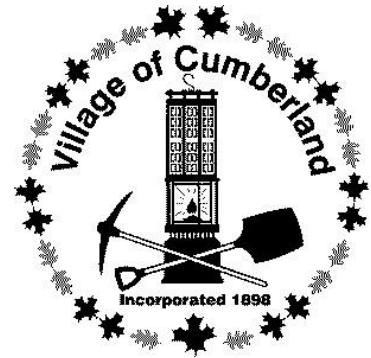


REGULAR AGENDA

20/2017/R



The Corporation of the Village of Cumberland

Regular Council Meeting
June 26, 2017 at 5:30 p.m.
Village Council Chambers

1. **Approval of Agenda**
 - 1.1 Agenda for regular Council meeting, June 26, 2017
Recommend THAT Council approve the agenda for the regular Council meeting, June 26, 2017.

2. **Adoption of Minutes**
 - 2.1 Minutes of the Council meeting held June 12, 2017 1
Recommend THAT Council approve the minutes of the Council meeting held June 12, 2017.

3. **Delegations**

4. **Unfinished Business**

5. **Correspondence**

6. **Reports**
 - 6.1 2016 Annual Municipal Report 13
Prepared by Adriana Proton, Deputy Corporate Officer
 - i) ***Recommend THAT Council receive the 2016 Annual Municipal Report, and consider submissions and questions from the public regarding the 2016 Annual Municipal Report.***
 - ii) ***Recommend THAT Council approve the 2016 Annual Municipal Report.***

 - 6.2 2016 Statement of Financial Information (SOFI) 54
Prepared by Michelle Mason, Financial Officer
 - i) ***Recommend THAT Council receive the 2016 Statement of Financial Information (SOFI) report.***

ii) AND Recommend THAT Council approve the Corporation of the Village of Cumberland 2016 Statement of Financial Information for filing with the Ministry of Community, Sport and Cultural Development.

- 6.3 Bike Parking on Dunsmuir Avenue 89
Prepared by Judith Walker, Senior Planner
- i) Recommend THAT Council receive the Bike Parking on Dunsmuir Avenue report, dated June 21, 2017.**
- ii) Recommend THAT Council direct staff to assist the “Bike Parking Group” to establish trial seasonal bike parking area on Dunsmuir Avenue.**
- iii) Recommend THAT Council approve \$500 donation to the Bike Group to assist with the construction of the platform and the bike racks.**
- 6.4 Development Permit Application – 2956 Ulverston Avenue 94
Prepared by Judith Walker, Senior Planner
- i) Recommend THAT Council receive the report “Development Permit Application - 2956 Ulverston Avenue” dated May 16, 2017.**
- ii) Recommend THAT Council refer the application for a Development Permit for 2956 Ulverston Avenue to the next meeting of the Advisory Planning Commission, tentatively scheduled for July 4, 2017.**
- 6.5 Development Variance Permit Application – 2742 Keswick Avenue 100
Prepared by Joanne Rees, Planner
- i) Recommend THAT Council receive the report “Development Variance Permit Application 2742 Keswick Avenue” dated June 21, 2017.**
- ii) Recommend THAT Council refer the application for a Development Variance Permit for 2752 Keswick Avenue to the next meeting of the Advisory Planning Commission, tentatively scheduled for July 4, 2017.**
- 6.6 Electronic Funds and Cheque Register May 2017 103
Recommend THAT Council receive the Electronic Funds and Cheque Register May 2017.

- 6.7 Outstanding Action Items 109
Recommend THAT Council receive the Outstanding Action Items Report.
- 7. Bylaws**
- 8. Consent Calendar**
All matters listed here are considered to be routine and non-controversial and will be received by one motion. There will be no separate discussion of these items unless a member so requests, in which case the item will be removed from the Consent Calendar and considered immediately after the adoption of the Consent Calendar.
- 8.1 Federation of Canadian Municipalities Re: New, free services to help reduce GHG's for Partners for Climate Protection members. 118
Recommend THAT the consent calendar be received.
- 9. New Business**
- 10. Notices, Motions and Announcements**
Matters considered here may include notices or motions to hold a meeting of the Committee of the Whole, a Village Hall meeting, a public hearing, and notices of motion introduced by a council member.
- Accessibility Select Committee meeting Tuesday, June 27 at 5 p.m. in Council Chambers
 - Advisory Planning Commission meeting Tuesday, July 4 at 11 a.m. in Council Chambers
 - Heritage Commission meeting Tuesday, July 4 at 5:45 p.m. in Council Chambers
- 11. Question Period**
- 12. Closed Portion**
- 13. Adjournment**

REGULAR MINUTES

18/2017/R



The Corporation of the Village of Cumberland

**Regular Council Meeting
June 12, 2017 at 5:30 p.m.
Village Council Chambers**

Council Present:

Mayor Leslie Baird
Councillor Jesse Ketler
Councillor Roger Kishi
Councillor Gwyn Sproule
Councillor Sean Sullivan

Staff Present:

Sundance Topham, Chief Administrative Officer
Adriana Proton, Deputy Corporate Officer
Rob Crisfield, Manager of Operations
Leah Knutson, Manager of Recreation
Judith Walker, Senior Planner
Joanne Rees, Planner

Mayor Baird called the meeting to order at 5:30 p.m.

1. Approval of Agenda

- 1.1 Agenda for regular Council meeting, June 12, 2017
Motion 17-346

Sproule/Sullivan

THAT Council approve the agenda for the regular Council meeting of June 12, 2017, with the addition of the two on-table items 6.5.1 and 6.11.1.

Carried Unanimously

2. Adoption of Minutes

- 2.1 Minutes of the Council meeting held May 23, 2017
Motion 17-347

Sproule/Sullivan

THAT Council approve the minutes of the Council meeting held May 23, 2017.

Carried Unanimously

- 2.2 Minutes of the Village Hall meeting held May 29, 2017
Motion 17-348

Ketler/Sproule

THAT Council approve the minutes of the Village Hall meeting held May 29, 2017.

Carried Unanimously

- 2.3 Receipt of Committee/Commissions Minutes:
Motion 17-349

Sproule/Ketler

THAT Council receive the minutes of the:

- Accessibility Committee, March 20, 2017.
- Homelessness and Affordable Housing Committee, April 12, 2017.

Carried Unanimously

3. Delegations

- 3.1 Inspector Tim Walton, OIC, Comox Valley RCMP

- Comox Valley Detachment Fourth Quarter Update

Motion 17-350

Ketler/Sproule

THAT Council receive the delegation of Inspector Tim Walton, OIC, Comox Valley RCMP Re: Comox Valley Detachment Fourth Quarter Update.

Carried Unanimously

Councillor Kishi entered the meeting at 5:34 p.m.

4. Unfinished Business

- 4.1 Les Andersen, Wilf Worland and Patty McRory, Friends of Rails to Trails

- E&N Rail Bed

Motion 17-351

Sproule/Ketler

THAT the Village of Cumberland support the initiative of the Friends of Rails to Trails Vancouver Island (FORT VI) to convert the E&N railbed to a multi-use trail, until the corridor is needed for rail transportation, AND THAT Council send a letter to the Island Corridor Foundation to request that they coordinate efforts with FORT VI to accomplish this, and copy the correspondence to FORT VI.

Carried Unanimously

5. Correspondence

- 5.1 Union of BC Municipalities

- Province-Wide Community to Community to Community Forum

Motion 17-352

Ketler/Sproule

THAT Council receive the correspondence from Union of BC Municipalities
Re: Province-Wide Community to Community Forum.

Carried Unanimously

Motion 17-353

Kishi/Ketler

THAT Council send a letter to UBCM expressing concern about the
organization of the June 6 Community to Community forum.

Carried Unanimously

- 5.2 Michael Spatharakis, Manager, Local Government Customers, BC
Assessment

- UBCM 2017 Convention – BC Assessment Meeting Invitation

Motion 17-354

Ketler/Sroule

THAT Council receive the correspondence from Michael Spatharakis,
Manager, Local Government Customers, BC Assessment Re: UBCM 2017
Convention – BC Assessment Meeting Invitation.

Carried Unanimously

6. Reports

- 6.1 Vancouver Island Musicfest Sponsorship
Prepared by Adriana Proton, Deputy Corporate Officer
Motion 17-355

Ketler/Sroule

THAT Council receive the Vancouver Island Musicfest Sponsorship report.

Carried Unanimously

Motion 17-356

Ketler/Sroule

THAT Council sponsor the 2017 Vancouver Island Musicfest through the
loan of equipment and supplies.

Carried Unanimously

- 6.2 Air Quality Next Steps
Prepared by Adriana Proton, Deputy Corporate Officer
Motion 17-357

Ketler/Sullivan

THAT Council receive the Air Quality Next Steps report.

Carried Unanimously

Motion 17-358

Ketler/Sroule

THAT Council direct staff to draft a solid fuel-burning appliance bylaw, with regulations to include the following:

- That non-certified solid fuel-burning appliances be removed upon sale or transfer of any real property
- That solid fuel-burning appliances not be used during Air Quality advisories unless the appliance is the only heating appliance, and
- That all new construction include a second form of space heating.

Carried Unanimously

Motion 17-359

Ketler/Sroule

THAT Council direct staff to amend the Fire Protection Services and Regulation Bylaw No. 988 to prohibit land-clearing fires that are not forestry-related.

In favour	Mayor Baird Councillor Ketler Councillor Sroule
Opposed	Councillor Kishi Councillor Sullivan

Carried

Motion 17-360

Kishi/Sroule

THAT Council direct staff to implement the cooperation and liaison recommendations in the air quality next steps report:

- Send a letter to Courtenay, Comox and the CVRD expressing interest in working together to improve air quality in the Comox Valley, and include information about any steps that Cumberland Council decides to take, and
- Determine the best air quality staff contact within each government for better information sharing.

Carried Unanimously

Motion 17-361

Ketler/Kishi

THAT Council direct staff to prepare a report with air quality incentive and education campaign options and costs.

Carried Unanimously

Motion 17-362

Ketler/Sproule

THAT Council direct staff to begin implementing the air quality steps in the following order:

- Cooperation and liaison recommendations from the air quality next steps report,
- Prohibit land-clearing fires,
- Air quality incentive and education campaign options and costs report, and
- Draft a woodstove regulation bylaw.

Carried Unanimously

6.3 New Accessible Icon

Prepared by Adriana Proton, Deputy Corporate Officer

Motion 17-363

Kishi/Sproule

THAT Council receive the New Accessible Icon report.

Carried Unanimously

Motion 17-364

Ketler/Sullivan

THAT Council postpone the New Accessible Icon report discussion until after the next Accessibility Committee meeting.

Carried Unanimously

6.4 Comox Valley Coalition to End Homelessness Membership

Prepared by Adriana Proton, Deputy Corporate Officer

Motion 17-365

Sproule/Kishi

THAT Council receive the Comox Valley Coalition to End Homelessness membership report.

Carried Unanimously

Motion 17-366

Sullivan/Sproule

THAT Council join the Comox Valley Coalition to End Homelessness as an advisory member and appoint Councillor Ketler as Village representative.

Carried Unanimously

- 6.5 Heritage Alteration & Development Variance Permit
2781 Dunsmuir Avenue
Prepared by Judith Walker, Senior Planner
Motion 17-367

Kishi/Sproule

THAT Council receive the applications for Heritage Alteration Permit and Development Variance Permit (2016-03 HAP&DV) report June 6, 2017.

Carried Unanimously

Motion 17-368

Kishi/Sproule

THAT Council approve the use of vinyl windows only in the new addition, AND THAT Council grant the Heritage Alteration Permit and Development Variance Permit for property described as Lot 7, Block 16, District Lot 21, Nelson District, Plan 522A (2781 Dunsmuir Avenue) substantially in compliance with the attached Permit.

Carried Unanimously

- 6.6 Development Variance Permit 2017-04-DV 3019 Royston Road
Prepared by Joanne Rees, Planner
Motion 17-369

Kishi/Ketler

THAT Council receive the report "Development Variance Permit Application – 3019 Royston Road" dated June 7, 2017.

Carried Unanimously

Motion 17-370

Sproule/Sullivan

THAT Council grant the Development Variance Permit for property described as Lot 4, District Lot 24, Nelson District, Plan 38778 (3019 Royston Road) to vary the following:

- a. Combined Floor Area from the permitted 100.0metres² to 130.0metres²; and
- b. Left Side Setback from the permitted 1.5metres to as close as 1.0metre;

for accessory buildings as shown on the survey drawing prepared by Steve Hoerbuerger, BCLS dated April 10, 2017.

Carried Unanimously

- 6.7 Development Variance Permit 2017-06-DV 2541 Kendal Avenue
Prepared by Joanne Rees, Planner
Motion 17-371

Ketler/Sullivan

THAT Council receive the report "Development Variance Permit Application 2541 Kendal Avenue" dated June 7, 2017.

Carried Unanimously

Motion 17-372

Kishi/Sproule

THAT Council grant the Development Variance Permit for property described as Lot 27, District Lot 24, Nelson District, Plan EPP53358 (2541 Kendal Avenue) to vary the following:

- a. a fence on top of a landscape wall sited on the exterior right side of the property, from the permitted maximum height from natural grade shall not exceed 2.7metres (9.0feet) in height as shown on the survey drawing prepared by Colin Burrridge, BCLS on April 3, 2017 which is attached to the draft Development Variance Permit.

Carried Unanimously

- 6.8 Development Variance Permit 2017-07-DV 2618 Dunsmuir Avenue
Prepared by Joanne Rees, Planner
Motion 17-373

Kishi/Ketler

THAT Council receive the report "Development Variance Permit Application 2618 Dunsmuir Avenue" dated June 1, 2017.

Carried Unanimously

Motion 17-374

Sullivan/Ketler

THAT Council grant the Development Variance Permit for property described as Lot 29, District Lot 24, Nelson District, Plan 13640 (2618 Dunsmuir Avenue) to vary the following:

- a. Left side yard setback from the permitted 1.5metres to as close as 1.3metres ; and
- b. Lot coverage from the permitted maximum of 40% to 45%; buildings as shown on the site drawing attached to the draft Development Variance Permit, to be confirmed and replaced by the required survey drawing at footings stage of the Building Permit.

Carried Unanimously

- 6.9 Highway Encroachment Agreement – 2549 and 2557 Dunsmuir Avenue
Prepared by Joanne Rees, Planner

Motion 17-375

Kishi/Sproule

THAT Council receive the “Highway Encroachment Agreement - 2557 & 2549 Dunsmuir Avenue” report dated June 7, 2017.

Carried Unanimously

Motion 17-376

Ketler/Sproule

THAT Council enter into a Highway Encroachment Agreement for a portion of the highway adjacent to properties described as Lots 51 & 52, District Lot 24, Nelson District, Plan 13640 (2557 and 2549 Dunsmuir Avenue), to permit improvements substantially in compliance with the drawing attached to the draft Agreement as Schedule A.

Carried Unanimously

- 6.10 Development Permit – Residential Infill 2017-06-DP 2752 Allen Avenue
Prepared by Joanne Rees, Planner

Motion 17-377

Kishi/Sullivan

THAT Council receive “Residential Infill Development Permit – 2752 Allen Avenue” report dated June 7, 2017.

Carried Unanimously

Motion 17-378

Kishi/Sproule

THAT Council grant the application (2017-06-DP) for a Residential Infill Development Permit on property described as Lot 5, Block 12, District Lot 21, Nelson District, Plan 522A (2752 Allen Avenue) substantially in compliance with the attached draft Development Permit.

Carried Unanimously

- 6.11 Water Supply Improvements Project Design and Construction
Management Services

Prepared by Rob Crisfield, Manager of Operations

Motion 17-379

Ketler/Kishi

THAT Council receive the Water Supply Improvements Project Design and Construction Management Services report.

Carried Unanimously

Motion 17-380

Sullivan/Sproule

THAT Council approve the sole sourcing of the remaining design work and construction management services for the Water Supply Improvements Project to Koers & Associates Engineering Ltd. for a total cost not to exceed \$693,000.

Carried Unanimously

6.12 Museum and Cultural Centre Building Colour Scheme

Prepared by Rob Crisfield, Manager of Operations

Motion 17-381

Kishi/Sproule

THAT Council receive the Museum and Cultural Centre Building Colour Scheme report.

Carried Unanimously

Motion 17-382

Kishi/Sproule

THAT Council direct staff to use paint option three for the Museum and Cultural Centre.

Carried Unanimously

6.13 May 2017 Recreation Department Report

Prepared by Leah Knutson, Manager of Recreation

- Recreation Programming Report
- Parks and Outdoor Recreation Report

Motion 17-383

Kishi/Sullivan

THAT Council receive the May 2017 Recreation Department Report for information.

Carried Unanimously

6.14 May 2017 Bylaw Enforcement Report

Prepared by James Abrams, Bylaw Enforcement Officer

Motion 17-384

Kishi/Ketler

THAT Council receive the May 2017 Bylaw Enforcement Report for information.

Carried Unanimously

- 6.15 May 2017 Operations Department Report
Prepared by Rob Crisfield, Manager of Operations
- Public Works Report
 - Planning Report
- Motion 17-385
Kishi/Sproule
THAT Council receive the May 2017 Operations Department Report for information.
Carried Unanimously
- 6.16 May 2017 Finance and Administration Department Report
Prepared by Michelle Mason, Financial Officer and Adriana Proton,
Deputy Corporate Officer
Motion 17-386
Ketler/Sullivan
THAT Council receive the May 2017 Administration Department Report for information.
Carried Unanimously
- 6.17 May 2017 Chief Administrative Officer Report
Prepared by Sundance Topham, Chief Administrative Officer
Motion 17-387
Kishi/Sproule
THAT Council receive the May 2017 Chief Administrative Officer Report for information.
Carried Unanimously
- 6.18 Council Reports
- 6.18.1 Mayor Leslie Baird
 - 6.18.2 Councillor Jesse Ketler
 - 6.18.3 Councillor Roger Kishi
 - 6.18.4 Councillor Gwyn Sproule
 - 6.18.5 Councillor Sean Sullivan
- Motion 17-388
Ketler/Sullivan
THAT the Council reports be received.
Carried Unanimously

7. Bylaws

8. Consent Calendar

All matters listed here are considered to be routine and non-controversial and will be received by one motion. There will be no separate discussion of these items unless a member so requests, in which case the item will be removed from the Consent Calendar and considered immediately after the adoption of the Consent Calendar.

8.1 Andrew Gower, Captain, Chair Friends of Boomer's Legacy Ride Committee 2016/17 Re: 2017 Boomer's Legacy Bike Ride.
Motion 17-389

Kishi/Ketler

THAT Council receive the consent calendar.

Carried Unanimously

9. New Business

10. Notices, Motions and Announcements

Matters considered here may include notices or motions to hold a meeting of the Committee of the Whole, a Village Hall meeting, a public hearing, and notices of motion introduced by a council member.

- Homelessness and Affordable Housing Committee meeting, Wednesday, June 21 at 9 am in Council Chambers
- Miners Memorial Weekend, June 22 – 24, including walking tours, "Songs of the Workers" cabaret, graveside vigil, community supper and more. Go to cumberlandmuseum.ca for more information.

11. Question Period

Council received a question about wetlands in the Disc Golf course.

12. Closed Portion

Motion 17-390

Sproule/Kishi

THAT pursuant to Section 90 (1) of the Community Charter Council close the meeting to the public to consider:

- Labour relations or other employee relations.

Carried Unanimously

13. Adjournment

Motion 17-391

Ketler/Sullivan

THAT Council adjourn the meeting at 8:45 p.m.

Carried Unanimously

Certified Correct:

Mayor

Corporate Officer

COUNCIL REPORT



REPORT DATE: June 15, 2017

MEETING DATE: June 26, 2017

File No. 0640-20

TO: Mayor and Council
FROM: Adriana Proton, Deputy Corporate Officer
SUBJECT: 2016 Annual Municipal Report

RECOMMENDATION

- i. THAT Council receive the *2016 Annual Municipal Report*, and consider submissions and questions from the public regarding the *2016 Annual Municipal Report*.
- ii. THAT Council approve the *2016 Annual Municipal Report*.

SUMMARY

The *BC Community Charter* requires that before June 30th of each year, Council prepare an annual report, make the report available for public inspection, and have the report available for public inspection at an annual meeting before June 30th. The 2016 Annual Report is attached.

BACKGROUND

The *Community Charter* requires that all municipalities in BC prepare an annual report. After the report is made public and statutory notice is published, Council is required to consider the annual report and submissions and questions from the public at a public meeting.

Council considered the 2016 Annual Report at the May 23, 2017 Council meeting, and unanimously adopted the following motion:

THAT Council approve its 2016 Annual Report and consider the annual report and submissions and questions from the public at its meeting on June 26, 2017.

Statutory notice was published on June 13 and 20, and no submissions or questions from the public have been received as of the printing of the agenda on June 22.

The objectives and measures identified in the annual report reflect Council's strategic priorities adopted by Council at its meeting on April 10, 2017.

FINANCIAL IMPLICATIONS

None

STRATEGIC OBJECTIVE

None

ATTACHMENTS

- 2016 Annual Report

CONCURRENCE

None

OPTIONS

1. THAT Council receive the *2016 Annual Municipal Report*, and consider submissions and questions from the public regarding the *2016 Annual Municipal Report*.
2. THAT Council approve the *2016 Annual Municipal Report*.
3. Any other action deemed appropriate by Council.

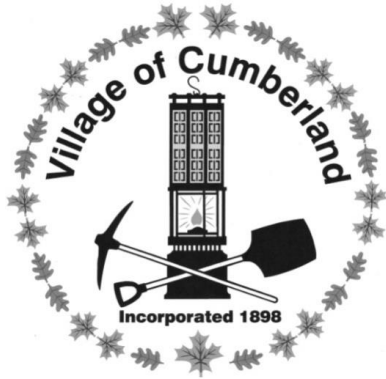
Respectfully submitted,



Adriana Proton
Deputy Corporate Officer



Sundance Topham
Chief Administrative Officer



The Corporation of the Village of Cumberland

2016 Annual Report

**2673 Dunsmuir Avenue, Box 340, Cumberland, BC V0R 1S0
250-336-2291 cumberland.ca**

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Mayor's Message

On behalf of Cumberland Council, I am pleased to present the Village's 2016 Annual Report.

2016 was a busy and successful year for the Village of Cumberland. The Village made progress on a number of important projects, including major road and underground services upgrades to our downtown.

But Cumberland has far more to celebrate. We have many dedicated community partners working on projects and offering programs and services. Our volunteers, who share their expertise on everything from accessibility to trail maintenance, are second to none.

As the Village grows, we are working to ensure that our infrastructure and facilities can continue to meet residents' needs. We continue to plan for growth and economic development that is compatible with protecting and enhancing our natural environment. Our community has the energy and determination to guide our plans for a sustainable future.

The Village is looking forward, celebrating our past, and doing our best to make Cumberland a great place to live.

Sincerely,



Leslie Baird



Community Vision

The Village of Cumberland is a unique community. Its rich coal mining history is visible everywhere—from the heritage homes in the historic core, to the abandoned mine sites scattered throughout the surrounding forests.

Despite the challenging fiscal realities that the Village of Cumberland faces, the people of Cumberland are here because this Village offers an unmatched quality of life. They envision that Cumberland will continue to be a community vibrating with activity. Surrounded by living forests, the Village is a mecca for outdoor recreation, with opportunities for anyone who wants to immerse themselves in nature. Protected by living natural corridors, the wetlands, forested areas, lakes and streams attract a diversity of wildlife and the network of walking and biking trails attracts visitors from all over the world.

People choose to live in Cumberland for its small town friendliness and values. The core of Cumberland retains its historic look and feel. Small shops and businesses offer respite from the sameness of shopping malls and cookie cutter commercial establishments found elsewhere.

People of all ages and backgrounds greet each other on the streets. They come here for opportunity, to be part of a vibrant community that values diversity, creativity and hard work.

The Village is growing. As it grows, it will embrace the best land use practices to ensure that it is a livable community. Housing will be available for all income levels. Walkability, accessibility, greenways, bikeways, opportunities for urban farming and public spaces will all contribute to continuing to make Cumberland a great place to live.

The Village of the future is managed in a sustainable and orderly fashion with full public participation. It has a thriving, resilient and diversified economy based on tourism and other industries and businesses that are compatible with community values and provide jobs to residents.

The vision for the Village is built upon the following priorities:

- Improvement and expansion of infrastructure to accommodate measured growth.
- Attainable housing.
- Village Centre rejuvenation.
- Promotion of the Village as a location for local and regional businesses.
- Recreation and tourism.
- A healthy, active and engaged citizenry of all ages and walks of life.
- Accountability and transparency.
- Protection and enhancement of natural features and functions.

These priorities will be reinforced with collective and passionate environmental stewardship and closer ties to the region.

Council and Committees

Mayor and Council



Left to right: Councillor Gwyn Sproule, Councillor Roger Kishi, Mayor Leslie Baird, Councillor Sean Sullivan, Councillor Jesse Ketler.

2016 Advisory Committees

Accessibility Select Committee

Christopher Newell-Bate
Judy Norbury
Cindy Patterson
Michael Walton
Councillor Sean Sullivan

Advisory Planning Commission

Vickey Brown
Conner Copeman
Meaghan Cursors
Amanda Howe
Evan Loveless
Jason Ross

**Coal Creek Historic Park Advisory
Committee**

May Gee
Marie Lowe
Josephine Peyton
Lillian Tosoff
Carol Snaden
Florence Bell
Imogene Lim

Heritage Commission

Alan Ball
Gillian Brooks
Janet Cochrane
Mary Kornelsen
Adam Robinson
Mike Tymchuk
Karen Webber
Councillor Gwyn Sproule

**Homelessness and Affordable Housing
Select Committee**

Roger Albert
Ian Cooper
Kathy Duperron
Mark Fortin
Elaine Julian
Christopher Newell-Bate
Councillor Jesse Ketler

Maple Lake Fundraising Committee

Barb Giroday
Edwin Grieve
Hugh Mackinnon
Tom Murray
Norm Neiderer
Larry Peterson
Greg Sawchuck
John Shepherd
Vaughn Smith
David Stevens
Mayor Leslie Baird

Wastewater Advisory Committee

Ken Barth
Dennis Cassin
Dave Cherry
Robert Everson
Matthew Ishoy
Anya Macleod
Victor Schulman
Mike Tymchuk
Councillor Sean Sullivan

2016 Municipal Services and Operations

PARKS AND RECREATION SERVICES

Cumberland Recreation has become a hub for recreation on and off the trails. In 2016, the Village renovated the recreation centre gymnasium and added new seniors programming. After a trial period, Council approved the Disc Golf Course at Coal Creek Historic Park as a permanent amenity.

Fundraising from community groups allowed the Village to purchase another 40 hectares of land from private forest companies. The 2015 trail access agreement, which formalized public trail access to private managed forest land, allowed the Village and community partners to start promoting the trails and making improvements such as better signage. Planning and fundraising continued for the new Skatepark and Jump Park.

PROTECTIVE SERVICES

Protective Services and Cumberland's volunteer firefighters complete training year-round to keep their qualifications up-to-date. There were approximately 32 members in service in 2016, and the department has a capacity of up to 35. The Village acquired land on Maple Street for a new fire hall, and started work on a conceptual design for the facility. The Village also provides bylaw enforcement and animal control services to residents. In 2016, bylaw enforcement focused on securing solid waste storage to reduce wildlife conflicts, in partnership with community groups. The effort was a success, with no bears destroyed in 2016, down from seven in 2015.

PUBLIC WORKS OPERATIONS AND SERVICES

Public Works maintains all of the Village's infrastructure, including the community drinking water system, the sewer system, the storm water system, and the road and sidewalk network.

In addition to maintenance, the Village completed several infrastructure upgrades in 2016. Roads and underground services on Dunsmuir Avenue from Second to Seventh Streets were upgraded, Egremont Road was reconstructed from Penrith to Windermere Avenues, and a new sidewalk was constructed at Ulverston Avenue. The Village completed major asphalt patching on a number of roads and installed a new bus shelter at Peace Park. In 2016, the Village established a Wastewater Advisory Committee to restart the Liquid Waste Management planning process. The Village moved forward with plans to install a new water treatment plant, and continues to seek grants to alleviate the cost of necessary infrastructure upgrades to residents.

PLANNING AND DEVELOPMENT

The Village completed a new zoning bylaw, which aligned the bylaw with the 2014 Official Community Plan and updated regulations, including for urban agriculture and secondary suites. Staff continued to work with property owners on development applications, including the Carlisle Lane development, new phases of Coal Valley Estates, and applications to convert or build secondary suites. A new “Welcome to Cumberland” sign was installed on the Inland Island Highway south of Cumberland. The Village’s volunteer committees developed affordable housing, heritage and accessibility plans for the Village. The Village also started planning for economic development. Input from residents helped determine that the Village should lead future economic development efforts, in consultation with residents and other community stakeholders.

CORPORATE SERVICES

Finance and corporate administration provide financial services for the municipality, and customer service to the community. Corporate services keeps data systems, servers, and records management systems current. These departments also administer Cumberland’s community grant program, which provided funding and in-kind services to seven local non-profit organizations in 2016. The social procurement framework that was adopted by Council in 2015 was incorporated into a new municipal purchasing policy. The Village continues to work on implementing the Cemetery Master Plan. Cemetery improvements that took place in 2016 include a new monument, replica grave marker post and interpretive sign at the Chinese cemetery.

Status of 2016 Municipal Objectives

The 2015 Annual Report outlined Council's long, medium, and short-term priorities for 2016. The following summary outlines the status of those priorities as at December 31, 2016.

1. Quality Infrastructure Planning and Development

The Village of Cumberland seeks to replace and expand the utility, dedicated road and building assets of the Village in an organized and responsible fashion.

- | | |
|--|------------------------|
| ▪ Establish an adequate and high quality source of water for the current and future residents of the Village | Ongoing |
| ▪ Develop an environmentally sustainable method of treating the liquid waste that is produced by the Village | Ongoing |
| ▪ Create a road and utility rehabilitation plan | In Progress |
| ▪ Develop a facility replacement and upgrade plan | In Progress |
| ▪ Revitalize the historic Village commercial core | In Progress |
| ▪ Develop an alley enhancement and maintenance strategy | No Action |
| ▪ Purchase land and construct a new fire hall | In Progress |
| | Land purchase complete |

2. Comprehensive Community Planning

The Village of Cumberland seeks to move towards environmental sustainability through a broad range of means including effective land use planning, waste reduction and protection of natural resources.

- | | |
|---|-------------|
| ▪ Create a Perseverance Creek stewardship plan | No Action |
| ▪ Review development standards to make them green, economically attractive and flexible | Complete |
| ▪ Create an industrial land development and promotion strategy | In Progress |
| ▪ Examine all solid waste management options, including alternative energy and integrated resource recovery | In Progress |
| ▪ Acquire Maple Lake for future park | In Progress |
| ▪ Develop a land management strategy for Village-owned forest lands | No Progress |
| ▪ Ensure trail connectivity to regional trail networks | In Progress |
| ▪ Review the zoning bylaw and bringing it into alignment with the Official Community Plan | Complete |

▪ Develop a heritage management plan that includes a conservation plan for Village-owned assets	Complete
▪ Design and installing a Welcome to Cumberland community sign	Complete
▪ Develop a new model of providing economic development services	Complete

3. Healthy Community

The Village of Cumberland seeks to create and improve the social, environmental and economic assets that support the health and well-being of residents.

▪ Develop a public art policy	No Action
▪ Implement the Village Park Master Plan	In Progress
▪ Implement the Coal Creek Historic Park Master Plan	In Progress
▪ Implement the Lake Park Master Plan	In Progress
▪ Implement the Cemeteries Master Plan	In Progress
▪ Implement the Cumberland Recreation Renovation study	In Progress
▪ Support tourism through parks and recreation, heritage and environmental conservation	In Progress
▪ Establish Cumberland Recreation as the hub of recreation in the community	Complete
▪ Develop an affordable housing action plan	Complete
▪ Investigate the issue of wood smoke and air quality	In Progress

4. Climate Change

In addition to being carbon neutral, the Village of Cumberland seeks to advance itself as a sustainable community now and for the future by addressing climate change.

▪ Reduce corporate greenhouse gas emissions	In Progress
▪ Promote active transportation	In Progress
▪ Investigate water conservation and grey water reuse programs	In Progress
▪ Explore eco-asset management	No Action

5. Effective Administrative, Financial and Support Services

The Village of Cumberland seeks to deliver effective services to the community for the benefit of its citizens, businesses and visitors.

- | | |
|--|-------------|
| ▪ Maintain an ongoing civic engagement process | Ongoing |
| ▪ Use new and emerging technologies for internal and external communications | Ongoing |
| • Review the business license scheme | In Progress |
| • Implement a reserve fund policy | In Progress |
| • Include social procurement in an updated purchasing policy | Complete |

2017 Municipal Objectives

Council developed its strategic priorities at the beginning of the 2017 calendar year, and finalized the document after public consultation. These short, medium and long-term priorities set the foundation for the five-year financial plan.

Short-term Priority: by the end of 2017

Medium-term Priority: within four years

Long-term Priority: within 10 years

1. Quality Infrastructure Planning and Development

The Village Cumberland seeks to replace and expand the utility, dedicated road and building assets of the Village in an organized and responsible fashion.

- | | |
|--|----------------------|
| ▪ Establish an adequate and high quality source of water for the current and future residents of the Village | Medium-term Priority |
| ▪ Develop an environmentally sustainable method of treating the liquid waste that is produced by the Village | Medium-term Priority |
| ▪ Create a road and utility rehabilitation plan | Medium-term Priority |
| ▪ Revitalize the historic Village commercial core | Medium-term Priority |
| ▪ Construct a new fire hall | Medium-term Priority |
| ▪ Develop an alley enhancement and maintenance strategy | Short-term Priority |
| ▪ Develop a facility replacement and upgrade plan | Short-term Priority |
-

2. Comprehensive Community Planning

The Village of Cumberland seeks to move towards environmental sustainability through a broad range of means including effective land use planning, waste reduction and protection of natural resources.

- | | |
|---|----------------------|
| ▪ Create a Perseverance Creek stewardship plan | Long-term Priority |
| ▪ Create an industrial land development and promotion strategy | Medium-term Priority |
| ▪ Examine all solid waste management options, including alternative energy and integrated resource recovery | Medium-term Priority |
| ▪ Acquire Maple Lake for future park | Medium-term Priority |
| ▪ Develop a land management strategy for Village-owned forest lands | Medium-term Priority |
| ▪ Ensure trail connectivity to regional trail networks | Medium-term Priority |
| ▪ Develop and implement an economic development strategy | Short-term Priority |
-

3. Healthy Community

The Village of Cumberland seeks to create and improve the social, environmental and economic assets that support the health and well-being of residents.

- | | |
|---|----------------------|
| ▪ Develop a public art policy | Long-term Priority |
| ▪ Implement the Village Park Master Plan | Long-term Priority |
| ▪ Implement the Coal Creek Historic Park Master Plan | Long-term Priority |
| ▪ Implement the Lake Park Master Plan | Long-term Priority |
| ▪ Implement the Cemeteries Master Plan | Long-term Priority |
| ▪ Implement the Cumberland Recreation Renovation study | Long-term Priority |
| ▪ Support tourism through parks and recreation, heritage and environmental conservation | Medium-term Priority |
| ▪ Implement the Affordable Housing Implementation Framework | Medium-term Priority |
| ▪ Investigate the issue of wood smoke and air quality | Short-term Priority |

4. Climate Change

In addition to being carbon neutral, the Village of Cumberland seeks to advance itself as a sustainable community now and for the future by addressing climate change.

- | | |
|--|----------------------|
| ▪ Reduce corporate greenhouse gas emissions | Long-term Priority |
| ▪ Promote active transportation | Long-term Priority |
| ▪ Explore eco-asset management | Medium-term Priority |
| ▪ Investigate water conservation and grey water reuse programs | Short-term Priority |

5. Effective Administrative, Financial and Support Services

The Village of Cumberland seeks to deliver effective services to the community for the benefit of its citizens, businesses and visitors.

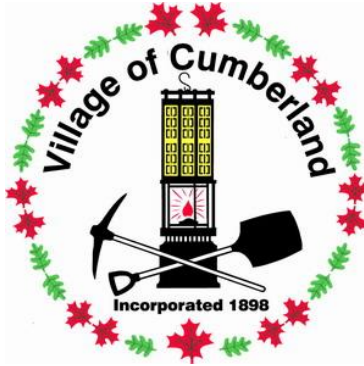
- | | |
|--|----------------------|
| ▪ Maintain an ongoing civic engagement process | Long-term Priority |
| ▪ Use new and emerging technologies for internal and external communications | Medium-term Priority |
| • Review the business license scheme | Medium-term Priority |
| • Implement a reserve fund policy | Medium-term Priority |

Permissive Tax Exemptions

The following properties were granted a permissive property tax exemption for the 2016 taxation year. The amount shown is the property taxes that would have been imposed on the property in 2016 if it were not exempt.

Organization/ Occupier Of Municipal Property	Property Granted Exemption	2016 Property Tax Exemption*
Cumberland United Church	Lot 1, Block 4, Plan 522, District Lot 21, Nelson Land District <i>(Land surrounding church)</i>	\$ 281.76
Cumberland Community Church	Lot B, Plan 43397, District Lot 21, Nelson Land District <i>(Land surrounding church)</i>	\$ 333.35
Cumberland and District Historical Society (Cumberland Museum and Archives)	Lot 3, Block H, Plan 522E, District Lot 21, Nelson Land District, EXC NLY 76FT	\$ 2333.07
Cumberland Old Age Pensioners	Lot B, Plan 29219, District Lot 21&24, Nelson Land District	\$ 5577.96
Total Permissive Tax Exemption		\$ 8526.14

* These amounts do not include the amounts exempted relating to other agency collections such as the Regional District, Hospital District, Municipal Finance Authority, BC Assessment, library, and school and police taxes. The total tax exemption including these other agency collections was \$19 315.18.



**THE CORPORATION OF THE
VILLAGE OF CUMBERLAND**

FINANCIAL STATEMENTS

DECEMBER 31, 2016

**THE CORPORATION OF THE
VILLAGE OF CUMBERLAND**

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For the year ended DECEMBER 31, 2016

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- D Statement of Cash Flows

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- 2 Debenture and Long-Term Debt
- 3 Segment Disclosure
- 4 Segment Disclosure with Budget Information



Corporation of the Village of Cumberland

2673 Dunsmuir Avenue
P.O. Box 340
Cumberland, BC V0R 1S0
Telephone: 250-336-2291
Fax: 250-336-2321
cumberland.ca

Management's Responsibility for Financial Reporting

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and are outlined under "Significant Accounting Policies" in the notes to the financial statements. Management is responsible for the integrity and objectivity of these statements and schedules.

Management maintains a system of internal controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly. Management also maintains a program of proper business compliance.

Council is responsible for reviewing and approving the financial statements and for ensuring that management fulfils its responsibilities for financial reporting and internal control.

BDO Canada LLP, Chartered Accountants, the village's independent auditors, have conducted an examination of the financial statements in accordance with Canadian generally accepted auditing standards and have expressed their opinion in a report accompanying this statement.

Michelle Mason, CPA, CGA
Financial Officer,
pursuant to Section 149 of the Community Charter
April 24, 2017



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

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

Independent Auditor's Report

To the Mayor and Council of the Corporation of the Village of Cumberland

We have audited the accompanying financial statements of the Corporation of the Village of Cumberland, which comprise the Statement of Financial Position as at December 31, 2016, and the Statements of Operations and Accumulated Surplus, Change in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Corporation of the Village of Cumberland as at December 31, 2016, and its results of operations, changes in net financial assets and cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants


Vancouver, British Columbia
April 24, 2017

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Financial Position
As at December 31, 2016

	<u>2016</u>	<u>2015</u>
Financial Assets		
Cash and cash equivalents	\$ 5,367,252	\$ 5,612,342
Property taxes receivable	217,699	162,628
Accounts receivable (Note 2)	2,227,425	1,106,930
Investments (Note 3)	<u>1,481,287</u>	<u>2,228,520</u>
	<u>9,293,663</u>	<u>9,110,420</u>
Liabilities		
Accounts payable and accrued liabilities (Note 4)	1,602,470	591,960
Trust and other deposits (Note 5)	556,877	290,640
Deferred revenue (Note 7)	1,694,630	2,393,915
Debenture and long term-debt (Note 9, Schedule 2)	<u>3,163,478</u>	<u>3,380,210</u>
	<u>7,017,455</u>	<u>6,656,725</u>
Net Financial Assets	<u>2,276,208</u>	<u>2,453,695</u>
Non-financial Assets		
Tangible capital assets (Schedule 1)	44,415,661	40,098,732
Inventories	123,431	109,875
Prepaid expenses	<u>46,985</u>	<u>7,868</u>
	<u>44,586,077</u>	<u>40,216,475</u>
Accumulated Surplus (Note 17)	<u><u>\$ 46,862,285</u></u>	<u><u>\$ 42,670,170</u></u>
Contingent liabilities (Note 8)		

See accompanying notes to the financial statements

Approved by:


 Leslie Baird
 Mayor


 Michelle Mason
 Corporate Financial Officer

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2016

	2016 Budget	2016 Actual	2015 Actual
	(Note 14)		
Revenues			
Taxes	\$ 2,262,825	\$ 2,261,668	\$ 2,143,216
Grants in lieu of taxes	54,220	54,565	48,362
Frontage taxes	183,280	183,282	177,777
Sale of services	1,301,060	1,382,388	1,164,969
Transfers from other governments	4,508,480	2,935,177	2,308,811
Services to other governments	373,970	349,198	356,622
Other revenue	1,629,550	1,465,775	648,200
Development cost charges	862,240	712,651	2,864
Contributed assets	-	473,737	1,021,853
	<u>11,175,625</u>	<u>9,818,441</u>	<u>7,872,674</u>
Expenses			
General government services	751,180	686,745	640,279
Transportation services	1,173,692	1,244,038	997,032
Protective services	546,980	487,182	505,473
Environmental health services	1,796,985	1,776,960	1,527,691
Public health services	56,530	23,091	52,977
Environmental planning and development services	312,955	261,857	289,750
Recreation and cultural services	1,199,225	1,146,453	890,962
	<u>5,837,547</u>	<u>5,626,326</u>	<u>4,904,164</u>
Annual Surplus	5,338,078	4,192,115	2,968,510
Accumulated Surplus, Beginning Of Year	<u>42,670,170</u>	<u>42,670,170</u>	<u>39,701,660</u>
Accumulated Surplus, End Of Year	<u>\$ 48,008,248</u>	<u>\$ 46,862,285</u>	<u>\$ 42,670,170</u>

Please see accompanying notes to the financial statements.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Change in Net Financial Assets
For the Year Ended December 31, 2016

	2016 Budget	2016 Actual	2015 Actual
	(Note 14)		
Annual Surplus	\$ 5,338,078	\$ 4,192,115	\$ 2,968,510
Amortization of tangible capital assets	1,014,542	972,881	914,219
Change in supplies inventories	-	(13,556)	616
Change in prepaid expense	-	(39,117)	839
Proceeds on disposal of tangible capital assets	-	17,592	7,500
Loss on disposal of tangible capital assets	-	19,284	73,821
Acquisition of tangible capital assets	(8,457,780)	(5,326,686)	(4,098,402)
Change In Net Financial Assets	(2,105,160)	(177,487)	(132,897)
Net Financial Assets, Beginning Of Year	2,453,695	2,453,695	2,586,592
Net Financial Assets, End Of Year	<u><u>\$ 348,535</u></u>	<u><u>\$ 2,276,208</u></u>	<u><u>\$ 2,453,695</u></u>

Please see accompanying notes to the financial statements.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Cash Flows
For the Year Ended December 31, 2016

	2016	2015
Cash Flows From Operating Transactions		
Annual surplus	\$ 4,192,115	\$ 2,968,510
Non-cash items		
Amortization	972,881	914,219
Contributed assets	(473,737)	(1,021,852)
Long-term debt actuarial reduction	(22,395)	(18,438)
Loss on disposal of tangible capital assets	19,284	73,821
Change in prepaid expense	(39,117)	839
Change in inventories	(13,556)	616
Change in deferred revenue	(699,285)	722,372
Change in working capital		
Change in property taxes receivable	(55,071)	93,623
Change in accounts receivable	(1,120,495)	(394,920)
Change in accounts payable	1,010,510	(132,778)
Change in trust and other deposits	266,237	78,524
Cash provided from (applied to) operating transactions	<u>4,037,371</u>	<u>3,284,536</u>
Cash Flow From Capital Transactions		
Purchase of tangible capital assets	(4,852,949)	(3,076,549)
Proceeds on disposal of tangible capital assets	17,592	7,500
Cash provided from (applied to) capital transactions	<u>(4,835,357)</u>	<u>(3,069,049)</u>
Cash Flow From Financing Transactions		
New debt issued	200,481	590,585
Long-term debt repaid	(394,818)	(211,601)
Cash provided from (applied to) financing transactions	<u>(194,337)</u>	<u>378,984</u>
Cash Flow From Investing Transactions		
Change in investments	747,233	(2,228,520)
Cash provided from (applied to) investing transactions	<u>747,233</u>	<u>(2,228,520)</u>
Decrease in Cash and Cash Equivalents	(245,090)	(1,634,049)
Cash and Cash Equivalents, Beginning Of Year	<u>5,612,342</u>	<u>7,246,391</u>
Cash and Cash Equivalents, End Of Year	<u><u>\$ 5,367,252</u></u>	<u><u>\$ 5,612,342</u></u>
Interest Included In Operating Transactions		
Interest received in the year	\$ 154,189	\$ 157,952
Interest paid in the year	\$ (130,936)	\$ (119,677)

Please see accompanying notes to the consolidated financial statements.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

The Corporation of the Village of Cumberland (the “Municipality”) was incorporated in 1898 under the provisions of the *British Columbia Municipal Act and is subject to the provisions of the Community Charter and related legislation*. Its principal activities are the provision of local government services to the residents of the Municipality.

1. SIGNIFICANT ACCOUNTING POLICIES

- a) It is the Municipality’s policy to follow Canadian public sector accounting standards (PSAS) as developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.
- b) In accordance with PSAS, the Municipality reports a combination of all funds. The financial statements reflect the removal of internal transactions and balances.
- c) Financial instruments consist of cash and cash equivalents, accounts and property taxes receivable, accounts payable and accrued liabilities, trusts and other deposits, and debenture and long-term debt. Unless otherwise noted, it is management’s opinion that the Municipality is not exposed to significant interest, currency or credit risk arising from these financial instruments.
- d) Tangible capital assets and other non-financial assets are accounted for as non-financial assets by the Municipality because they can be used to provide municipal services in future periods. These assets do not normally provide resources to discharge liabilities unless they are sold.
- e) Cash and cash equivalents include short-term deposits held both with the Municipal Finance Authority (in its Money Market Fund) and with the First Credit Union and are carried at cost, which approximates market value. The short-term deposits have maturities of less than 90 days at the time of purchase and/or can be liquidated on demand.
- f) Investments represent term deposits with maturities in excess of 90 days and are recorded at cost.
- g) Inventories are valued at the lower of cost and replacement value.
- h) Sources of Funds for the Municipality
 - I. Tax revenues are recognized in the year that they are levied.
 - II. Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Restricted grants are recognized when the related expenses are incurred and when collection is reasonably assured.
 - III. Other transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.
 - IV. Sewer and water fees are recognized when the commodity has been received by the customer.
 - V. Other sales of services and other revenue from own sources are recognized when the service is provided or the amount is earned and when the amount can be estimated and collection is reasonably assured.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

- VI. Restricted revenues from collections of development cost charges are deferred and then recognized as revenue in the year that an expense, authorized by bylaw, is incurred.
- i) The Municipality is statutorily obligated to collect and transmit the tax levies of the following bodies:
- i. Provincial Government – Schools;
 - ii. Provincial Government – Police;
 - iii. Comox Valley Regional District;
 - iv. Regional Hospital District of Comox Strathcona;
 - v. British Columbia Assessment Authority;
 - vi. Municipal Finance Authority; and
 - vii. Vancouver Island Regional Library.

Such levies are not included in the revenues of the Municipality.

- j) Expenses are recorded in the period in which the goods or services are acquired and a liability is incurred.
- k) The preparation of financial statements in conformity with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenditures during the reporting period. Significant areas requiring the use of estimates include the ability to collect property taxes receivable and accounts receivable, obsolete or damaged inventory, amortization of tangible capital assets and post employment benefits. Actual results may vary from the estimates and adjustments, if any, will be reported and reflected in operations, as they become known.
- l) The Municipality recognizes the expenses relating to employee benefits in the period in which the employees render the services in return for the benefits, including compensated employee absences that accumulate but do not vest. Absences due to employee illness are paid when an injury or illness occurs, but entitlement to such compensation arises as employees render service. Entitlement to compensated absence due to illness or injury is measured as the expected future utilization of this benefit.
- m) Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	25-40
Equipment, furniture and vehicles	5-15
Water and waste water plant and networks	
Underground networks	60-100
Plants and lift stations	50-100
Pumping stations and reservoirs	100
Other infrastructure	50-100
Transportation	
Road surfaces	15-25
Road base structure	75

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

Poles and luminaries	100
Parks and other	
Land improvements	10-40
Playing fields and trails	15-20
Parking lots	10-20

Contributions of tangible capital assets are recorded as an asset at their fair value at the date of receipt and as revenue.

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases and the associated asset is recorded at the lower of the present value of future minimum lease payments or fair value.

- n) The Municipality capitalizes interest on interim financing for capital construction projects. In 2016 \$Nil was capitalized (2015 - \$Nil).

- o) Liability For Contaminated Sites

Contaminated sites are a result of contamination of a chemical, organic or radioactive material or live organism that exceeds an environmental standard, being introduced into soil, water or sediment. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the Village is directly responsible or accepts responsibility; and
- iv. is directly responsible; or
- v. accepts responsibility; and
- vi. a reasonable estimate of the amount can be made.

As at December 31, 2016 and 2015 the Municipality has reported no liabilities related to contaminated sites.

2. ACCOUNTS RECEIVABLE

Accounts receivable is comprised of the following:

	2016	2015
Due from federal government	\$ 1,437,314	\$ 218,052
Due from provincial government	5,621	1,603
Due from other government	164,439	112,997
Other receivables	620,051	774,278
	<u>\$ 2,227,425</u>	<u>\$ 1,106,930</u>

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

3. INVESTMENTS

Investments are comprised of the following:

	<u>2016</u>	<u>2015</u>
Credit Union Term Deposits with maturities in excess of 90 days with interest rates from 1.6% to 1.9%	\$ 1,350,000	\$ 2,100,000
Parkland Reserve Credit Union Term Deposit with interest rates from 2% to 2.35%	131,287	128,520
	<u>\$ 1,481,287</u>	<u>\$ 2,228,520</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Account payable is comprised of the following:

	<u>2016</u>	<u>2015</u>
Due to federal government	\$ 649	\$ 5,439
Due to provincial government	1,235	9,584
Due to other government	-	1,535
Salaries, wages and benefits payable	360,201	336,835
Other payables	1,240,385	238,567
	<u>\$ 1,602,470</u>	<u>\$ 591,960</u>

5. TRUST AND OTHER DEPOSITS

Trust and other deposits are securities and deposits held by the Municipality to ensure performance of requirements under contract or for approval of development or subdivision applications, or to safeguard against damages to facilities and infrastructure. The balance includes deposits collected for building, plumbing and development permits, subdivision and landscaping performance bonds, lien holdbacks and park and facility rentals.

6. BANK INDEBTEDNESS

The Village has an available unsecured line of credit of \$750,000 from the First Line Credit Union bearing interest at prime. No balance was drawn on the line of credit as at December 31, 2016 (2015 – \$Nil).

The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016

7. DEFERRED REVENUE

	Balance 31-Dec-15	Collections	Adjustments	Recognized As Revenue	Interest Income	Balance 31-Dec-16
Deferred Revenue – DCC						
Storm Drainage	\$ 142,283	\$ 6,188	\$ 10,421	\$ (118,730)	\$ 1,690	\$ 41,852
Sanitary Sewer	940,065	61,205	103,083	(479,713)	10,866	635,506
Waterworks	92,350	27,525	45,429	-	1,193	166,497
Roads	433,090	15,536	25,643	(114,208)	5,207	365,268
Parks	204,907	15,441	26,005	-	2,340	248,693
	1,812,695	125,895	210,581	(712,651)	21,296	1,457,816
Other Deferred	581,220	59,408	-	(409,681)	5,867	236,814
	\$2,393,915	\$ 185,303	\$ 210,581	\$ (1,122,332)	\$ 27,163	\$ 1,694,630

Adjustments for Development Cost Charge (DCC) deferred revenue are accounts receivable due from the developer of a subdivision that have been approved in 2015 and 2016. This is permitted by the Local Government Act B.C. Regulations 255/2011, July 1, 2012 which allows a developer to elect to pay DCC charges by installments over a period of three years.

8. CONTINGENT LIABILITIES

- a) The Municipality's loan agreements with the Comox Valley Regional District and the Municipal Finance Authority provide that if at any time the scheduled payments required are not sufficient to meet obligations in regards to borrowings, the resulting deficiency becomes a joint and several liability of the Municipality and the other member Municipalities.
- b) The Municipality is involved with a number of legal actions, the outcomes of which cannot be determined at this time. Management has determined that any potential liabilities arising from these outstanding claims are not significant.
- c) As at December 31, 2016, there were various assessment appeals pending with respect to properties. The outcome of those appeals may result in adjustments to property taxes receivable for the current and prior years. The Municipality makes a provision against property taxes receivable where the results of a specific appeal are reasonably determinable.
- d) The Municipality 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 Municipality is assessed a premium and specific deductible for its claims based on population. The obligation of the Municipality with respect to the Exchange and/or contracts and obligations entered in to by the Exchange on behalf of its Subscribers in connection with the Exchange are in every case several, and not joint and several.

The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016

9. LONG-TERM DEBT

- a) The Municipality is party to several equipment loans financed through the Municipal Finance Authority for the acquisition of vehicles and operating equipment. Loan terms are five years or less. The vehicles and equipment under these loans have a carrying value of \$646,793 (2015 - \$430,344) and are recorded as non-financial assets in the statements. The Municipality no longer used capital leases financed through the Municipal Finance Authority for the acquisition of vehicles and operating equipment through. The vehicles and equipment under capital leases in 2015 had a carrying value of \$343,467 and were recorded as non-financial assets in the statements.

The following is a schedule of future minimum loan payments under the equipment financing loans with various expiry dates to 2021 together with the balance of the obligations under the loans, which is included in the debenture and long-term debt as detailed in Schedule 2:

2017	\$ 164,305
2018	158,512
2019	124,529
2020	64,610
2021	8,292
Total minimum loan payments	<u>520,248</u>
Less: amount representing interest at rates from 1.34% to 1.5%	<u>(12,652)</u>
Obligations under equipment loans	<u><u>\$ 507,596</u></u>

- b) Principal payments on debenture and long-term debt over the next five years are as follows:

2017	\$ 146,714
2018	118,852
2019	570,103
2020	106,712
2021	110,141
Thereafter	<u>1,603,360</u>
	<u><u>\$ 2,655,882</u></u>

Total balance for equipment loans, debenture and long-term debt equal \$3,163,478.

10. DEPOSITS AND RESERVES – MUNICIPAL FINANCE AUTHORITY

Under borrowing arrangements with the Municipal Finance Authority (MFA), the Village is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As the debt principal is retired, demand notes are released and the cash deposits are refunded and recorded as operating income in the period received.

As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits, which are contingent in nature, are held by the MFA to act as security against the possibility of debt repayment default, and together with the demand notes are not recorded in the accounts. If the debt is repaid without default, the deposits are

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

refunded to the Village. Details of the cash deposits as follows are not reported elsewhere in these financial statements:

	<u>2016</u>	<u>2015</u>
Cash deposits	\$36,297	\$35,310

11. EMPLOYEE BENEFITS LIABILITY

Employees who retire qualify for a one time payout of up to 72 days of their accumulated unused sick leave bank after 10 years of service. The Village calculates the value of this liability for employees based on review of the total vested and non-vested accrued time to date. Probabilities of 10 – 100% are assigned based on years of service and length of time to retirement and discounted at 2.49%. At December 31, 2016, the value of sick leave for all vested employees is calculated at \$102,853 (2015 - \$65,220). The total estimated employee retirement benefit liability at December 31, 2016 is \$227,964 (2015 - \$216,013). Employee retirement benefit amounts are being funded by an accounting charge on sick time accrued during the year and are included in the accounts payable and accrued liabilities.

12. PENSION LIABILITY

The municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustees pension plan. The Board of trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2016, the Plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 26 contributors from the Corporation of the Village of Cumberland and 37,000 contributors from local governments.

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

The most recent actuarial valuation as at December 31, 2015 indicated a \$2.224 million funding surplus for basic pension benefits on a going concern basis.

The Corporation of the Village of Cumberland paid \$145,233 for employer contributions in fiscal 2016.

The next valuation will be as at December 31, 2018 with results available later in 2019.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 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, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Corporation of the Village of Cumberland paid \$145,233 (2015 - \$132,812) for employer contributions while employees contributed \$130,562 (2015 - \$119,144) to the plan in fiscal 2016.

13. TRUST FUNDS

The following assets are held in trust by the Village for cemetery care. Neither the assets nor related liability have been recorded in the financial statements.

	<u>2016</u>	<u>2015</u>
Cash and cash equivalents	<u>\$ 62,925</u>	<u>\$ 50,109</u>

14. ANNUAL BUDGET

Budget figures are based on the *2016-2020 Financial Plan Bylaw No. 1033, 2016* approved by Council in May of 2016. Figures are presented on the basis used for actual results and were adjusted as follows to comply with financial statement presentation:

Surplus per 2016 – 2020 Financial Plan	\$ -
Remove proceeds from borrowing	(170,000)
Remove principal payments on debt	294,860
Add back amortization	(1,014,542)
Remove capital acquisitions	8,457,780
Transfer to reserves	<u>(2,230,020)</u>
Surplus restated for financial statement purposes	<u>\$ 5,338,078</u>

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

During the year, the adopted budget can be amended and Council will adopt a new bylaw to reflect the approved amendments. A reconciliation between the original financial plan adopted by Council by May 15th of each year and the final amended financial plan bylaw is as follows:

	Original Financial Plan Bylaw 1033	Final Amended Financial Plan Bylaw 1054	Difference
Revenues	\$(10,313,385)	\$ (10,529,190)	\$ (215,805)
Expenses			
General government services	751,180	773,180	22,000
Transportation services	1,173,692	1,173,692	-
Protective services	546,980	546,980	-
Environmental health services	1,796,985	2,146,985	350,000
Public health services	56,530	56,530	-
Environmental planning and development services	312,955	325,955	13,000
Recreation and cultural services	1,199,225	1,201,505	2,280
	<u>5,837,547</u>	<u>6,224,827</u>	<u>387,280</u>
Net (Revenues) Expenses	<u>(4,475,838)</u>	<u>(4,304,363)</u>	<u>171,475</u>
Adjustments	7,568,098	7,666,768	98,670
Transfers (from) to reserves	(2,230,020)	(2,500,165)	(270,145)
Development costs charges	(862,240)	(862,240)	-
	<u>4,475,838</u>	<u>4,304,363</u>	<u>(171,475)</u>
Transfer to/(from) accumulated surplus	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

15. ENVIRONMENTAL REGULATIONS

The Municipality makes every reasonable effort to comply with all environmental regulations that apply to its operations. These regulations may require future expenditures to meet applicable standards. Amounts required to meet these obligations will be charged to operations when incurred or set aside as future reserves when they can be reasonably estimated.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

16. FEDERAL GAS TAX AGREEMENT FUNDS

Gas Tax Agreement funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Gas Tax Agreement funding may be used towards designated categories that include public transit, community energy, water, wastewater, solid waste, transportation, tourism, sports, culture and recreation infrastructure, disaster mitigation and capacity building projects, as specified in the funding agreements.

Revenues under the Community Works Fund portion of the program will be recognized when allocated to the Village.

The Village continues to track the unspent amounts in the Community Works Reserve Fund. The continuity of this fund is presented in the table below:

	<u>2016</u>	<u>2015</u>
Opening Balance of Unspent Deferred Funds	\$ 323,900	\$ 565,432
Add:		
Amounts received during the year	195,843	189,463
Interest earned on funds	4,513	3,930
Less:		
Amounts allocated to projects during the year	<u>(431,629)</u>	<u>(434,925)</u>
Closing balance of unspent funds	<u>\$ 92,627</u>	<u>\$ 323,900</u>

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

17. ACCUMULATED SURPLUS

Operating Funds - comprise the principal operating activities of the Village and are separated into General, Water, and Sanitary Sewer Funds.

Reserve Funds - created to hold cash, and investments for specific future requirements.

Equity In Tangible Capital Assets - used to record the acquisition and disposal of tangible capital assets and related financing and similarly separated into General, Water and Sanitary Sewer Funds.

Accumulated Surplus:	2016	2015
Operating Funds **: <ul style="list-style-type: none"> General Fund Water Fund Sanitary Sewer Fund 	\$ 3,731,715 1,037,414 440,524 <hr/> 5,209,653	3,954,172 818,570 477,833 <hr/> 5,250,575
Reserve Funds: <ul style="list-style-type: none"> General Capital Works Water Capital Works Sanitary Sewer Capital Works Infrastructure Asset Renewal Parkland Reserve Land Sale Reserve 	- - 109,257 158,392 131,709 1,091 <hr/> 400,449	131,467 64,695 58,523 - 128,938 317,449 <hr/> 701,072
Equity In Tangible Capital Assets: <ul style="list-style-type: none"> General Fund Water Fund Sanitary Sewer Fund 	18,236,543 9,715,376 13,300,264 <hr/> 41,252,183	15,353,020 9,419,940 11,945,563 <hr/> 36,718,523
Accumulated Surplus	\$ 46,862,285	\$ 42,670,170

** The operating funds above have balances reserved within them for specific purposes and Community Works and Host Amenity funds are included in the reserved funds.

18. SEGMENTED INFORMATION

The Municipality is a diversified local government institution that provides a wide range of services to its citizens, including the provision of water, sewer, garbage disposal, recreation, parks, and cemetery services. The services and functions of the Municipality have been segregated or grouped based on factors such as delivery method, similarity in regulations, restrictions or cost recovery and the nature of the service as voluntary or essential services. Consideration has been given to comparability to other Municipal bodies.

The segments are categorized and described as follows:

General Government

This segment includes activities pertaining to the general administration and governance of the organization and those services that are provided on a centralized basis for all other segments and departments of the organization. Council, management, corporate and financial services are included as are other general costs which are not easily allocated to individual activity areas.

Transportation Services

This segment includes general road way maintenance and upgrade, street lighting, sidewalk and other general duties of the Public Works department. The Department is responsible to ensure transportation infrastructure is safe and well maintained.

Protective Services

This segment includes fire protection services, emergency preparedness, bylaw enforcement and animal control. The function's mandate is to ensure the safety of the lives and property of citizens and preserve peace and good order.

Environmental Health Services

The Water and Waste segment consists of three distinct utilities: sewerage and drainage, water, and solid waste disposal. The department provides collection and treatment of sewage and storm water, treatment and delivery of drinking water and contracts garbage collection and recycling services. Ensuring environmental and public safety standards are the key concern for the functions within this segment.

Public Health Services

The Municipality owns and/or operates three cemeteries. Although some of the maintenance activities are similar to those provided in the Parks function, a larger portion of the cost and activity is specific to performing cemetery services. The function has been segregated due to the unique regulatory requirements and because these services would be delivered as a separate business function in the private sector. The administrative and maintenance services for this function are divided between two departments but costs for administration are not substantial nor easily attributed to this function and are, therefore, not reallocated from General Government.

Environmental Planning and Development Services

The Planning Department manages land use planning, building and development functions. The department is responsible for ensuring that these functions are planned and managed to

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

address environmental and building regulations, heritage matters and community and public concerns.

Recreation and Cultural Services

This segment captures all activities relating to the health and well-being of the citizens and community. The function includes recreational services such as a fitness centre and gym, facilities rentals and contributions to community and cultural events as well as provision and maintenance of parks and park facilities. The services in this category are not considered essential services but are important for economic and community development.

For each reported segment, revenues represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Property taxes, payments in lieu and the small community grant funds are apportioned based on budget with any variance in actual revenue being attributed back to General Government. All other revenues can be directly attributed to a particular segment. With the exception of some general fiscal services and centralized supply and services charged directly to the General Government function, all other costs are instigated for and charged directly to the specific segments when incurred.

19. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to current year presentation.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Tangible Capital Assets
For the Year Ended December 31, 2016

	Land	Building	Equipment /	Engineering Structures			Land Improvements	Assets Under Development	2016 Total	2015 Total
			Furniture / Vehicles	Water	Sewer / Drainage	Roads				
Cost										
Opening balance	4,803,098	1,401,072	3,549,382	11,268,239	16,266,103	20,725,111	1,704,893	990,430	\$ 60,708,328	\$ 57,068,171
Add: Additions	1,203,632	-	137,064	63,376	302,357	1,352,152	103,333	2,919,841	6,081,755	4,125,906
Less: disposals	-	-	(17,592)	-	-	(972,255)	-	(755,069)	(1,744,916)	(485,749)
Less: write-downs	-	-	-	-	-	-	-	-	-	-
Closing balance	6,006,730	1,401,072	3,668,854	11,331,615	16,568,460	21,105,008	1,808,226	3,155,202	65,045,167	60,708,328
Accumulated Amortization										
Opening balance	-	1,375,022	1,765,885	2,526,918	2,440,386	11,454,789	1,046,596	-	20,609,596	20,072,301
Add: amortization	-	4,140	244,710	121,023	171,809	356,391	74,808	-	972,881	914,219
Less: disposals	-	-	(17,592)	-	-	(935,379)	-	-	(952,971)	(376,924)
Closing balance	-	1,379,162	1,993,003	2,647,941	2,612,195	10,875,801	1,121,404	-	20,629,506	20,609,596
Net Book Value, December 31, 2016	<u>\$ 6,006,730</u>	<u>\$ 21,910</u>	<u>\$ 1,675,851</u>	<u>\$ 8,683,674</u>	<u>\$ 13,956,265</u>	<u>\$ 10,229,207</u>	<u>\$ 686,822</u>	<u>\$ 3,155,202</u>	<u>\$ 44,415,661</u>	
Net Book Value, December 31, 2015	<u>\$ 4,803,098</u>	<u>\$ 26,050</u>	<u>\$ 1,783,497</u>	<u>\$ 8,741,321</u>	<u>\$ 13,825,717</u>	<u>\$ 9,270,322</u>	<u>\$ 658,297</u>	<u>\$ 990,430</u>		<u>\$ 40,098,732</u>

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Debenture and Long-Term Debt
As at December 31, 2016

	<u>2016</u>	<u>2015</u>
General Capital Fund		
Capital asset leases were transferred to the Equipment Financing Program in 2016 (2015 carry value \$343,467)	\$ -	\$ 208,381
Equipment Financing Loans with various expiry dates to 2021, interest charged at floating rate (currently at 1.39%), secured by equipment with carrying value of \$646,793 (2015 - \$430,344)	507,596	415,448
Short-term loan Comox Lake Road 5 year loan # 305-6 interest charged at floating rate (currently at 1.39%),	85,090	85,090
	<u>592,686</u>	<u>708,919</u>
Water Capital Fund		
Debenture Debt Water Bylaw #702, due 2017, interest charged at 4.52%, annual principal payment of \$4,143	10,470	20,441
Interim Construction Financing Temporary Borrowing Bylaw #982, interest charged at floating rate (currently at 1.39%),	447,021	447,021
	<u>457,491</u>	<u>467,462</u>
Sewer Capital Fund		
Debenture Debt Sanitary Sewer Improvements Bylaw #781, due 2036 interest charged at 2.1% annual principal payment of \$15,797	696,334	718,819
Sanitary Sewer Improvements Bylaw #914, due 2031 interest charged at 3.25% annual principal payment of \$58,164	1,416,967	1,485,010
	<u>2,113,301</u>	<u>2,203,829</u>
Total Debenture and Long-Term Debt	<u>\$ 3,163,478</u>	<u>\$ 3,380,210</u>

SCHEDULE 3

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Segment Disclosure
For the Year Ended December 31, 2016

	General government services		Transportation services	Protective services		Environmental health services		Public health services		Environmental planning and development services		Recreation and cultural services		Total		
	2016	2015		2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	
Revenue																
Tax revenue	\$ 320,094	\$ 426,979	\$ 843,471	\$ 790,194	\$ 356,243	\$ 307,826	\$ 183,282	\$ 177,777	\$ 32,912	\$ 6,041	\$ 98,984	\$ 82,307	\$ 664,529	\$ 578,231	\$ 2,499,515	\$ 2,369,355
Sale of services	-	-	-	-	150,273	138,908	1,382,643	1,275,025	13,525	13,364	-	-	185,145	94,294	1,731,586	1,521,591
Transfer from other governments	609,774	612,177	1,189,462	1,358,840	93,111	97,249	891,275	66,581	5,515	288	23,840	22,618	122,200	151,058	2,935,177	2,308,811
Other revenues and contributions	103,190	118,033	752,406	702,440	29,209	24,712	896,065	648,760	86	5,174	111,423	106,164	759,784	67,634	2,652,163	1,672,917
Total revenues	1,033,058	1,157,189	2,785,339	2,851,474	628,836	568,695	3,353,265	2,168,143	52,038	24,867	234,247	211,089	1,731,658	891,217	9,818,441	7,872,674
Expenses																
Wages, salaries and benefits	371,574	342,587	407,091	379,422	314,436	294,706	578,439	579,854	9,480	14,009	150,314	156,030	525,055	468,442	2,356,389	2,235,050
Good and services	285,659	267,192	339,564	200,174	139,559	157,712	733,880	417,965	12,298	37,066	111,543	133,720	524,471	338,255	2,146,974	1,552,084
Debt expense	3,770	5,385	17,974	11,099	4,658	5,451	103,229	106,943	-	-	-	-	1,167	112	130,798	128,990
Amortization	25,742	25,115	442,533	395,277	46,121	47,604	361,412	360,168	1,313	1,902	-	-	95,760	84,153	972,881	914,219
Loss/(Gain) on disposal of assets	-	-	36,876	11,060	(17,592)	-	-	62,761	-	-	-	-	-	-	19,284	73,821
Total Expenses	686,745	640,279	1,244,038	997,032	487,182	505,473	1,776,960	1,527,691	23,091	52,977	261,857	289,750	1,146,453	890,962	5,626,326	4,904,164
Annual Surplus (Deficit)	\$ 346,313	\$ 516,910	\$ 1,541,301	\$ 1,854,442	\$ 141,654	\$ 63,222	\$ 1,576,305	\$ 640,452	\$ 28,947	\$ (28,110)	\$ (27,610)	\$ (78,661)	\$ 585,205	\$ 255	\$ 4,192,115	\$ 2,968,510

SCHEDULE 4

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
 Segment Disclosure With Budget Information
 For the Year Ended December 31, 2016

	General government services		Transportation services		Protective services		Environmental health services		Public health services		Environmental planning and development services		Recreation and cultural services		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Revenue																
Tax revenue	\$ 320,094	\$ 320,255	\$ 843,471	\$ 843,740	\$ 356,243	\$ 356,365	\$ 183,282	\$ 183,280	\$ 32,912	\$ 32,920	\$ 98,984	\$ 99,025	\$ 664,529	\$ 664,740	\$ 2,499,515	\$ 2,500,325
Sale of services	-	-	-	-	150,273	156,270	1,382,643	1,401,310	13,525	15,050	-	-	185,145	102,400	1,731,586	1,675,030
Transfer from other governments	609,774	595,495	1,189,462	2,487,330	93,111	90,090	891,275	1,182,325	5,515	10,880	23,840	22,880	122,200	119,480	2,935,177	4,508,480
Other revenue and contributions	103,190	803,415	752,406	576,605	29,209	27,000	896,065	886,180	86	1,250	111,423	103,580	759,784	93,760	2,652,163	2,491,790
Total revenue	1,033,058	1,719,165	2,785,339	3,907,675	628,836	629,725	3,353,265	3,653,095	52,038	60,100	234,247	225,485	1,731,658	980,380	9,818,441	11,175,625
Expenses																
Wages, salaries and benefits	371,574	388,560	407,091	413,630	314,436	326,255	578,439	596,325	9,480	11,000	150,314	158,170	525,055	514,530	2,356,389	2,408,470
Good and services	285,659	331,955	339,564	321,065	139,559	169,930	733,880	670,495	12,298	43,375	111,543	154,785	524,471	594,380	2,146,974	2,285,985
Debt expense	3,770	5,550	17,974	10,655	4,658	2,690	103,229	108,495	-	-	-	-	1,167	1,160	130,798	128,550
Amortization	25,742	25,115	442,533	428,342	46,121	48,105	361,412	421,670	1,313	2,155	-	-	95,760	89,155	972,881	1,014,542
Loss/(Gain) on disposal of assets	-	-	36,876	-	(17,592)	-	-	-	-	-	-	-	-	-	19,284	-
Total expenses	686,745	751,180	1,244,038	1,173,692	487,182	546,980	1,776,960	1,796,985	23,091	56,530	261,857	312,955	1,146,453	1,199,225	5,626,326	5,837,547
2016 Annual Surplus (Deficit)	\$ 346,313	\$ 967,985	\$ 1,541,301	\$ 2,733,983	\$ 141,654	\$ 82,745	\$ 1,576,305	\$ 1,856,110	\$ 28,947	\$ 3,570	\$ (27,610)	\$ (87,470)	\$ 585,205	\$ (218,845)	\$ 4,192,115	\$ 5,338,078

COUNCIL REPORT



REPORT DATE: June 21, 2017

MEETING DATE: June 26, 2017

TO: Mayor and Council

FROM: Michelle Mason, Financial Officer

SUBJECT: 2016 Statement of Financial Information (SOFI)

RECOMMENDATION

- i. THAT Council receive the 2016 Statement of Financial Information (SOFI) report.
- ii. AND THAT Council approve the Corporation of the Village of Cumberland 2016 Statement of Financial Information for filing with the Ministry of Community, Sport and Cultural Development.

SUMMARY

Staff is seeking Council approval of the 2016 Statement of Financial Information (SOFI), prepared in accordance with the *BC Financial Information Act*.

BACKGROUND

Pursuant to the *BC Financial Information Act*, public bodies must prepare statements of financial information in accordance with Section 2 and as prescribed by the Lieutenant Governor in Council, within six months of the Corporation's fiscal year end.

The Statement of Financial Information is attached to this report. The *Act* requires that the Statement of Financial Information be approved by Council and by the Officer assigned responsibility for financial administration and then forwarded to the Ministry of Community, Sport and Cultural Development.

FINANCIAL IMPLICATIONS

None.

OPERATIONAL IMPLICATIONS

The Statement of Financial Information (SOFI) report is a statutory requirement. Staff extract the SOFI information annually from the Village's financial system's payroll and purchasing modules.

Staff need to reconcile and review this information for accuracy and enter the information into the required format.

STRATEGIC OBJECTIVE

None.

ATTACHMENTS

The 2016 Statement of Financial Information (SOFI).

CONCURRENCE

None.

OPTIONS

1. THAT Council approve the 2016 Statement of Financial Information (SOFI).
2. Any other action deemed appropriate by Council.

Respectfully submitted,



Michelle Mason
Financial Officer



Sundance Topham
Chief Administrative Officer

THE CORPORATION OF THE VILLAGE OF CUMBERLAND

STATEMENT OF FINANCIAL INFORMATION

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

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SUPPLEMENTARY SCHEDULE OF GRANTS IN AID

APPROVAL OF FINANCIAL INFORMATION

**THE CORPORATION OF THE VILLAGE OF CUMBERLAND
STATEMENTS OF FINANCIAL INFORMATION (SOFI)
REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTION 2(2)(a-c)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

*2016 FINANCIAL STATEMENTS FOR THE CORPORATION OF THE VILLAGE OF CUMBERLAND
ATTACHED*



**THE CORPORATION OF THE
VILLAGE OF CUMBERLAND**

FINANCIAL STATEMENTS

DECEMBER 31, 2016

**THE CORPORATION OF THE
VILLAGE OF CUMBERLAND**

Index to Financial Statements

For the year ended DECEMBER 31, 2016

MANAGEMENT'S RESPONSIBILITY

INDEPENDENT AUDITOR'S REPORT

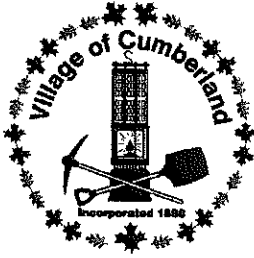
STATEMENTS

- A Statement of Financial Position
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Corporation of the Village of Cumberland

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cumberland.ca

Management's Responsibility for Financial Reporting

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and are outlined under "Significant Accounting Policies" in the notes to the financial statements. Management is responsible for the integrity and objectivity of these statements and schedules.

Management maintains a system of internal controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly. Management also maintains a program of proper business compliance.

Council is responsible for reviewing and approving the financial statements and for ensuring that management fulfils its responsibilities for financial reporting and internal control.

BDO Canada LLP, Chartered Accountants, the village's independent auditors, have conducted an examination of the financial statements in accordance with Canadian generally accepted auditing standards and have expressed their opinion in a report accompanying this statement.

Michelle Mason, CPA, CGA
Financial Officer,
pursuant to Section 149 of the Community Charter
April 24, 2017



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

Independent Auditor's Report

To the Mayor and Council of the Corporation of the Village of Cumberland

We have audited the accompanying financial statements of the Corporation of the Village of Cumberland, which comprise the Statement of Financial Position as at December 31, 2016, and the Statements of Operations and Accumulated Surplus, Change in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Corporation of the Village of Cumberland as at December 31, 2016, and its results of operations, changes in net financial assets and cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants

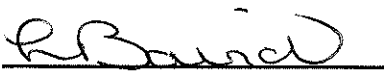
Vancouver, British Columbia
April 24, 2017

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Financial Position
As at December 31, 2016

	<u>2016</u>	<u>2015</u>
Financial Assets		
Cash and cash equivalents	\$ 5,367,252	\$ 5,612,342
Property taxes receivable	217,699	162,628
Accounts receivable (Note 2)	2,227,425	1,106,930
Investments (Note 3)	<u>1,481,287</u>	<u>2,228,520</u>
	<u>9,293,663</u>	<u>9,110,420</u>
Liabilities		
Accounts payable and accrued liabilities (Note 4)	1,602,470	591,960
Trust and other deposits (Note 5)	556,877	290,640
Deferred revenue (Note 7)	1,694,630	2,393,915
Debenture and long term-debt (Note 9, Schedule 2)	<u>3,163,478</u>	<u>3,380,210</u>
	<u>7,017,455</u>	<u>6,656,725</u>
Net Financial Assets	<u>2,276,208</u>	<u>2,453,695</u>
Non-financial Assets		
Tangible capital assets (Schedule 1)	44,415,661	40,098,732
Inventories	123,431	109,875
Prepaid expenses	<u>46,985</u>	<u>7,868</u>
	<u>44,586,077</u>	<u>40,216,475</u>
Accumulated Surplus (Note 17)	<u><u>\$ 46,862,285</u></u>	<u><u>\$ 42,670,170</u></u>
Contingent liabilities (Note 8)		

See accompanying notes to the financial statements

Approved by:


 Leslie Baird
 Mayor


 Michelle Mason
 Corporate Financial Officer

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2016

	2016 Budget	2016 Actual	2015 Actual
	(Note 14)		
Revenues			
Taxes	\$ 2,262,825	\$ 2,261,668	\$ 2,143,216
Grants in lieu of taxes	54,220	54,565	48,362
Frontage taxes	183,280	183,282	177,777
Sale of services	1,301,060	1,382,388	1,164,969
Transfers from other governments	4,508,480	2,935,177	2,308,811
Services to other governments	373,970	349,198	356,622
Other revenue	1,629,550	1,465,775	648,200
Development cost charges	862,240	712,651	2,864
Contributed assets	-	473,737	1,021,853
	<u>11,175,625</u>	<u>9,818,441</u>	<u>7,872,674</u>
Expenses			
General government services	751,180	686,745	640,279
Transportation services	1,173,692	1,244,038	997,032
Protective services	546,980	487,182	505,473
Environmental health services	1,796,985	1,776,960	1,527,691
Public health services	56,530	23,091	52,977
Environmental planning and development services	312,955	261,857	289,750
Recreation and cultural services	1,199,225	1,146,453	890,962
	<u>5,837,547</u>	<u>5,626,326</u>	<u>4,904,164</u>
Annual Surplus	5,338,078	4,192,115	2,968,510
Accumulated Surplus, Beginning Of Year	<u>42,670,170</u>	<u>42,670,170</u>	<u>39,701,660</u>
Accumulated Surplus, End Of Year	<u>\$ 48,008,248</u>	<u>\$ 46,862,285</u>	<u>\$ 42,670,170</u>

Please see accompanying notes to the financial statements.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Change in Net Financial Assets
For the Year Ended December 31, 2016

	2016 Budget	2016 Actual	2015 Actual
	(Note 14)		
Annual Surplus	\$ 5,338,078	\$ 4,192,115	\$ 2,968,510
Amortization of tangible capital assets	1,014,542	972,881	914,219
Change in supplies inventories	-	(13,556)	616
Change in prepaid expense	-	(39,117)	839
Proceeds on disposal of tangible capital assets	-	17,592	7,500
Loss on disposal of tangible capital assets	-	19,284	73,821
Acquisition of tangible capital assets	(8,457,780)	(5,326,686)	(4,098,402)
Change In Net Financial Assets	(2,105,160)	(177,487)	(132,897)
Net Financial Assets, Beginning Of Year	2,453,695	2,453,695	2,586,592
Net Financial Assets, End Of Year	<u><u>\$ 348,535</u></u>	<u><u>\$ 2,276,208</u></u>	<u><u>\$ 2,453,695</u></u>

Please see accompanying notes to the financial statements.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Cash Flows
For the Year Ended December 31, 2016

	2016	2015
Cash Flows From Operating Transactions		
Annual surplus	\$ 4,192,115	\$ 2,968,510
Non-cash items		
Amortization	972,881	914,219
Contributed assets	(473,737)	(1,021,852)
Long-term debt actuarial reduction	(22,395)	(18,438)
Loss on disposal of tangible capital assets	19,284	73,821
Change in prepaid expense	(39,117)	839
Change in inventories	(13,556)	616
Change in deferred revenue	(699,285)	722,372
Change in working capital		
Change in property taxes receivable	(55,071)	93,623
Change in accounts receivable	(1,120,495)	(394,920)
Change in accounts payable	1,010,510	(132,778)
Change in trust and other deposits	266,237	78,524
Cash provided from (applied to) operating transactions	<u>4,037,371</u>	<u>3,284,536</u>
Cash Flow From Capital Transactions		
Purchase of tangible capital assets	(4,852,949)	(3,076,549)
Proceeds on disposal of tangible capital assets	17,592	7,500
Cash provided from (applied to) capital transactions	<u>(4,835,357)</u>	<u>(3,069,049)</u>
Cash Flow From Financing Transactions		
New debt issued	200,481	590,585
Long-term debt repaid	(394,818)	(211,601)
Cash provided from (applied to) financing transactions	<u>(194,337)</u>	<u>378,984</u>
Cash Flow From Investing Transactions		
Change in investments	747,233	(2,228,520)
Cash provided from (applied to) investing transactions	<u>747,233</u>	<u>(2,228,520)</u>
Decrease in Cash and Cash Equivalents	(245,090)	(1,634,049)
Cash and Cash Equivalents, Beginning Of Year	<u>5,612,342</u>	<u>7,246,391</u>
Cash and Cash Equivalents, End Of Year	<u><u>\$ 5,367,252</u></u>	<u><u>\$ 5,612,342</u></u>
Interest Included In Operating Transactions		
Interest received in the year	\$ 154,189	\$ 157,952
Interest paid in the year	\$ (130,936)	\$ (119,677)

Please see accompanying notes to the consolidated financial statements.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

The Corporation of the Village of Cumberland (the “Municipality”) was incorporated in 1898 under the provisions of the *British Columbia Municipal Act and is subject to the provisions of the Community Charter and related legislation*. Its principal activities are the provision of local government services to the residents of the Municipality.

1. SIGNIFICANT ACCOUNTING POLICIES

- a) It is the Municipality’s policy to follow Canadian public sector accounting standards (PSAS) as developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.
- b) In accordance with PSAS, the Municipality reports a combination of all funds. The financial statements reflect the removal of internal transactions and balances.
- c) Financial instruments consist of cash and cash equivalents, accounts and property taxes receivable, accounts payable and accrued liabilities, trusts and other deposits, and debenture and long-term debt. Unless otherwise noted, it is management’s opinion that the Municipality is not exposed to significant interest, currency or credit risk arising from these financial instruments.
- d) Tangible capital assets and other non-financial assets are accounted for as non-financial assets by the Municipality because they can be used to provide municipal services in future periods. These assets do not normally provide resources to discharge liabilities unless they are sold.
- e) Cash and cash equivalents include short-term deposits held both with the Municipal Finance Authority (in its Money Market Fund) and with the First Credit Union and are carried at cost, which approximates market value. The short-term deposits have maturities of less than 90 days at the time of purchase and/or can be liquidated on demand.
- f) Investments represent term deposits with maturities in excess of 90 days and are recorded at cost.
- g) Inventories are valued at the lower of cost and replacement value.
- h) Sources of Funds for the Municipality
 - I. Tax revenues are recognized in the year that they are levied.
 - II. Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Restricted grants are recognized when the related expenses are incurred and when collection is reasonably assured.
 - III. Other transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.
 - IV. Sewer and water fees are recognized when the commodity has been received by the customer.
 - V. Other sales of services and other revenue from own sources are recognized when the service is provided or the amount is earned and when the amount can be estimated and collection is reasonably assured.

The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016

- VI. Restricted revenues from collections of development cost charges are deferred and then recognized as revenue in the year that an expense, authorized by bylaw, is incurred.
- i) The Municipality is statutorily obligated to collect and transmit the tax levies of the following bodies:
- i. Provincial Government – Schools;
 - ii. Provincial Government – Police;
 - iii. Comox Valley Regional District;
 - iv. Regional Hospital District of Comox Strathcona;
 - v. British Columbia Assessment Authority;
 - vi. Municipal Finance Authority; and
 - vii. Vancouver Island Regional Library.

Such levies are not included in the revenues of the Municipality.

- j) Expenses are recorded in the period in which the goods or services are acquired and a liability is incurred.
- k) The preparation of financial statements in conformity with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenditures during the reporting period. Significant areas requiring the use of estimates include the ability to collect property taxes receivable and accounts receivable, obsolete or damaged inventory, amortization of tangible capital assets and post employment benefits. Actual results may vary from the estimates and adjustments, if any, will be reported and reflected in operations, as they become known.
- l) The Municipality recognizes the expenses relating to employee benefits in the period in which the employees render the services in return for the benefits, including compensated employee absences that accumulate but do not vest. Absences due to employee illness are paid when an injury or illness occurs, but entitlement to such compensation arises as employees render service. Entitlement to compensated absence due to illness or injury is measured as the expected future utilization of this benefit.
- m) Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	25-40
Equipment, furniture and vehicles	5-15
Water and waste water plant and networks	
Underground networks	60-100
Plants and lift stations	50-100
Pumping stations and reservoirs	100
Other infrastructure	50-100
Transportation	
Road surfaces	15-25
Road base structure	75

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

Poles and luminaries	100
Parks and other	
Land improvements	10-40
Playing fields and trails	15-20
Parking lots	10-20

Contributions of tangible capital assets are recorded as an asset at their fair value at the date of receipt and as revenue.

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases and the associated asset is recorded at the lower of the present value of future minimum lease payments or fair value.

n) The Municipality capitalizes interest on interim financing for capital construction projects. In 2016 \$Nil was capitalized (2015 - \$Nil).

o) Liability For Contaminated Sites

Contaminated sites are a result of contamination of a chemical, organic or radioactive material or live organism that exceeds an environmental standard, being introduced into soil, water or sediment. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the Village is directly responsible or accepts responsibility; and
- iv. is directly responsible; or
- v. accepts responsibility; and
- vi. a reasonable estimate of the amount can be made.

As at December 31, 2016 and 2015 the Municipality has reported no liabilities related to contaminated sites.

2. ACCOUNTS RECEIVABLE

Accounts receivable is comprised of the following:

	2016	2015
Due from federal government	\$ 1,437,314	\$ 218,052
Due from provincial government	5,621	1,603
Due from other government	164,439	112,997
Other receivables	620,051	774,278
	<u>\$ 2,227,425</u>	<u>\$ 1,106,930</u>

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

3. INVESTMENTS

Investments are comprised of the following:

	2016	2015
Credit Union Term Deposits with maturities in excess of 90 days with interest rates from 1.6% to 1.9%	\$ 1,350,000	\$ 2,100,000
Parkland Reserve Credit Union Term Deposit with interest rates from 2% to 2.35%	131,287	128,520
	<u>\$ 1,481,287</u>	<u>\$ 2,228,520</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Account payable is comprised of the following:

	2016	2015
Due to federal government	\$ 649	\$ 5,439
Due to provincial government	1,235	9,584
Due to other government	-	1,535
Salaries, wages and benefits payable	360,201	336,835
Other payables	1,240,385	238,567
	<u>\$ 1,602,470</u>	<u>\$ 591,960</u>

5. TRUST AND OTHER DEPOSITS

Trust and other deposits are securities and deposits held by the Municipality to ensure performance of requirements under contract or for approval of development or subdivision applications, or to safeguard against damages to facilities and infrastructure. The balance includes deposits collected for building, plumbing and development permits, subdivision and landscaping performance bonds, lien holdbacks and park and facility rentals.

6. BANK INDEBTEDNESS

The Village has an available unsecured line of credit of \$750,000 from the First Line Credit Union bearing interest at prime. No balance was drawn on the line of credit as at December 31, 2016 (2015 – \$Nil).

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

7. DEFERRED REVENUE

	Balance 31-Dec-15	Collections	Adjustments	Recognized As Revenue	Interest Income	Balance 31-Dec-16
Deferred Revenue – DCC						
Storm Drainage	\$ 142,283	\$ 6,188	\$ 10,421	\$ (118,730)	\$ 1,690	\$ 41,852
Sanitary Sewer	940,065	61,205	103,083	(479,713)	10,866	635,506
Waterworks	92,350	27,525	45,429	-	1,193	166,497
Roads	433,090	15,536	25,643	(114,208)	5,207	365,268
Parks	204,907	15,441	26,005	-	2,340	248,693
	<u>1,812,695</u>	<u>125,895</u>	<u>210,581</u>	<u>(712,651)</u>	<u>21,296</u>	<u>1,457,816</u>
Other Deferred	581,220	59,408	-	(409,681)	5,867	236,814
	<u>\$2,393,915</u>	<u>\$ 185,303</u>	<u>\$ 210,581</u>	<u>\$ (1,122,332)</u>	<u>\$ 27,163</u>	<u>\$ 1,694,630</u>

Adjustments for Development Cost Charge (DCC) deferred revenue are accounts receivable due from the developer of a subdivision that have been approved in 2015 and 2016. This is permitted by the Local Government Act B.C. Regulations 255/2011, July 1, 2012 which allows a developer to elect to pay DCC charges by installments over a period of three years.

8. CONTINGENT LIABILITIES

- a) The Municipality's loan agreements with the Comox Valley Regional District and the Municipal Finance Authority provide that if at any time the scheduled payments required are not sufficient to meet obligations in regards to borrowings, the resulting deficiency becomes a joint and several liability of the Municipality and the other member Municipalities.
- b) The Municipality is involved with a number of legal actions, the outcomes of which cannot be determined at this time. Management has determined that any potential liabilities arising from these outstanding claims are not significant.
- c) As at December 31, 2016, there were various assessment appeals pending with respect to properties. The outcome of those appeals may result in adjustments to property taxes receivable for the current and prior years. The Municipality makes a provision against property taxes receivable where the results of a specific appeal are reasonably determinable.
- d) The Municipality 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 Municipality is assessed a premium and specific deductible for its claims based on population. The obligation of the Municipality with respect to the Exchange and/or contracts and obligations entered in to by the Exchange on behalf of its Subscribers in connection with the Exchange are in every case several, and not joint and several.

The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016

9. LONG-TERM DEBT

- a) The Municipality is party to several equipment loans financed through the Municipal Finance Authority for the acquisition of vehicles and operating equipment. Loan terms are five years or less. The vehicles and equipment under these loans have a carrying value of \$646,793 (2015 - \$430,344) and are recorded as non-financial assets in the statements. The Municipality no longer used capital leases financed through the Municipal Finance Authority for the acquisition of vehicles and operating equipment through. The vehicles and equipment under capital leases in 2015 had a carrying value of \$343,467 and were recorded as non-financial assets in the statements.

The following is a schedule of future minimum loan payments under the equipment financing loans with various expiry dates to 2021 together with the balance of the obligations under the loans, which is included in the debenture and long-term debt as detailed in Schedule 2:

2017	\$ 164,305
2018	158,512
2019	124,529
2020	64,610
2021	8,292
Total minimum loan payments	<u>520,248</u>
Less: amount representing interest at rates from 1.34% to 1.5%	<u>(12,652)</u>
Obligations under equipment loans	<u><u>\$ 507,596</u></u>

- b) Principal payments on debenture and long-term debt over the next five years are as follows:

2017	\$ 146,714
2018	118,852
2019	570,103
2020	106,712
2021	110,141
Thereafter	<u>1,603,360</u>
	<u><u>\$ 2,655,882</u></u>

Total balance for equipment loans, debenture and long-term debt equal \$3,163,478.

10. DEPOSITS AND RESERVES – MUNICIPAL FINANCE AUTHORITY

Under borrowing arrangements with the Municipal Finance Authority (MFA), the Village is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As the debt principal is retired, demand notes are released and the cash deposits are refunded and recorded as operating income in the period received.

As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits, which are contingent in nature, are held by the MFA to act as security against the possibility of debt repayment default, and together with the demand notes are not recorded in the accounts. If the debt is repaid without default, the deposits are

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

refunded to the Village. Details of the cash deposits as follows are not reported elsewhere in these financial statements:

	<u>2016</u>	<u>2015</u>
Cash deposits	\$36,297	\$35,310

11. EMPLOYEE BENEFITS LIABILITY

Employees who retire qualify for a one time payout of up to 72 days of their accumulated unused sick leave bank after 10 years of service. The Village calculates the value of this liability for employees based on review of the total vested and non-vested accrued time to date. Probabilities of 10 – 100% are assigned based on years of service and length of time to retirement and discounted at 2.49%. At December 31, 2016, the value of sick leave for all vested employees is calculated at \$102,853 (2015 - \$65,220). The total estimated employee retirement benefit liability at December 31, 2016 is \$227,964 (2015 - \$216,013). Employee retirement benefit amounts are being funded by an accounting charge on sick time accrued during the year and are included in the accounts payable and accrued liabilities.

12. PENSION LIABILITY

The municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteed pension plan. The Board of trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2016, the Plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 26 contributors from the Corporation of the Village of Cumberland and 37,000 contributors from local governments.

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

The most recent actuarial valuation as at December 31, 2015 indicated a \$2.224 million funding surplus for basic pension benefits on a going concern basis.

The Corporation of the Village of Cumberland paid \$145,233 for employer contributions in fiscal 2016.

The next valuation will be as at December 31, 2018 with results available later in 2019.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 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, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Corporation of the Village of Cumberland paid \$145,233 (2015 - \$132,812) for employer contributions while employees contributed \$130,562 (2015 - \$119,144) to the plan in fiscal 2016.

13. TRUST FUNDS

The following assets are held in trust by the Village for cemetery care. Neither the assets nor related liability have been recorded in the financial statements.

	<u>2016</u>	<u>2015</u>
Cash and cash equivalents	<u>\$ 62,925</u>	<u>\$ 50,109</u>

14. ANNUAL BUDGET

Budget figures are based on the *2016-2020 Financial Plan Bylaw No. 1033, 2016* approved by Council in May of 2016. Figures are presented on the basis used for actual results and were adjusted as follows to comply with financial statement presentation:

Surplus per 2016 – 2020 Financial Plan	\$ -
Remove proceeds from borrowing	(170,000)
Remove principal payments on debt	294,860
Add back amortization	(1,014,542)
Remove capital acquisitions	8,457,780
Transfer to reserves	<u>(2,230,020)</u>
Surplus restated for financial statement purposes	<u>\$ 5,338,078</u>

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

During the year, the adopted budget can be amended and Council will adopt a new bylaw to reflect the approved amendments. A reconciliation between the original financial plan adopted by Council by May 15th of each year and the final amended financial plan bylaw is as follows:

	Original Financial Plan Bylaw 1033	Final Amended Financial Plan Bylaw 1054	Difference
Revenues	\$(10,313,385)	\$ (10,529,190)	\$ (215,805)
Expenses			
General government services	751,180	773,180	22,000
Transportation services	1,173,692	1,173,692	-
Protective services	546,980	546,980	-
Environmental health services	1,796,985	2,146,985	350,000
Public health services	56,530	56,530	-
Environmental planning and development services	312,955	325,955	13,000
Recreation and cultural services	1,199,225	1,201,505	2,280
	<u>5,837,547</u>	<u>6,224,827</u>	<u>387,280</u>
Net (Revenues) Expenses	<u>(4,475,838)</u>	<u>(4,304,363)</u>	<u>171,475</u>
Adjustments	7,568,098	7,666,768	98,670
Transfers (from) to reserves	(2,230,020)	(2,500,165)	(270,145)
Development costs charges	(862,240)	(862,240)	-
	<u>4,475,838</u>	<u>4,304,363</u>	<u>(171,475)</u>
Transfer to/(from) accumulated surplus	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

15. ENVIRONMENTAL REGULATIONS

The Municipality makes every reasonable effort to comply with all environmental regulations that apply to its operations. These regulations may require future expenditures to meet applicable standards. Amounts required to meet these obligations will be charged to operations when incurred or set aside as future reserves when they can be reasonably estimated.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

16. FEDERAL GAS TAX AGREEMENT FUNDS

Gas Tax Agreement funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Gas Tax Agreement funding may be used towards designated categories that include public transit, community energy, water, wastewater, solid waste, transportation, tourism, sports, culture and recreation infrastructure, disaster mitigation and capacity building projects, as specified in the funding agreements.

Revenues under the Community Works Fund portion of the program will be recognized when allocated to the Village.

The Village continues to track the unspent amounts in the Community Works Reserve Fund. The continuity of this fund is presented in the table below:

	<u>2016</u>	<u>2015</u>
Opening Balance of Unspent Deferred Funds	\$ 323,900	\$ 565,432
Add:		
Amounts received during the year	195,843	189,463
Interest earned on funds	4,513	3,930
Less:		
Amounts allocated to projects during the year	<u>(431,629)</u>	<u>(434,925)</u>
Closing balance of unspent funds	<u>\$ 92,627</u>	<u>\$ 323,900</u>

The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016

17. ACCUMULATED SURPLUS

Operating Funds - comprise the principal operating activities of the Village and are separated into General, Water, and Sanitary Sewer Funds.

Reserve Funds - created to hold cash, and investments for specific future requirements.

Equity In Tangible Capital Assets - used to record the acquisition and disposal of tangible capital assets and related financing and similarly separated into General, Water and Sanitary Sewer Funds.

Accumulated Surplus:	2016	2015
Operating Funds **: <ul style="list-style-type: none"> General Fund Water Fund Sanitary Sewer Fund 	\$ 3,731,715 1,037,414 440,524 <hr/> 5,209,653	3,954,172 818,570 477,833 <hr/> 5,250,575
Reserve Funds: <ul style="list-style-type: none"> General Capital Works Water Capital Works Sanitary Sewer Capital Works Infrastructure Asset Renewal Parkland Reserve Land Sale Reserve 	- - 109,257 158,392 131,709 1,091 <hr/> 400,449	131,467 64,695 58,523 - 128,938 317,449 <hr/> 701,072
Equity In Tangible Capital Assets: <ul style="list-style-type: none"> General Fund Water Fund Sanitary Sewer Fund 	18,236,543 9,715,376 13,300,264 <hr/> 41,252,183	15,353,020 9,419,940 11,945,563 <hr/> 36,718,523
Accumulated Surplus	\$ 46,862,285	\$ 42,670,170

** The operating funds above have balances reserved within them for specific purposes and Community Works and Host Amenity funds are included in the reserved funds.

18. SEGMENTED INFORMATION

The Municipality is a diversified local government institution that provides a wide range of services to its citizens, including the provision of water, sewer, garbage disposal, recreation, parks, and cemetery services. The services and functions of the Municipality have been segregated or grouped based on factors such as delivery method, similarity in regulations, restrictions or cost recovery and the nature of the service as voluntary or essential services. Consideration has been given to comparability to other Municipal bodies.

The segments are categorized and described as follows:

General Government

This segment includes activities pertaining to the general administration and governance of the organization and those services that are provided on a centralized basis for all other segments and departments of the organization. Council, management, corporate and financial services are included as are other general costs which are not easily allocated to individual activity areas.

Transportation Services

This segment includes general road way maintenance and upgrade, street lighting, sidewalk and other general duties of the Public Works department. The Department is responsible to ensure transportation infrastructure is safe and well maintained.

Protective Services

This segment includes fire protection services, emergency preparedness, bylaw enforcement and animal control. The function's mandate is to ensure the safety of the lives and property of citizens and preserve peace and good order.

Environmental Health Services

The Water and Waste segment consists of three distinct utilities: sewerage and drainage, water, and solid waste disposal. The department provides collection and treatment of sewage and storm water, treatment and delivery of drinking water and contracts garbage collection and recycling services. Ensuring environmental and public safety standards are the key concern for the functions within this segment.

Public Health Services

The Municipality owns and/or operates three cemeteries. Although some of the maintenance activities are similar to those provided in the Parks function, a larger portion of the cost and activity is specific to performing cemetery services. The function has been segregated due to the unique regulatory requirements and because these services would be delivered as a separate business function in the private sector. The administrative and maintenance services for this function are divided between two departments but costs for administration are not substantial nor easily attributed to this function and are, therefore, not reallocated from General Government.

Environmental Planning and Development Services

The Planning Department manages land use planning, building and development functions. The department is responsible for ensuring that these functions are planned and managed to

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2016**

address environmental and building regulations, heritage matters and community and public concerns.

Recreation and Cultural Services

This segment captures all activities relating to the health and well-being of the citizens and community. The function includes recreational services such as a fitness centre and gym, facilities rentals and contributions to community and cultural events as well as provision and maintenance of parks and park facilities. The services in this category are not considered essential services but are important for economic and community development.

For each reported segment, revenues represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Property taxes, payments in lieu and the small community grant funds are apportioned based on budget with any variance in actual revenue being attributed back to General Government. All other revenues can be directly attributed to a particular segment. With the exception of some general fiscal services and centralized supply and services charged directly to the General Government function, all other costs are instigated for and charged directly to the specific segments when incurred.

19. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to current year presentation.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Tangible Capital Assets
For the Year Ended December 31, 2016

	Land	Building	Equipment /	Engineering Structures			Land Improvements	Assets Under Development	2016 Total	2015 Total
			Furniture / Vehicles	Water	Sewer / Drainage	Roads				
Cost										
Opening balance	4,803,098	1,401,072	3,549,382	11,268,239	16,266,103	20,725,111	1,704,893	990,430	\$ 60,708,328	\$ 57,068,171
Add: Additions	1,203,632	-	137,064	63,376	302,357	1,352,152	103,333	2,919,841	6,081,755	4,125,906
Less: disposals	-	-	(17,592)	-	-	(972,255)	-	(755,069)	(1,744,916)	(485,749)
Less: write-downs	-	-	-	-	-	-	-	-	-	-
Closing balance	6,006,730	1,401,072	3,668,854	11,331,615	16,568,460	21,105,008	1,808,226	3,155,202	65,045,167	60,708,328
Accumulated Amortization										
Opening balance	-	1,375,022	1,765,885	2,526,918	2,440,386	11,454,789	1,046,596	-	20,609,596	20,072,301
Add: amortization	-	4,140	244,710	121,023	171,809	356,391	74,808	-	972,881	914,219
Less: disposals	-	-	(17,592)	-	-	(935,379)	-	-	(952,971)	(376,924)
Closing balance	-	1,379,162	1,993,003	2,647,941	2,612,195	10,875,801	1,121,404	-	20,629,506	20,609,596
Net Book Value, December 31, 2016	\$ 6,006,730	\$ 21,910	\$ 1,675,851	\$ 8,683,674	\$ 13,956,265	\$ 10,229,207	\$ 686,822	\$ 3,155,202	\$ 44,415,661	
Net Book Value, December 31, 2015	\$ 4,803,098	\$ 26,050	\$ 1,783,497	\$ 8,741,321	\$ 13,825,717	\$ 9,270,322	\$ 658,297	\$ 990,430		\$ 40,098,732

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Debenture and Long-Term Debt
As at December 31, 2016

	<u>2016</u>	<u>2015</u>
General Capital Fund		
Capital asset leases were transferred to the Equipment Financing Program in 2016 (2015 carry value \$343,467)	\$ -	\$ 208,381
Equipment Financing Loans with various expiry dates to 2021, interest charged at floating rate (currently at 1.39%), secured by equipment with carrying value of \$646,793 (2015 - \$430,344)	507,596	415,448
Short-term loan Comox Lake Road 5 year loan # 305-6 interest charged at floating rate (currently at 1.39%),	85,090	85,090
	<u>592,686</u>	<u>708,919</u>
Water Capital Fund		
Debenture Debt Water Bylaw #702, due 2017, interest charged at 4.52%, annual principal payment of \$4,143	10,470	20,441
Interim Construction Financing Temporary Borrowing Bylaw #982, interest charged at floating rate (currently at 1.39%),	447,021	447,021
	<u>457,491</u>	<u>467,462</u>
Sewer Capital Fund		
Debenture Debt Sanitary Sewer Improvements Bylaw #781, due 2036 interest charged at 2.1% annual principal payment of \$15,797	696,334	718,819
Sanitary Sewer Improvements Bylaw #914, due 2031 interest charged at 3.25% annual principal payment of \$58,164	1,416,967	1,485,010
	<u>2,113,301</u>	<u>2,203,829</u>
Total Debenture and Long-Term Debt	<u>\$ 3,163,478</u>	<u>\$ 3,380,210</u>

SCHEDULE 3

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Segment Disclosure
For the Year Ended December 31, 2016

	General government services		Transportation services	Protective services		Environmental health services		Public health services		Environmental planning and development services		Recreation and cultural services		Total		
	2016	2015		2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	
Revenue																
Tax revenue	\$ 320,094	\$ 426,979	\$ 843,471	\$ 790,194	\$ 356,243	\$ 307,826	\$ 183,282	\$ 177,777	\$ 32,912	\$ 6,041	\$ 98,984	\$ 82,307	\$ 664,529	\$ 578,231	\$ 2,499,515	\$ 2,369,355
Sale of services	-	-	-	-	150,273	138,908	1,382,643	1,275,025	13,525	13,364	-	-	185,145	94,294	1,731,586	1,521,591
Transfer from other governments	609,774	612,177	1,189,462	1,358,840	93,111	97,249	891,275	66,581	5,515	288	23,840	22,618	122,200	151,058	2,935,177	2,308,811
Other revenues and contributions	103,190	118,033	752,406	702,440	29,209	24,712	896,065	648,760	86	5,174	111,423	106,164	759,784	67,634	2,652,163	1,672,917
Total revenues	1,033,058	1,157,189	2,785,339	2,851,474	628,836	568,695	3,353,265	2,168,143	52,038	24,867	234,247	211,089	1,731,658	891,217	9,818,441	7,872,674
Expenses																
Wages, salaries and benefits	371,574	342,587	407,091	379,422	314,436	294,706	578,439	579,854	9,480	14,009	150,314	156,030	525,055	468,442	2,356,389	2,235,050
Good and services	285,659	267,192	339,564	200,174	139,559	157,712	733,880	417,965	12,298	37,066	111,543	133,720	524,471	338,255	2,146,974	1,552,084
Debt expense	3,770	5,385	17,974	11,099	4,658	5,451	103,229	106,943	-	-	-	-	1,167	112	130,798	128,990
Amortization	25,742	25,115	442,533	395,277	46,121	47,604	361,412	360,168	1,313	1,902	-	-	95,760	84,153	972,881	914,219
Loss/(Gain) on disposal of assets	-	-	36,876	11,060	(17,592)	-	-	62,761	-	-	-	-	-	-	19,284	73,821
Total Expenses	686,745	640,279	1,244,038	997,032	487,182	505,473	1,776,960	1,527,691	23,091	52,977	261,857	289,750	1,146,453	890,962	5,626,326	4,904,164
Annual Surplus (Deficit)	\$ 346,313	\$ 516,910	\$ 1,541,301	\$ 1,854,442	\$ 141,654	\$ 63,222	\$ 1,576,305	\$ 640,452	\$ 28,947	\$ (28,110)	\$ (27,610)	\$ (78,661)	\$ 585,205	\$ 255	\$ 4,192,115	\$ 2,968,510

SCHEDULE 4

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
 Segment Disclosure With Budget Information
 For the Year Ended December 31, 2016

	General government services		Transportation services		Protective services		Environmental health services		Public health services		Environmental planning and development services		Recreation and cultural services		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Revenue																
Tax revenue	\$ 320,094	\$ 320,255	\$ 843,471	\$ 843,740	\$ 356,243	\$ 356,365	\$ 183,282	\$ 183,280	\$ 32,912	\$ 32,920	\$ 98,984	\$ 99,025	\$ 664,529	\$ 664,740	\$ 2,499,515	\$ 2,500,325
Sale of services	-	-	-	-	150,273	156,270	1,382,643	1,401,310	13,525	15,050	-	-	185,145	102,400	1,731,586	1,675,030
Transfer from other governments	609,774	595,495	1,189,462	2,487,330	93,111	90,090	891,275	1,182,325	5,515	10,880	23,840	22,880	122,200	119,480	2,935,177	4,508,480
Other revenue and contributions	103,190	803,415	752,406	576,605	29,209	27,000	896,065	886,180	86	1,250	111,423	103,580	759,784	93,760	2,652,163	2,491,790
Total revenue	1,033,058	1,719,165	2,785,339	3,907,675	628,836	629,725	3,353,265	3,653,095	52,038	60,100	234,247	225,485	1,731,658	980,380	9,818,441	11,175,625
Expenses																
Wages, salaries and benefits	371,574	388,560	407,091	413,630	314,436	326,255	578,439	596,325	9,480	11,000	150,314	158,170	525,055	514,530	2,356,389	2,408,470
Good and services	285,659	331,955	339,564	321,065	139,559	169,930	733,880	670,495	12,298	43,375	111,543	154,785	524,471	594,380	2,146,974	2,285,985
Debt expense	3,770	5,550	17,974	10,655	4,658	2,690	103,229	108,495	-	-	-	-	1,167	1,160	130,798	128,550
Amortization	25,742	25,115	442,533	428,342	46,121	48,105	361,412	421,670	1,313	2,155	-	-	95,760	89,155	972,881	1,014,542
Loss/(Gain) on disposal of assets	-	-	36,876	-	(17,592)	-	-	-	-	-	-	-	-	-	19,284	-
Total expenses	686,745	751,180	1,244,038	1,173,692	487,182	546,980	1,776,960	1,796,985	23,091	56,530	261,857	312,955	1,146,453	1,199,225	5,626,326	5,837,547
2016 Annual Surplus (Deficit)	\$ 346,313	\$ 967,985	\$ 1,541,301	\$ 2,733,983	\$ 141,654	\$ 82,745	\$ 1,576,305	\$ 1,856,110	\$ 28,947	\$ 3,570	\$ (27,610)	\$ (87,470)	\$ 585,205	\$ (218,845)	\$ 4,192,115	\$ 5,338,078

**THE CORPORATION OF THE VILLAGE OF CUMBERLAND
STATEMENTS OF FINANCIAL INFORMATION (SOFI)
REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTION 2(2)(d)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation

**THE CORPORATION OF THE VILLAGE OF CUMBERLAND
STATEMENTS OF FINANCIAL INFORMATION (SOFI)
REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTION 2(3)(a)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

SCHEDULE OF REMUNERATION

1. Council / Elected Officials

Name	Position	Remuneration	Expenses
Baird, Leslie	Mayor	\$ 16,334	\$ 10,573
Ketler, Jesse	Councillor	8,700	2,803
Kishi, Roger	Councillor	8,700	2,398
Sproule, Gwyn	Councillor	8,700	2,198
Sullivan, Sean	Councillor	8,700	2,462
Total: Council/Elected Officials		\$ 51,134	\$ 20,434

2. Other Employees

Name	Position	Remuneration	Expenses
Crisfield, Robert	Manager of Operations	\$ 103,581	\$ 5,085
Fitzgerald, Kevin	Public Works Foreman	86,415	1,616
Knutson, Leah	Manager of Recreation	77,546	3,266
Mason, Michelle	Financial Officer	103,927	5,397
Topham, Sundance	CAO	118,975	6,103
Williamson, Michael	Manager of Protective Services	89,690	4,175
Consolidated total of other employees with remuneration and expenses of \$75,000 or less		1,324,007	46,257
Total: Other Employees		\$ 1,904,141	\$ 71,899

3. Reconciliation

Total remuneration - Council/Elected Officials	\$ 51,134
Total remuneration - Other Employees	1,904,141
Subtotal	1,955,275
Reconciling Items	Note 1
Total per Statement of Revenue and Expenditure (Schedule 3)	2,356,389
Variance Note 1	401,114

Note 1 - Reconciling Items

Financial statement figures include employer wage costs and pension and consequently does not reconcile to the expenses noted on the Financial Statements.

Note 2 - Receiver General CPP and EI employer payments

CPP	\$ 69,744
EI	34,891
Total	\$ 104,635

**THE CORPORATION OF THE VILLAGE OF CUMBERLAND
STATEMENTS OF FINANCIAL INFORMATION (SOFI)
REQUIREMENTS FOR FINANCIAL INFORMATION ACT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between The Corporation of the Village of Cumberland and its non-unionized employees during 2016.

**THE CORPORATION OF THE VILLAGE OF CUMBERLAND
STATEMENTS OF FINANCIAL INFORMATION (SOFI)
REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTION 2(3)(b)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

SCHEDULE OF PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES

1. Alphabetical list of suppliers who received aggregate payments exceeding \$25,000

Supplier name	Aggregate amount paid to supplier
Alpine Water & Energy	\$ 44,580
Assessment Authority, BC	32,140
Carvello Law Corporation	52,399
Comox Timber Ltd.	726,205
Courtenay KIA	28,997
Hydro & Power Authority, BC	144,142
IWC Excavation	402,395
J.R. Edgett Excavating Ltd	1,628,389
Koers & Associates Engineering Ltd.	111,783
McElhanney Consulting Services Ltd.	479,909
Minister of Finance - PTB	460,633
Monk Office	34,001
Municipal Finance Authority	351,129
Municipal Insurance Association of British Columbia	79,040
Municipal Pension Plan	162,610
North Island Custom Curbs	25,941
Outlook Land Design Inc	29,467
Pacific Blue Cross	115,274
Receiver General - GST/HST	56,925
Receiver General For Canada	292,780
Regional District, Comox Valley	778,046
Regional Hospital District, Comox Strathcona	449,116
Regional Library, Vancouver Island	149,252
Revenue Services of British Columbia	41,461
Rideout Construction Ltd.	40,379
Stantec Consulting Ltd.	53,923
Sun Coast Waste Services	129,000
Maple Street Holdings Ltd.	410,303
Tayco Paving Company	102,842
Tetra Tech Canada Inc.	62,534
Wacor Holding Ltd.	128,767
Wedler Engineering	64,255
WorkSafeBC	39,968
Zinc Public Relations	26,083
Total aggregate amount paid to suppliers	\$ 7,734,668

2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less

	\$ 1,487,138
--	---------------------

3. Total of payments to suppliers for grants and contributions exceeding \$25,000

Consolidated total of grants exceeding \$25,000	\$ -
Consolidated total of contributions exceeding \$25,000	-
Consolidated total of all grants and contributions exceeding \$25,000	\$ -

4. Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 7,734,668
Consolidated total of payments of \$25,000 or less paid to suppliers	1,487,138
Consolidated total of all grants and contributions exceeding \$25,000 (Note 1)	-
Subtotal	9,221,806
Total per Schedule 3 to financial statements (goods and services)	2,146,974
Variance (Note 2)	\$ 7,074,832

Note 1:

A listing of grants in aid under \$25,000 is attached for information.

Note 2:

Vendor listing includes all vendor payments, including balance sheet items, payments to other taxing authorities, capital expenditures and payroll expenses and consequently does not reconcile to the expenses noted on the Financial Statements.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
STATEMENTS OF FINANCIAL INFORMATION (SOFI)
REQUIREMENTS FOR FINANCIAL INFORMATION ACT SECTION 2(3)(b)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

SUPPLEMENTARY SCHEDULE FOR GRANTS IN AID
(Grants under \$25,000)

Coal Hills BMX Association	\$ 1,500.00
Cumberland Community Schools Society	15,000.00
Cumberland Empire Day Committee	3,373.00
Cumberland Lake Wilderness Society	9,240.00
Cumberland Museum & Archives	19,000.00
Dr. Pete Parker	5,000.00
United Riders of Cumberland	12,000.00
Waived Facility Rental Fees	2,355.00
Total	\$ 67,468.00

**THE CORPORATION OF THE VILLAGE OF CUMBERLAND
STATEMENTS OF FINANCIAL INFORMATION (SOFI)
REQUIREMENTS FOR FINANCIAL INFORMATION ACT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

STATEMENT OF FINANCIAL INFORMATION APPROVAL

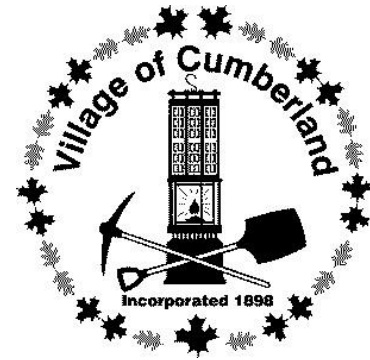
The undersigned, as authorized by the Financial Information Regulation, Schedule 1, Subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

Michelle Mason
Financial Officer

Leslie Baird
Mayor

dated this __th day of June, 2016

COUNCIL REPORT



REPORT DATE: June 21 2017

MEETING DATE: June 26, 2017

TO: Mayor and Councillors
 FROM: Judith Walker, Senior Planner
 SUBJECT: Bike Parking on Dunsmuir Avenue

RECOMMENDATION

- i) THAT Council receive the Bike Parking on Dunsmuir Avenue report, dated June 21, 2017
- ii) THAT Council direct staff to assist the “Bike Parking Group” to establish trial seasonal bike parking area on Dunsmuir Avenue; and
- iii) THAT Council approve \$500 donation to the Bike Group to assist with the construction of the platform and the bike racks.

SUMMARY

Some business owners on Dunsmuir Avenue approached staff to discuss options for providing more bike parking on the street. The business owners are willing to fundraise for the cost of installing bike racks in a parking space, but would like the Village to help contribute to the costs.

BACKGROUND

Staff and the business owners met several times to discuss options for providing public bike parking on the street.

This is a common feature in many communities and supports the Village’s Official Community Plan that contains policies (5.6.4 Pedestrian and Bicycle-Oriented Policies) on encouraging alternate means of transportation. A space for 1-2 cars on the street can become parking for 8-12 bikes. Currently the Village bike racks on the sidewalk hold a maximum of two bikes and add to the potential congestion on the sidewalk. By providing bike parking on the street, the sidewalk remains clear of bikes leaning on buildings and trees.



Staff are currently working on a bike parking plan for the Village, however this will not be ready until 2018, and will require a budget allocation to implement. The proposal put forward by the business owners would be an interim step to add more bike parking to the downtown core.

Due to the requirement of snow removal in the winter, seasonal use would be similar to the Sidewalk Cafes on Dunsmuir Avenue. The Bike Group has agreed to own, maintain, install, remove and store all parts of the bike parking system. Since the asphalt surface is new and does not provide secure anchorage for bike racks, staff has recommended that the bike racks be secured to a sturdy wooden platform. The platform will be constructed level with the curb and will have all necessary reflectors and edge markings to provide a safe area. It must be well – marked for vehicle traffic to avoid. The size proposed in the drawing is 2.13 metres (7feet) by 3.2metres (10.5feet). The Village building inspector will review the construction details provided by the bike group and the Manager of Operations will do a final inspection prior to opening the bike racks for public use. The proposed location is between Rusty Rooster, Dark Side Chocolates and BiblioTaco. Public bike parking in this busy sidewalk area should provide some needed relief from congestion.

The business owners are responsible to submit evidence of comprehensive general liability insurance with the Village of Cumberland named as an additional insured. This is in order to indemnify and save harmless the Village of Cumberland and its elected officials, officers, employees and agents from and against all actions, proceedings, claims and demands of any kind by any person arising out of or in any way connected with the permission to occupy or the existence of bike racks and platform or construction, maintenance, use of any fixtures and amenities.

Staff has recommended that the Village provide a \$500 donation towards the cost of the amenity as it is a public benefit.

The bike rack project will be assessed at the end of the season in 2017 to review its performance, and in collaboration with the Bike Group, will discuss the future of bike parking in the street.

REFERRALS

Council may:

- a) Further to the section 5a of the *Advisory Planning Commission Bylaw No 999, 2014*, Council may wish to refer this application to the APC for their comments.
- b) Further to the section 8 of the *Corporation of the Village of Cumberland Heritage Commission Bylaw No. 824, 2006*, Council may wish to refer this application to the Heritage Commission for their comments.

Although Council may refer this application to either of the above noted Commission's, it is staff's recommendation that no referral be made, as timing is critical to get the platform built and racks installed as soon as possible for the summer season.

FINANCIAL IMPLICATIONS

The \$500 donation to the Bike Group for construction of the platform and installation of the bike racks is available in Roads/Street Surfaces 2017 budget.

OPERATIONAL IMPLICATIONS

The review of community planning initiatives are part of the services provided by the Planning Department.


STRATEGIC OBJECTIVE

4. Climate Change: (d) Promote active transportation

ATTACHMENTS

- Letter from the business owners
- Bike parking on Dunsmuir Avenue: Drawing by the Bike Group


CONCURRENCE


Rob Crisfield, Manager of Operations
Michelle Mason, Chief Financial Officer 

OPTIONS

- i) THAT Council direct staff to assist the "Bike Parking Group" to establish seasonal bike parking on Dunsmuir Avenue; and
- ii) THAT Council approve \$500 for the Bike Group to assist with the construction of the platform and the bike racks; or
- iii) Any other action deemed appropriate by Council.

Respectfully submitted,


Judith Walker
Senior Planner


Sundance Topham
Chief Administrative Officer

To Mayor and Council,

There has been much back and forth trying to make reality of a community bike parking project for the downtown core. A group of community members have been working with the Village staff to create a workable plan to provide more public bike parking for our bike-loving community.

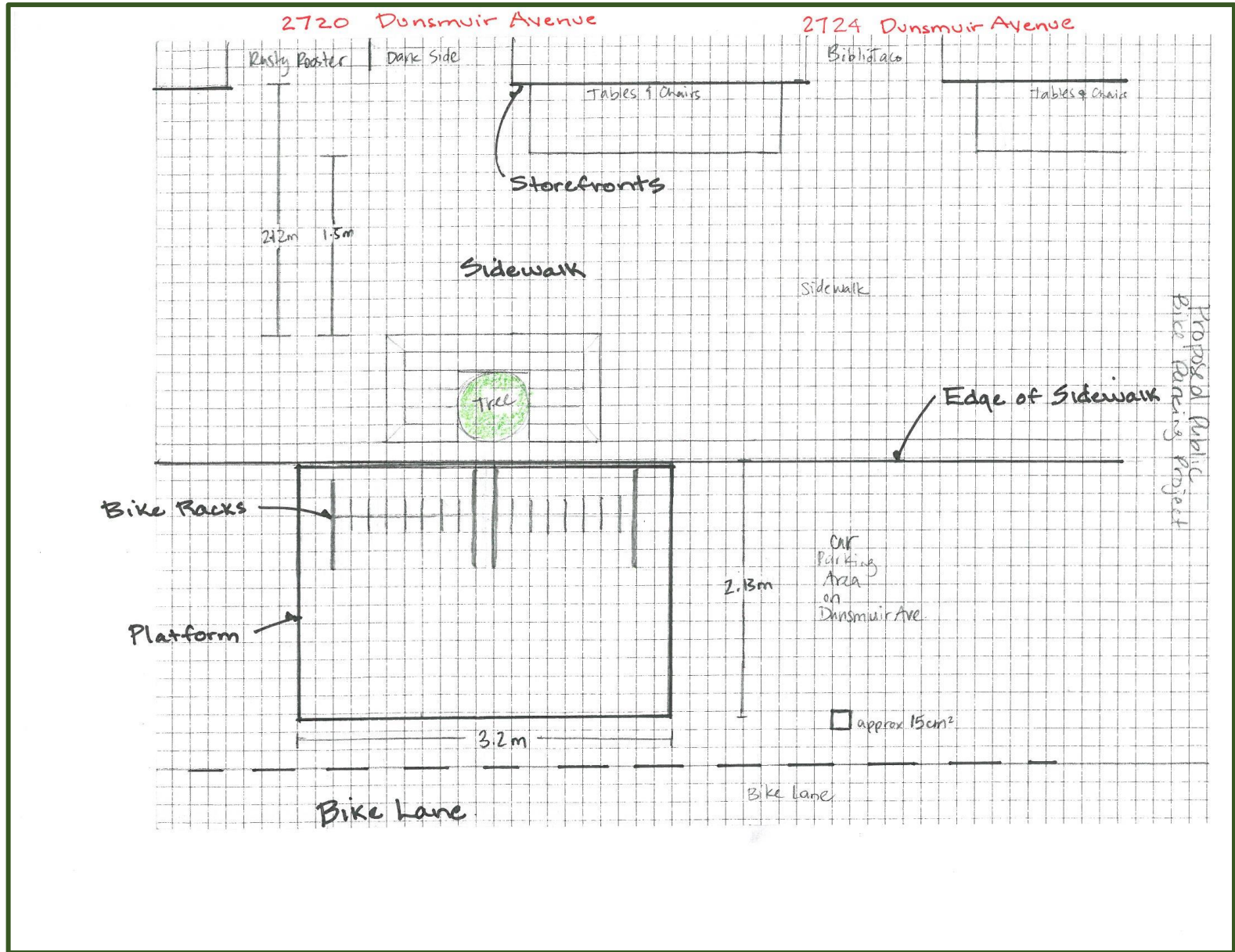
There is currently only one bike rack available on that entire block, which holds a maximum of 2 bikes. The volume of bike traffic has increased noticeably and lack of convenient parking is an issue, as most bikes are being leaned up against posts, trees, and storefronts; unable to be secured, and causing congestion along the sidewalks.

We have proposed purchasing two 10-bike racks and anchoring them to a wooden platform which will be situated seasonally in a section of parking area along Dunsmuir Ave. between 2nd and 3rd streets. They would be available for public use from March-October (as weather permits). Repurposing a vehicle parking spot for bicycles would be in great support to the flourishing bicycle culture, and a worthwhile public amenity.

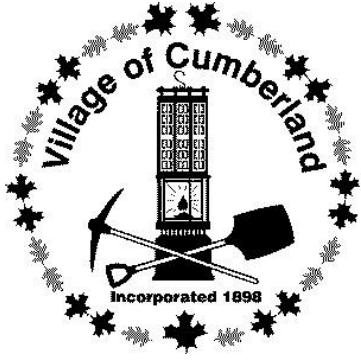
The proposed platform would be solidly constructed out of 2x4s and wood decking by a carpentry tradesperson, and proper reflective features would be affixed around all edges. The metal bike racks are commercial units produced by a company based out of Penticton, BC, and will be purchased through our local bike shop at a discounted rate. Other fundraising initiatives have been in motion, and many villagers are excited about this proposed addition. We also have participation and support of the adjacent Dunsmuir Ave businesses who are happy to see one parking spot go toward more public bike parking, and have also offered to accept liability for the bike rack installation. Seasonal installation, removal, and storage has also been addressed and will be taken care of by the bike parking group.

We are hoping the Village of Cumberland would see the benefit of this proposal and be willing to donate \$500 toward this public bike parking project to help meet requirements set forth by the Village staff, particularly that the racks must be anchored to a sturdy manufactured platform and not set plainly on the road surface.

Thank you for your consideration,
Allison MacKenzie,
on behalf of the Bike Rack Project Committee



COUNCIL REPORT



REPORT DATE: June 21, 2017
MEETING DATE: June 26, 2017

TO: Mayor and Councillors

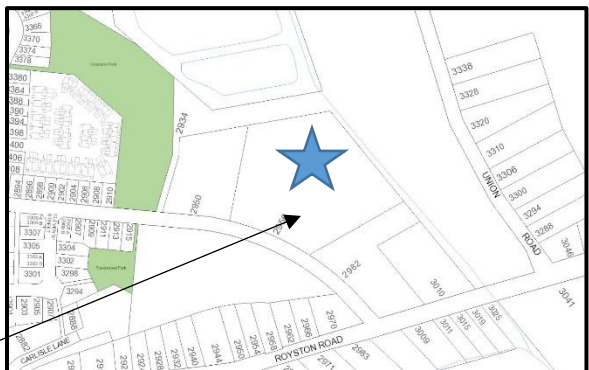
FROM: Judith Walker, Senior Planner

SUBJECT: Development Permit Application – 2956 Ulverston Avenue

FILE:	2017-09-DP		
OWNER:	Inland Storage		
PID:	015-792-901	FOLIO:	516 000820.150
LEGAL DESCRIPTION:	Lot 1 District Lot 24 Nelson District Plan 50021 Except Part in Plan VIP53295		
OCP DESIGNATION	Industrial	EXISTING ZONE:	Heavy Industrial (I-2)
PURPOSE OF DP	DPA#1 Environmental Protection Area and DPA #5 Industrial		

RECOMMENDATION

- i) THAT Council receive the report “Development Permit Application - 2956 Ulverston Avenue” dated May 16, 2017.
- ii) THAT Council refer the application for a Development Permit for 2956 Ulverston Avenue to the next meeting of the Advisory Planning Commission, tentatively scheduled for July 4, 2017.



Subject Property

SUMMARY

An application has been received for a DPA#1 Environmental Protection Development Permit and a DPA #5 Industrial Development Permit to construct two new storage buildings.

BACKGROUND

The subject property is designated as Development Permit Area (DPA) No. 1 Environmental Protection for aquatic ecosystem areas (watercourses, wetlands, and riparian areas) and as Development Permit Area (DPA) No. 5 Industrial as identified on Map E of the Village of Cumberland Official Community Plan Bylaw No. 990, 2014. The reason for the designation is because of the adjacent watercourse, and to provide conditions on form and character of the industrial buildings to limit visual impact on adjacent uses.

The main watercourses and wetlands adjacent to the property are a channelized ditch which runs between Inland Storage and Emterra properties and a channelized section of Maple Creek. A Riparian Area Regulation (RAR) report is required due to the fact that the channelized ditch connects to Maple Creek that flows into Trent River, which is a fish-bearing watercourse. There is a berm that was constructed to protect the properties from flooding of the ditch and Maple Creek.

The Owner wishes to construct two new storage buildings and the Development Permit must be granted prior to completion of the Building Permit.

Environmental Protection Area DPA #1

The Applicant has received a biological site inventory from a Registered Professional Biologist (RPBio), who has provided a Riparian Areas Regulation (RAR) report and has submitted it to the Ministry as is required when development occurs within 30.0metres of an identified watercourse that connects to fish habitat. The RPBio recommends the approval of the proposed location of the two new buildings based on the mitigation measures and monitoring. Building A is entirely outside of the 30metre Riparian Assessment Area and Building B will be sited entirely outside of the Stream Protection and Enhancement Area (SPEA). The RAR report will be included in the staff report to the APC and in the final report to Council.

Industrial DPA #5

The intent of this DP is to enhance the visual quality of developments located along main entry thresholds to the community and to ensure that industrial development limits visual impact on adjacent uses.

The owner proposes two buildings:

Building A: This Building provides open storage. The side walls are shipping containers, painted slate blue to match the other industrial buildings and the roof will be metal. The placement of shipping containers is permitted in Industrial Two (I-2) zone and will be required to meet BC Building Code.

Building B: This building is a wood framed, enclosed storage building with standing seam metal roofing. The building will be clad with metal to match existing blue metal buildings and meets the maximum height requirement of the I-2 zone.

REFERRALS

Council may:

- a) Further to the section 5a of the *Advisory Planning Commission Bylaw No 999, 2014*, Council may wish to refer this application to the APC for their comments.
- b) Further to the section 8 of the *Corporation of the Village of Cumberland Heritage Commission Bylaw No. 824, 2006*, Council may wish to refer this application to the Heritage Commission for their comments.

FINANCIAL IMPLICATIONS

None

OPERATIONAL IMPLICATIONS

The review and processing of Development Permit applications are part of the services provided by the Planning Department.

STRATEGIC OBJECTIVE

None

ATTACHMENTS

Site Drawing

CONCURRENCE

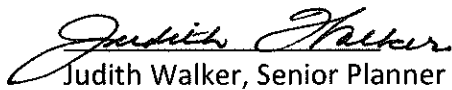
Rob Crisfield, Manager of Operations



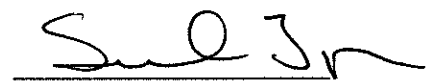
OPTIONS

- i) Refer the application to the next meeting of the Advisory Planning Commission;
- ii) Do not refer the application to the next meeting of the Advisory Planning Commission; or
- iii) Any other action deemed appropriate by Council.

Respectfully submitted,



Judith Walker, Senior Planner



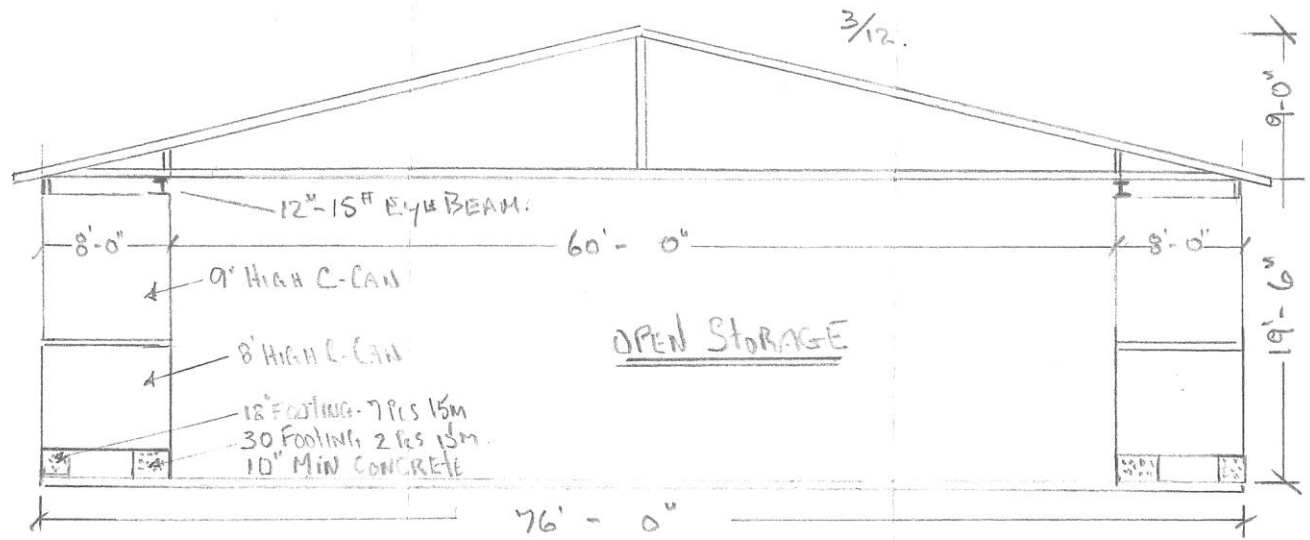
Sundance Topham, Chief Administrative Officer

Site Plan

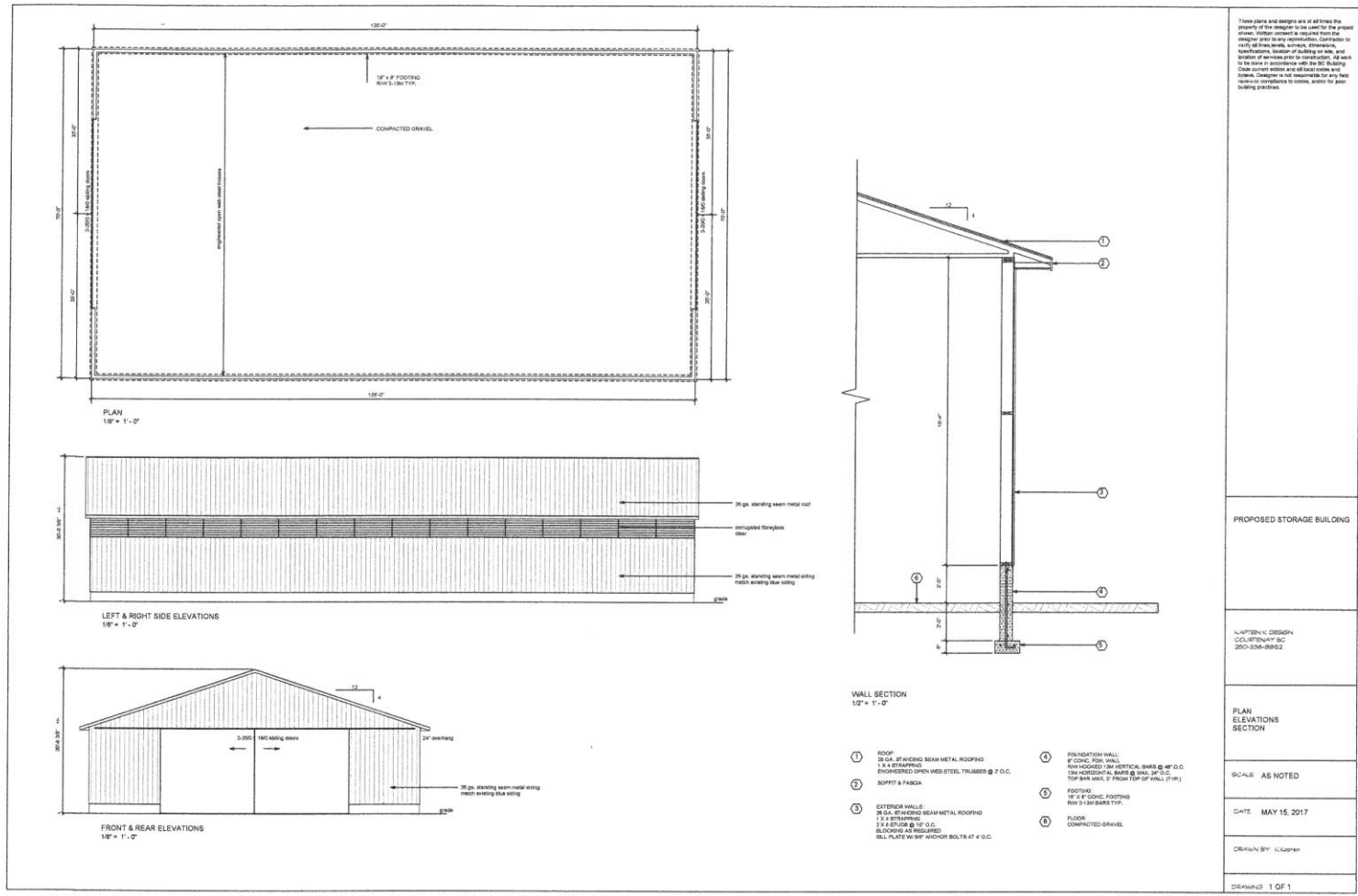


Building Elevations

Building A (283metres²)



Building B (730metres²)



REFERRALS

Council may:

- a) Further to the section 5a of the *Advisory Planning Commission Bylaw No 999, 2014*, Council may wish to refer this application to the APC for their comments.
- b) Further to the section 8 of the *Corporation of the Village of Cumberland Heritage Commission Bylaw No. 824, 2006*, Council may wish to refer this application to the Heritage Commission for their comments.

FINANCIAL IMPLICATIONS

None

OPERATIONAL IMPLICATIONS

The review and processing of Development Variance Permit applications are part of the services provided by the Planning Department.


STRATEGIC OBJECTIVE

None

ATTACHMENTS

Site Drawing

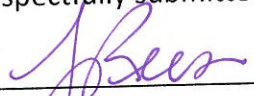
CONCURRENCE

Rob Crisfield, Manager of Operations 

OPTIONS

- i) Refer the application to the next meeting of the Advisory Planning Committee.
- ii) Do not refer the application to the next meeting of the Advisory Planning Committee.
- iii) Any other action deemed appropriate by Council.

Respectfully submitted,

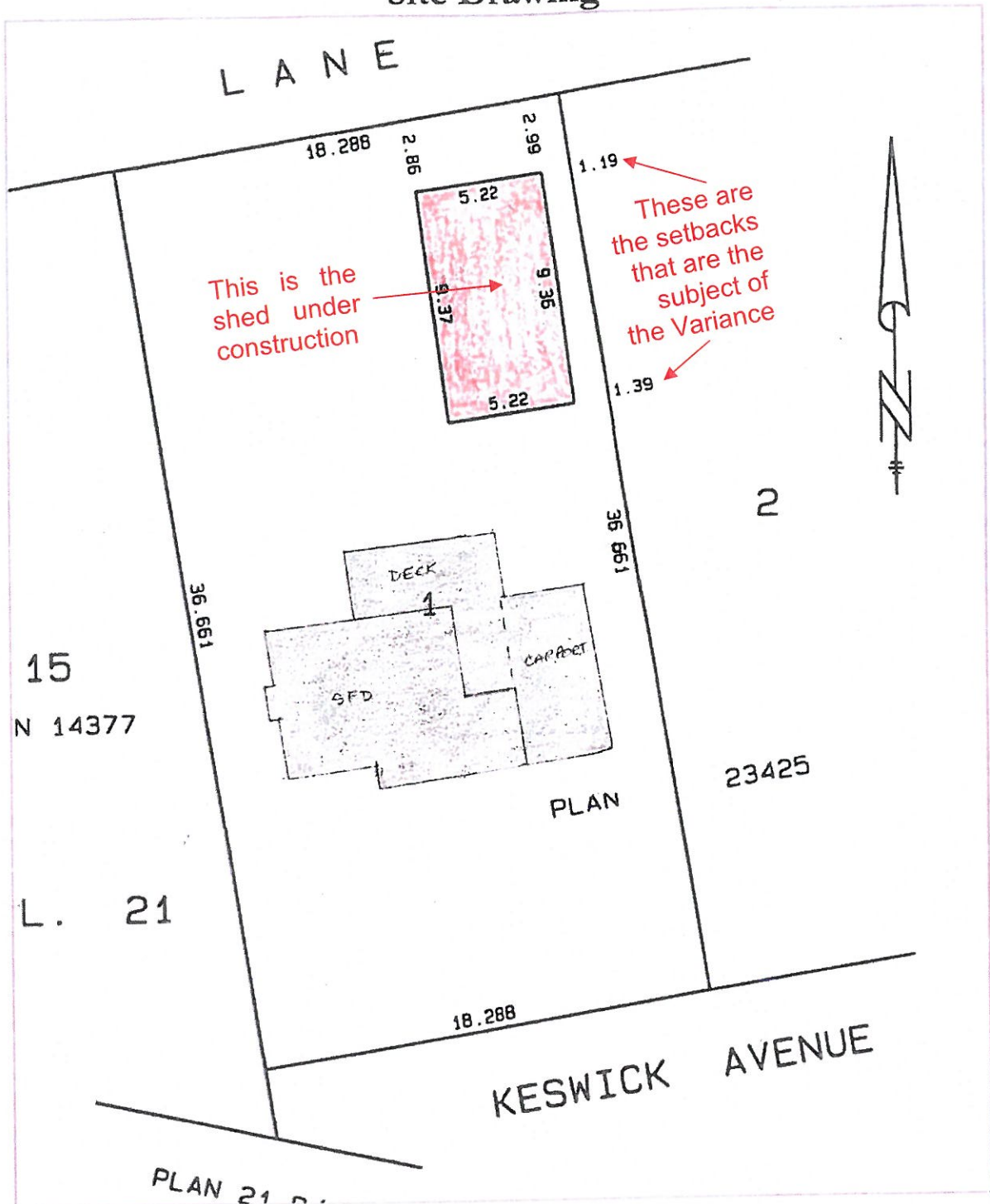


 Joanne Rees
 Planner



 Sundance Topham
 Chief Administrative Officer

Site Drawing



This drawing is not to scale.



**The Corporation of the Village of Cumberland
Electronic Funds and Cheque Register
From May 1 to 31, 2017**

Document Date	Vendor Name	Document Number	Document Amount
5/2/2017	ABC Printing	17190	705.60
5/2/2017	Baird's First Aid Service	17191	170.00
5/2/2017	Baird, Leslie	17192	50.00
5/2/2017	BDO Canada LLP	17193	14,263.08
5/2/2017	Waste Connections Canada	17194	955.84
5/2/2017	Black Press Group Ltd	17195	1,317.02
5/2/2017	Carvello Law Corporation	17196	6,337.94
5/2/2017	Cintas	17197	194.82
5/2/2017	Coastal Mountain Fuels	17198	4,888.94
5/2/2017	Coast Environmental Ltd.	17199	88.11
5/2/2017	Coastline Fabricators	17200	1,290.13
5/2/2017	Columbia Fuels	17201	610.70
5/2/2017	Comox Pacific Express Ltd.	17202	125.30
5/2/2017	Corix Water Products Limited Partnership	17203	58.45
5/2/2017	Courtenay Auto Supply Ltd.	17204	266.20
5/2/2017	Cumberland General Store	17205	483.49
5/2/2017	Cumberland Museum & Archives	17206	312.38
5/2/2017	Cumberland 50 Plus H.U.B. Society	17207	200.00
5/2/2017	Cupe Local 556	17208	1,612.27
5/2/2017	Dale's Plumbing and Mech. Ltd.	17209	460.00
5/2/2017	Dark Side Chocolates	17210	100.00
5/2/2017	Tetra Tech Canada Inc.	17211	1,729.62
5/2/2017	Edley Imagineering Inc	17212	840.00
5/2/2017	Executive Intelligence	17213	760.00
5/2/2017	Footprints Security Patrol Inc.	17214	349.36
5/2/2017	FORTISBC-Natural Gas	17215	1,468.89
5/2/2017	Gary Moser Consulting Inc	17216	7,362.43
5/2/2017	Gregg Distributors (B.C.) Ltd.	17217	94.21
5/2/2017	Guillevin International Co.	17218	150.10
5/2/2017	Habitat Systems Inc	17219	3,254.16
5/2/2017	Hartman Auto Supply 1996 Ltd.	17220	27.23
5/2/2017	Health Authority, Vancouver Island	17221	812.50
5/2/2017	Hyland Precast Inc.	17222	2,537.67
5/2/2017	Imperial Welding Ltd.	17223	56.10
5/2/2017	Iron Mountain	17224	54.86
5/2/2017	Supreme Convenience Stores	17225	199.26
5/2/2017	J.K. Industrial Machinery Rentals Ltd.	17226	728.00

5/2/2017 Journey Recycling	17227	23.63
5/2/2017 J.R. Edgett Excavating Ltd	17228	18,532.02
5/2/2017 Justice Institute of British Columbia	17229	160.00
5/2/2017 Kal Tire	17230	35.73
5/2/2017 Knutson, Leah	17231	567.80
5/2/2017 Koers & Associates Engineering Ltd.	17232	11,121.47
5/2/2017 Land Title & Survey Authority of British Columbia	17233	28.63
5/2/2017 Lewkowich Engineering Associates Ltd.	17234	483.00
5/2/2017 Mason, Michelle	17235	976.50
5/2/2017 McElhanney Consulting Services Ltd.	17236	24,478.81
5/2/2017 Monk Office	17237	414.78
5/2/2017 Maxxam Analytics	17238	601.13
5/2/2017 OnDeck Systems Inc.	17239	2,448.32
5/2/2017 Ono Trading Courtenay	17240	301.51
5/2/2017 Pather, Kaleeka	17241	117.00
5/2/2017 Perfect Mind Technology Inc.	17242	1,207.36
5/2/2017 Planet Clean	17243	264.65
5/2/2017 Purin, Samantha	17244	184.35
5/2/2017 Receiver General For Canada	17245	88.71
5/2/2017 Regional District,Comox Valley	17246	39,371.69
5/2/2017 Regional Library, Vancouver Island	17247	39,451.00
5/2/2017 Reynolds, Dan	17248	1,627.50
5/2/2017 Rollins Machinery Limited	17249	4,355.12
5/2/2017 Samantha Schneider	17250	104.00
5/2/2017 Shaw Cablesystems G.P.	17251	1,065.27
5/2/2017 Shields Ind Services (2004) Ltd.	17252	101.19
5/2/2017 Slegg L.P.	17253	172.73
5/2/2017 SPCA, Comox Valley	17254	106.03
5/2/2017 Strathcon Industries	17255	74.35
5/2/2017 Sun Coast Waste Services	17256	10,973.55
5/2/2017 Sunny Mountain Enterprises Inc.	17257	672.00
5/2/2017 Tailfeather Graphic Design	17258	414.40
5/2/2017 Stericycle Communication Solutions	17259	463.41
5/2/2017 Top Shelf Feeds Inc.	17260	155.68
5/2/2017 Trail Holistics Inc.	17261	1,088.85
5/2/2017 Upper Island Counselling Services	17262	1,126.13
5/2/2017 Van Houtte Coffee Services	17263	199.19
5/2/2017 Village Bakery, Cumberland	17264	38.50
5/2/2017 Walmart Stores Inc.	17265	45.26
5/2/2017 Wandering Moose Cafe, The	17266	351.35
5/2/2017 Wedler Engineering	17267	724.50
5/2/2017 Municipal Finance Authority	00000000000023161	616.94
5/2/2017 Municipal Finance Authority	00000000000023162	13,697.15
5/3/2017 Telus Communications	00000000000023187	16.45
5/4/2017 Telus Mobility	00000000000023265	639.41
5/4/2017 Receiver General For Canada	00000000000023268	21,801.05
5/5/2017 Municipal Pension Plan	00000000000023267	12,092.50

5/9/2017 Mastercard, Credit Union	00000000000023186	2,286.14
5/10/2017 Miguel Alarcon	17268	52.00
5/10/2017 Charette Lily	17269	20.00
5/10/2017 Corrigan, Tia	17270	114.00
5/10/2017 Rae Dias	17271	26.25
5/10/2017 Dixon, Dana	17272	309.80
5/10/2017 Johnson, Rukmini	17273	115.00
5/10/2017 Pather, Kaleeka	17274	78.00
5/10/2017 Petch, Christa	17275	76.00
5/10/2017 Powsey, Clive	17276	330.00
5/10/2017 Purin, Paul	17277	250.00
5/10/2017 Riopelle, Cathy	17278	275.00
5/10/2017 Roffey, Sheri	17279	87.50
5/10/2017 Ross Simon	17280	117.00
5/10/2017 Traci Skuce	17281	240.00
5/15/2017 ABC Printing	17283	103.04
5/15/2017 Miguel Alarcon	17284	117.00
5/15/2017 Badger Daylighting LP	17285	315.00
5/15/2017 Baird, Laurie	17286	141.75
5/15/2017 Baird's First Aid Service	17287	690.00
5/15/2017 Black Press Group Ltd	17288	106.31
5/15/2017 Blake, Russell	17289	353.85
5/15/2017 Brand & Bridge	17290	735.00
5/15/2017 Recreation Birthday Party Refund	17291	120.75
5/15/2017 Carvello Law Corporation	17292	2,410.21
5/15/2017 Currently Cumberland	17293	609.00
5/15/2017 Cintas	17294	801.10
5/15/2017 City of Courtenay	17295	210.00
5/15/2017 Clarke, James	17296	36.23
5/15/2017 CMW Financial Services Ltd.	17297	750.00
5/15/2017 Coastal Mountain Fuels	17298	2,305.37
5/15/2017 Coast Environmental Ltd.	17299	118.97
5/15/2017 Community Schools Society, Cumberland	17300	200.00
5/15/2017 Comox Pacific Express Ltd.	17301	141.23
5/15/2017 Corix Water Products Limited Partnership	17302	7,214.39
5/15/2017 Courtenay Motorsports	17303	14.79
5/15/2017 Cupe Local 556	17304	863.00
5/15/2017 Dominion Gov Law LLP	17305	4,686.20
5/15/2017 Federation of Canadian Municipalities	17306	82.06
5/15/2017 Gregg Distributors (B.C.) Ltd.	17307	1,067.80
5/15/2017 Hartman Auto Supply 1996 Ltd.	17308	159.16
5/15/2017 Public Works Equipment Damage Deposit	17309	200.00
5/15/2017 Home Hardware Centre	17310	176.95
5/15/2017 Hub City Paving	17311	2,486.84
5/15/2017 Imperial Welding Ltd.	17312	56.58
5/15/2017 Iron Mountain	17313	57.61
5/15/2017 Island Hoist & Shop Equipment	17314	156.56

5/15/2017 Island Office Equipment Ltd.	17315	191.97
5/15/2017 Knutson, Leah	17316	140.20
5/15/2017 Kyte Delivery Service	17317	11.03
5/15/2017 Land Title & Survey Authority of British Columbia	17318	28.63
5/15/2017 Larison, Dan	17319	341.25
5/15/2017 Lee Mac Electric Ltd.	17320	733.06
5/15/2017 Lordco Auto Parts	17321	1,451.32
5/15/2017 Building Damage Deposit	17322	1,500.00
5/15/2017 Moa Media Ltd	17323	79.85
5/15/2017 Monk Office	17324	1,746.01
5/15/2017 Muchalat Construction	17325	1,958.25
5/15/2017 Gavin Murgatroyd	17326	65.63
5/15/2017 Maxxam Analytics	17327	878.33
5/15/2017 North Island Communications Inc.	17328	191.97
5/15/2017 North Island Tractor Ltd.	17329	60.52
5/15/2017 Old Victoria Water Company	17330	23.77
5/15/2017 One Call, BC	17331	82.69
5/15/2017 Ono Trading Courtenay	17332	58.02
5/15/2017 Outlook Land Design Inc	17333	2,952.19
5/15/2017 Pacific Blue Cross	17334	11,114.35
5/15/2017 Cumberland Physio & Yoga	17335	472.50
5/15/2017 Pilon Tool Rentals (1972) Ltd.	17336	69.89
5/15/2017 Planet Clean	17337	60.02
5/15/2017 Price's Security Locksmiths	17338	80.89
5/15/2017 Receiver General For Canada	17339	64.81
5/15/2017 Regional District, Comox Valley	17340	8,040.25
5/15/2017 Revenue Services of British Columbia	17341	3,600.00
5/15/2017 Reynolds, Dan	17342	1,395.00
5/15/2017 Shaw Cablesystems G.P.	17343	231.37
5/15/2017 Shields Ind Services (2004) Ltd.	17344	57.26
5/15/2017 Sitko Paul	17345	600.00
5/15/2017 Slegg L.P.	17346	473.26
5/15/2017 Snow to Surf Society	17347	200.00
5/15/2017 Spectrum Skateparks Inc	17348	1,126.13
5/15/2017 Speedpro Signs Courtenay	17349	252.00
5/15/2017 Tayco Paving Company	17350	557.16
5/15/2017 UBS Industries	17351	976.09
5/15/2017 Recreation Class Refund	17352	94.50
5/15/2017 Wandering Moose Cafe, The	17353	100.45
5/15/2017 Land Title & Survey Authority of British Columbia	17355	28.63
5/15/2017 Willard-Stepan, Maya	17356	20.00
5/15/2017 De Lage Landen	00000000000023353	55.95
5/16/2017 Hydro & Power Authority, BC	00000000000023350	18,657.79
5/16/2017 Rogers Communications Inc.	00000000000023351	137.10
5/17/2017 Receiver General For Canada	00000000000023352	22,321.80
5/19/2017 Municipal Pension Plan	00000000000023266	12,171.75
5/24/2017 Hand in Hand Early Years Nature Education	17357	8,387.80

5/24/2017 McElhanney Consulting Services Ltd.	17358	7,607.25
5/26/2017 Ante, Michael	17359	223.56
5/26/2017 Miguel Alarcon	17360	39.00
5/26/2017 Charette Lily	17361	60.00
5/26/2017 Corrigan, Tia	17362	247.00
5/26/2017 Dixon, Dana	17363	181.55
5/26/2017 Johnson, Rukmini	17364	160.00
5/26/2017 Lacourse, Megan	17365	35.00
5/26/2017 Pather, Kaleeka	17366	26.00
5/26/2017 Petch, Christa	17367	76.00
5/26/2017 Powsey, Clive	17368	202.50
5/26/2017 Pozzolo, Alberto	17369	25.00
5/26/2017 Purin, Paul	17370	225.00
5/26/2017 Riopelle, Cathy	17371	275.00
5/26/2017 Roffey, Sheri	17372	43.75
5/26/2017 Ross Simon	17373	26.00
5/26/2017 Traci Skuce	17374	180.00
5/26/2017 Willard-Stepan, Maya	17375	20.00
5/29/2017 Abrams, James	17376	134.04
5/29/2017 A. Eppler Construction	17377	1,500.00
5/29/2017 ALLIED CONTROLS LTD	17378	173.60
5/29/2017 Association of Vancouver Island & Coastal Communities	17379	472.37
5/29/2017 Baird, Leslie	17380	192.02
5/29/2017 Waste Connections Canada	17381	1,181.89
5/29/2017 Brown's River Holdings Ltd.	17382	30.46
5/29/2017 Cansel	17383	263.20
5/29/2017 Capital Glass Courtenay	17384	331.32
5/29/2017 Cintas	17385	216.64
5/29/2017 Cleartech Industrials Inc.	17386	146.38
5/29/2017 Corix Water Products Limited Partnership	17387	465.69
5/29/2017 CV Marine	17388	117.44
5/29/2017 E.B. Horsman & Son	17389	139.00
5/29/2017 Fire Power Emergency Apparatus	17390	145.60
5/29/2017 Guillevin International Co.	17391	64.58
5/29/2017 Hach Sales & Service Canada LP	17392	1,211.74
5/29/2017 Jemco Food Equipment Ltd.	17394	2,122.40
5/29/2017 Supreme Convenience Stores	17395	312.83
5/29/2017 Lanarc 2015 Consultants Ltd.	17396	801.94
5/29/2017 McElhanney Consulting Services Ltd.	17397	16,357.40
5/29/2017 Midland Tools	17398	103.02
5/29/2017 Minister of Finance - WM	17399	125.00
5/29/2017 Monk Office	17400	431.87
5/29/2017 Norman's Fencing	17401	367.50
5/29/2017 Maxxam Analytics	17402	96.60
5/29/2017 Ono Trading Courtenay	17403	63.53
5/29/2017 Outlook Land Design Inc	17404	2,184.00
5/29/2017 Rees Joanne	17405	118.05

5/29/2017 Renaissance Greenhouse & Gardens	17406	1,550.00
5/29/2017 Riders Pizza	17407	102.02
5/29/2017 Recreation Class Refund	17408	75.60
5/29/2017 Shaw Cablesystems G.P.	17409	679.68
5/29/2017 Tayco Paving Company	17410	384.81
5/29/2017 ThyssenKrupp Elevator	17411	616.20
5/29/2017 Van Isle Food Equipment Ltd.	17412	1,792.00
5/29/2017 Walmart Stores Inc.	17413	78.41
5/29/2017 Wandering Moose Cafe, The	17414	32.70
5/29/2017 WFR Wholesale Fire & Rescue Ltd.	17415	2,371.58
5/29/2017 Canadian Tire #350	17416	160.92
5/29/2017 Stericycle Communication Solutions	17417	405.34
Total		\$ 451,972.12

Council Motions - Outstanding Action Items

Please note: In-camera action items are not included

#	RESOLUTION	STAFF	STATUS
April 10, 2012			
12.281	THAT Council request staff to get more clarification regarding Coal Valley Estates' responsibility in regards to the runoff from their proposed development adjacent to Camp Road in relation to the Official Community Plan section that states development needs to keep 90 percent of rain on their development properties.	Rob	To be considered at Subdivision
January 26, 2015			
15-36	THAT Council direct staff to seek an appraisal of the Saito House and determination of its current condition and report back to Council with a view to the option of purchasing.	Judy	In Process
May 11, 2015			
15-284	THAT Council approve the Cumberland Lake Park project of renovating the existing washroom and shower facilities building adjacent to the concession building, and constructing a new accessible washroom and shower building attached to the existing shower/concession building; and direct staff to bring forward an amendment to the 2015 Financial Plan Bylaw to include an expenditure in 2015 of \$55,000 from the 2014 annual surplus and \$50,000 from the Host Community Funds.	Rob Michelle	Fall 2017 Complete
January 25, 2016			
16-31	THAT Council endorse the Rotary Club of Cumberland Centennial "Path to Recreation" trail proposal to partner to develop a trail from the Village core to Comox Lake in principle, direct staff to proceed with further investigations into the feasibility of the project, and report back to Council; and THAT Council direct staff to draft a Partnership Agreement with the Rotary Club of Cumberland Centennial to clarify the roles of each organization in the project, and to report back to Council.	Kevin	In Process
April 25, 2016			
16-210	THAT Council grant the Development Permit (File 2016-01-DP) for property legally described as Lot 4, Section 25, Township 10, Comox District, Plan 35738, Except Part in Plan 50023 (4616 Cumberland Road) for the purposes of the construction of a replacement mechanical shop building. The development will be substantially in the form of the attached draft Development Permit.	Joanne	In Process

16-228	THAT Council direct staff to develop an urban tree management plan for trees in public realm.	Judy	In Process
16-229	THAT Council direct staff to develop a bicycle parking plan.	Rob Judy	In Process

July 25, 2016

16-372	THAT the Council grant the Heritage Alteration Permit for property legally described as Lot 1, District Lot 21, Nelson District, Plan EPP56803 (2706 Dunsmuir Avenue) substantially in compliance with the attached application; and that the Permit shall not be issued until the consolidation of the two lots and lot line change has been registered at the Land Title Office.	Joanne	In Process
16-390	THAT Council revisit the Cumberland Enhancement Study to bring it up to date in terms of rainwater management.	Judy	2018

October 24, 2016

16-522	THAT Council direct staff to proceed with the Lake Park Concession Washroom; THAT Council approve the additional expenditure of up to \$30 000, to be funded through the Host Community Amenity Funds, for the completion of the Lake Park 19 th Wing Concession/Washroom Renovations; AND THAT Council direct staff to bring forward an amendment to the adopted 2016-2020 Financial Plan Bylaw to reflect this expenditure.	Rob Michelle	Fall 2017 Complete
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February 27, 2017

17-101	THAT Council enter into the lease with the Cumberland Lamplighters Old Age Pensioners' Society for the tenancy of Buchanan Hall in the Cumberland Cultural Centre, located at 2674 Dunsmuir Avenue, from March 1, 2017 to February 28, 2022 and authorize the Mayor and Chief Administrative Officer to execute the lease.	Sundance	Complete
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March 13, 2017

17-135	THAT with regard to the Variance request for property described as Lot 37, District Lot 24, Nelson District, Plan 13640 (2613 Dunsmuir Avenue), Council grant (subject to the terms contained within the entirety of these recommendations) the following Variances: a) the front setback for a single family dwelling from the required 3.0metres to 0.0metres in accordance with the survey drawing prepared by Bruce Lewis, BCLS dated October 22, 2016; b) the right side setback for a single family dwelling from the required 1.5metres (4.9feet) to 1.0metres (3.3feet); c) the lot coverage be increased from the required 40% to 48% to accommodate the	Judy	In Process
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	existing single family dwelling, decks on the left side and rear, a 1.4metre wide deck on the right side, and an Accessory Dwelling Unit (ADU) of a size not to exceed 90metres ² ; PROVIDED THAT the Owner sign a “demand letter” by March 27, 2017 agreeing to move forward with the requirements (listed below as section #5) of the Development Variance Permit within a reasonable time (as determined in consultation with the Owner, but at the final determination by staff), and further agreeing to acquire the required Building Permits, Development Permits (and any engineering certification as required) for any works required to conform with the Variance conditions.		
17-139	THAT Council direct staff to look into restrictions for motor boats using the Cumberland Lake Park boat launch.	Kevin	In Process

March 27, 2017

17-172	THAT Council refer the Alleyways project to staff to provide a report with more information about the project and the resources required.	Judy	In Process
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April 10, 2017

17-196	THAT the Village of Cumberland host the BC Group Study Tour for the 2017 Governor General’s Canadian Leadership Conference.	Adriana	Complete
17-207	THAT Council approve the “Requested Changes to the Coal Valley Estates Comprehensive Development Agreement” for relocation of the multifamily units as shown on Drawing No. CDA – 2 Revision 4, dated January 16, 2017, AND THAT Council require the applicant to modify the existing mature tree covenant (CA27787404/CA2787405) that provides the buffer of 7.5metres north of the Camp Road Greenway property line to state that “any proposed landscaping within the protection area shall only include BC native plants and shall be installed in a manner to ensure that the root zones of the existing protected trees are not disturbed”.	Judy	In Process
17-209	THAT the Village of Cumberland submit a grant application to the BC Rural Dividend Fund for the creation and implementation of a Village of Cumberland Economic Development Strategy, AND THAT the Village of Cumberland submit a grant application to the Gas Tax Strategic Priorities Fund Capital Infrastructure Projects Stream for the implementation of the renovation work as contained within the Cumberland Recreation Centre Renovation Study.	Sundance Leah	Complete Complete
17-218	THAT Council direct staff to install “smoke-free area” signs at Village playgrounds and trail kiosks.	Kevin	In Process
17-220	THAT Council approve a purchasing order agreement for \$211,077 with McElhanney Services Ltd. for the construction management and oversight of the Cumberland/Bevan Road Project.	Rob	Complete

17-228	THAT Council accept the applicant's proposed amenity contribution of \$4000, THAT Council give first and second reading of Zoning Amendment Bylaw No. 1055, 2017, THAT Council agree with the concept of a proposed Covenant on the property restricting use of land for the new lots until subdivision, and direct staff to engage legal counsel for the preparation of the draft Covenant at the applicant's cost, AND THAT Council direct staff to hold a Public Hearing for Wednesday April 26, 2017 in Council Chambers at 7pm.	Judy	Complete
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April 24, 2017

17-247	THAT Council approve all of the grant requests for 2017 and 2018, and approve the Empire Event Society's grant requests for 2019 and 2020.	Adriana	Complete
17-253	THAT Council postpone discussion of the SPARC Parking Permit Program and direct staff to seek more information, including the number of SPARC parking permits in the Comox Valley, and input from the Comox Valley Accessibility Committee on the matter.	Adriana	In Process
17-258	THAT Council direct staff to purchase carbon offsets from the Quadra Island Forestland Conservation Project, with the Nanaimo Landfill Gas Capture Project as the second priority and the General Portfolio as the third priority.	Michelle	Complete
17-260	THAT staff provide Council with a report summarizing potential next steps to help improve air quality in Cumberland.	Adriana	Complete
17-264	THAT Council rescind first three readings of "Sewer Improvements Temporary Borrowing Bylaw No. 1051, 2017" by rescinding Council motion 17-157, THAT Council resolve to undertake no further borrowing under "Sewer Improvements Loan Authorization Bylaw No. 1049, 2017", AND THAT Council resolve to undertake no further borrowing under "The Corporation of the Village of Cumberland Water Improvements Loan Authorization Bylaw No. 981, 2013".	Adriana Michelle	In Process In Process

May 8, 2017

17-278	THAT Council grant the Development Variance Permit for property described as Lot 47, District Lot 24, Nelson District, Plan 13640 (2573 Dunsmuir Avenue) to legalize the siting of an existing single family dwelling by varying the following: a. Section 6: The minimum front setback from 3.0metres to 0.0metres; in accordance with the attached survey drawing prepared by Bruce Lewis BCLS dated April 23, 2017. AND THAT Council enter into a Highway Encroachment Agreement for property described as	Joanne	In Process
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	Lot 47, District Lot 24, Nelson District, Plan 13640 (2573 Dunsmuir Avenue), for the front porch attached to the single family dwelling that encroaches onto the public road right-of-way as shown on the survey drawing prepared by Bruce Lewis, BCLS dated April 23, 2017.		
17-280	THAT Council grant the Development Permit for Phase 3 of subdivision of the Carlisle Lane project on property described as Lot 1, District Lot 24, Nelson District, Plan 24314, Except Part in Plans EPP39734 and EPP39735.	Joanne	In Process
17-282	THAT Council delegate the authority to review and approve residential infill development permits for accessory dwelling units to the Manager of Operations	Adriana Judy	In Process
17-284	THAT Council grant the Development Permit (File 2017-04-DP) for ONLY THAT PART OF the property...as shown as phases 7 and 8 on Schedule A the draft Development Permit (CVE Estates) only for the purposes of subdivision and related residential development of Phase 7 (34 lots) and Phase 8 (22 lots), acknowledging that future development permits continue to be required for other parts of the Lands and for other purposes, respectively. The development will be substantially in the form of the attached draft Development Permit.	Joanne	In Process
17-302	THAT the Village provide a letter of support to MP Gord Johns for Bill C-312: An Act to Establish a National Cycling Strategy.	Adriana	Complete
May 23, 2017			
17-309	THAT Council respond to the Comox Valley Chamber of Commerce that the Village of Cumberland does not see the justification for a Comox Valley Governance review and will not send a letter to the Province supporting the review.	Adriana	Complete
17-311	THAT Council direct staff to amend the 2017-2021 Financial Plan to budget up to \$4000 per year from the Cemetery Care Fund for a security company to unlock and lock the cemetery gate daily.	Adriana Michelle	Complete In Process
17-313	THAT Council direct staff to: <ul style="list-style-type: none"> • Repeal Water Improvements Loan Authorization Bylaw No. 1048, 2017 and submit to the Inspector for statutory approval; • Create a new water improvements loan authorization bylaw and submit to the Inspector for statutory approval; and, • Once statutory approval is received, proceed with the elector approval process. 	Adriana	In Process

17-315	THAT the Corporation of the Village of Cumberland Council enter into the Emergency Mutual Aid Agreement and the Comox Valley Emergency Program Administration Service Agreement with the Comox Valley Regional District.	Sundance	In Process
17-319	THAT Council approve the following temporary road closures: <ul style="list-style-type: none"> • Noon July 6, 2017 to 7pm July 7, 2017 <ul style="list-style-type: none"> ○ Northbound lane of Sixth Street from Keswick to Dunsmuir Avenue. • July 7, 2017 <ul style="list-style-type: none"> ○ 6 am to 10 am, Dunsmuir Avenue between First Street and Third Street ○ 8:15 to 9:15 am, Dunsmuir Avenue from First Street to the intersection of Sutton/Egremont ○ 8:15 to 9:15 am, closure of northbound lane of Sutton Road ○ 5 pm to 6:30 pm, closure of eastbound lane of Dunsmuir Avenue in front of the Cumberland Recreation Centre. 	Adriana	Complete
17-321	THAT Council approve the temporary street closure of Sixth Street between Dunsmuir Avenue and Keswick Avenue from Thursday August 17, 2017 at 5 pm until Monday, August 21, 2017 at noon for the Atmosphere Gathering, AND THAT Council approve an exemption to the Noise Control Bylaw No. 950, 2012 for the Atmosphere Gathering as follows: <ul style="list-style-type: none"> • 11 am on August 18 to 1 am on August 19, 2017, • 10 am on August 19 to 1 am on August 20, 2017, and • 10 am to 11 pm on August 20, 2017. 	Adriana	Complete
17-323	THAT Council hold the May 29, 2017 Village Hall meeting at the Coal Creek Historic Park Chinatown Pavilion, and direct staff to give notice of the location change at the Public Notice Posting Places.	Adriana	Complete
17-326	THAT Council refer the application for a Development Permit for 3216 Sutton Road to the next meeting of the Advisory Planning Commission, tentatively scheduled for June 6, 2017.	Joanne	Complete
17-328	THAT Council refer the application for a Development Variance Permit for 2618 Dunsmuir	Joanne	Complete

	Avenue to the next meeting of the Advisory Planning Commission, tentatively scheduled for June 6, 2017.		
17-330	THAT Council refer the application for a Development Variance Permit for 2541 Kendal Avenue to the next meeting of the Advisory Planning Commission, tentatively scheduled for June 6, 2017.	Joanne	Complete
17-332	THAT Council refer the application for a Development Variance Permit for 3019 Royston Road to the next meeting of the Advisory Planning Commission, tentatively scheduled for June 6, 2017.	Joanne	Complete
17-334	THAT Council approve the Climate Action Revenue Incentive (CARIP) Public Report for 2016 for posting on the Village of Cumberland website.	Adriana	Complete

June 12, 2017

17-351	THAT the Village of Cumberland support the initiative of the Friends of Rails to Trails Vancouver Island (FORT VI) to convert the E&N railbed to a multi-use trail, until the corridor is needed for rail transportation, AND THAT Council send a letter to the Island Corridor Foundation to request that they coordinate efforts with FORT VI to accomplish this, and copy the correspondence to FORT VI.	Adriana	Complete
17-353	THAT Council send a letter to UBCM expressing concern about the organization of the June 6 Community to Community forum.	Adriana	Complete
17-356	THAT Council sponsor the 2017 Vancouver Island Musicfest through the loan of equipment and supplies.	Leah	Complete
17-358	THAT Council direct staff to draft a solid fuel-burning appliance bylaw, with regulations to include the following: <ul style="list-style-type: none"> • That non-certified solid fuel-burning appliances be removed upon sale or transfer of any real property • That solid fuel-burning appliances not be used during Air Quality advisories unless the appliance is the only heating appliance, and • That all new construction include a second form of space heating. 	Adriana	In Process
17-359	THAT Council direct staff to amend the Fire Protection Services and Regulation Bylaw No. 988 to prohibit land-clearing fires that are not forestry-related.	Adriana	In Process
17-360	THAT Council direct staff to implement the cooperation and liaison recommendations in the air quality next steps report:	Adriana	Complete

	<ul style="list-style-type: none"> • Send a letter to Courtenay, Comox and the CVRD expressing interest in working together to improve air quality in the Comox Valley, and include information about any steps that Cumberland Council decides to take, and • Determine the best air quality staff contact within each government for better information sharing. 		
17-361	THAT Council direct staff to prepare a report with air quality incentive and education campaign options and costs.	Adriana	In Process
17-362	THAT Council direct staff to begin implementing the air quality steps in the following order: <ul style="list-style-type: none"> • Cooperation and liaison recommendations from the air quality next steps report, • Prohibit land-clearing fires, • Air quality incentive and education campaign options and costs report, and • Draft a woodstove regulation bylaw. 	Adriana	In Process
17-366	THAT Council join the Comox Valley Coalition to End Homelessness as an advisory member and appoint Councillor Ketler as Village representative.	Adriana	In Process
17-368	THAT Council approve the use of vinyl windows only in the new addition, AND THAT Council grant the Heritage Alteration Permit and Development Variance Permit for property described as Lot 7, Block 16, District Lot 21, Nelson District, Plan 522A (2781 Dunsmuir Avenue) substantially in compliance with the attached Permit.	Judy	In Process
17-370	THAT Council grant the Development Variance Permit for property described as Lot 4, District Lot 24, Nelson District, Plan 38778 (3019 Royston Road) to vary the following: Combined Floor Area from the permitted 100.0metres ² to 130.0metres ² ; and Left Side Setback from the permitted 1.5metres to as close as 1.0metre; for accessory buildings as shown on the survey drawing prepared by Steve Hoerburger, BCLS dated April 10, 2017.	Joanne	In Process
17-372	THAT Council grant the Development Variance Permit for property described as Lot 27, District Lot 24, Nelson District, Plan EPP53358 (2541 Kendal Avenue) to vary the following: a fence on top of a landscape wall sited on the exterior right side of the property, from the permitted maximum height from natural grade shall not exceed 2.7metres (9.0feet) in height as shown on the survey drawing prepared by Colin Burridge, BCLS on April 3, 2017 which is attached to the draft Development Variance Permit.	Joanne	In Process
17-374	THAT Council grant the Development Variance Permit for property described as Lot 29, District Lot 24, Nelson District, Plan 13640 (2618 Dunsmuir Avenue) to vary the following:	Joanne	In Process

	<p>a. Left side yard setback from the permitted 1.5metres to as close as 1.3metres ; and</p> <p>b. Lot coverage from the permitted maximum of 40% to 45%; buildings as shown on the site drawing attached to the draft Development Variance Permit, to be confirmed and replaced by the required survey drawing at footings stage of the Building Permit.</p>		
17-376	THAT Council enter into a Highway Encroachment Agreement for a portion of the highway adjacent to properties described as Lots 51 & 52, District Lot 24, Nelson District, Plan 13640 (2557 and 2549 Dunsmuir Avenue), to permit improvements substantially in compliance with the drawing attached to the draft Agreement as Schedule A.	Joanne	In Process
17-378	THAT Council grant the application (2017-06-DP) for a Residential Infill Development Permit on property described as Lot 5, Block 12, District Lot 21, Nelson District, Plan 522A (2752 Allen Avenue) substantially in compliance with the attached draft Development Permit.	Joanne	In Process
17-380	THAT Council approve the sole sourcing of the remaining design work and construction management services for the Water Supply Improvements Project to Koers & Associates Engineering Ltd. for a total cost not to exceed \$693,000.	Rob Sundance	In Process
17-382	THAT Council direct staff to use paint option three for the Museum and Cultural Centre.	Rob	In Process

From: **FCM Connect** <fcm.connect@fcm.ca>

Date: Tue, Jun 13, 2017 at 6:21 AM

Subject: New, free services to help reduce GHGs for Partners for Climate Protection members

FCM Green | June 13, 2017



New, free services to help reduce GHGs for Partners for Climate Protection members

Does your municipality need help with addressing climate change in your community, such as developing a local action plan or implementing cost-effective measures to reduce greenhouse gas emissions?

FCM now offers support and services from regional climate advisors tailored specifically to members of the FCM-ICLEI Partners for Climate Protection (PCP) program.

This free service is offered by advisors in five regions across the country to provide municipal decision makers with one-on-one advice as well as training and knowledge-

sharing activities. Our advisors provide local expertise, resources and support to help municipalities save energy, reduce greenhouse gas emissions and demonstrate municipal leadership on climate change.

PCP members benefit from assistance with climate change initiatives in their municipality, such as setting and achieving GHG reduction targets and developing and implementing local climate action plans using specific, measurable actions.

The advisors will also offer workshops, webinars, networking meetings and information on funding opportunities and local resources in communities in their region.

Free membership to the PCP program is available to all Canadian municipalities. [Learn more](#) about the benefits of becoming a PCP member and join today.

The regional climate advisors initiative is delivered by FCM's [Municipalities for Climate Innovation Program](#) and funded by the Government of Canada.

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