



VILLAGE OF HARRISON HOT SPRINGS NOTICE OF MEETING AND AGENDA

REGULAR COUNCIL MEETING

Date: Monday, June 16, 2014
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

THAT the Regular Council Meeting Minutes of June 2, 2014 be adopted.	Item 4.1 Page 1
--	--------------------

5. BUSINESS ARISING FROM THE MINUTES

6. CONSENT AGENDA

i. Bylaws	Miscellaneous Fee Amendment Bylaw No. 1059, 2014. Park Regulation Amendment Bylaw No. 1060, 2014.	Item 6 i.a Page 7 Item 6 i.b Page 13
ii. Agreements		
iii. Committee/ Commission Minutes		Item 6 iii.a
iv. Correspondence	Letter from the Minister of Canadian Heritage and Official Languages dated May 22, 2014 Re: Celebrate Canada Program.	Item 6 iv.a Page 15

7. DELEGATIONS

None.

8. CORRESPONDENCE

None.

9. BUSINESS ARISING FROM CORRESPONDENCE

10. REPORTS FROM COMMITTEES, COMMITTEE OF THE WHOLE AND COMMISSIONS	
11. REPORTS FROM ACTING MAYOR	
L. Facio - Verbal	
12. REPORTS FROM STAFF	
Report of Director of Finance – May 23, 2014 Re: 2013 Statement of Financial Information Recommendation: THAT Council approves the 2013 Statement of Financial Information.	Item 12.1 Page 17
Report of Deputy Chief Administrative Officer/Corporate Officer – June 6, 2014 Re: Community Works Fund (CWF) Agreement 2014-2024 under the Administrative Agreement on the Federal Gas Tax Fund Recommendation: THAT Council enter into the Community Works Fund (CWF) Agreement 2014-2024 under the Administrative Agreement on the Federal Gas Tax Fund in British Columbia (Gas Tax Agreement) with the Union of British Columbia Municipalities.	Item 12.2 Page 49
Report of Deputy Chief Administrative Officer/Corporate Officer – June 10, 2014 Re: Approval of Design and Concept – Village Historical Markers Recommendation: THAT Council approve the design and concept of a “Historical Marker” for the Glencoe Motel; and THAT Council direct staff to review options to develop criteria and guidelines for a “Historical Marker Recognition Program.”	Item 12.3 Page 73
13. BYLAWS	
Report of Deputy Chief Administrative Officer/Corporate Officer – May 15, 2014 Re: Bylaw No. 1057, 2014 General Local Government Election Procedures Amendment Recommendation: THAT General Local Government Election Procedures Amendment Bylaw No. 1057, 2014 be given first, second and third reading.	Item 13.1 Page 75
Report of Manager of Revenue Services – May 21, 2014 Re: Pre-Authorized Payment Bylaw No. 1058, 2014 Recommendation: THAT the Pre-Authorized Payment Bylaw No. 1058, 2014 be given first, second and third reading.	Item 13.2 Page 79
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: June 2, 2014
TIME: 7:00 p.m.
PLACE: Council Chambers
495 Hot Springs Road, Harrison Hot Springs, BC

IN ATTENDANCE:

Mayor Leo Facio
Councillor John Buckley
Councillor Zoltan Kiss
Councillor Allan Jackson
Councillor Sonja Reyerse

Chief Administrative Officer, Ian Crane
Deputy Chief Administrative Officer/CO, Debra Key

Recorder: Krystal Sobie

ABSENT:

1.

CALL TO ORDER

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

2.

INTRODUCTION OF LATE ITEMS

- Item 7.3 be moved to 7.1

3.

APPROVAL OF AGENDA

Moved by Councillor Buckley
Seconded by Councillor Reyerse

THAT the agenda be approved as amended.

CARRIED
UNANIMOUSLY

4.

ADOPTION AND RECEIPT OF MINUTES

Moved by Councillor Jackson
Seconded by Councillor Reyerse

THAT the minutes of the Special Council Meeting of May 9, 2014 be adopted.

CARRIED
OPPOSED BY COUNCILLOR KISS

Moved by Councillor Jackson
Seconded by Councillor Kiss

THAT the minutes of the Regular Council Meeting of May 20, 2014 be adopted.

**CARRIED
UNANIMOUSLY**

5. BUSINESS ARISING FROM THE MINUTES

None

6. CONSENT AGENDA

i. Bylaws

Public Works Capital Works, Machinery and Equipment Reserve Fund Bylaw No. 1055, 2014.

Fire Department Capital Works, Machinery and Equipment and Reserve Fund Bylaw No. 1056, 2014.

ii. Agreements

**iii. Committee/
Commission
Minutes**

Communities in Bloom Committee Meeting Minutes of April 17, 2014.

**iv
Correspondence**

Letter from the City of Chilliwack dated May 14, 2014
Re: BC Assessment Regulation Proposed Amendment 'Classified of Land as Farm.'

Letter from the Legislative Assembly received May 20, 2014
Re: First Responder Financial Assistance Resolution.

**i. Bylaws/
iii. Committee/
Commission
Minutes**

Moved by Councillor Reverse
Seconded by Councillor Buckley

**iv.
Correspondence**

THAT Bylaw No. 1055, 2014 and Bylaw No. 1056, 2014 be adopted and Committee meeting minutes and correspondence be received.

**CARRIED
UNANIMOUSLY**

Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
June 2, 2014

7. **DELEGATIONS**

7.1 **Preservation of Sasquatch Park – John Allen**

Mr. Allen reported on the importance of the preservation of Sasquatch Park and the importance of it to the Village. The green hills around Sasquatch Park should not be given up for an emergency exit route. If Mahood road was to be cleaned up it will be suitable for a secondary evacuation route for the Village of Harrison Hot Springs.

7.2 **Miami River Streamkeepers – Janne Perrin, President**

Mrs. Perrin provided an overview of the Miami River Streamkeepers. The Streamkeepers would like Council to consider an adopt a trail program, removal of walnut trees, additional garbage bins, a gravel footpath, pesticide pamphlet and further education.

7.3 **Fraser Valley Regional District – Rebecca Abernethy**

Ms. Abernethy provided Council with the Fraser Valley Regional District's comments and concerns regarding Burnaby Incinerator Draft Operational Certificate.

8. **CORRESPONDENCE**

None

9. **BUSINESS ARISING OUT OF CORRESPONDENCE**

None

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

Communities in Bloom Committee reported on their proposal for a Historical Sign to be placed on the Glencoe Motel.

11. **REPORTS FROM MAYOR LEO FACIO**

UFV is holding a Convocation on June 12/13, 2014. All members of Council are welcome to attend.

The Water Treatment Plant is up and running. The official Grand Opening will be in the Newspaper and will be on June 13, 2014.

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
June 2, 2014*

Kent Elementary is holding their fundraiser at Echo Island Pub on June 12, 2014 to raise money for new playground equipment.

June 7/8 is the 3rd Annual Sasquatch Days.

National Defence is awarding Major Hessford.

The Farmers Market will be opening Friday June 6, 2014.

The Fraser Valley Regional District has issued a news release on mosquito control.

Age Friendly Program - June 14, 2014 an urban designer will be doing a walk-about.

12. REPORTS FROM STAFF

**12.1 Report of Deputy Chief Administrative Officer/CO – May 27, 2014
Re: Temporary Sidewalk Extension Program Policy 4.9**

**Moved by Councillor Reverse
Seconded by Councillor Jackson**

THAT Council reconsiders and adopts the Temporary Sidewalk Extension Program Policy as presented at the Regular Council Meeting on May 5, 2014 (Option #2).

**CARRIED
OPPOSED BY COUNCILLOR KISS**

13. BYLAWS

**13.1 Report of Deputy Chief Administrative Officer/CO – May 15, 2014
Re: Temporary Sidewalk Extension Program Policy – Amendment to
Miscellaneous Fee Bylaw and Park Regulation Bylaw.**

**Moved by Councillor Buckley
Seconded by Councillor Jackson**

THAT Miscellaneous Fee Amendment Bylaw No. 1059, 2014 be given first second and third reading.

**CARRIED
UNANIMOUSLY**

*Village of Harrison Hot Springs
Minutes of the Regular Council Meeting
June 2, 2014*

Moved by Councillor Jackson
Seconded by Councillor Buckley

THAT the Park Regulation Bylaw No. 1060, 2014 be given first, second and third reading.

**CARRIED
UNANIMOUSLY**

14. **QUESTIONS FROM THE PUBLIC**

Q. Is it possible to consider a boundary adjustment solely for an emergency exit.

A. Yes, to our knowledge.

15. **ADJOURNMENT**

Moved by Councillor Buckley
Seconded by Councillor Reyerse

THAT the meeting be adjourned at 8:22 p.m.

**CARRIED
UNANIMOUSLY**

Leo Facio
Mayor

Debra Key
Corporate Officer





VILLAGE OF HARRISON HOT SPRINGS

BYLAW NO. 1059

A bylaw to amend the Miscellaneous Fee Bylaw No. 1049, 2014

WHEREAS the Village of Harrison Hot Spring has deemed it advisable to amend the Miscellaneous Fee Bylaw No. 1049, 2014;

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 Miscellaneous Fee Amendment Bylaw No. 1059, 2014".

- 2. "Miscellaneous Fee Bylaw No. 1049, 2014" is hereby further amended by deleting Schedules "A" to "D" in their entirety, as attached thereto, and substituting with new Schedules "A" to "D" as attached hereto and forming part of this Bylaw.

READINGS AND ADOPTION

READ A FIRST TIME THIS 2nd DAY OF JUNE, 2014

READ A SECOND TIME THIS 2nd DAY OF JUNE, 2014

READ A THIRD TIME THIS 2nd DAY OF JUNE, 2014

ADOPTED THIS DAY OF JUNE, 2014

Mayor

Corporate Officer

BYLAW NO. 1059
SCHEDULE "A"
DEVELOPMENT APPLICATIONS, PERMITS AND FEES

1. Official Community Plan	
(a) Application to amend the Official Community Plan	\$1,000.00
(b) Application to amend the text of the Official Community Plan	\$ 750.00
2. Zoning Bylaw	
(a) Application to amend the Zoning Bylaw	\$1,500.00
(b) Application to amend the text of the Zoning Bylaw	\$1,000.00
3. Development Permit	
(a) Application for issuance of a Development Permit	\$1,000.00
(b) Application to amend a Development Permit	\$ 350.00
4. Development Variance Permit	
(a) Application for issuance of a Development Variance Permit	\$ 750.00
(b) Application to amend a Development Variance Permit	\$ 250.00
5. Board of Variance	
(a) Application to the Board of Variance	\$ 500.00
6. Subdivision Application Fees	
(a) Application for a Subdivision with 3 lots or less	\$ 750.00
(b) For each additional parcel	\$ 50.00
(c) Administration and inspection fees	4% on first \$300,000 and 2% on remainder
7. Temporary Use Permit	
(a) Application for issuance of a Temporary Use Permit	\$ 500.00
(b) Application to renew Temporary Use Permit	\$ 300.00

**BYLAW NO. 1049
SCHEDULE "B"**

PUBLIC WORKS SERVICE AND FEES

1. **Labour** As per the current CUPE Local 458 hourly rate
Plus 50% overhead
2. **Equipment**
- | | |
|--------------|---------------|
| Backhoe | \$ 45.00/hour |
| John Deere | \$ 22.00/hour |
| Pickup truck | \$ 9.00/hour |
| Dump Truck | \$ 35.00/hour |
| Kubota | \$ 17.00/hour |

**BYLAW NO. 1049
SCHEDULE "C"**

OFFICE ADMINISTRATION AND MISCELLANEOUS FEES

1. Copies

(a) Photocopies

Black and white	\$.30 per page
Colour	\$1.00 per page
Laminating	add \$1.00
Plans	\$ 6.00
Audio CD	\$10.00
Official Community Plan	\$75.00
Zoning Bylaw	\$50.00
Subdivision Bylaw	\$50.00
Building Regulation Bylaw	\$50.00
Design Guidelines	\$25.00
Offsite legal plans/blueprints	Actual cost plus 15%

2. Tax Certificates

\$25.00

3. Other

(a) NSF Cheque Charge	\$25.00
(b) Oaths and Affidavits	\$20.00
(c) For obtaining property title search from Land Title Office	Actual cost

4. Communal Campground Fire Permit

\$100.00

**BYLAW NO. 1049
SCHEDULE "D"**

PUBLIC PROPERTY OR FACILITY FOR EVENTS, FUNCTIONS OR ACTIVITIES

Public Property

- | | | |
|----|-----------------------------|----------------------|
| 1. | Event Application Fee | |
| | (a) up to 100 people | \$ 100.00 |
| | (b) more than 100 people | \$ 500.00 |
| 2. | Damage Deposit | |
| | (a) up to 100 people | \$ 500.00 (maximum) |
| | (b) more than 100 up to 500 | \$2,000.00 (maximum) |
| | (c) greater than 500 | \$2,500.00 (maximum) |
| 3. | Liability Insurance Policy | |
| | (a) up to 100 people | \$2,000,000.00 |
| | (b) more than 100 people | \$5,000,000.00 |

Memorial Hall Damage Deposit & User Fee

- | | | |
|----|---|---|
| 1. | Festival of the Arts | \$100.00/yr + \$25/use for revenue
Generating events plus applicable taxes |
| 2. | Community groups – frequent users | \$100.00/yr +25 use for revenue
Generating events plus applicable taxes |
| 3. | Private Rentals – Resident and Business Owners
(non-commercial events) | \$400.00 per day
(8:00 a.m. to 2:00 a.m.) or
\$ 50.00 per hour plus applicable
taxes |
| 4. | Private Rentals – Non-Resident | \$750.00 per day
(8:00 a.m. to 2:00 a.m.) or
\$ 90.00 per hour plus applicable
taxes |
| 5. | Damage Deposit | up to a maximum of \$500.00 |

Temporary Sidewalk Extension

1. Temporary Sidewalk Extension Application	
(a) Sidewalk Café	\$ 200.00
(b) Merchant Display	\$ 50.00
2. Security Deposit	
(a) Sidewalk Café	\$ 500.00
(b) Merchant Display	\$ 50.00
3. Liability Insurance	
(a) Sidewalk Café	\$2,000,000.00
(b) Merchant Display	\$ 500,000.00
4. Licence of Occupation	
(a) Sidewalk Café	\$1,000.00
(b) Merchandise Display	\$ 100.00



VILLAGE OF HARRISON HOT SPRINGS
BYLAW NO. 1060

A bylaw to amend "Park Regulation Bylaw No. 915, 2009"

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

1. This Bylaw may be cited as the Village of Harrison Hot Springs "Park Regulation Bylaw Amendment Bylaw No. 1060, 2014".
2. "Park Regulation Bylaw No. 915, 2009" is hereby amended by deleting the definition of "Beach" and "Park" from Section 2 in their entirety and substituting with the following:

"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.

3. "Park Regulation Bylaw No. 914, 2009" is hereby amended by adding the definition of "Public Space" in Section 2 with the following:

"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.

4. "Park Regulation Bylaw No. 914, 2009" is hereby amended by deleting the definition of "Structure" from Section 2 in its entirety and substituting with the following:

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

5. "Park Regulation Bylaw No. 915, 2009" is hereby amended by deleting Section 4 in its entirety and substituting the following:

"4. No person shall set up or occupy any camper, trailer, recreational vehicle or other form of temporary structure, fixture, furniture, shelter or apparatus erected for permanent or temporary uses for display, eating, seating, camping, sleeping, staying, storing or residing in, unless an application for Temporary Sidewalk Extension and Licence of Occupation has been approved and executed upon to occupy a municipal public space.

6. "Park Regulation Bylaw No. 915, 2009" is hereby amended by deleting Section 17(a) in its entirety and substituting with the following:

"17(a). No person shall smoke any tobacco, electronic cigarette, cigar, cigarello, 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 within the Village of Harrison Hot Springs.

7. Said Bylaw is further amended by deleting Section 17(b) in its entirety and substituting with the following:

"17(b). No person shall be permitted in any park or public space, to consume or possess open liquor at any time, except where the said liquor is consumed or possessed pursuant to and in compliance with a license issued under the *Liquor Control and Licencing Act*.

In the case where an event has been approved under the Village's Use of Public and Municipal Property Policy and alcoholic beverages are served, the event must be fully secured by an enclosure that separates it from the general public; and, that the carrying of alcohol between businesses, buildings and event locations is prohibited.

8. Said Bylaw is further amended by renumbering the remaining Sections accordingly.

READ A FIRST TIME THIS 2nd DAY OF JUNE, 2014

READ A SECOND TIME THIS 2nd DAY OF JUNE, 2014

READ A THIRD TIME THIS 2nd DAY OF JUNE, 2014

ADOPTED THIS DAY OF JUNE, 2014

Mayor

Corporate Officer

6iv.a

RECEIVED

Minister of Canadian Heritage
and Official Languages



Ministre du Patrimoine canadien
et des Langues officielles

MAY 30 2014

Ottawa, Canada K1A 0M5

BY V. OF H.H.S.

MAY 22 2014

Ms. Debra L Key
Deputy Chief Administrative Officer and Corporate Officer
VILLAGE OF HARRISON HOT SPRINGS
Post Office Box 160
Harrison Hot Springs, British Columbia
V0M 1K0

Dear Ms. Key:

I would like to inform you that I have approved a grant in the amount of \$3,000 for your organization's project under the Celebrate Canada Program.

A cheque will be sent to you under separate cover. Funds must only be used for the eligible activities indicated in your application.

In disbursing these funds, I am confident that you and your organization will encourage Canadians to celebrate their symbols, values, heritage and cultural diversity. Every effort should be made to ensure that the Canadian flag is displayed proudly during your events.

In receiving funding from the Celebrate Canada Program, you agree to acknowledge support from the Department of Canadian Heritage in English and French, as well as implement the Official Languages measures indicated in your funding application.

Please note that any payment is subject to the appropriation of funds by Parliament and to the budget levels of the Program.

Following the completion of your activity, you are required to complete a Final Activity Report, which can be found at www.pch.gc.ca under Celebrate Canada. Once completed, the form must be sent to your Canadian Heritage Regional Office no later than August 31, 2014.

I congratulate your organization on its project and extend my best wishes for the success of your celebrations.

Sincerely,

The Honourable Shelly Glover, P.C., M.P.

FILE #	DATE
1855-02-01	May 30/14
<input checked="" type="checkbox"/> DCAO	<input type="checkbox"/> CO
<input type="checkbox"/> DCAO	<input checked="" type="checkbox"/> ADMIN/ FINANCE
<input checked="" type="checkbox"/> DIRF	<input type="checkbox"/> B/L ENF
<input checked="" type="checkbox"/> MGR REV SVCS	<input checked="" type="checkbox"/> MAYOR
<input type="checkbox"/> CEDO	<input checked="" type="checkbox"/> COUNCIL
<input type="checkbox"/> OP. MGR	
ITEM	A B C
COUNCIL AGENDA	
DATE	June 16/14
	INITIAL <input type="checkbox"/>
(ITEMS: A-REQ, ACTION: B - INFO - WRSP; C - INFO ONLY)	

Canada





VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council DATE: May 23, 2014
FROM: Director of Finance FILE: 1880
SUBJECT: 2013 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 Council approves the 2013 Statement of Financial Information.

Respectfully submitted for your consideration;

[Signature]
Dale Courtice, CPA, CGA
Director of Finance

CHIEF ADMINISTRATIVE OFFICER COMMENTS:

[Signature]
Ian Crane
Chief Administrative Officer

VILLAGE OF HARRISON HOT SPRINGS
INDEX TO STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDING 2013

Checklist

2013 Audited Financial Statements

Schedule of Debenture Debt

Schedule of Employee Remuneration

Schedule of Council Remuneration

Schedule of Payments to Suppliers

Schedule of Payments for the Purposes of Grants

Approval by CFO and Council

Management Letter

Village of Harrison Hot Springs

Consolidated Financial Statements

December 31, 2013

Village of Harrison Hot Springs

December 31, 2013

CONTENTS

	<u>Page</u>
Consolidated Financial Statements	
Management's Responsibility for Financial Reporting	1
Auditors' Report	2
Consolidated Statement of Financial Position	3
Consolidated Statement of Operations	4
Consolidated Statement of Change in Net Financial Assets	5
Consolidated Statement of Cash Flows	6
Notes to the Consolidated Financial Statements	7
Schedule 1 - Consolidated Statement of Tangible Capital Assets	18



HARRISON HOT SPRINGS

Naturally Refreshed

Village of Harrison Hot Springs

MANAGEMENT REPORT


The accompanying consolidated financial statements are the responsibility of the Village's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Management is also responsible for all the notes to the consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Council. The Council reviews internal financial statements on a monthly basis and external Audited Financial Statements annually.

The external auditors, McConnell, Voelkl, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the consolidated financial statements. Their examination includes a review and evaluation of the Village's system of internal control and appropriate tests and procedures to provide reasonable assurance that the consolidated financial statements are presented fairly. The external auditors have full and free access to financial management of the Village of Harrison Hot Springs and meet when required.

On behalf of the Village of Harrison Hot Springs



Dale Courtice, CPA, CGA
Director of Finance
May 20, 2014



CHARTERED ACCOUNTANTS

F.W. Voelkl, B.Comm., C.A.
C.M. Kelley Inc., B.B.A., C.A.

P.O. Box 819
228 Wallace St.
Hope, B.C. VOX 1L0



Office (604)869-5634
Fax (604)869-2381

INDEPENDENT AUDITOR'S REPORT

To the Mayor Council of the VILLAGE OF HARRISON HOT SPRINGS

We have audited the Consolidated Statement of Financial Position of the **VILLAGE OF HARRISON HOT SPRINGS** as at **DECEMBER 31, 2013**, the Consolidated Statement of Financial Activities, and the Consolidated Statement of Changes in Financial Position for the year then ended.

These financial statements are the responsibility of the Village's Management. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and to have in place such internal control as management determines necessary to enable the consolidated financial statements to be free from material misstatements, whether due to fraud or error.

Our responsibility is to express an opinion on the consolidated financial statements based on our audit and its result. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether these financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures depend on the auditor's judgment, including the assessment of the risk of material misstatements of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of these consolidated financial statements in order to design audit procedures that are considered appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of accounting estimates made by management, and to evaluate the presentation of the consolidated financial statements.

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

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the **VILLAGE OF HARRISON HOT SPRINGS** as at **DECEMBER 31, 2013**, and the results of its financial activities for the year then ended in accordance with Canadian generally accepted accounting principles for local governments modified as disclosed in Note 1 to the consolidated Financial Statements. We report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

McConnell, Voelkl

CHARTERED ACCOUNTANTS

May 20, 2014
Hope, B.C., Canada

The accompanying notes and schedule are an integral part of these consolidated financial statements.

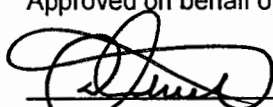
Village of Harrison Hot Springs

Consolidated Statement of Financial Position

As at December 31, 2013

	2013	2012
Financial assets		
Cash and Investments (Note 2)	6,361,742	5,595,199
Accounts Receivable (Note 3)	1,027,857	583,901
MFA Deposits	-	13,808
	7,389,599	6,192,908
Financial liabilities		
Accounts Payable and Accrued Liabilities (Note 4)	543,247	309,272
Developer's Deposits and Other Trust Liabilities (Note 5)	392,949	66,036
Deferred Revenue (Note 6)	871,715	660,130
Development Cost Charges (Note 7)	858,814	847,023
MFA Demand Notes	-	13,808
Capital lease (Note 8)	47,768	-
Long-term debt	-	38,787
Interim financing debt (Note 9)	700,000	850,000
	3,414,493	2,785,056
Net financial assets	3,975,106	3,407,852
Non-financial assets		
Tangible Capital Assets (Note 10, Schedule 1)	30,082,655	30,017,219
Prepaid expenses	95,084	37,009
	30,177,739	30,054,228
Accumulated surplus	34,152,845	33,462,080
Represented by:		
Operating fund	2,507,590	2,200,964
Capital fund (Note 12)	1,312,385	1,243,690
Statutory reserve fund (Note 12)	1,011,051	888,994
Equity in tangible capital assets (Note 11)	29,321,819	29,128,432
	34,152,845	33,462,080

Approved on behalf of Mayor and Council



Dale Courtice, CPA, CGA

Director of Finance

The accompanying notes and schedule are an integral part of these consolidated financial statements.

Village of Harrison Hot Springs

Consolidated Statement of Operations

for the year ended December 31, 2013

	Budget (Unaudited Note 19)	2013	2012
Revenue			
Property Taxes (Notes 13, 22)	1,850,900	1,849,972	1,821,615
Sale of Services (Note 14)	836,300	879,967	895,336
Utility Service Fees (Note 15)	387,000	395,276	386,859
Government Transfers (Note 16)	2,158,700	943,096	1,816,801
Investment Income	22,000	32,404	28,174
Penalties and interest	21,000	28,889	22,842
Development Cost Charges (Note 7)	162,800	-	313,000
Other revenue	34,300	38,418	56,727
	5,473,000	4,168,022	5,341,354
Expenses (Note 20)			
Legislative Services	135,850	120,379	131,722
General Government	962,700	876,408	923,979
Protective Services	170,000	158,985	179,406
Public Works	190,750	197,265	152,156
Transportation Services	147,100	96,262	167,187
Public Health	8,200	6,110	4,396
Planning and Development	47,900	37,522	39,180
Tourism, Community and Economic Development	52,450	49,070	66,334
Sustainability	12,500	11,831	18,418
Solid Waste Management and Recycling	113,500	119,056	114,013
Beaches, Parks, Recreation and Culture	442,550	402,372	361,007
Water Services	175,000	146,616	148,853
Sewer Services	496,150	484,559	430,837
Non-capital items expensed (Note 17)	-	102,415	243,761
Debt financing	25,450	19,345	25,625
Amortization (Note 1, Schedule 1)	682,000	708,791	697,476
	3,662,100	3,536,986	3,704,350
Annual surplus	1,810,900	631,036	1,637,004
Prior period adjustment (Note 18)	-	59,729	(22,053)
Accumulated surplus, beginning of year	33,462,080	33,462,080	31,847,129
	35,272,980	34,152,845	33,462,080

Commitments and contingencies are specified in Note 21.

The accompanying notes and schedule are an integral part of these consolidated financial statements.

Village of Harrison Hot Springs

Consolidated Statement of Change in Net Financial Assets

for the year ended December 31, 2013

	Budget (Unaudited Note 19)	2013	2012
Annual Surplus	1,810,900	631,036	1,637,004
Acquisition of tangible capital assets	(2,521,700)	(788,796)	(2,245,202)
Amortization	682,000	708,791	697,476
Write down of tangible capital assets at NBV	-	14,569	516,672
Prior period adjustment	-	59,729	(22,053)
	(28,800)	625,329	583,897
Acquisition of prepaid expenses	-	(95,084)	(37,009)
Use of prepaid expenses	-	37,009	39,712
	-	(58,075)	2,703
Increase (decrease in net financial assets)	(28,800)	567,254	586,600
Net financial assets, beginning of year	3,407,852	3,407,852	2,821,252
Net financial assets, end of year	3,379,052	3,975,106	3,407,852

The accompanying notes and schedule are an integral part of these consolidated financial statements.

Village of Harrison Hot Springs

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2013

	2013	2012
Cash provided by (used in):		
Operating Activities		
Annual surplus / (deficit)	631,036	1,637,004
Non Cash items:		
Amortization	708,791	697,476
(Increase) Decrease in prepaid expenses	(58,075)	2,703
Prior period adjustment	59,729	(22,053)
Debt Forgiveness	(26,484)	-
Changes to financial assets / liabilities:		
Accounts receivable	(443,956)	931,828
Lease Receivable	-	44,961
Accounts payable and accrued liabilities	560,887	(564,412)
Deferred revenue	211,584	129,476
Development Cost Charges	11,791	(262,149)
Net change in cash from operating activities	1,655,303	2,594,834
Capital Activities:		
Write down of tangible capital assets at net book value	14,569	516,672
Acquisition of tangible capital assets	(788,796)	(2,245,202)
Net change in cash from capital activities	(774,227)	(1,728,530)
Financing Activities		
Debt repayment	(161,923)	(164,343)
Actuarial adjustments	(6,935)	(6,350)
Proceeds from capital lease - net of deferred charges	54,325	-
Net change in cash from financing activities	(114,533)	(170,693)
Net change in cash	766,543	695,611
Cash and cash equivalents, beginning of year	5,595,199	4,899,588
Cash and cash equivalents, end of year	6,361,742	5,595,199

The accompanying notes and schedule are an integral part of these consolidated financial statements.

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

1. Significant Accounting Policies

The Consolidated Financial Statements of the Village of Harrison Hot Springs 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 Canadian Institute of Chartered Accountants. Significant accounting policies adopted by the Village are as follows:

a. Basis of consolidation

The Consolidated 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 on consolidation.

- 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 property and equipment 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 the accrual basis and include revenue in the period in which the transactions or events occurred that give rise to the revenues and the expenses include any liabilities incurred and transfers made. Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Sale of services, user fee revenues, investment income, penalties and interest and other revenues are recognized when they are rendered by the Village or are due by convention, bylaw, or received. Grant revenues are recognized when the funding becomes receivable. Revenue unearned in the current period is recorded as deferred revenue and is recognized as revenue in the fiscal year the services are performed.

c. Investments

Investments are recorded at cost. When in the opinion of management, there is a permanent decline in value, investments are written down to their net realizable value.

d. Long-term debt

Long-term debt is recorded net of related sinking fund balances.

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

1. Significant Accounting Policies continued

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. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put in to service.

Asset	Useful Life - Years
Land improvements	10 - 25
Parks infrastructure	10 - 50
Buildings	40 - 50
Machinery and equipment	5 - 10
IT infrastructure	4 - 10
Vehicles	5 - 20
Roads infrastructure	15 - 20
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 donation.

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 which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets.

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

1. Significant Accounting Policies continued

f. Use of estimates

The preparation of consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the period.

2. Cash and Investments

	2013	2012
Restricted cash and investments		
Statutory reserves	\$ 1,056,503	\$ 933,898
Non-Statutory Reserves	3,286,767	2,634,512
	4,343,270	3,568,410
Unrestricted cash and investments	2,018,472	2,026,789
Total cash and investments	\$ 6,361,742	\$ 5,595,199

3. Account Receivable

	2013	2012
Accounts Receivable - Property Taxes	\$ 207,787	\$ 195,066
Accounts Receivable - Other Governments	497,169	61,473
Accounts Receivable - Trade and Other	322,901	327,362
	\$ 1,027,857	\$ 583,901

4. Accounts Payable and Accrued Liabilities

	2013	2012
Trade and Other	\$ 461,368	\$ 301,318
Holdbacks payable	48,961	-
Other government	615	522
Accrued benefits	32,303	7,432
	\$ 543,247	\$ 309,272

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

5. Developer's Deposits and Other Trust Liabilities

	2013	2012
Property and event damage deposits	\$ 36,800	\$ 34,431
Non-refundable deposits	27,741	27,369
Letter of credit	327,152	2,980
Community groups funds held in trust	1,256	1,256
	\$ 392,949	\$ 66,036

6. Deferred Revenue

	2013	2012
Prepaid taxes	\$ 116,086	\$ 126,517
Deferred Gas Tax Revenue	427,248	330,463
Facility rentals and other	328,381	203,150
	\$ 871,715	\$ 660,130

7. Development Cost Charges

	Opening Balance	Receipts	Interest	Transfers Out	Closing Balance
Sewer DCC	\$ 684,325	\$ -	\$ 9,581	\$ -	\$ 693,906
Water DCC	149,441	-	2,030	-	151,471
Drainage DCC	8,646	-	117	-	8,763
Parks DCC	4,611	-	63	-	4,674
	\$ 847,023	\$ -	\$ 11,791	\$ -	\$ 858,814

Development Cost Charges are restricted revenue liabilities representing funds received from developers and deposited into separate deferred revenue liability accounts for specified future capital expenses. In accordance with generally accepted accounting principles, the Village records these funds as restricted revenue which is then recognized when the related costs are incurred.

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

8. Capital Lease Liability

The Village has entered into a 4 year capital lease agreement with the Municipal Finance Authority to finance the acquisition of two pick-up trucks. The minimum lease payments over the remaining term of the lease are as follows:

2014	\$	13,308
2015		13,578
2016		13,852
2017		7,030
	\$	47,768

Total interest expense during the year was \$516. Total interest over the term of the lease is \$2,247.

9. Interim Financing

In 2009 the Village borrowed \$1,500,000 under the Interim Financing Program from the Municipal Finance Authority of British Columbia for the purpose of constructing a new water reservoir. The Village has until 2015 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 is paid monthly. During the year the Village paid \$14,613 in interest, in 2012 \$17,194.

	2013	2012
Balance, December 31, 2012	\$ 850,000	\$ 1,000,000
Principal repayments	(150,000)	(150,000)
Balance, December 31, 2013	\$ 700,000	\$ 850,000

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

10. Tangible Capital Assets

	2013	2012
Land	\$ 9,984,913	\$ 9,984,913
Buildings	1,124,032	1,189,085
Equipment, furniture and vehicles	653,565	653,640
Engineering Structures:		
Engineering structures - water	5,031,527	5,117,222
Engineering structures - sewer and drainage	7,074,151	7,224,161
Engineering structures - roads	4,123,000	4,358,522
Engineering structures - other	1,314,436	1,321,090
Other tangible capital assets	777,031	168,586
Total	\$ 30,082,655	\$ 30,017,219

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

The Village has \$596,216 of tangible capital assets under construction at December 31, 2013.

11. 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:

	2013	2012
Equity in TCA, beginning of year	\$ 29,128,432	\$ 27,926,684
Add:		
Capital Expenditures	788,796	2,245,202
Debt forgiveness - Sewer - Issue 75	26,484	-
Debt Repayments	161,923	164,344
Actuarial adjustment	6,936	6,350
Less:		
Gain on disposal of asset	(9,108)	-
Proceeds from capital lease	(58,284)	-
Dispositions at NBV	(14,569)	(516,672)
Amortization	(708,791)	(697,476)
Equity in TCA, end of year	\$ 29,321,819	\$ 29,128,432

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

12. Accumulated Surplus

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

	2013	2012
Surplus:		
Invested in tangible capital assets	\$ 29,321,819	\$ 29,128,432
Operating fund	2,507,590	2,200,964
Total surplus	31,829,409	31,329,396
Reserves set aside by Council:		
Capital Fund Reserves		
Recreation Centre	407,737	402,269
Assessment appeal	69,603	43,835
Beach	35,485	35,009
Building	58,502	57,717
Contingencies	10,708	10,564
Dock replacement	27,715	27,343
Flood box / drainage	14,514	14,316
General	27,450	27,082
Insurance	9,296	9,172
Memorial Hall restoration	5,192	5,122
Parking / traffic management	35,893	35,423
Office Equipment	21,772	21,480
Property	44,302	43,708
Road/Sidewalk	12,588	12,419
Sick leave/Retirement	119,215	102,547
Sewer	291,698	276,552
Water	120,715	119,132
Total Capital Fund Reserves	1,312,385	1,243,690
Statutory Fund Reserves:		
Community amenities	106,415	85,107
Fire department capital	159,437	132,184
Land unexpended funds	12,306	12,141
Parkland acquisition	68,525	42,829
Public works capital	70,926	69,974
Sewage treatment replacement	495,496	448,999
Sewer unexpended funds	77,987	76,941
Port Divestiture income	19,959	20,819
Total Statutory Fund Reserves	1,011,051	888,994
	\$ 34,152,845	\$ 33,462,080

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

13. Taxation

Taxation revenue, reported on the consolidated statement of operations, is made up of the following:

	Budget	2013	2012
Taxes collected			
Municipal property taxes	\$ 1,812,000	\$ 1,810,353	\$ 1,774,002
1 % Utility taxes	32,200	32,312	31,610
Payments in lieu of taxes	6,700	7,450	6,644
School taxes	1,296,300	1,300,367	1,296,161
Regional District	111,000	111,345	62,165
Regional hospital district	109,800	110,176	111,485
Police tax	117,800	117,660	108,337
Other agencies	31,200	31,242	31,319
	3,517,000	3,520,905	3,421,723
Less transfers to other governments			
School taxes paid	1,296,300	1,300,366	1,287,408
Regional district taxes paid	111,000	111,407	62,163
Regional hospital district taxes paid	109,800	110,237	111,484
Police taxes paid	117,800	117,660	107,734
Other agencies taxes paid	31,200	31,261	31,319
	1,666,100	1,670,931	1,600,108
Net taxes available for municipal purposes	\$ 1,850,900	\$ 1,849,974	\$ 1,821,615

14. Sale of Services, User Rates, Rentals

	Budget	2013	2012
Sewer user fees	\$ 475,000	\$ 500,538	\$ 485,886
Water user fees	176,000	177,733	175,849
Curbside collection fees	90,000	90,213	90,933
Licenses and permits	38,000	43,497	34,932
Facility rentals	44,000	46,179	93,651
Fines	3,300	3,475	2,515
Other	4,000	4,989	5,169
Penalties	6,000	13,343	6,401
Total	\$ 836,300	\$ 879,967	\$ 895,336

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

15. Utility Service Fees

	Budget	2013	2012
Sewer service utility fee - residential	\$ 176,000	\$ 179,852	\$ 176,077
Sewer service utility fee - business	20,000	19,947	19,858
Water service utility fee - residential	170,000	174,386	169,856
Water service utility fee - business	21,000	21,091	21,068
Total	\$ 387,000	\$ 395,276	\$ 386,859

16. Government Transfers

The Village recognizes the transfer of government funding as expenses or revenues in the period that the events giving rise to the transfer occurred. The Government transfers reported on the Statement of Operations are:

	Budget	2013	2012
Provincial:			
Conditional			
Infrastructure - water treatment plant	\$ 1,205,000	\$ 412,958	\$ -
Infrastructure - wastewater treatment plant	-	-	579,993
Resort Municipality Initiative	515,000	268,846	133,704
Other	128,700	50,327	3,990
Unconditional	210,000	210,965	451,379
Federal			
Conditional			
Infrastructure - wastewater treatment plant	-	-	491,628
Gas tax	100,000	-	156,107
	\$ 2,158,700	\$ 943,096	\$ 1,816,801

17. Non-Capital items expensed

This includes items that although budgeted for as capital expenditures did not qualify as tangible capital assets under the Village's Tangible Capital Asset policy.

18. Prior period adjustment

Prior period adjustments represent the accumulated effect of recording Development Cost Charge revenue, Gas Tax revenue and Resort Municipality Initiative revenue in the year the revenue is received rather than when the revenue is actually used for a particular capital project.

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

19. Budget Data

The unaudited budget data presented in these consolidated financial statements is based upon the 2013 operating and capital budgets adopted by Council on May 1, 2013. The chart below reconciles the approved balanced budget to the budget figures reported in these consolidated financial statements.

2013 Adopted Operating and Capital Budget	Budget Amount
Revenues:	
Operating budget	\$ 3,321,500
Capital budget	2,151,500
Total revenue	5,473,000
Expenses:	
Operating budget	3,321,500
Capital Budget	2,151,500
Total expenses	5,473,000
Budgeted surplus (deficit)	\$ -
Add:	
Capital expenses	\$ 2,151,500
Transfers to reserves	169,000
Principal repayments	175,400
Less:	
Transfers from reserves	(3,000)
Amortization	(682,000)
Annual budgeted surplus (see statement of operations page 4)	\$ 1,810,900

20. 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	2013	2012
Salaries, wages and employee benefits	\$ 1,430,200	\$ 1,428,395	\$ 1,372,680
Operating Materials and supplies	668,600	509,083	508,223
Contracted services	210,700	188,945	189,955
Administrative services and supplies	397,150	348,422	399,169
Utilities	145,900	135,862	134,225
Rentals and contractual obligations	102,100	95,728	133,236
Debt financing	25,450	19,345	25,625
Capital Items Expensed	-	102,415	243,761
Amortization	682,000	708,791	697,476
Total expenditures by object	\$ 3,662,100	\$ 3,536,986	\$ 3,704,350

Village of Harrison Hot Springs

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2013

21. Commitments and Contingencies

- a. The municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The plan has about 179,000 active members and approximately 71,000 retired members.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. 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 with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Village of Harrison Hot Springs paid \$90,439 for employer contributions to the Plan in fiscal 2013.

- 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 an agreement with the Harrison Hot Springs Tourism Society to provide annual funding of \$31,000. The term of the agreement ends December 31, 2013.

22. Significant Taxpayer

The Village is reliant upon one taxpayer for approximately 24 % of the municipal property tax revenue.

23. Comparative Figures

Certain balances of the preceding year have been reclassified to conform to the current year's financial statement presentation.

Village of Harrison Hot Springs

Schedule 1 - Consolidated Statement of Tangible Capital Assets

For the Year Ended December 31, 2013

	Engineered Structures							Other Tangible Capital Assets	2013	2012
	Land	Building	Equipment Furniture Vehicles	Water	Sewer Drainage	Roads	Other			
COST										
Opening Balance	\$ 9,984,913	\$ 1,984,778	\$ 1,872,532	\$ 6,094,049	\$ 8,883,230	\$ 7,875,377	\$ 1,767,114	\$ 306,285	\$ 38,768,278	\$ 39,078,833
Add: Additions	-	-	93,589	-	-	-	63,617	631,590	788,796	5,641,852
Less: Disposals	-	-	(82,801)	-	-	-	-	(14,569)	(97,370)	(5,952,407)
Closing Balance	9,984,913	1,984,778	1,883,320	6,094,049	8,883,230	7,875,377	1,830,731	923,306	39,459,704	38,768,278
ACCUMULATED AMORTIZATION										
Opening Balance	-	795,693	1,218,892	976,827	1,659,069	3,516,855	446,024	137,699	8,751,059	10,092,668
Add: Amortization	-	65,053	93,664	85,695	150,010	235,522	70,271	8,576	708,791	697,476
Less: Acc. Amortization on Disposals	-	-	(82,801)	-	-	-	-	-	(82,801)	(2,039,085)
Closing Balance	-	860,746	1,229,755	1,062,522	1,809,079	3,752,377	516,295	146,275	9,377,049	8,751,059
	\$ 9,984,913	\$ 1,124,032	\$ 653,565	\$ 5,031,527	\$ 7,074,151	\$ 4,123,000	\$ 1,314,436	\$ 777,031	\$ 30,082,655	\$ 30,017,219

The accompanying notes and schedule are an integral part of these consolidated financial statements.

VILLAGE OF HARRISON HOT SPRINGS

**Consolidated Remuneration for Employees Under \$75,000
2013**

6(2)(c)

Remuneration

Consolidated total – under \$75,000

\$861,561.48

VILLAGE OF HARRISON HOT SPRINGS

Employee Remuneration Over \$75,000
2013

6(2)(b)

		<u>Remuneration</u>	<u>Expenses</u>
Ian Crane	Chief Administrative Officer	\$86,718.72	\$192.62
Dale Courtice	Director of Finance	\$97,658.31	\$3,887.10
Debra Key	Corporate Officer	\$85,785.60	\$7,510.66
Ian Gardner	Operations Manager	\$80,550.80	\$5,199.33

VILLAGE OF HARRISON HOT SPRINGS

**Schedule of Remuneration and Expenses
2013**

6(6) Report on Employers
EI & CPP

EI	\$22,221.28
CPP	\$41,351.47

VILLAGE OF HARRISON HOT SPRINGS

6 (2) (a) Remuneration and Expenses for Elected Officials
2013

	<u>Remuneration</u>	<u>Expense Allowance *</u>	<u>Paid Expenses</u>
Leo Facio, Mayor	\$30,000.00	\$10,000.00	\$8,611.87
Allan Jackson, Councillor	\$15,000.00	\$5,000.00	\$3,499.39
Zoltan Kiss, Councillor	\$15,000.00	\$5,000.00	\$3,938.99
Sonja Reyerse, Councillor	\$15,000.00	\$5,000.00	\$2,603.49
John Buckley, Councillor	\$15,050.00	\$2,916.67	\$3,634.92

* Specified as an expense allowance included in remuneration

Vendor #	Name	Amount
B0900	BC ASSESSMENT	31,166.28
B2000	BC HYDRO	116,792.46
C1068	CARVER CONSTRUCTION LTD.	196,611.68
C4950	CLEARTECH INDUSTRIES INC.	120,746.55
C6675	CTQ CONSULTANTS LTD	126,518.56
D1701	DESJARDINS CARD SERVICES	60,922.40
F4250	FIRST CLASS WASTE SERVICES INC.	109,583.97
F7000	FRASER VALLEY REGIONAL DISTRICT	234,089.27
F7025	FRASER VALLEY REGIONAL LIBRARY	56,703.00
H1148	HARRISON TOURISM SOCIETY	477,659.71
H7505	HUB INTERNATIONAL BARTON LTD.	44,063.00
M4000	MINISTER OF FINANCE AND	1,021,909.18
M7790	MUNICIPAL FINANCE AUTHORITY	150,095.19
M7850	MUNICIPAL PENSION PLAN	166,073.42
M8000	MURDY & MCALLISTER	44,197.11
O5500	ONUICKI, DEVLIN	33,768.00
P1000	PACIFIC BLUE CROSS	50,691.70
P4040	PIONEER LOG HOMES	32,293.95
R2153	RECEIVER GENERAL	63,337.15
R2150	RECEIVER GENERAL OF CANADA	270,914.96
S9500	SWING TIME DISTRIBUTORS	132,159.26
T3076	TIMBRO CONTRACTING	45,380.84
	Payments Made (Vendors Over \$25000):	3,585,677.64
	Miscellaneous Payments (\$25000 and Under):	898,791.05
	Total Payments Made:	4,484,468.69

*** End of Report ***

VILLAGE OF HARRISON HOT SPRINGS

**Schedule of Remuneration and Expenses
2013**

7(2)(b) Statement of Payments
 Grants or Contributions

Grants

1 st Agassiz Scouts	\$150
Agassiz Fall Fair	150
Miami River Streamkeepers	600
Kent Harrison Search & Rescue	2,500
Agassiz-Harrison Community Services	300
Agassiz-Harrison Historical Society	300
Kent Harrison Arts Council	2,000
The HELP Committee	<u>1,000</u>
	<u>\$7,000</u>

VILLAGE OF HARRISON HOT SPRINGS

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized 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*.

Leo Facio
Mayor
June 16, 2014

Dale Courtice, CPA, CGA
Director of Finance
June 16, 2014

VILLAGE OF HARRISON HOT SPRINGS

MANAGEMENT REPORT 2013

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Council of the Village of Harrison Hot Springs. The Council meets with management on a regular basis throughout the year.

The Council of the Village Of Harrison Hot Springs has the responsibility for assessing the management systems, policies and practices of the Village, as Council has not appointed an internal auditor and has not delegated its responsibilities to a specific person.

The external auditors, McConnell, Voelkl, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the Village's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the management and Council and meet with them on a regular basis.

On behalf of the Village of Harrison Hot Springs

Dale Courtice, CPA, CGA
Director of Finance
June 16, 2014

Ian Crane,
Chief Administrative Officer
June 16, 2014





VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council DATE: June 6, 2014
 FROM: Debra Key, Deputy Chief Administrative Officer/CO FILE: 1855-03-03
 SUBJECT: Community Works Fund (CWF) Agreement 2014-2024 under the Administrative Agreement on the Federal Gas Tax Fund

ISSUE: To enter into an Agreement with UBCM with respect to the 2014-2024 Community Works Fund under the Administrative Agreement on the Federal Gas Tax Fund in British Columbia.

BACKGROUND:

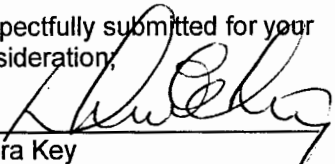
The Village received two copies of the Community Works Fund Agreement for 2014-2024 under the Administrative Agreement on the Federal Gas Tax Fund in British Columbia. This Agreement will replace the current 2005-2015 CWF Agreement.

Council must resolve to enter in the above noted Agreement before payments under the Community Works Fund will be released. The first payment is scheduled to be released in 2014 and the second payment by December of 2014.

RECOMMENDATION:

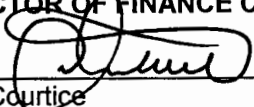
THAT Council enter into the Community Works Fund (CWF) Agreement 2014-2024 under the Administrative Agreement on the Federal Gas Tax Fund in British Columbia (Gas Tax Agreement) with the Union of British Columbia Municipalities.

Respectfully submitted for your consideration,



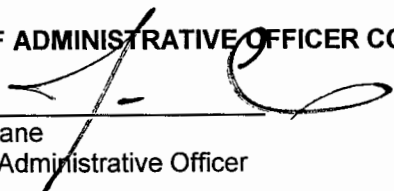
Debra Key
Deputy Chief Administrative Officer

DIRECTOR OF FINANCE COMMENTS:



Dale Courtice
Director of Finance

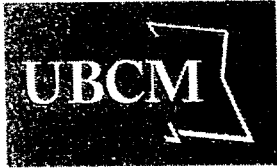
CHIEF ADMINISTRATIVE OFFICER COMMENTS:



Ian Crane
Chief Administrative Officer

Gas Tax Program Services

...delivering the federal gas tax agreement funding in British Columbia



Administration provided
By UBCM

Funding provided by:
Government of Canada



In partnership with:
The Province of BC



Gas Tax Program
Services

Local Government House
525 Government St
Victoria BC V8V 0A8

Phone: 250-356-5134
Fax: 250-356-5119

Website:

www.ubcm.ca
under
Funding Programs

Renewed Gas Tax Fund

May 30, 2014

Mayor Leo Facio
Village of Harrison Hot Springs
Box 160
Harrison Hot Springs, BC V0M 1K0

RECEIVED

JUN - 6 2014

BY VILLAGE OF HARRISON HOT SPRINGS

Dear Mayor Leo Facio:

Please find enclosed two (2) copies of your Community Works Fund (CWF) Agreement 2014-2024 under the Administrative Agreement on the Federal Gas Tax Fund in British Columbia (Gas Tax Agreement). This Agreement will replace your current 2005-2015 CWF Agreement.

If Council resolves to enter into the Agreement, the Mayor and the Corporate Officer should sign both copies and return both to UBCM, along with a certified Council resolution. Upon receipt, the Union of BC Municipalities (UBCM) will sign and date the Agreement and return one fully executed copy for your records. At that time, and provided UBCM has received your 2013 Gas Tax annual expenditure report, UBCM will release your first of two Community Works Fund payments for 2014 in the amount of \$54,489.05. Your second payment is expected to be released by December 2014 and payments will continue in a semi-annual basis over the term of the 2014-2024 CWF Agreement.

The CWF will continue to provide dedicated long-term predictable federal funding to local governments for investments in capital and capacity building projects. Local governments will continue to make local choice on which eligible projects to fund through this program.

UBCM will also be making an additional payment towards CWF funding from interest accumulated over the term of the first Gas Tax Agreement (2005 - present). It is expected that this payment will see an additional \$8 million allocated to BC Local Governments over the next two years of funding, and will coincide with your regular CWF payment starting July 2014.

Any CWF funding that you still have as unspent through CWF payments from 2005-2013 will be considered funds under your new CWF Agreement and any obligations outlined in the new Agreement will take effect for those funds upon completion of your 2013 Gas Tax annual expenditure report.

The renewed Gas Tax Agreement can be found on the UBCM website at www.ubcm.ca under the Funding Programs, Renewed Gas Tax Agreement tab.

FILE #	DATE
1855-03-03	June 6/14
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> CO
<input type="checkbox"/> DCAO	<input type="checkbox"/> ADMIN/ FINANCE
<input checked="" type="checkbox"/> DIRF	<input type="checkbox"/> B/L ENF
<input type="checkbox"/> MGR REV SVCS	<input checked="" type="checkbox"/> MAYOR
<input type="checkbox"/> CEDD	<input checked="" type="checkbox"/> COUNCIL
<input type="checkbox"/> OP. MGR	
ITEM A B C	
COUNCIL AGENDA	
DATE June 16/14	
INITIAL <input type="checkbox"/>	
(ITEMS: A-REQ, ACTION; B - INFO - WRESP; C - INFO ONLY)	

2014-2024 COMMUNITY WORKS FUND AGREEMENT
under the
ADMINISTRATIVE AGREEMENT
ON THE FEDERAL GAS TAX FUND IN BRITISH COLUMBIA

This Agreement made as of _____, 201__.

BETWEEN:

Village of Harrison Hot Springs (the Local Government)

AND

The **UNION OF BRITISH COLUMBIA MUNICIPALITIES (UBCM)** as continued by section 2 of the *Union of British Columbia Municipalities Act RSBC 2006, c.1*, as represented by the President

WHEREAS:

- A. Canada, British Columbia and UBCM wish to help communities build and revitalize their public infrastructure that supports national objectives of productivity and economic growth, a clean environment and strong cities and communities;
- B. Canada, British Columbia and UBCM have entered into the Agreement setting out the roles and responsibilities of the Parties for the administration of the Federal Gas Tax Fund (GTF) in British Columbia;
- C. The Agreement provides for delivery of funding that may be received by UBCM from Canada, including interest thereon, through three programs, one of which is Community Works Fund;
- D. The Agreement sets out the purpose, terms and conditions of the Community Works Fund, and requires that in order to receive Community Works Fund funding, a Local Government must sign a Funding Agreement with UBCM;

NOW THEREFORE, in consideration of the mutual promises herein, UBCM and the Local Government agree as follows:

1. PURPOSE

The purpose of this Community Works Fund Agreement is to set out the roles and responsibilities of the Local Government and UBCM related to any Community Works Fund funds that may be delivered to the Local Government by UBCM:

2. SCHEDULES

The following Schedules, originating in whole or part from the Agreement, are attached to and form part of this Community Works Fund Agreement:

- Schedule A - Definitions
- Schedule B - Eligible Project Categories
- Schedule C - Eligible and Ineligible Expenditures

Schedule D - Reporting and Audits
Schedule E - Communications Protocol

3. ROLE OF UBCM

3.1 UBCM has, pursuant to the Agreement, agreed with Canada and British Columbia to:

A. receive GTF funding from Canada and allocate funds so received from Canada pursuant to the Agreement, including allocating Community Works Funds to the Local Government to be spent on Eligible Projects and Eligible Expenditures in accordance with the terms and conditions of this Community Works Fund Agreement;

B. report to Canada and British Columbia, including Annual Reports and Outcome Reports, as required by the Agreement; and

C. fulfill other roles and responsibilities as set out in the Agreement.

4. CONTRIBUTION PROVISIONS

4.1 Over the term of this Community Works Fund Agreement, UBCM will pay the Local Government its annual allocation within 30 days of receipt of such funds from Canada.

4.2 Payments under section 4.1 are subject to UBCM receiving sufficient GTF funds from Canada, and Local Government compliance with this Community Works Fund Agreement and any other Funding Agreement under the First Agreement.

4.3 Annual allocation is based on a formula set out in section 3.4 of Annex B of the Agreement. In the first year of this Community Works Fund Agreement, the Local Government will receive \$108,978.10, in two equal instalments which, subject to section 4.2, are expected to be delivered in the month following July 15 and November 15, 2014.

4.4 Annual allocation to the Local Government for all subsequent years under this Community Works Fund Agreement continue to be based on the funding formula set out in the Agreement, but are subject to change by UBCM from the amount set out in section 4.3 due to such circumstances as local government boundary changes and new Local Government incorporations, changes in Census populations and changes in amounts that may be received by UBCM from Canada.

4.5 Timing of payments in subsequent years under this Community Works Fund Agreement to the Local Government by UBCM are subject to change due to any changes in timing of payments to UBCM by Canada.

5. USE OF FUNDS BY LOCAL GOVERNMENT

- 5.1 Any GTF funding that may be received by the Local Government and any Unspent Funds, and any interest earned thereon held by the Local Government must be used by the Local Government in accordance with this Community Works Fund Agreement, including specifically Section 6. (Commitments of the Local Government).
- 5.2 Any GTF funding that may be received by the Local Government and any Unspent Funds, and any interest earned thereon held by the Local Government will be treated as federal funds with respect to other federal infrastructure programs.

6. COMMITMENTS OF THE LOCAL GOVERNMENT**6.1 The Local Government shall:**

- A. Ensure that any Unspent Funds and any GTF funding received from UBCM, as well as any interest earned thereon are expended and used in accordance with Schedule B (Eligible Project Categories) and Schedule C (Eligible and Ineligible Expenditures).
- B. Treat any Unspent Funds and any GTF funding received from UBCM, as well as any interest earned thereon as federal funds with respect to other federal infrastructure programs.
- C. Over the term of this Community Works Fund Agreement, ensure that any Unspent Funds and any GTF funding received from UBCM, as well as any interest earned thereon result in incremental spending as measured by the methodology, which will include a Base Amount, approved by the Partnership Committee.
- D. Comply with all Ultimate Recipient requirements outlined in Schedule E (Communications Protocol).
- E. During the term of this Community Works Fund Agreement work to strengthen Asset Management, in accordance with the Asset Management framework developed by the Partnership Committee.
- F. Invest, in a distinct account, GTF funding received from UBCM in advance of paying Eligible Expenditures.
- G. With respect to Contracts, award and manage all Contracts in accordance with the Local Government's relevant policies and procedures and, if applicable, in accordance with the Agreement on Internal Trade and applicable international trade agreements, and all other applicable laws.
- H. Invest into Eligible Projects, any revenue that is generated from the sale, lease, encumbrance or other disposal of an asset resulting from an Eligible Project where such disposal takes place within five (5) years of the date of completion of the Eligible Project.
- I. Submit a report to UBCM, in a format acceptable to UBCM, by June 1 in each year, which includes:
- GTF transactions of the Local Government for the previous calendar year, in sufficient detail to allow UBCM to produce the Annual Report required by Schedule D (Reporting and Audits);
 - a declaration from the Chief Financial Officer that the Local Government has complied with all Funding Agreements between it and UBCM; and

- any other information required by UBCM to fulfill its responsibilities under the Agreement, including, but not limited to project outcomes in relation to anticipated program benefits, expenditures made for tangible capital assets, and progress made towards Asset Management improvements.

J. Allow Canada and UBCM reasonable and timely access to all of its documentation, records and accounts and those of their respective agents or Third Parties related to the use of any Unspent Funds and any GTF funding, as well as any interest earned thereon, and all other relevant information and documentation requested by Canada or UBCM or its designated representatives for the purposes of audit, evaluation, and ensuring compliance with this Community Works Fund Agreement.

K. Ensure that no current or former public servant or public office holder to whom any post-employment, ethics and conflict of interest legislation, guidelines, codes or policies of Canada applies will derive direct benefit from GTF funding, Unspent Funds and interest earned thereon, unless the provision or receipt of such benefits is in compliance with such legislation, guidelines, policies or codes.

L. Keep proper and accurate accounts and records in respect of all Eligible Projects for at least six (6) years after completion of the Eligible Project and, upon reasonable notice, make them available to Canada or UBCM.

M. Ensure actions do not establish or be deemed to establish a partnership, joint venture, principal-agent relationship or employer-employee relationship in any way or for any purpose whatsoever between Canada, British Columbia, or UBCM and the Local Government, or between Canada, British Columbia, or UBCM and a Third Party.

N. Ensure the Local Government does not represent themselves, including in any agreement with a Third Party, as a partner, employee or agent of Canada, British Columbia or UBCM.

O. Ensure that the Local Government will not, at any time, hold the Government of Canada or British Columbia or any of their respective officers, servants, employees or agents responsible for any claims or losses of any kind that they, Third Parties or any other person or entity may suffer in relation to any matter related to GTF funding or an Eligible Project and that they will, at all times, compensate the Government of Canada or British Columbia and their respective officers, servants, employees and agents for any claims or losses of any kind that any of them may suffer in relation to any matter related to GTF funding or an Eligible Project, except to the extent to which such claims or losses relate to the negligence of an officer, employee, or agent of Canada in the performance of his or her duties.

P. Ensure that the Local Government will not, at any time, hold UBCM or any of its officers, servants, employees or agents responsible for any claims or losses of any kind that they, Third Parties or any other person or entity may suffer in relation to any matter related to GTF funding or an Eligible Project and that they will, at all times, compensate UBCM and its officers, servants, employees and agents for any claims or losses of any kind that any of them may suffer in relation to any matter related to GTF funding or an Eligible Project, except to the extent to which such claims or losses relate to the act of negligence of an officer, employee, or agent of UBCM in the performance of his or her duties.

Q. Agree that the above requirements which, by their nature, should extend beyond the expiration or termination of this Agreement will extend beyond such expiration or termination.

7. TRANSITION

- 7.1 As of the effective date of this Community Works Fund Agreement, the First Community Works Fund Agreement is terminated.
- 7.2 Notwithstanding section 7.1, the Parties agree that prior to its termination, the First Community Works Fund Agreement is amended to add to section 6.2 of that agreement: Schedule A (Eligible Project Categories and Project Examples); Schedule B (Eligible Costs for Eligible Recipients) and Schedule E (Reporting and Audit).
- 7.3 Notwithstanding section 7.1, the Parties agree that the survival rights and obligations in Section 6.2 of the First Community Works Fund Agreement (including those added to that section by virtue of Section 7.2), and any other section of the First Community Works Fund Agreement that is required to give effect to that survival section, will continue to apply beyond the termination of the First Community Works Fund Agreement subject to the following:
- A. Regardless of any wording in the First Community Works Fund Agreement with another effect, Unspent Funds, including interest earned thereon, will, as of the effective date of this Community Works Fund Agreement, be subject to this Community Works Fund Agreement;
 - B. Unspent Funds that fall within the reporting period of the 2013 Annual Expenditure Report (as defined in the First Community Works Fund Agreement) will be reported by the Local Government to UBCM in accordance with the First Community Works Fund Agreement;
 - C. Unspent Funds that fall within the reporting period that includes January 1, 2014 to the effective date of this Community Works Fund Agreement will be reported by the Local Government to UBCM in accordance with this Community Works Fund Agreement;
 - D. The survival of the reporting obligations under Section 3.2 and section 1.1 of Schedule E (Reporting and Audits) of the First Community Works Fund Agreement extends only until these obligations are fulfilled by the Local Government for the 2013 reporting year, after which, the reporting obligations under Section 6.1(i) and Schedule D of this Community Works Fund Agreement will apply; and
 - E. Any matters that Section 3.1 (iv) and Schedule G of the First Community Works Fund Agreement would have applied to will be dealt with under Section 6.1(d) and Schedule E (Communications Protocol) of this Community Works Fund Agreement.

8. TERM

This Community Works Fund Agreement will be effective as of April 1, 2014 and will be in effect until March 31, 2024 unless the Parties agree to renew it. In the event where this Community Works Fund Agreement is not renewed, any GTF funding and Unspent Funds, and any interest earned thereon held by the Local Government, that have not been expended on Eligible Projects or other expenditures authorized by this Community Works Fund Agreement as of March 31, 2024 will nevertheless continue to be subject to this Community Works Fund Agreement until such time as may be determined by the Parties.

9. SURVIVAL

The rights and obligations, set out in Sections 5.1, 5.2 and 6.1 will survive the expiry or early termination of this Community Works Fund Agreement and any other section which is required to give effect to the termination or to its consequences shall survive the termination or early termination of this Community Works Fund Agreement.

10. AMENDMENT

The Local Government acknowledges that the Agreement may from time to time be amended by agreement of Canada, British Columbia and UBCM and if and whenever such amendments to the Agreement are made, the Local Government agrees that UBCM may require this Community Works Fund Agreement to be amended to reflect, at the sole discretion of UBCM, the amendments made to the Agreement. Where UBCM requires this Community Works Fund Agreement to be so amended, it will provide to the Local Government notice in writing of the amendments it requires. Such amendments shall form part of this Community Works Fund Agreement and be binding on the Local Government and UBCM thirty (30) days after such notice, unless before then the Local Government elects in writing to give written notice of termination of this Community Works Fund Agreement to UBCM.

11. WAIVER

No provision of this Community Works Fund Agreement shall be deemed to be waived by UBCM, unless waived in writing with express reference to the waived provisions and no excusing, condoning or earlier waiver of any default by the Local Government shall be operative as a waiver, or in any way limit the rights and remedies of UBCM or Canada.

12. NO ASSIGNMENT

This Community Works Fund Agreement is not assignable by the Local Government and the Local Government shall not assign, pledge, or otherwise transfer any entitlement to allocation of funds under this Community Works Fund Agreement to any person and shall upon receipt of any allocation of funds hereunder pay and expend such funds thereafter only in accordance with the terms of this Community Works Fund Agreement.

13. NOTICE

Any notice, information or document provided for under this Community Works Fund Agreement must be in writing and will be effectively given if delivered or sent by mail, postage or other charges prepaid, or by facsimile or email. Any notice that is delivered will have been received on delivery; and any notice mailed will be deemed to have been received eight (8) calendar days after being mailed.

Any notice to UBCM will be addressed to:

Executive Director
525 Government Street
Victoria, British Columbia
V8V 0A8
Facsimile: 250 356-5119
Email: ubcm@ubcm.ca

Any notice to the Local Government will be addressed to:

The Corporate Officer at the place designated as the Local Government office.

SIGNATURES

This Community Works Fund Agreement has been executed on behalf of the Local Government by those officers indicated below and each person signing the agreement represents and warrants that they are duly authorized and have the legal capacity to execute the agreement.

Village of Harrison Hot Springs

UNION OF BC MUNICIPALITIES

Original signed by:

Original signed by:

Mayor

Corporate Officer

Corporate Officer

General Manager, Victoria Operations

Signed by Village of Harrison Hot Springs on the _____ day of _____, 201__.

The Community Works Fund Agreement have been executed by UBCM on the _____ day of _____, 201__.

Schedule A – Definitions

“Agreement” means the Administrative Agreement on the Federal Gas Tax Fund in British Columbia.

“Annual Report” means the duly completed annual report to be prepared and delivered by UBCM to Canada and British Columbia, as described in Schedule D (Reporting and Audits).

“Asset Management” (AM) includes planning processes, approaches or plans that support integrated, lifecycle approaches to effective stewardship of infrastructure assets in order to maximize benefits and manage risk. AM is further described in Schedule F (Asset Management) of the Agreement, and can include:

- an inventory of assets;
- the condition of assets;
- level of service;
- risk assessment;
- a cost analysis;
- community priority setting;
- long-term financial planning.

“Base Amount” means an amount established over a time-period, reflecting non-federal investments in Infrastructure and against which GTF investments will be measured to ensure that GTF investments are incremental.

“Chief Financial Officer” means in the case of a municipality, the officer assigned financial administration responsibility under S. 149 of the *Community Charter*, and in the case of a Regional District, the officer assigned financial administration responsibility under S. 199 of the *Local Government Act*, R.S.B.C. 1996, c.323.

“Communications Protocol” means the protocol by which all communications activities related to GTF funding will be delivered as described in Schedule E (Communications Protocol).

“Community Works Fund” means the fund provided from the Federal gas tax revenues to be dispersed to local governments based on a percentage of the per capita allocation for local spending priorities in accordance with the terms and conditions set out in the Agreement.

“Community Works Fund Agreement” means this Agreement made between UBCM and Local Government.

“Contract” means an agreement between an Ultimate Recipient and a Third Party whereby the latter agrees to supply a product or service to an Eligible Project in return for financial consideration.

“Eligible Expenditures” means those expenditures described as eligible in Schedule C (Eligible and Ineligible Expenditures).

“Eligible Projects” means projects as described in Schedule B (Eligible Project Categories).

“First Agreement” means the agreement for the transfer of federal gas tax revenues entered into on September 19, 2005 by the Government of Canada, British Columbia and UBCM, with an expiry date of March 31, 2019, as amended.

“First Community Works Fund Agreement” means the agreement entered between UBCM and Local Government in order to administer the Community Works Fund under the First Agreement.

“Funding Agreement” means an agreement between UBCM and an Ultimate Recipient setting out the terms and conditions of the GTF funding to be provided to the Ultimate Recipient as entered under the First Agreement or the Agreement.

“GTF” means the Gas Tax Fund, a program established by the Government of Canada setting out the terms and conditions for the administration of funding that may be provided by Canada to recipients under section 161 of the *Keeping Canada's Economy and Jobs Growing Act*, S.C. 2011, c. 24 as amended by section 233 of the *Economic Action Plan 2013 Act, No. 1*, S.C. 2013, c. 33, or any other source of funding as determined by Canada.

“Ineligible Expenditures” means those expenditures described as ineligible in Schedule C (Eligible and Ineligible Expenditures).

“Infrastructure” means municipal or regional, publicly or privately owned tangible capital assets in British Columbia primarily for public use or benefit.

“Local Government” means a municipality as defined in the *Community Charter* [SBC 2003] Chapter 26, a regional district as defined in the *Local Government Act* [RSBC 1996] Chapter 323, and the City of Vancouver as continued under the *Vancouver Charter* [SBC 1953] Chapter 55.

“Outcomes Report” means the report to be delivered by March 31, 2018 and again by March 31, 2023 by UBCM to Canada and British Columbia which reports on how GTF investments are supporting progress towards achieving the program benefits, more specifically described in Schedule D (Reporting and Audits).

“Partnership Committee” means the Committee required to be established by the Agreement to govern the implementation of the Agreement and further described in Annex C of the Agreement.

“Party” means Canada, British Columbia or UBCM when referred to individually and collectively referred to as “Parties”.

“Third Party” means any person or legal entity, other than Canada, British Columbia, UBCM or an Ultimate Recipient, who participates in the implementation of an Eligible Project by means of a Contract.

“Ultimate Recipient” means a Local Government.

“Unspent Funds” means Funds (as defined by the First Agreement) that have not been spent towards an Eligible Project (as defined under the First Agreement) prior to the effective date of the Agreement.

Schedule B – Eligible Project Categories

Eligible Projects include investments in Infrastructure for its construction, renewal or material enhancement in each of the following categories:

A. Local roads, bridges – roads, bridges and active transportation infrastructure (active transportation refers to investments that support active methods of travel. This can include: cycling lanes and paths, sidewalks, hiking and walking trails).

B. Highways – highway infrastructure.

C. Short-sea shipping – infrastructure related to the movement of cargo and passengers around the coast and on inland waterways, without directly crossing an ocean.

D. Short-line rail – railway related infrastructure for carriage of passengers or freight.

E. Regional and local airports – airport-related infrastructure (excludes the National Airport System).

F. Broadband connectivity – infrastructure that provides internet access to residents, businesses, and/or institutions in Canadian communities.

G. Public transit – infrastructure that supports a shared passenger transport system which is available for public use.

H. Drinking water – infrastructure that supports drinking water conservation, collection, treatment and distribution systems.

I. Wastewater – infrastructure that supports wastewater and storm water collection, treatment and management systems.

J. Solid waste – infrastructure that supports solid waste management systems including the collection, diversion and disposal of recyclables, compostable materials and garbage.

K. Community energy systems – infrastructure that generates or increases the efficient usage of energy.

L. Brownfield Redevelopment – remediation or decontamination and redevelopment of a brownfield site within Local Governments boundaries, where the redevelopment includes:

- the construction of public infrastructure as identified in the context of any other eligible project category under the GTF, and/or;
- the construction of Local Government public parks and publicly-owned social housing.

M. Sport Infrastructure – amateur sport infrastructure (excludes facilities, including arenas; which would be used as the home of professional sports teams or major junior hockey teams (e.g. Western Hockey League)).

N. Recreational infrastructure – recreational facilities or networks.

O. Cultural infrastructure – infrastructure that supports arts, humanities, and heritage.

P. Tourism infrastructure – infrastructure that attract travelers for recreation, leisure, business or other purposes.

Q. Disaster mitigation – infrastructure that reduces or eliminates long-term impacts and risks associated with natural disasters.

Eligible Projects also include:

R. Capacity building – includes investments related to strengthening the ability of Local Governments to develop long-term planning practices.

Note: Investments in health infrastructure (hospitals, convalescent and senior centres) are not eligible.

Schedule C – Eligible and Ineligible Expenditures

1. ELIGIBLE EXPENDITURES

1.1 Eligible Expenditures of Ultimate Recipients will be limited to the following:

A. the expenditures associated with acquiring, planning, designing, constructing or renovating a tangible capital asset, as defined by Generally Accepted Accounting Principles (GAAP), and any related debt financing charges specifically identified with that asset;

B. for capacity building category only, the expenditures related to strengthening the ability of Local Governments to improve local and regional planning including capital investment plans, integrated community sustainability plans, life-cycle cost assessments, and Asset Management Plans. The expenditures could include developing and implementing:

- studies, strategies, or systems related to asset management, which may include software acquisition and implementation;
- training directly related to asset management planning; and,
- long-term infrastructure plans.

C. the expenditures directly associated with joint communication activities and with federal project signage for GTF-funded projects.

1.2 Employee and Equipment Costs: The incremental costs of the Ultimate Recipient's employees or leasing of equipment may be included as Eligible Expenditures under the following conditions:

- the Ultimate Recipient is able to demonstrate that it is not economically feasible to tender a contract;
- the employee or equipment is engaged directly in respect of the work that would have been the subject of the contract; and
- the arrangement is approved in advance and in writing by UBCM.

1.3 Administration expenses of UBCM related to program delivery and implementation of this Agreement, in accordance with Section 9 (Use and Recording of Funds by UBCM) of Annex B (Terms and Conditions).

2. INELIGIBLE EXPENDITURES

The following are deemed Ineligible Expenditures:

- A. project expenditures incurred before April 1, 2005;
- B. project expenditures incurred before April 1, 2014 for the following investment categories:
 - highways;
 - regional and local airports;
 - short-line rail;
 - short-sea shipping;
 - disaster mitigation;
 - broadband connectivity;
 - brownfield redevelopment;
 - cultural infrastructure;
 - tourism infrastructure;
 - sport infrastructure; and
 - recreational infrastructure.
- C. the cost of leasing of equipment by the Ultimate Recipient, any overhead costs, including salaries and other employment benefits of any employees of the Ultimate Recipient, its direct or indirect operating or administrative costs of Ultimate Recipients, and more specifically its costs related to planning, engineering, architecture, supervision, management and other activities normally carried out by its staff, except in accordance with Eligible Expenditures above;
- D. taxes for which the Ultimate Recipient is eligible for a tax rebate and all other costs eligible for rebates;
- E. purchase of land or any interest therein, and related costs;
- F. legal fees; and
- G. routine repair and maintenance costs.

Schedule D – Reporting and Audits

1. REPORTING

Reporting requirements under the GTF will consist of an Annual Report and an Outcomes Report that will be submitted to Canada and British Columbia for review and acceptance. The reporting year is January 1st to December 31st.

1.1 ANNUAL REPORT

By September 30th of each year, UBCM will provide to Canada and British Columbia an Annual Report in an electronic format deemed acceptable by Canada consisting of the following in relation to the previous reporting year:

Financial Report Table: The financial report table will be submitted in accordance with the following template.

Annual Report Financial Table	Annual	Cumulative
	20xx - 20xx	2014 - 20xx
UBCM		
Opening Balance ¹²¹	\$xxx	
Received from Canada	\$xxx	\$xxx
Interest Earned	\$xxx	\$xxx
Administrative Cost	(\$xxx)	(\$xxx)
Transferred to Ultimate Recipients	(\$xxx)	(\$xxx)
Closing Balance of unspent funds	\$xxx	
Ultimate Recipients in aggregate		
Opening Balance ¹²²	\$xxx	
Received from UBCM	\$xxx	\$xxx
Interest Earned	\$xxx	\$xxx
Spent on Eligible Expenditures	(\$xxx)	(\$xxx)
Closing Balance of unspent funds	\$xxx	

¹²¹ For the 2014 Annual Report this means the amount reported as unspent by UBCM the 2013 Annual Expenditure Report (as defined under the First Agreement).

¹²² For the 2014 Annual Report this means the amount reported as unspent by Eligible Recipients (as defined under the First Agreement) in the 2013 Annual Expenditure Report (as defined under the First Agreement).

Independent Audit or Audit Based Attestation:

UBCM will provide an independent audit opinion, or an attestation based on an independent audit and signed by a senior official designated in writing by British Columbia and UBCM, as to:

- A. the accuracy of the information submitted in the Financial Report Table; and
- B. that Funds were expended for the purposes intended.

Project List

UBCM will maintain, and provide to Canada and British Columbia a project list submitted in accordance with the following template.

Annual Report - GTF Project List Template

Project ID	Ultimate Recipient	Project Title	Project Description	Investment category	Total Project Cost	Funds (GTF) Spent	Completed

1.2 OUTCOMES REPORT

By March 31, 2018 and March 31, 2023, UBCM will provide to Canada and British Columbia and make publicly available, an Outcomes Report that will report in aggregate on the degree to which investments are supporting the progress in British Columbia towards achieving the following program benefits:

- A. Beneficial impacts on communities of completed Eligible Projects;
- B. Enhanced impact of GTF as a predictable source of funding including incremental spending; and
- C. Progress made on improving Local Government Asset Management.

The Outcomes Report will present performance data and a narrative on program benefits. The partnership committee will develop and approve a methodology for reporting on performance in respect of each of the program benefits

2. AUDITS

Canada may, at its expense, carry out any audit in relation to the Agreement, and for this purpose, reasonable and timely access to all documentation, records and accounts that are related to the Agreement and the use of GTF funding, and any interest earned thereon, and to all other relevant information and documentation requested by Canada or its designated representatives, will be provided to Canada and its designated representatives by:

- British Columbia and UBCM, as applicable, where these are held by British Columbia, UBCM, or their respective agents or Third Parties; and
- Ultimate Recipients where these are held by the Ultimate Recipient or a Third Party or their respective agents.

Canada may, at its expense, complete a periodic evaluation of the GTF to review the relevance and performance (i.e. effectiveness, efficiency and economy) of the GTF. British Columbia and UBCM will provide Canada with information on program performance and may be asked to participate in the evaluation process. The results of the evaluation will be made publicly available.

Schedule E – Communications Protocol

1. PURPOSE

1.1 The provisions of this Communications Protocol apply to all communications activities related to any GTF funding which may be delivered by Canada, including allocations, and Eligible Projects funded under this Agreement. Communications activities may include, but are not limited to, public or media events, news releases, reports, web articles, blogs, project signs, digital signs, publications, success stories and vignettes, photo compilations, videos, advertising campaigns, awareness campaigns, editorials, awards programs, and multi-media products.

1.2 Through collaboration, the Parties agree to work to ensure clarity and consistency in the communications activities meant for the public.

2. JOINT COMMUNICATIONS APPROACH

2.1 The Parties agree to work in collaboration to develop a joint communications approach that identifies guiding principles, including those related to the provision of upfront project information, project signage, and planned communications activities throughout the year. This joint communications approach will have the objective of ensuring that communications activities undertaken each calendar year communicate a mix of Eligible Project types from both large and small communities, span the full calendar year and use a wide range of communications mediums.

2.2 The Parties agree that the initial annual joint communications approach will be finalized and approved by the partnership committee within 60 working days following the inaugural meeting of the partnership committee.

2.3 The Parties agree that achievements under the joint communications approach will be reported to the partnership committee once a year, or more frequently as requested by the partnership committee.

2.4 The Parties agree to assess the effectiveness of the joint communications approach on an annual basis and, as required, update and propose modifications to the joint communications approach. Any modifications will be brought to the partnership committee for approval.

3. INFORM CANADA ON ALLOCATION AND INTENDED USE OF GTF FUNDING FOR COMMUNICATIONS PLANNING PURPOSES

3.1 UBCM agrees to provide to Canada upfront information on planned Eligible Projects and Eligible Projects in progress on an annual basis, prior to the construction season. The Parties will agree, in the joint communications approach, on the date this information will be provided. The information will include, at a minimum:

Ultimate Recipient name; Eligible Project name; Eligible Project category, a brief but meaningful Eligible Project description; amount of Funds being used toward the Eligible Project; and anticipated start date.

3.2 The Parties agree that the above information will be delivered to Canada in an electronic format deemed acceptable by Canada. This information will only be used for communications planning purposes and not for program reporting purposes.

3.3 The Parties agree that the joint communications approach will define a mechanism to ensure the most up-to-date Eligible Project information is available to Canada to support media events and announcements for Eligible Projects.

4. PROJECT SIGNAGE

4.1 The Parties and Ultimate Recipients may each have a sign recognizing their contribution to Eligible Projects.

4.2 At Canada's request, Ultimate Recipients will install a federal sign to recognize federal funding at Eligible Project site(s). Federal sign design, content, and installation guidelines will be provided by Canada and included in the joint communications approach.

4.3 Where British Columbia, UBCM or an Ultimate Recipient decides to install a permanent plaque or other suitable marker with respect to an Eligible Project, it must recognize the federal contribution to the Eligible Project(s) and be approved by Canada.

4.4 The Ultimate Recipient is responsible for the production and installation of Eligible Project signage, or as otherwise agreed upon.

4.5 British Columbia or UBCM agree to inform Canada of signage installations on a basis mutually agreed upon in the joint communications approach.

5. MEDIA EVENTS AND ANNOUNCEMENTS FOR ELIGIBLE PROJECTS

5.1 The Parties agree to have regular announcements of Eligible Projects that are benefiting from GTF funding that may be provided by Canada. Key milestones may be marked by public events, news releases and/or other mechanisms.

5.2 Media events include, but are not limited to, news conferences, public announcements, official events or ceremonies, and news releases.

5.3 A Party or an Ultimate Recipient may request a media event.

5.4 Media events related to Eligible Projects will not occur without the prior knowledge and agreement of the Parties and the Ultimate Recipient.

5.5 The Party or Ultimate Recipient requesting a media event will provide at least 15 working days' notice to the other Parties or Ultimate Recipient of their intention to undertake such an event. The event will take place at a mutually agreed date and location. The Parties and the Ultimate Recipient will have the opportunity to participate in such events through a designated representative. The Parties will each designate their own representative.

5.6 The conduct of all joint media events and products will follow the *Table of Precedence for Canada* as outlined at <http://www.pch.gc.ca/pgm/ceem-cced/prtcl/precedence-eng.cfm>.

5.7 All joint communications material related to media events must be approved by Canada and recognize the funding of the Parties.

5.8 All joint communications material must reflect Canada's policy on official languages and the federal identity program.

6. PROGRAM COMMUNICATIONS

6.1 The Parties and Ultimate Recipients may include messaging in their own communications products and activities with regard to the GTF.

6.2 The Party or Ultimate Recipient undertaking these activities will provide the opportunity for the other Parties and Ultimate Recipient to participate, where appropriate, and will recognize the funding of all contributors.

6.3 The Parties agree that they will not unreasonably restrict the other Parties or Ultimate Recipient from using, for their own purposes, public communications products related to the GTF prepared by a Party or Ultimate Recipients, or, if web-based, from linking to it.

6.4 Notwithstanding Section 5 (Communications Protocol), Canada retains the right to meet its obligations to communicate information to Canadians about the GTF and the use of funding through communications products and activities.

7. OPERATIONAL COMMUNICATIONS

7.1 The Ultimate Recipient is solely responsible for operational communications with respect to Eligible Projects, including but not limited to, calls for tender, construction, and public safety notices. Operational communications as described above are not subject to the federal official language policy.

7.2 Canada, British Columbia, UBCM or the Ultimate Recipient will share information promptly with the Parties should significant emerging media or stakeholder issues relating to an Eligible Project arise. The Parties will advise Ultimate Recipients, when appropriate, about media inquiries received concerning an Eligible Project.

8. COMMUNICATING SUCCESS STORIES

British Columbia and UBCM agree to facilitate communications between Canada and Ultimate Recipients for the purposes of collaborating on communications activities and products including but not limited to Eligible Project success stories, Eligible Project vignettes, and Eligible Project start-to-finish features.

9. ADVERTISING CAMPAIGNS

Recognizing that advertising can be an effective means of communicating with the public, a Party or an Ultimate Recipient may, at their own cost, organize an advertising or public information campaign related to the GTF or Eligible Projects. However, such a campaign must respect the provisions of this Agreement. In the event of such a campaign, the sponsoring Party or Ultimate Recipient agrees to inform the other Parties of its intention, and to inform them no less than 21 working days prior to the campaign launch.





***First and only Hospital of its kind
Established in 1902***

***The Elliot Nursing Home
cared for patients and delivered babies.***

***Property sold in 1926
Established the Glencoe Lodge
Later and to date: Glencoe Motel***





VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council DATE: May 15, 2014
FROM: Debra Key, Deputy Chief Administrative Officer/CO FILE: 3900-01
SUBJECT: Bylaw No. 1057, 2014 General Local Government Election Procedures Amendment

ISSUE:

To amend the existing General Local Government Election Procedures bylaw.

BACKGROUND:

At a recent Elections Workshop, the presenters provided information on the recent Local Elections Campaign Financing Act (LECFA) that was introduced into the Legislature on March 26, 2014. This legislation implements most of the recommendations from the 2010 Local Government Elections Task Force.

During the attendees question period at the workshop, staff was made aware that provisions to govern the procedure in the event of a tie vote after a judicial recount must be included in municipal bylaws.

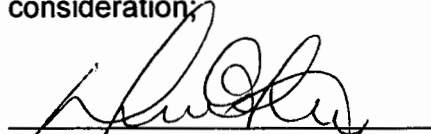
In addition, the previous bylaw provided for additional public access to nomination documents by internet on the Village's website. While not a requirement, Council may adopt a bylaw that provides for public access by any manner the local government considers appropriate, including by the internet or other electronic means. Accordingly, staff is recommending that a provision to allow for public access to nomination documents by internet access on the Village's website at www.harrisonhotsprings.ca and a provision that governs the procedures in the event of a tie vote after a judicial recount be included in the amendment bylaw.

Any changes or amendments to existing election bylaws must be adopted before the August 5th deadline. Accordingly, staff is recommending Council give three readings to the General Local Government Election Procedures Amendment Bylaw No. 1057, 2014.

RECOMMENDATION:


THAT Bylaw No. 1057, 2014 General Local Government Election Procedures Amendment be given first, second and third reading.

Respectfully submitted for your consideration;



Debra Key
Deputy Chief Administrative Officer/CO

CHIEF ADMINISTRATIVE OFFICER COMMENTS:



Ian Crane
Chief Administrative Officer



Naturally Refreshed

**VILLAGE OF HARRISON HOT SPRINGS
BYLAW NO. 1057**

A bylaw to amend the General Local Government
Election Procedures Bylaw No. 1048, 2013

WHEREAS under Parts 3 and 4 of the *Local Government Act*, the Council may, by bylaw, determine various procedures and requirements to be applied in the conduct of general local elections and other voting;

AND WHEREAS, Council wishes to amend the General Local Government Election Procedures Bylaw;

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

1. CITATION

This Bylaw may be cited for all purposes as the Village of Harrison Hot Springs "General Local Government Election Procedures Amendment Bylaw No. 1057, 2014".

2. "General Local Government Election Procedures Bylaw No. 1048, 2013" is hereby amended by adding the following provisions after item 12.1:

"13. RESOLUTION OF THE VOTE AFTER JUDICIAL RECOUNT

13.1 In the event of a tie vote after a judicial recount, the tie vote will be resolved by conducting a lot in accordance with Section 141 of the *Local Government Act*.

14. ACCESS TO NOMINATION DOCUMENTS

14.1 As authorized under section 73 of the *Local Government Act*, public access to nomination documents will be provided by internet access on the Village's website at www.harrisonhotsprings.ca .

3. Said Bylaw is further amended by renumbering the remaining sections accordingly.

READ A FIRST TIME THIS DAY of , 2014

READ A SECOND TIME THIS DAY of , 2014

READ A THIRD TIME THIS DAY OF , 2014

ADOPTED THIS DAY OF , 2014

Mayor

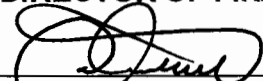
Corporate Officer



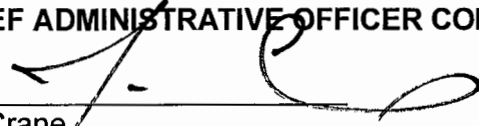
Respectfully submitted for your
consideration;


Cindy Richardson
Manager of Revenue Services

DIRECTOR OF FINANCE COMMENTS:


Dale Courtice
Director of Finance

CHIEF ADMINISTRATIVE OFFICER COMMENTS:


Ian Crane
Chief Administrative Officer

A bylaw to regulate Pre-Authorized Payments

WHEREAS the Village of Harrison Hot Springs has deemed it desirable to establish alternate methods of payments for Property Taxes and Utility Fees;

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 Pre-Authorized Payment Bylaw No. 1058, 2014".

2. PREAUTHORIZED PAYMENTS FOR ANNUAL PROPERTY TAXES AND QUARTERLY UTILITY FEES

- 2.1** At any time a tax payer may apply to make property tax payments through a preauthorized payment plan. This plan will collect ten (10) monthly payments of an amount, specified by the tax payer which will be credited to the appropriate folio account. Payment plan withdrawals begin on August 15th of each year and ends on May 15th the following year.
- 2.2** At any time a property owner may apply to make utility fee payments through a preauthorized payment plan. The plan will collect twelve (12) monthly payments of an amount specified by the property owner which will be credited to the appropriate utility account. Preauthorized Utility Fee payments are withdrawn from the property owner's account on the 1st of each month.
- 2.3** If the current property taxes have been paid in full at the commencement of the preauthorized payment plan, a credit will accumulate in the account for the following year's taxes. Interest will accumulate on credit balances at a rate prescribed by the Provincial Government.
- 2.4** If the current utility fees have been paid in full at the commencement of the preauthorized payment plan, a credit will accumulate in the account for the following period's utility fees.
- 2.5** If accounts have an outstanding balance the preauthorized payments will be applied to reduce that balance. All usual late payment penalties and interest charges will apply where applicable.

3. CHANGES AND CANCELLATION

- 3.1 Any changes to preauthorized payment amounts must be submitted in writing ten (10) days prior to the withdrawal date.
- 3.2 Participation may at any time be cancelled by submitting written notice ten (10) days prior to the next installment date. No refunds will be issued if notice is not received ten (10) days prior to withdrawal date.

4. PENALTIES

- 4.1 Returned/Dishonored pre-authorized debits will be treated in the same manner as an NSF Cheque and be subject to any applicable fees prescribed by the Village.
- 4.2 If more than two payments are returned or dishonoured, the participant's enrolment in the plan may be cancelled by the Village.

5. REPEAL

That "Pre-Authorized Payment Bylaw No. 1029, 2013" be repealed in its entirety.

6. READINGS AND ADOPTION

READ A FIRST TIME THIS DAY OF JUNE, 2014

READ A SECOND TIME THIS DAY OF JUNE, 2014

READ A THIRD TIME THIS DAY OF JUNE, 2014

ADOPTED THIS DAY OF JUNE, 2014

Mayor

Corporate Officer