.

Precise ParkLink is open to a modification to the service they provide in 2020. Modifications could include rates and hours.

Example of models that encourage vehicle turnover:

1. Escalating Rate: starts at a base rate for the first hour, each hour thereafter is priced increasingly higher to a maximum total.
2. Time Limited: purchases from the machine are set at a maximum time limit vs. the full day that we have now.

Vehicle turnover would discourage people from leaving their vehicles in front of businesses all day while they are not shopping but are, rather, at the beach, enjoying the BBQ area or at their place of employment somewhere in the downtown core.

Stakeholders in the business sector, including Tourism Harrison and the Harrison-Agassiz Chamber of Commerce have been consulted and their wish is to have pay parking suspended for 2020 as a good will gesture to encourage visitors to return to the Village.

However, some business operators are not in agreement with that approach and have shared their desire to see stricter parking management in the downtown commercial area.

FINANCIAL IMPLICATIONS:

The annual gross revenue is approximately \$212,000 with expenses of \$39,000, resulting in a net loss of \$173,000 if the pay parking program is suspended. These figures are based on historical data and may not reflect the anticipated revenue of the 2020 season, which cannot be predicted under the current circumstances.

RECOMMENDATION:

OPTION 1:

THAT the agreement with Precise ParkLink Inc. be cancelled effective immediately; and

THAT the pay parking program be suspended until 2021.

OPTION 2:

THAT the agreement with Precise ParkLink Inc. remain as status quo.

OPTION 3:

THAT the agreement with Precise ParkLink Inc. be modified by changing to an escalating rate of \$2 for the first hour, \$3 for the second hour, and \$5 for the third hour to a maximum of three hours.

Respectfully submitted:

Rhonda Schell
Rhonda Schell
Community Services Coordinator

REVIEWED BY:

Madeline McDonald
Madeline McDonald
Chief Administrative Officer

12(b)



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** April 27, 2020
FROM: Rhonda Schell **FILE:** 2240-35
Community Services Coordinator
SUBJECT: Resort Development Strategy Amendment

ISSUE:

Seeking Council's approval to amend the 2019 – 2021 Resort Development Strategy (RDS) due to the COVID-19 pandemic.

DISCUSSION:

The 2019-2021 RDS includes projects for Public Art and Lagoon Redevelopment. These projects were to be funded from the Resort Development Strategy reserves and 2020/21 anticipated funding. As funding for this year is undetermined, these projects have been put on hold. However, due to the COVID-19 pandemic, new needs have arisen. The Province has indicated that businesses may be able to open in the coming weeks. This will certainly draw visitors back to the commercial zone of the Village but physical distancing and safety reminders will need to be implemented. With this in mind, Sasquatch themed visitor friendly signage will be created and installed in high traffic public places that encourage people to continue to take precautions while visiting and follow all Provincial Health Orders (signage concept attached).

RECOMMENDATION:

THAT staff be authorized to seek Provincial approval to amend the 2019 – 2021 Resort Development Strategy by reducing the Public Art project by as much as \$10,000 and creating a COVID-19 Tourism Signage project of up to \$10,000.

Respectfully submitted:

Rhonda Schell
Rhonda Schell
Community Services Coordinator

REVIEWED BY:

Madeline McDonald
Madeline McDonald
Chief Administrative Officer

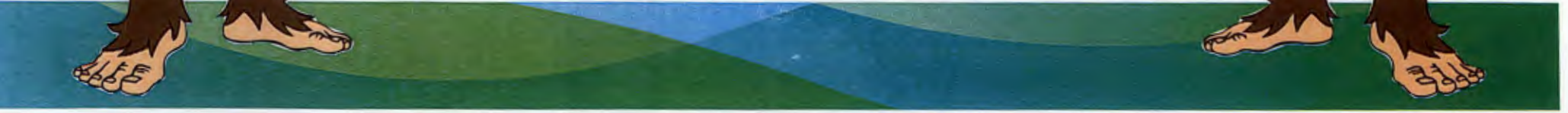
11/16/20



PHYSICAL DISTANCING IN EFFECT



**KEEP 2 METERS APART
(ABOUT THE LENGTH OF A SASQUATCH'S
ARMS STRETCHED OUT)**



Use sunshades that are less than 6' in height.

Please do not set up tents.



When BBQing on our beaches, please use BBQs pedestal locations only.

BBQ Sites are available on a first come, first served basis.

To ensure public safety and enjoyment of this park for all visitors, please comply with these new regulations.


HARRISON HOT SPRINGS
Naturally Refreshed

12(e)



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** April 29, 2020
FROM: Tracey Jones **FILE:** 1830-20
Financial Officer
SUBJECT: 2019 Statement of Financial Information

ISSUE: Approval of the 2019 Statement of Financial Information

BACKGROUND:

The Statement of Financial Information is a statutory requirement under the *Financial Information Act* that must be filed annually by June 30th. Section 9 of BC reg. 371/93 states: "the Statement of Financial Information and accompanying schedules must be approved in writing by the Council and the Chief Financial Officer. In addition a management report approved by the Chief Financial Officer must accompany the Statement of Financial Information".

RECOMMENDATION:

THAT the 2019 Statement of Financial Information be approved.

Respectfully submitted:

Tracey Jones
Tracey Jones
Financial Officer

REVIEWED BY:

Madeline McDonald
Madeline McDonald
Chief Administrative Officer

VILLAGE OF HARRISON HOT SPRINGS

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorised by the Financial Information Regulation, Schedule 1, subsection 9 (2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

Tracey Jones
Financial Officer

May 4, 2020

Leo Facio
Mayor, on behalf of Council

May 4, 2020

REVISED

VILLAGE OF HARRISON HOT SPRINGS

STATEMENT OF DEBTS

4(1)(A) & 4(2)

GENERAL

MFA Issue 131 LA bylaw 1052
Amortisation 15 years
Interest paid in 2018, \$13,200

MIAMI RIVER FLOOD PUMP

2018

\$ 503,412

Principal payment

\$31,095

**Actuarial
Adjustment**

\$3,381

2019

\$468,936

WATER

Interim Financing LA bylaw 885
Repayment by 2020
Interest paid in 2019, \$5,304

WATER RESERVOIR

2018

\$220,000

Principal payment

\$110,000

2019

\$110,000

VILLAGE OF HARRISON HOT SPRINGS
Remuneration and Expenses for Elected Officials
2019

6(1)

Name	Remuneration	Paid Expenses
Facio, Leo – Mayor	\$30,000.00	\$8,282.29
Hooper, Raymond	\$15,000.00	\$5,543.46
Palmer, Gerald	\$15,000.00	\$ 17.45
Piper, Samantha	\$15,000.00	\$4,855.94
Vidal, Michie	\$15,000.00	\$5,396.34

VILLAGE OF HARRISON HOT SPRINGS

Employee Remuneration over \$75,000

2019

6(2)

Name	Title	Remuneration	Expenses
Davis, Troy	Infrastructure Manager	\$98,799.37	\$2,507.23
Jones, Tracey	Finance Officer	\$ 99,145.48	\$3,643.51
Kafi, Tahir	Public Works Foreman	\$85,258.07	\$110.55
Key, Debra	Corporate Officer/Deputy Chief Administrative Officer	\$100,018.24	\$62.85
McDonald, Madeline	Chief Administrative Officer	\$116,681.88	\$7,278.21
Schell, Rhonda	Community Services Coordinator	\$76,792.49	\$2,905.81
Simmonds, Tyler	Chief Utilities Operator	\$83,940.12	\$2,268.80

VILLAGE OF HARRISON HOT SPRINGS
Consolidated Remuneration for Employees under \$75,000
2019

6(3)

	<u>Remuneration</u>
Consolidated total – under \$75,000	<u>\$752,208.92</u>

VILLAGE OF HARRISON HOT SPRINGS
Schedule of Remuneration and Expenses

2019

6(6)

Report on Employers EI & CPP	
EI	\$ 20,348.09
CPP	\$ 48,860.88

VILLAGE OF HARRISON HOT SPRINGS

VENDORS OVER \$25k

Village of Harrison Hot Springs		
7 (1) (a) Schedule of Suppliers exceeding \$25,000		
7 (1) (b) Consolidated total of supplier payments less than \$25,000		
Vendor #	Name	Amount
B0900	BC ASSESSMENT	\$ 32,593.39
B2002	BC HYDRO	\$ 165,721.31
C1200	CATERPILLAR FINANCIAL SERVICES LIMITED	\$ 53,648.00
C4950	CLEARTECH INDUSTRIES INC.	\$ 69,043.09
C6552	CRESSMAN HOMES LTD.	\$ 32,000.00
C6675	CTQ CONSULTANTS LTD	\$ 294,975.41
E5600	EMPYRION TECHNOLOGIES	\$ 51,040.57
F7000	FRASER VALLEY REGIONAL DISTRICT	\$ 314,501.72
F7025	FRASER VALLEY REGIONAL LIBRARY	\$ 67,707.00
F7401	FRONTIER POWER PRODUCTS LTD.	\$ 33,373.76
F4250	GFL ENVIRONMENTAL INC	\$ 151,913.75
H1148	HARRISON TOURISM SOCIETY	\$ 872,653.08
K4376	KEY-WEST ASPHALT (333) LTD.	\$ 137,143.60
K7501	KURTS CONSTRUCTION	\$ 62,286.01
K8000	KWC PLANNING SERVICES	\$ 88,985.54
M8000	LIDSTONE & COMPANY	\$ 29,536.49
M5050	MOONLITE ELECTRIC	\$ 284,441.24
M7702	MOUNTAIN RAM MECHANICAL	\$ 31,020.23
M7790	MUNICIPAL FINANCE AUTHORITY	\$ 110,000.00
M7800	MUNICIPAL INSURANCE ASSOCIATION OF BC	\$ 71,397.43
M7850	MUNICIPAL PENSION PLAN	\$ 215,591.51
O5500	ONUICKI, DEVLIN	\$ 42,300.30
P1001	PACIFIC BLUE CROSS	\$ 63,409.84
P6435	PRECISE PARKLINK	\$ 36,762.49
P7515	PROSPERA CU VISA	\$ 59,621.60
R2153	RECEIVER GENERAL	\$ 358,766.69
T3075	TIMBRO CONTRACTING	\$ 934,535.30
X0075	XTRAICE	\$ 137,207.00
X0100	XYLEM CANADA COMPANY	\$ 75,211.27
	Payments Made (Vendors Over \$25,000)	\$ 4,877,387.62
	Miscellaneous Payments (\$25,000 and Under)	\$ 1,096,008.80
	TOTAL Payments	\$ 5,973,396.42

7 (2) b Village of Harrison Hot Springs
Statement of payments of grants or contributions

	<u>2019</u>
AGASSIZ BASEBALL ASSOCIATION	500.00
AGASSIZ HARRISON COMMUNITY SERVICES	500.00
FRASER VALLEY PADDLING CLUB	1,800.00
KENT HARRISON ARTS COUNCIL	2,000.00
MIAMI RIVER STREAMKEEPERS	525.00
RCMP AGASSIZ DETACHMENT	<u>500.00</u>
	<u>\$ 5,825.00</u>



Village of Harrison Hot Springs

Financial Statements

December 31, 2019

Village of Harrison Hot Springs

December 31, 2019

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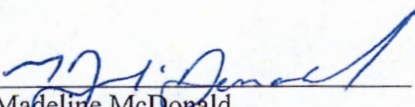
Management's Responsibility for Financial Reporting

The financial statements of the Village of Harrison Hot Springs (the Village) are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards, consistently applied and appropriate in the circumstances. The preparation of the financial statements requires the use of estimates which have been made using careful judgement. In management's opinion, the financial statements have been properly prepared within the framework of the accounting policies summarized in the financial statements and incorporate within reasonable limits of materiality, all information available as of the audit date. The financial statements have also been reviewed and approved by the Mayor and Council of the Village.

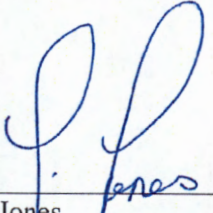
Management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorised and recorded in compliance with legislative and regulatory requirements and that reliable financial information is available on a timely basis. These systems are monitored and evaluated by management. Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The financial statements have been examined by the Village's independent external auditor, BDO Canada LLP in accordance with Canadian generally accepted auditing standards. The external auditor's responsibility is to express their opinion on whether the financial statements, in all material respects, fairly present the Village's financial position, results of operations, changes in net financial assets and cash flows in accordance with Canadian public sector accounting standards. Their Independent Auditor's Report outlines the scope of their examination and their opinion.

The external auditor has full and open access to all records of the Village and has direct access to management and Council when required.



Madeline McDonald
Chief Administrative Officer
April 20, 2020



Tracey Jones
Financial Officer
April 20, 2020



Tel: 604 688 5421
Fax: 604 688 5132
vancouver@bdo.ca
www.bdo.ca

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

Independent Auditor's Report

To the Mayor and Council of the Village of Harrison Hot Springs

Opinion

We have audited the financial statements of Village of Harrison Hot Springs (the Village), which comprise the Statement of Financial Position as at December 31, 2019, and the Statement of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at *December 31, 2019*, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia

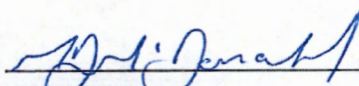
April 20, 2020

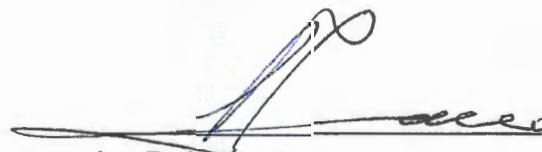
Village of Harrison Hot Springs

Statement of Financial Position

As at December 31, 2019

	2019	2018
Financial assets		
Cash (Note 2)	\$ 11,041,504	\$ 9,847,890
Accounts Receivable (Note 3)	1,290,694	1,188,913
MFA Deposits (Note 4)	6,702	6,549
	12,338,900	11,043,352
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	422,212	363,287
Employee Future Benefits (Note 6)	128,696	113,696
Developer's Deposits and Other Trust Liabilities (Note 7)	563,839	199,320
Deferred Revenue (Note 8)	721,107	702,726
Development Cost Charges (Note 9)	3,256,483	3,106,272
Liabilities under Agreement (Note 10)	68,109	148,883
Long-term debt (Note 11)	468,936	503,412
Interim financing debt (Note 12)	110,000	220,000
	5,739,382	5,357,596
Net financial assets	6,599,518	5,685,756
Non-financial assets		
Tangible Capital Assets (Note 13, Schedule 1)	37,598,330	36,719,932
Prepaid expenses	73,853	61,981
	37,672,183	36,781,913
Accumulated surplus	44,271,701	42,467,669


 Madeline McDonald,
 Chief Administrative Officer


 Leo Facio
 Mayor

Village of Harrison Hot Springs

Statement of Operations

for the year ended December 31, 2019

	Budget (Note 20)	2019	2018
Revenue			
Property Taxes (Notes 23, 16)	\$ 2,219,176	\$ 2,219,454	\$ 2,095,811
Sale of Services (Note 17)	1,382,760	1,400,567	1,239,637
Utility Service Fees (Note 18)	455,800	465,436	440,408
Government Transfers (Note 19)	3,001,645	1,416,400	2,745,539
Investment Income	47,000	152,635	109,545
Penalties and interest	8,000	79,712	78,006
Development Cost Charges (Note 9)	865,000	605,799	130,059
Contributed Assets	-	-	509,800
Other revenue	85,297	112,813	(21,279)
	8,064,678	6,452,816	7,327,526
Expenses (Note 21)			
Legislative Services	142,280	125,585	113,230
General Government	1,129,073	1,034,926	1,047,620
Protective Services	254,266	226,299	205,814
Public Works	318,486	319,425	360,080
Transportation Services	539,288	448,533	495,319
Public Health	4,260	2,932	3,317
Planning and Development	362,200	329,723	167,128
Tourism, Community and Economic Development	285,211	260,108	193,985
Solid Waste Management and Recycling	199,145	184,757	179,929
Beaches, Parks, Recreation and Culture	523,270	516,963	483,909
Water Services	481,172	464,768	419,994
Sewer Services	800,360	734,766	703,739
	5,039,011	4,648,785	4,374,064
Annual surplus	3,025,667	1,804,031	2,953,462
Accumulated surplus, beginning of year (Note 15)	42,467,669	42,467,669	39,514,207
	\$ 45,493,336	\$ 44,271,700	\$ 42,467,669

Village of Harrison Hot Springs

Statement of Change in Net Financial Assets

For the Year Ended December 31, 2019

	Budget (Note 20)	2019	2018
Annual Surplus	3,025,667	1,804,031	2,953,462
Acquisition of tangible capital assets	(4,024,274)	(1,887,011)	(4,041,405)
Amortization of tangible capital assets Note 1., Schedule 1	1,010,000	984,985	965,112
Proceeds from the sale of tangible capital assets	-	-	10,250
Loss on disposal of tangible capital assets	-	23,628	484,024
	11,393	925,633	371,443
Acquisition of prepaid expenses	-	(73,853)	(61,981)
Use of prepaid expenses	-	61,981	68,970
	-	(11,872)	6,989
Increase in net financial assets	11,393	913,761	378,432
Net financial assets, beginning of year	5,685,756	5,685,756	5,307,326
Net financial assets, end of year	5,697,149	6,599,517	5,685,756

Village of Harrison Hot Springs

Statement of Cash Flows

For the Year Ended December 31, 2019

	2019	2018
Cash provided by (used in):		
Operating Transactions		
Annual surplus	1,804,031	2,953,462
Non Cash items:		
Amortization	984,985	965,112
Loss on disposal of tangible capital assets	23,629	484,024
Changes to cash items:		
Accounts receivable	(101,781)	(306,614)
MFA deposits	(153)	(139)
Accounts payable and accrued liabilities	58,924	91,363
Developer's deposits and other trust liabilities	364,519	(210,630)
Prepaid expenses	(11,872)	6,989
Employee future benefits	15,000	4,969
Deferred revenue	18,381	(396,597)
Development cost charges	150,211	1,254,710
Net change in cash from operating transactions	3,305,874	4,846,649
Capital Transactions:		
Proceeds from sale of tangible capital assets	-	10,250
Acquisition of tangible capital assets	(1,887,011)	(4,041,405)
Net change in cash from capital transactions	(1,887,011)	(4,031,155)
Financing Transactions		
Debt repayment	(225,249)	(183,952)
Net change in cash from financing transactions	(225,249)	(183,952)
Net change in cash	1,193,614	631,542
Cash , beginning of year	9,847,890	9,216,348
Cash , end of year	11,041,504	9,847,890

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

1. Significant Accounting Policies

The Financial Statements combine the activities of the various funds of the reporting entity - Village of Harrison Hot Springs (the "Village") which are the representation of management are prepared in accordance with Canadian generally accepted accounting principles for governments as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada. Interfund transactions and fund balances have been eliminated for reporting purposes. There are no other organizations under the control of the Village Council that meet the criteria for inclusion and consolidation in these statements. Significant accounting policies adopted by the Village are as follows:

a. Basis of reporting

The Financial Statements reflect the combined results and activities of the reporting entity which is comprised of the Operating, Capital and Reserve funds. Inter-fund transactions have been eliminated .

- i. Operating Funds: These funds include the General, Water and Sewer operations of the Village. They are used to record the operating costs of the services provided by the Village.
- ii. Capital funds: These funds include the General, Water and Sewer capital funds. They are used to record the acquisition and disposal of tangible capital assets and their financing.
- iii. Reserve funds: Under the *Community Charter*, Village Council may, by bylaw establish reserve funds for specified purposes. Money in a Statutory Reserve Fund, and interest earned thereon, must be expended by bylaw only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required, Village Council may, by bylaw, transfer all or part of the balance to another reserve fund. Non-statutory Reserves require being included in an approved council budget or a resolution before these funds can be expended.

b. Revenue Recognition

Sources of revenue are recorded on an accrual basis and recognized in the period in which they are earned. Unearned revenue in the current period is reported on the statement of Financial Position as deferred revenue.

The Village recognizes the transfer of government funding as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when the transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Through the British Columbia Assessments' appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded. Sale of services and fees are recognized when the service or product is provided by the Village. All other revenue is recognized as it is earned and is measurable. Revenue unearned in the current period is recorded as deferred revenue and is recognized as revenue in the fiscal year the services are performed.

Development Cost Charges are restricted revenue liabilities representing funds received from developers and deposited into separate deferred revenue liability accounts for specific future capital expenses. In accordance with Canadian public sector accounting standards, the Village records these funds as restricted revenue which is then recognized when the related costs are met.

c. Expense Recognition

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

1. Significant Accounting Policies (continued)

c. Expense Recognition (continued)

Operating expenses are recognized on an accrual basis in the period they are incurred.

d. Financial Instruments

The Village's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, long-term debt and interim financing debt. It is management's opinion that the Village is not exposed to significant interest, currency or credit risk arising from these financial instruments.

e. Non-financial Assets

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

i. Tangible Capital Assets

Tangible capital assets, comprised of capital assets and assets under construction, are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes the capital expenditure, excluding interest, directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing when the asset is put into service.

Asset	Useful Life - Years
Land improvements	10-25
Parks infrastructure	10-50
Buildings	40-50
Machinery, furniture and equipment	5-10
IT infrastructure	4-10
Vehicles	5-20
Roads infrastructure	15-75
Water infrastructure	10-100
Sewer infrastructure	10-100
Drainage infrastructure	10-100

ii. Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the time of receipt.

iii. Works of art and cultural and historic assets

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

iv. Leased tangible capital assets

Leases that transfer substantially all the benefits and risks incidental to ownership of property are

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

1. Significant Accounting Policies (continued)

e. Non-financial Assets (continued)

iv. **Leased tangible capital assets (continued)**
accounted for as leased tangible capital assets.

f. Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Areas requiring the greatest degree of estimation include employee future benefits and useful lives of tangible capital assets.

g. Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the Village is directly responsible or accepts responsibility;
- (iv) it is expected that future economic benefits will be given up; and
- (v) a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

The Village has determined that as of December 31, 2019, no contamination in excess of an environmental standard exists to land not in productive use for which the Village is responsible.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

2. Cash

	2019	2018
Restricted cash		
Statutory Reserves	\$ 1,983,066	\$ 1,850,350
Non-Statutory Reserves	1,768,398	1,617,960
Development Cost Charges/Deposits in Trust	4,541,429	4,008,320
	8,292,893	7,476,630
Unrestricted cash	2,748,611	2,371,260
Total cash	\$ 11,041,504	\$ 9,847,890

3. Account Receivable

	2019	2018
Accounts Receivable - Property Taxes	\$ 411,446	\$ 495,739
Accounts Receivable - Other Governments	399,430	226,842
Accounts Receivable - Trade and Other	479,818	466,332
	\$ 1,290,694	\$ 1,188,913

4. Municipal Finance Authority Deposits

The Municipal Finance Authority of British Columbia (the MFA) provides capital funding for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. The MFA must then use this fund if at any time there are insufficient funds to meet payments on its obligations. If this occurs the regional districts may be called upon to restore the fund.

Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the financing agreements. The interest earned on the Debt Reserve fund, less administrative expenses, becomes an obligation of the MFA to the regional districts.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

5. Accounts Payable and Accrued Liabilities

	2019	2018
Trade and Other	\$ 169,076	\$ 198,062
Holdbacks payable	137,025	24,252
Other government	11,944	59,040
Accrued Employee benefits	104,167	81,933
	\$ 422,212	\$ 363,287

6. Employee Future Benefits

Sick Pay

The Village provides paid sick leave to qualifying employees, this benefit accrues at two days of sick leave per month. At the end of each calendar year 2/3 of the unused portion of sick leave is vested up to a maximum of 360 days. The amount recorded for this benefit is based on a valuation prepared by an independent firm of actuaries. The date of the last full actuarial evaluation was as of December 31, 2018.

Retirement Allowance

A regular employee who retires under the provisions of the Municipal Pension Plan is entitled to a retirement benefit as outlined in the Collective Agreement and Management Policy. In all instances, the rate of pay used in the calculation of the retirement benefit shall be the rate of pay applicable on the last day worked. The amount recorded for this benefit in 2019 is based on a valuation prepared by an independent firm of actuaries. The date of the last actuarial evaluation was as of December 31, 2018.

As of December 31, 2019, \$128,696 (2018 - \$113,696) of the accrued benefit liability has been charged to operations. The significant actuarial assumptions adopted in measuring the Village's accrued benefit liability are as follows:

	2019	2018
Discount rates	3.00%	3.00%
Expected future inflation	2.00%	2.00%

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

6. Employee Future Benefits (continued)

Accrued Benefit Obligation as at December 31, 2019

	2019	2018
Beginning benefit obligation	\$ 113,696	\$ 108,727
Current service cost	18,800	20,776
Actuarial (gain) loss	-	-
Benefits paid during the year	(3,800)	(15,807)
Ending benefit obligation	128,696	113,696
Less Unamortized net actuarial (loss)	-	-
Accrued Benefit Liability	\$ 128,696	\$ 113,696

7. Developers Deposits and Other Trust Liabilities

	2019	2018
Property and event damage deposits	\$ 134,298	\$ 146,948
Developers Deposit	373,848	-
Funds held on behalf of community groups	55,693	52,372
	\$ 563,839	\$ 199,320

8. Deferred Revenue

	Opening Balance	Externally Restricted Inflows	Revenue Earned	December 31, 2019
Prepaid taxes	\$ 138,471	\$ 275,959	\$ (259,860)	\$ 154,570
Resort Municipality Initiative	513,639	529,969	(502,542)	541,066
Deferred Revenue	40,137	440	(21,714)	18,863
Facility rentals and other	10,479	6,183	(10,054)	6,608
	\$ 702,726	\$ 812,551	\$ (794,170)	\$ 721,107

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

9. Development Cost Charges

	Opening Balance	Receipts	Interest	Transfers Out	Closing Balance
Sewer DCC	\$ 1,542,234	\$ 234,192	\$ 37,577	\$ 553,943	\$ 1,260,060
Water DCC	802,676	188,573	21,399	-	1,012,648
Drainage DCC	485,877	157,154	13,445	-	656,476
Parks DCC	275,485	96,638	7,032	51,856	327,299
	\$ 3,106,272	\$ 676,557	\$ 79,453	\$ 605,799	\$ 3,256,483

10. Liabilities under Agreement

In 2017, the Village entered into an agreement with the Municipal Finance Authority to borrow funds in the amount of \$110,000 to purchase capital equipment. The term of the agreement is for five years. In 2019 the Village completed a five year capital lease agreement with Caterpillar Financial Services Limited to finance the acquisition of a backhoe. The Village exercised its option to purchase the backhoe at the end of the lease in the amount of \$47,723.

Changes in liabilities under agreement are as follows:

	2019	2018
Balance, January 1,	\$ 148,883	\$ 189,524
Less: Principal repayments	(80,773)	(40,641)
Balance, December 31	\$ 68,110	\$ 148,883

The minimum payments over the next five years of the liabilities under agreement are as follows:

2020	\$ 23,079
2021	23,079
2022	24,657
Less: Amount representing interest	(2,705)
	\$ 68,110

Total interest expense during the year was \$3,395. Total interest over the term of the agreements is \$26,320.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

11. Long-Term Debt

In 2015 the Village borrowed funds under loan authorisation bylaw 1052. MFA Issue 131 has an amortization period of 15 years at 2.2% interest for the first 10 years of the term. Early repayment options exist at the rate reset date of 10 years.

	Balance, beginning of Year	Additions	Principal Repayments	Actuarial * Adjustment	Balance, end of year
General Fund					
MFA Issue 131	\$ 503,412	\$ -	\$ 31,095	\$ 3,381	\$ 468,936

The following principal amounts are payable over the next five years:

	General	Water	Sewer
2020	\$ 31,095	\$ -	\$ -
2021	\$ 31,095	\$ -	\$ -
2022	\$ 31,095	\$ -	\$ -
2023	\$ 31,095	\$ -	\$ -
2024	\$ 31,095	\$ -	\$ -
Thereafter	\$ 313,461	\$ -	\$ -
Total	\$ 468,936	\$ -	\$ -

* Actuarial Adjustments represent interest earned on sinking funds held by the Municipal Finance Authority. Such interest is used to reduce the principal amount of outstanding debt.

12. Interim Financing Debt

In 2009 the Village borrowed \$1,500,000 under the Interim Financing Program from the Municipal Finance Authority of British Columbia under Loan Authorisation Bylaw 885, for the purpose of constructing a new water reservoir. In 2015 the Village received an extension and has until 2020 to pay back the principal amount. Any principal balance unpaid will be converted into long-term debt at that time. The Village can pay down any amount on the principal in the next year. Interest was paid monthly in 2019 at daily interest rates that varied between 2.44% and 2.81% . During 2019 the Village paid \$5,304 in interest (2018 \$6,899).

	2019	2018
Beginning Balance Jan 1,	\$ 220,000	\$ 330,000
Principal repayments	(110,000)	(110,000)
Ending Balance, December 31	\$ 110,000	\$ 220,000

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

13. Tangible Capital Assets

	2019	2018
Land and improvements	\$ 10,680,913	\$ 10,680,913
Buildings	3,124,797	3,244,548
Machinery, equipment, furniture, IT and vehicles	758,664	815,384
Engineering Structures:		
Engineering structures - water	8,021,526	8,188,220
Engineering structures - sewer and drainage	7,987,916	7,012,899
Engineering structures - roads	5,127,608	5,178,987
Engineering structures - parks and other	1,457,329	1,162,765
Other tangible capital assets	355,694	225,086
Work in Progress	83,883	211,130
Total	\$ 37,598,330	\$ 36,719,932

For additional information, see Schedule of Tangible Capital Assets. (Schedule 1)

There were no contributed assets recognized in 2019

14. Equity in Tangible Capital Assets

Equity in tangible capital assets (TCA) represents the net book value (NBV) of total capital assets less long term obligations assumed to acquire those assets. The change in consolidated equity in tangible capital assets is as follows:

	2019	2018
Equity in TCA, beginning of year	\$ 35,847,640	\$ 33,081,669
Add:		
Capital Expenditures	1,887,010	4,041,406
Debt Repayments	221,867	181,737
Actuarial adjustment	3,381	2,215
Less:		
Net Book Value of dispositions	(23,629)	(494,274)
Amortization	(984,985)	(965,112)
Equity in TCA, end of year	\$ 36,951,284	\$ 35,847,640

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

15. Accumulated Surplus

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

	2019	2018
Surplus:		
Invested in tangible capital assets	\$ 36,951,284	\$ 35,847,640
Operating Fund	3,568,952	3,151,719
Total surplus	40,520,236	38,999,359
Reserves set aside by Council:		
Appropriated Surplus:		
Fire Department	27,154	26,521
Assessment appeal	134,669	131,529
Beach	38,913	38,006
Building	64,164	62,667
Contingencies	11,733	11,459
Dock replacement	42,668	31,793
Boat Launch	58,156	51,860
Flood box / drainage	15,919	15,548
General	241,583	63,357
Insurance	10,195	9,957
Memorial Hall restoration	-	5,561
Parking / traffic management	55,196	57,366
Office Equipment	36,244	44,501
Property	48,582	47,449
Road/Sidewalk	13,804	13,482
Sick leave/Retirement	52,182	50,966
Community Works Fund	199,458	222,969
Sewer	388,523	529,639
Water	329,255	203,330
Total Appropriated Surplus	1,768,398	1,617,960
Statutory Fund Reserves:		
Community amenities	157,962	154,279
Fire department capital	557,473	464,293
Land unexpended funds	50,231	13,180
Parkland acquisition	355,935	347,635
Public works capital	23,130	32,789
Sewage treatment replacement	731,429	733,761
Sewer unexpended funds	85,511	83,517
Port Divestiture income	21,395	20,896
Total Statutory Fund Reserves	1,983,066	1,850,350
	\$ 44,271,700	\$ 42,467,669

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

16. Property Taxes

The Village is reliant upon one taxpayer for approximately 19 % of municipal property tax revenue. Taxation revenue, reported on the statement of operations, is made up of the following:

	Budget	2019	2018
Taxes collected			
Municipal property taxes	\$ 2,177,875	\$ 2,178,194	\$ 2,055,178
1 % Utility taxes	36,951	36,952	36,121
Payments in lieu of taxes	4,350	4,308	4,512
School taxes	1,355,000	1,413,230	1,327,913
Regional District	145,600	160,489	145,369
Regional hospital district	103,000	104,693	99,962
Police tax	146,500	154,306	142,410
Other agencies	31,150	32,763	29,912
	4,000,426	4,084,935	3,841,377
Less transfers to other governments			
School taxes paid	1,355,000	1,413,230	1,327,913
Regional district taxes paid	145,600	160,489	145,369
Regional hospital district taxes paid	103,000	104,693	99,962
Police taxes paid	146,500	154,306	142,410
Other agencies taxes paid	31,150	32,763	29,912
	1,781,250	1,865,481	1,745,566
	\$ 2,219,176	\$ 2,219,454	\$ 2,095,811

17. Sale of Services

	Budget	2019	2018
Sewer user fees	\$ 642,860	\$ 615,571	\$ 537,118
Water user fees	316,500	332,196	306,627
Curbside collection fees	130,000	121,249	117,742
Pay Parking Revenue	212,000	238,425	185,378
Licenses and permits	33,200	42,340	42,535
Facility rentals	42,000	40,682	42,300
Fines	2,700	6,109	4,312
Other	3,500	3,995	3,626
	\$ 1,382,760	\$ 1,406,567	\$ 1,239,638

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

18. Utility Service Fees

	Budget	2019	2018
Sewer service utility fee - residential	\$ 193,000	\$ 201,256	\$ 195,196
Sewer service utility fee - business	20,000	20,462	20,601
Water service utility fee - residential	221,500	222,505	203,231
Water service utility fee - business	21,300	21,213	21,380
Total	\$ 455,800	\$ 465,436	\$ 440,408

19. Government Transfers

Government transfers reported on the Statement of Operations are:

	Budget	2019	2018
Provincial:			
Conditional			
Infrastructure	\$ 250,000	\$ 239,047	\$ 854,431
Resort Municipality Initiative	723,600	502,542	132,166
Other	40,545	64,015	2,986
Unconditional	317,500	323,888	317,314
Federal			
Conditional			
Infrastructure	1,500,000	-	1,314,652
Gas tax	120,000	236,908	119,990
Other	50,000	50,000	4,000
	\$ 3,001,645	\$ 1,416,400	\$ 2,745,539

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

20. Budget Data

The data presented in these financial statements is based upon the 2019 operating and capital budgets adopted by Council on March 4, 2019. The table below reconciles the approved balanced budget to the budget figures reported in these financial statements.

2019 Adopted Operating and Capital Budget	Budget Amount
Revenues:	
Operating budget	\$ 5,039,011
Capital budget	5,018,841
Total revenue	10,057,852
Expenses:	
Operating budget	5,039,011
Capital Budget	5,018,841
Total expenses	10,057,852
Budgeted surplus (deficit)	\$ -
Add:	
Capital expenses	\$ 4,024,274
Transfers to reserves	809,880
Principal repayments	221,355
Less:	
Transfers from reserves	(846,800)
Appropriation from Surplus	(173,042)
Amortization	(1,010,000)
Annual budgeted surplus (see statement of operations)	\$ 3,025,667

21. Classification of Expenses by Object

The Schedule of Operating Fund Activities represents the expenditures by function; the following table classifies those same expenditures by object:

	Budget	2019	2018
Salaries, wages and employee benefits	\$ 1,763,198	\$ 1,656,280	\$ 1,605,894
Operating Materials and supplies	694,552	663,998	637,291
Contracted services	621,044	541,797	415,582
Administrative services and supplies	610,517	490,148	438,966
Utilities	213,800	203,715	192,575
Rentals and contractual obligations	99,450	85,963	93,188
Debt financing	26,450	21,899	25,456
Amortization	1,010,000	984,985	965,112
Total expenditures by object	\$ 5,039,011	\$ 4,648,785	\$ 4,374,064

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

22. Commitments and Contingencies

- a. The municipality and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments. Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any funding surplus and will be adjusted for the amortization of any unfunded actuarial liability. The Village of Harrison Hot Springs paid \$114,100 (2018 \$110,951) for employer contributions to the Plan in fiscal 2019. Employee contributions in fiscal 2019 were \$101,769 (2018 \$95,835). The most recent valuation for the Municipal Pension Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2021 with results available in 2022. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.
- b. Debts of the Fraser Valley Regional District are, under provisions of the Local Government Act, a direct, joint and several liability of the District and each member municipality within the District, including the Village of Harrison Hot Springs.
- c. The Village is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the Village is assessed a premium and specific deductible for its claims based on population. The obligation of the Village with respect to the Exchange and/or contracts and obligations entered into by the Exchange are in every case several, not joint and several. The Village irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.
- d. The Village has entered into various agreements and contracts for the provision of services and the construction of assets that extend beyond the current year. Substantive obligations include contracts for garbage and recycling collection, IT services, bylaw enforcement, pay parking, tourist information centre services and auditing services. These contractual obligations will become liabilities in the future when the terms of the contract are met. The following amounts relates to the unperformed portion of the contracts: 2020 - \$276,000, 2021 - \$211,700, 2022 - \$60,700, 2023 - \$60,700.
- e. In 2014, the Ministry of Environment directed the Village to assess any potential effects the closure of the landfill in 1983 has on well water. Water samples were taken and the results prompted the Ministry to direct the Village to drill test wells and monitor the water which began in 2015. The Village is to continue this process for the years 2017-2021 at which time the results will determine if any further action is required.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

23. Subsequent Event

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue, there could be specific impact on the Village, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the Village's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the Village is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The Village's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from the various levels of government. The Village will continue to focus on collecting receivables, managing expenditures, and, if necessary, leveraging existing reserves and credit facilities to ensure it is able to continue providing essential services to its citizens.

Village of Harrison Hot Springs

Notes to the Financial Statements

December 31, 2019

24. Segmented Disclosures

The Table of Segmented Information - Schedule 2 has been prepared in accordance with PS2700 Segmented Disclosures. Segmented information has been identified based upon functional activities provided by the Village. For each reported segment, revenue and expenses represent amounts directly attributable to the functional activity and amounts allocated on a reasonable basis. The functional areas that have been separately disclosed in the segmented information, along with services they provide are as follows:

Legislative Services

Legislative services includes Council and legislative services

General Government

General government includes taxation, sale of services, government transfers, investment income and administrative services for the general fund

Protective Services

Protective Services includes the volunteer fire department, emergency measures and bylaw enforcement

Development and Planning

Development and Planning includes economic development, planning, land development, community development and tourism

Engineering, Transportation and Storm Water

Engineering, transportation and storm water services include engineering, fleet, public health, roads, sidewalk, storm sewers and transit

Solid Waste

Solid waste includes sustainability, curbside collection, recycling and organic waste

Parks, Recreation and Cultural Services

Parks, recreation and cultural services includes the maintenance of the beachfront, parks and cultural facilities within the Village

Wastewater Utility

Wastewater includes the wastewater collection system, lift stations and wastewater treatment plant

Water Utility

Water includes the water collection, treatment and distribution of potable water

Village of Harrison Hot Springs

Schedule 1 - Statement of Tangible Capital Assets

For the Year Ended December 31, 2019

	Engineered Structures									2019	2018
	Land	Building	Equipment Furniture Vehicles	Water	Sewer Drainage	Roads	Other	Work In Progress	Other Tangible Capital Assets		
COST											
Opening balance	\$ 10,680,913	\$ 4,604,890	\$ 2,319,673	\$ 9,769,752	\$ 9,588,385	\$ 10,020,164	\$ 2,067,662	\$ 211,132	\$ 414,463	\$ 49,677,034	\$ 46,628,690
Add: Additions	-	12,006	37,853	6,187	1,177,418	239,047	399,189	(127,249)	142,559	1,887,011	4,041,405
Less: Disposals	-	-	(66,881)	-	(94,579)	-	-	-	-	(161,460)	(993,081)
Closing Balance	10,680,913	4,616,896	2,290,645	9,775,939	10,671,224	10,259,211	2,466,851	83,883	557,022	51,402,585	49,677,034
ACCUMULATED AMORTIZATION											
Opening Balance	-	1,360,342	1,504,289	1,581,532	2,575,488	4,841,177	904,897	-	189,377	12,957,102	12,490,777
Add: Amortization	-	131,757	93,456	172,881	179,889	290,426	104,625	-	11,951	984,985	965,112
Less: Acc. Amortization on Disposals	-	-	(65,764)	-	(72,068)	-	-	-	-	(137,832)	(498,787)
Closing Balance	-	1,492,099	1,531,981	1,754,413	2,683,309	5,131,603	1,009,522	-	201,328	13,804,255	12,957,102
	\$ 10,680,913	\$ 3,124,797	\$ 758,664	\$ 8,021,526	\$ 7,987,916	\$ 5,127,608	\$ 1,457,329	\$ 83,883	\$ 355,694	\$ 37,598,330	\$ 36,719,932

Village of Harrison Hot Springs

Schedule 2 - Table of Segmented Information

For the Year Ended December 31, 2019

	Legislative	General Government	Protective Services	Development Planning	Engineering, Transportation & Storm Water	Solid Waste	Parks, Recreation & Cultural Services	Wastewater Utility	Water Utility	Budget	2019	2018
Revenue:												
Property Taxes	\$ -	\$ 2,219,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,219,176	\$ 2,219,454	\$ 2,095,811
Sale of Services	-	290,869	-	-	-	121,249	40,681	615,572	332,196	1,382,760	1,400,567	1,239,637
Utility Service Fees	-	-	-	-	-	-	-	221,718	243,718	455,800	465,436	440,408
Government Transfers	-	913,857	-	502,543	-	-	-	-	-	3,001,645	1,416,400	2,745,539
Investment Income	-	115,805	-	-	-	-	-	31,534	5,296	47,000	152,635	109,545
Penalties and interest	-	61,282	-	-	-	1,619	-	8,894	7,917	8,000	79,712	78,006
Development Cost Charges	-	51,856	-	-	-	-	-	553,943	-	865,000	605,799	130,059
Contributed Assets	-	-	-	-	-	-	-	-	-	-	-	509,800
Other revenue	-	98,563	-	-	-	-	-	2,250	12,000	85,297	112,813	(21,279)
	-	3,751,687	-	502,543	-	122,868	40,681	1,433,911	601,127	6,084,678	6,452,816	7,327,526
Expenses:												
Salaries, wages and employee benefits	97,852	551,518	7,428	100,826	206,920	42,862	240,939	237,725	170,210	1,763,198	1,656,280	1,605,896
Operating Materials and supplies	-	4,574	144,833	523	127,557	2,884	98,780	215,599	69,249	694,552	663,998	637,291
Contracted services	-	9,250	5,643	309,707	38,798	139,011	14,271	23,012	2,105	621,044	541,797	415,581
Administrative services and supplies	26,412	219,364	14,861	157,775	13,116	-	11,227	36,391	11,002	610,517	490,148	438,965
Utilities	1,321	19,859	6,256	-	45,515	-	31,800	64,946	34,018	213,800	203,715	192,576
Rentals and contractual obligations	-	12,642	43,367	21,000	5,585	-	3,389	-	-	99,450	85,963	93,188
Debt financing	-	16,595	-	-	-	-	-	-	5,304	26,450	21,899	25,456
Amortization	-	201,123	3,911	-	333,399	-	116,576	157,095	172,881	1,010,000	984,985	965,112
	125,585	1,034,928	226,299	589,831	770,890	184,757	518,963	734,786	484,768	5,039,011	4,648,785	4,374,065
Annual Surplus (Deficit)	\$ (125,585)	\$ 2,716,761	\$ (226,299)	\$ (87,288)	\$ (770,890)	\$ (81,889)	\$ (478,281)	\$ 699,143	\$ 138,358	\$ 3,025,667	\$ 1,804,031	\$ 2,953,461

12(a)



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** April 29, 2020

FROM: Madeline McDonald **FILE:** 0550-01
 Chief Administrative Officer

SUBJECT: Council Meeting Location during COVID 19 Pandemic

ISSUE: The need for a Council meeting space which will provide for safe physical distancing and the opportunity for public attendance during the COVID19 Pandemic.

BACKGROUND:

In the interest of public safety, British Columbia Ministerial Order # 83 temporarily permits local governments to hold regular meetings without allowing the public to attend. This provision recognizes that some municipal facilities, such as the Village Office, are too small to safely accommodate elected officials, staff and the public in a common space during the COVID19 Pandemic. In our case, Council Chambers are too small to accommodate a Council meeting event without a public presence if everyone is to maintain safe physical distancing.

At the time of writing of this report the Village has undertaken one such meeting, which was conducted by telephone with staff in attendance in the Council Chamber and members of Council on the telephone. The media was invited to attend by telephone, and did provide coverage of the meeting, and draft minutes of the meeting were posted the next day to the Village website. However, even with these provisions, the conditions were less than ideal in terms of what is normally conducted as a public meeting. In addition, we do not currently have the ability to undertake a public hearing or an in-camera meeting should business arise which requires these types of meetings. The Council Procedure Bylaw has provisions to permit Council meetings to be held at any venue within municipal boundaries.

It is anticipated that the public health advisory to maintain physical distancing of at least 2 meters between people will remain in place until such time as the COVID19 Pandemic is over. This could be the status quo for many months to come. Accordingly, Council requires a larger space to meet and could relocate meetings to Memorial Hall until such time as it is safe to meet in smaller spaces. Seating could be arranged for elected officials, staff and the public to ensure that there is adequate physical distance between people.

Memorial Hall is not currently equipped with adequate amplification and audio/visual equipment but these improvements could be made with Council's approval.

RECOMMENDATIONS:

THAT Meetings of Council be relocated to Memorial Hall until such time as the need for physical distancing related to the COVID19 Pandemic are no longer deemed necessary; and

THAT an expenditure of up to \$20,000, to be funded from surplus, be approved to fund the installation of audio/visual improvements to Memorial Hall to facilitate the holding of public meetings.

Respectfully submitted;

Madeline McDonald

Madeline McDonald
Chief Administrative Officer

RECOMMENDATION:

THAT Alternative Municipal Tax Collection Scheme Bylaw 1157, 2020 receive first, second and third reading and final adoption.

Respectfully submitted:

Tracey Jones
Tracey Jones
Financial Officer

REVIEWED BY:

Madeline McDonald
Madeline McDonald
Chief Administrative Officer



VILLAGE OF HARRISON HOT SPRINGS
BYLAW NO. 1157

A bylaw for an Alternative Municipal Tax Collection Scheme

WHEREAS the Village of Harrison Hot Springs has deemed it advisable to establish an alternative tax collection scheme that establishes the date on which property taxes are due and the penalties and interest to be applied in relation to payments made after a tax due date;

AND WHEREAS under Section 235 of the *Community Charter*, Council must establish an Alternative Municipal Tax Collection Scheme, by bylaw, to include penalties to be applied in relation to payments made after a tax due date;

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

CITATION

1. This Bylaw may be cited for all purposes as the Village of Harrison Hot Springs "Alternative Municipal Tax Collection Scheme Bylaw No. 1157, 2020".

DEFINITIONS

2. In this bylaw,

"Collector" means the municipal officer assigned responsibility as collector of taxes for the municipality.

2020 SPECIAL PROVISIONS

3. Notwithstanding Section 234 of the *Community Charter*, only for the year 2020, the following provisions apply:
 - (a) The due date for the 2020 property taxes is July 2nd;
 - (b) If all or part of property taxes for the current taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after September 30th of the year those taxes are levied, the collector will add to

the said unpaid property taxes a penalty equal to 10% of the portion that remains unpaid;

- (c) The Collector shall, after the 31st day of December in each year, add to the unpaid taxes for the year imposed for taxes in arrears, and for the year following imposition for taxes that are delinquent, in respect of each parcel of land and the improvements thereon upon the real property tax roll, interest; and
- (d) The interest is deemed to be part of the taxes in arrears or delinquent, and the total amount of these taxes is a charge on the land, improvements or both as if the additions and interest had originally formed part of the taxes and rates assessed.

General Scheme Election

Under section 235 (2) of the *Community Charter* a property owner may elect to pay taxes named in this Bylaw in accordance with the General Municipal Tax Collection Scheme, by giving written notice of that election to the Village Office on or before May 29, 2020.

TERMINATION OF SPECIAL PROVISIONS

The provisions of Section 3 of this Bylaw shall terminate and no longer be in force and effect after December 31, 2020.

READINGS AND ADOPTION

READ A FIRST TIME THIS DAY OF , 2020

READ A SECOND TIME THIS DAY OF , 2020

READ A THIRD TIME THIS DAY OF , 2020

ADOPTED THIS DAY OF , 2020

Mayor

Corporate Officer