

REGULAR AGENDA

9/2020/R



The Corporation of the Village of Cumberland

**Regular Council Meeting
April 27, 2020 at 5:30 p.m.**

*We are honoured to gather on the unceded traditional territory
of the K'ómoks First Nation.*

This meeting to be held through electronic facilities as authorized under Order M083 of the Minister of Public Safety and Solicitor General during the declaration of a state of emergency made March 18, 2020 in order to conduct business in accordance to public health advisories related to the COVID-19 pandemic.

The meeting will be live streamed via the [Village of Cumberland YouTube Channel](#).

1. Approval of Agenda

- 1.1 Agenda for regular Council meeting, April 27, 2020
Recommend THAT Council approve the agenda for the April 27, 2020 Regular Council meeting.

2. Adoption of Minutes

- 2.1 Adoption of Minutes 1
Recommend THAT Council adopt the following meeting minutes:
- ***April 6, 2020 Regular Council Meeting***
 - ***April 9, 2020 Special Council Meeting***
- 2.2 Receipt of Committee Minutes 7
Recommend THAT Council receive the following meeting minutes:
- ***Advisory Planning Commission held February 13, 2020***

3. **Presentation of Audited Financial Statements**
 - 3.1 2019 Audited Financial Statements and Presentation 10
Prepared by Michelle Mason, Chief Financial Officer/Deputy CAO
 - i. Recommend THAT Council receive the 2019 Audited Financial Statements report.*
 - ii. Recommend THAT Council receive the delegation of Cory Vanderhorst, CPA, CA from MNP LLP to present the auditor's report to the Council for the year ended December 31, 2019.*
 - iii. Recommend THAT Council approve the Village of Cumberland Audited Financial Statements for the year ended December 31, 2019.*
4. **Unfinished Business**
5. **Correspondence**
 - 5.1 Comox Valley Regional District regarding the Regional Poverty Reduction Assessment and Strategy Funding Application 46
 - i. Recommend THAT Council receive the correspondence from the Comox Valley Regional District regarding the Regional Poverty Reduction Assessment and Strategy Funding Application.*
 - ii. Recommend THAT Council endorse the Village's participation in the Comox Valley Regional District's poverty reduction assessment and strategy and support the funding application to the Union of BC Municipalities.*
 - 5.2 Comox Valley Regional District regarding Regional Active Transportation Plan Grant Funding Application 48
 - i. Recommend THAT Council receive the correspondence from the Comox Valley Regional District regarding Regional Active Transportation Plan Grant Funding Application.*
 - ii. Recommend THAT Council endorse the Village's participation in the Comox Valley Regional District's regional poverty reduction action plan and support the application to the BC Active Transportation Infrastructure Grants Program.*

- 5.3 Climate Caucus regarding Green Recovery & Resilience for Local Government 50
- i. Recommend THAT Council receive the correspondence from the Climate Caucus regarding Green Recovery & Resilience for Local Government.*
 - ii. Recommend THAT Council consider endorsement of the Climate Caucus request to the Prime Minister of Canada dated April 16, 2020 regarding Green Recovery and Resilience for Local Government.*
- 5.4 Comox Valley RCMP, Annual Performance Plan 55
- i. Recommend THAT Council receive the correspondence from the Comox Valley RCMP, Annual Performance Plan*
 - ii. Recommend THAT Council endorse the Comox Valley RCMP detachment, Annual Performance Plan Acknowledgement of Consultation and consider providing feedback on the community priority issues.*
6. Reports
- 6.1 Application for a Development Variance Permit – 4708 Cumberland Road 57
Prepared by Joanne Rees, Planner
- i) Recommend THAT Council receive the report “Application Development Variance Permit – 4708 Cumberland Road” dated April 17, 2020.*
 - ii) Recommend THAT Council approve the application (2020-01-DV) for a Development Variance Permit for property legally described as Lot 2, District Lot 24, Nelson District, Plan VIP53952 (4708 Cumberland Road) which varies the rear yard setback for principal dwellings from the required 4.5metres to 2.6metres as shown on the site drawing attached as Schedule A.*
- 6.2 COVID-19 response activities – April 6 to April 22, 2020 65
Prepared by Clayton Postings, Chief Administrative Officer
Recommend THAT Council receive the COVID-19 response activities – April 6 to April 22, 2020 report.

- 6.3 Upcoming Council/Committee of the Whole Meetings 68
Prepared by Rachel Parker, Corporate Officer
- i. Recommend THAT Council receive the Upcoming Council/Committee of the Whole Meetings report.*
 - ii. Recommend THAT Council authorize holding Council, Committee of the Whole, and committee meetings at the Cultural Centre Moncrief Hall located at 2674 Dunsmuir Avenue during the Covid-19 response period to meet physical distancing requirements.*
 - iii. Recommend THAT Council hold a special closed Council meeting and a Committee of the Whole meeting on May 4, 2020 at 2pm;*
 - iv. Recommend THAT Council hold Committee of the Whole meetings immediately following the regular Council meetings on*
 - a. July 27, 2020, and*
 - b. October 26, 2020.*
7. **Bylaws**
- 7.1 2020 Property Tax Rates Bylaw 71
Prepared by Michelle Mason, Chief Financial Officer/Deputy CAO
- i) Recommend THAT Council receive the 2020 Property Tax Rates Bylaw report.*
 - ii) Recommend THAT Council give first, second and third reading to "2020 Property Tax Rates Bylaw No. 1130, 2020".*
- 7.2 Council Procedure Bylaw Amendment 89
Prepared by Rachel Parker, Corporate Officer
- i) Recommend THAT Council receive the Council Procedure Bylaw Amendment report.*
 - ii) Recommend THAT Council give first, second and third reading to Council Procedure Amendment Bylaw No. 1132, 2020; and THAT Council give public notice of the proposed amendments to the Council Procedure Bylaw in general terms in accordance with section 94 of the Community Charter.*
8. **Consent Calendar**
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.

- May 4, 2020 at 2pm: Special Council meeting and Committee of the Whole (Closed to the Public)
- May 8, 2020 at 9am: Committee of the Whole (Closed to the Public)

11. Question Period

A member of the public may only inquire about items included on the agenda for that meeting during a question period.

- Please send questions by email to info@cumberland.ca using subject line "Question Period"; Note: please limit to questions only - comments will not be read.

12. Adjournment to Committee of the Whole

Recommend THAT Council adjourn the Council meeting to the Committee of the Whole meeting.

13. Closed Portion

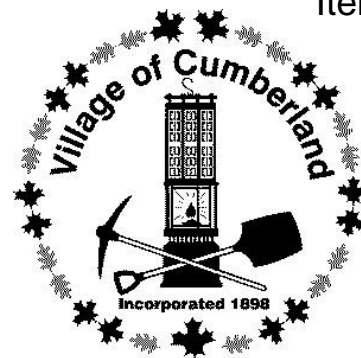
Recommend THAT Council close the meeting to the public pursuant to Section 90 of the Community Charter to consider:

- ***labour relations or other employee relations;***
- ***discussions with municipal officers and employees respecting municipal objectives, measures and progress reports for the purposes of preparing an annual report under section 98 [annual municipal report].***

14. Adjournment

REGULAR MINUTES

7/2020/R



The Corporation of the Village of Cumberland

**Regular Council Meeting
April 6, 2020 at 5:30 p.m.**

This meeting was held through electronic facilities as authorized under Order M083 of the Minister of Public Safety and Solicitor General during the declaration of a state of emergency made March 18, 2020 in order to conduct business in accordance to public health advisories related to the COVID-19 pandemic.

The meeting was live streamed via <https://cumberland.ca/meetings/6-20-r/>

Council Present:

Mayor Leslie Baird
Councillor Vickey Brown
Councillor Jesse Ketler
Councillor Gwyn Sproule
Councillor Sean Sullivan

Staff Present:

Clayton Postings, Chief Administrative Officer
Michelle Mason, Chief Financial Officer/Deputy CAO
Rachel Parker, Corporate Officer

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

1. Approval of Agenda

- 1.1 Agenda for regular Council meeting, April 6, 2020
Motion 20-86

Sproule/Ketler

THAT Council approve the agenda for the April 6, 2020 Regular Council meeting.

Carried Unanimously

2. Adoption of Minutes

2.1 Adoption of Minutes

Motion 20-87

Brown/Sullivan

THAT Council adopt the following meeting minutes:

- March 9, 2020 Regular Council Meeting
- March 23, 2020 Special Council Meeting

Carried Unanimously

3. Delegations

None

4. Unfinished Business

None

5. Correspondence

None

6. Reports

6.1 Mayor's Message

Motion 20-88

Sproule/Brown

THAT Council receive the verbal report from Mayor Baird.

Carried Unanimously

6.2 Update on Response to COVID-19

Motion 20-89

Brown/Sullivan

THAT Council receive the Update on Response to COVID-19 report.

Carried Unanimously

6.3 2020 Community Grant Program

Motion 20-90

Ketler/Sullivan

THAT Council receive the 2020 Community Grant report.

Carried Unanimously

Brown/Ketler

THAT Council allocate a \$4000 community grant to the Cumberland Business Society for the development of a business improvement area

plan, and allocate a \$6000 community grant to the Cumberland Community Schools Society for the Cumberland Food Share program.

Carried Unanimously

6.4 Committee of the Whole meeting, April 27, 2020

Motion 20-91

Ketler/ Sullivan

THAT Council receive the Committee of the Whole Meetings report.

Carried Unanimously

Motion 20-92

Brown/Sullivan

THAT Council reschedule the April 6, 2020 Committee of the Whole meeting to April 27, 2020 immediately following the regular Council meeting; and THAT Council direct staff to bring forward amendments to the Council Procedure Bylaw for consideration.

Carried Unanimously

6.5 2020 Property Tax Deadline

Motion 20-93

Sproule/Sullivan

THAT Council receive the 2020 Property Tax Deadline report.

Carried Unanimously

Motion 20-94

Sullivan/Brown

THAT Council direct staff to prepare the 2020 property tax rates bylaw as per previous years.

Carried Unanimously

7. Bylaws

7.1 Utility Penalty Date(s) Deferral

Motion 20-95

Ketler/Brown

THAT Council receive the Utility Penalty Date(s) Deferral report.

Carried Unanimously

Brown/Sullivan

THAT Council give first, second and third reading of the following bylaws as presented: "Water Rates Amendment Bylaw No. 1128, 2020", Sanitary Sewer Rates Amendment Bylaw No. 1129, 2020," and Solid waste Collection Fees Amendment Bylaw No. 1132, 2020"; and that Council adopt, pursuant to Ministerial Order No.M083, the following bylaws: "Water Rates Amendment Bylaw No. 1128, 2020", Sanitary Sewer Rates Amendment Bylaw No. 1129, 2020," and "Solid waste Collection Fees Amendment Bylaw No. 1132, 2020".

Carried Unanimously

8. Consent Calendar

None

9. New Business

None

10. Notices, Motions and Announcements

None

11. Question Period

Questions were received through email on the following matters:

- Closure of parking lots at trailheads due to COVID-19

12. Adjournment

Sullivan/Brown

THAT the meeting be adjourned at 6:32 p.m.

Carried Unanimously

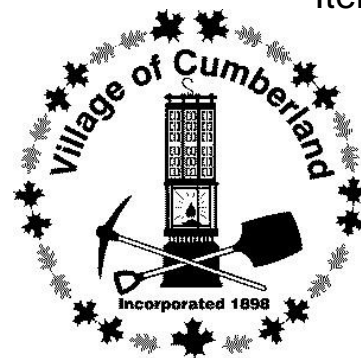
Certified Correct:

Mayor

Corporate Officer

SPECIAL COUNCIL MINUTES

8/2020/S



The Corporation of the Village of Cumberland

**Special Council Meeting
April 9, 2020 at 2:00 p.m.**

This meeting held through electronic facilities as authorized under Order M083 of the Minister of Public Safety and Solicitor General during the declaration of a state of emergency made March 18, 2020 in order to conduct business in accordance to public health advisories related to the COVID-19 pandemic.

Council Present:

Mayor Leslie Baird
Councillor Vickey Brown
Councillor Jesse Ketler
Councillor Gwyn Sproule
Councillor Sean Sullivan

Staff Present:

Clayton Postings, Chief Administrative Officer
Michelle Mason, Chief Financial Officer/Deputy CAO
Rachel Parker, Corporate Officer
Ryan Coltura, Manager of Recreation

Mayor Baird called the meeting to order at 2 p.m.

1. Approval of Agenda

1.1 Agenda for Special Council meeting, April 9, 2020

Motion 20-96

Brown/Sullivan

THAT Council approve the agenda for the April 9, 2020 Special Council meeting.

Carried Unanimously

2. Closed Portion

Motion 20-97

Ketler/Sproule

THAT Council close the meeting to the public at 2:01 pm pursuant to Section 90 of the *Community Charter* to consider:

- labour relations or other employee relations.

Carried Unanimously

3. **Release of Closed Portion Resolutions**
None

4. **Adjournment**
Brown/Sroule
THAT Council adjourn the meeting at 2:28 p.m.
Carried Unanimously

Certified Correct:

Mayor

Corporate Officer



Corporation of the
Village of Cumberland

*Advisory Planning
Commission*

Minutes

The meeting of the APC was held on Thursday, February 13, 2020 in the Council Chambers located at 2675 Dunsmuir Avenue, commencing at 4:09pm.

PRESENT:	Roger Kishi, Acting Chair	Jaye Mathieu
	Janet Bonaguro, Recording Secretary	Dan Griffin
ABSENT:	Eric Krejci	Nick Ward
	Neil Borecky	
STAFF:	Karin Albert, Planner	

Roger Kishi volunteered as Chair in the absence of Nick Ward.

1. CALL TO ORDER

2. APPROVAL OF AGENDA

Bonaguro/Mathieu: THAT the agenda be approved.

CARRIED

3. APPROVAL OF MINUTES

Griffin/Mathieu: THAT the minutes of the meeting held January 9, 2020 be approved.

CARRIED

4. REFERRALS FROM COUNCIL

a) **Zoning Bylaw Housekeeping Amendments Report**

Bonaguro/Mathieu: THAT the Advisory Planning Commission receive "Zoning Bylaw Housekeeping Amendments" report dated February 6, 2020.

CARRIED

DISCUSSION

Staff provided a report on the proposed changes and an overview of the OCP and zoning bylaw amendment process.

- 3.2.2. Definitions Daycare In-Home - Daycares permitted provincially therefore the municipality can't restrict this use in the OCP or zoning bylaw anywhere in residentially zoned areas.

6.4.2(a)(i) – Accessory Dwelling Units – One intent of infill housing is to increase density; they should be able to go where they can fit rather than restricting it to the backyard. It also enables the owners to orient the principal residence to the back of their yard.

Bonaguro/Griffin: THAT the Advisory Planning Commission recommend to Council that Zoning Amendment Bylaw No. 1116 be presented to Council for first and second reading with the following amendments:

- Update the Table of Contents and Page Numbers within the Zoning Bylaw
- 3.2.2 Definitions Manufactured Home - Include the specific CSA approval number (CSA Z240 MH: Standard for Manufactured (Mobile) Home Construction) for manufactured/mobile homes to differentiate them from CSA approved modular construction homes (CSA A277: Procedure for Certification of Prefabricated Buildings, Modules and Panels)
- 11.4.7 Home Occupations (k) – Change to: “In the case of child daycare use, a minimum of 14.0 square metres (150.7 square feet) of usable outdoor activity space shall be provided for the first child in care and an additional 6.0 square metres (64.6 square feet) for every additional child in care up to the maximum permitted 8 children.
- 14.4.13 Urban Agriculture d) A roadside stand shall: “only food and value-added products made from produce grown on site may be sold” – align with “Market Garden” language in 4.14a) i) in the Zoning Bylaw
- 16.6.3 Required Number of Vehicular Parking Stalls Tables 6.3.1 and 6.3.2 – Remove the parking requirement for employees/pupil parking under Home Occupation for the reason that as soon as more parking is required on the property it takes away roadside parking that would otherwise be available in front of where the new required parking would be. Not hearing complaints about employee parking during the day. Direct a future parking plan to consider further.
- 26.7.10 MU-1 Mixed Use Residential Zone 6. Principal Buildings and Structures Single Family Dwelling Setbacks, Minimum Front – label the building components on the drawing for ease of interpretation.

CARRIED

In addition to the recommendations on the report, the APC recommends the following:

Griffin/Mathieu: THAT the Council consider looking at the potential need for other types of residential uses in addition to “apartment” in VCMU1 for the following reasons resulting from the bylaw housekeeping discussion:

- Existing residential uses in the zone are likely non-conforming, especially with the addition of the definition of “apartment” as presented in the staff report
- Dwelling units are legally non-conforming if they have been permitted

- There are about eight dwelling units in the VCMU1 zone that don't align with the proposed new definition of "apartment"
- Within VCMU1 "apartment" is identified as the only residential use, but there are some existing single-family dwellings within the zone or dwellings that might be considered Accessory Dwelling Units however ADUs are not listed as a permitted use in the zone
- Need to consider if the OCP supports single-family or accessory dwelling units as recommended
- Need to consider the intent for the residential uses in the municipality (especially VCMU1)
- Need to consider what happens in the situation where the owner only wants 1 or 2 units above commercial instead of 3
- Need to consider another use in the zoning bylaw that permits residential use in addition to "apartments".
- Need to consider if commercial uses could exist in the existing laneway houses which are currently used as residential accessory use within the VCMU1
- Consider the potential to add "Accessory Dwelling" as an accessory to a commercial use

AND THAT Staff or Council determine if the Village can use the Village Cash-in-lieu Parking Fund to fund a parking study.

CARRIED

5. OLD BUSINESS

None

6. NEW BUSINESS

None

7. NEXT REGULAR MEETING

Thursday, March 12 at 4:00pm.

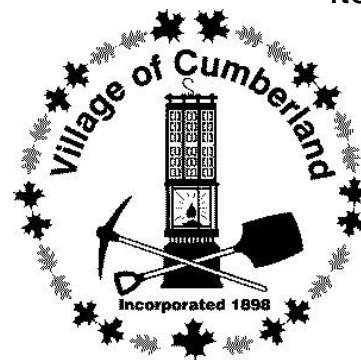
8. TERMINATION:

Mathieu: THAT the meeting terminate.

Time: 6:10pm

<p>Certified Correct:</p> <p>_____</p> <p style="text-align: right;">Roger Kishi, Acting Chair</p>	<p>Confirmed:</p> <p>_____</p> <p style="text-align: right;">Rachel Parker, Corporate Officer</p>
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COUNCIL REPORT



File No. 1680-20

REPORT DATE: April 20, 2020

MEETING DATE: April 27, 2020

TO: Mayor and Councillors

FROM: Michelle Mason, Chief Financial Officer/Deputy CAO

SUBJECT: 2019 Audited Financial Statements

RECOMMENDATION

- i. THAT Council receive the 2019 Audited Financial Statements report.
- ii. THAT Council receive the delegation of Cory Vanderhorst, CPA, CA from MNP LLP to present the auditor's report to the Council for the year ended December 31, 2019.
- iii. THAT Council approve the Village of Cumberland Audited Financial Statements for the year ended December 31, 2019.

PURPOSE

The purpose of this report is to present the Village of Cumberland Audited Financial Statements for the year ended December 31, 2019 to Council for approval.

BACKGROUND

The Community Charter requires that financial statements be prepared by the municipal financial officer and presented to Council. It also requires that the municipal auditor report to Council on the annual financial statements. Council is responsible for the review and acceptance of the financial statements. Audited financial statements must be submitted to the Province by May 15th each year. The province is giving flexibility with this deadline in 2020 if required.

The financial statements for the year ended December 31, 2019 were prepared by staff in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada. These principles have been applied on a basis consistent with that of the preceding year.

The Village maintains a system of internal accounting controls designed to safeguard its assets and to provide reliable financial information. These systems are reviewed and tested on a cyclical basis by an independent auditor.

The audit firm of MNP LLP was appointed by Council to perform the independent audit for the 2019 year. Under the terms of their engagement, the interim audit work was performed in November 2019, and final audit work was undertaken during March and April. The financial statements and auditor's report will be presented to Council on April 27, 2020.

Discussion

The Financial Statements, notes and schedules as well as the auditor's report to members of Council and management are attached to this report. These are a representation of the audited financial activities of the municipality as at December 31, 2019 and consist of the following:

- Statement of Financial Position (Statement A)
- Statement of Operations and Accumulated Surplus (Statement B)
- Statement of Change in Net Financial Assets / (Debt) (Statement C)
- Statement of Cashflows (Statement D)
- Notes that provide supplementary information to the financial statements
- Schedule of Tangible Capital Assets (Schedule 1)
- Schedule of Debenture and Long-Term Debt (Schedule 2)
- Schedule of Segment Disclosure (Schedule 3)
- Schedule of Segment Disclosure with Budget Information (Schedule 4)
 - Schedules three and four (segment disclosures) provide Council with revenue and expenditure details for the various types of municipal services provided

While the attached financial statements and auditor's report provide detailed information regarding the financial activities of the organization, particular items of note are outlined below for Council.

Accumulated Surplus

The Statement of Financial Position reports the accumulated surplus balance of \$61 million as at December 31, 2019. The largest component of this balance shows tangible capital assets (\$58 of \$61 million) at cost and net of amortization which appears to be a large surplus and doesn't show the details of the surplus balance. Therefore, staff recommends that Council focuses on Note 16 to the financial statements which presents the accumulated surplus by type and fund. The operating surplus summary outlined in Note 16 shows that the operating funds decreased by \$2.3 million for the year but the reserve funds increased by \$3.9 million. This is because funds that were previously reserved in accumulated surplus operating funds for specific purposes were transferred to reserves that were established in 2019 as per the Village Reserve and Surplus policy adopted in December 2018. Accumulated surplus is comprised of equity in tangible capital assets (\$53 million), which reflects amounts already spent on land, park and facility infrastructure, roads, and utility assets (includes debt for these assets); reserve funds established by bylaw (\$6 million), and operating funds (\$2 million).

Annual Surplus

The combined annual surplus as presented in the *Statement of Operations and Accumulated Surplus* was \$4.3 million in 2019 compared to \$5.9 million in 2018. The \$4.3 million annual surplus for 2019 resulted in an increase in net tangible capital assets of \$2.7 million, an increase in reserve balances of \$3.9 million and a decrease in operating surplus of \$2.3 million.

The annual surplus of \$4,346,310 as presented in the *Statement of Operations and Accumulated Surplus* includes revenues of \$1,595,885 for infrastructure assets that were contributed by developers on subdivision. Due to generally accepted accounting principles, this revenue is included in the annual surplus for the year. However, the addition of these assets is not showing as an expenditure in this statement and in reality these assets will eventually need to be replaced by the Village. This balance also does not include debt principal reductions or proceeds of debt (net proceeds \$1,419,885) and they include the annual amortization of all tangible capital assets (\$1,368,548) rather than the actual acquisition/contribution of Village assets during the year (net \$5,530,773). As Cumberland ramps up their asset replacement plan over the next few years, the difference in the amortization expense and the tangible capital asset acquisitions will increase the annual surplus for year-end reporting purposes when in reality the annual surplus for financial planning purposes will reflect a lower annual surplus (2019 - \$315,612) that includes these types of expenditures. While reporting for financial planning purposes isn't required by generally accepted accounting standards for year-end reporting, Council receives this valuable information quarterly.

Net Financial Assets

Net financial assets of \$2.8 million are important as it means the Village's financial assets exceed liabilities. This wasn't a significant increase over net financial assets in 2018 (\$2.7 million). Net financial assets provide the Village with the ability to finance future operations and limit the amount that future revenues will be required to pay for past transactions and events. Many local governments are in a net debt financial position because debt is regularly used to finance capital acquisitions. There is a balance between current and future taxpayers contributing to the assets that they use and this balance can be different for each local government.

ALTERNATIVES

1. Council can direct staff to bring additional information back before accepting the 2019 audited Financial Statements.

STRATEGIC OBJECTIVE

- Quality Infrastructure Planning and Development
- Comprehensive Community Planning
- Healthy Community
- Climate Change
- Effective communication, administrative, financial and support services

FINANCIAL IMPLICATIONS

Total fees of \$18,900 are expected to be charged to the Village for audit services as quoted.

OPERATIONAL IMPLICATIONS

The Audited Financial Statements are a statutory requirement and are included in core staff duties. Significant staff time is used for this process each year.

ATTACHMENTS

1. 2019 Draft Financial Statements.
2. 2019 Final Report to the Members of Council and Management.

CONCURRENCE

Odie Morin, Deputy Financial Officer

OM

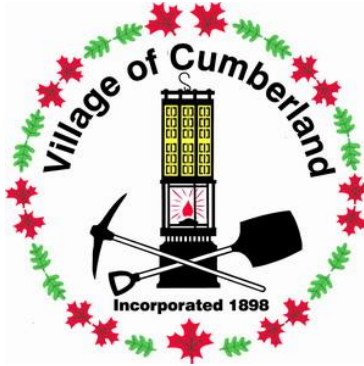
Respectfully submitted,

Michelle Mason

Michelle Mason
Chief Financial Officer/Deputy CAO

Clayton Postings

Clayton Postings
Chief Administrative Officer



**THE CORPORATION OF THE
VILLAGE OF CUMBERLAND**

FINANCIAL STATEMENTS

DECEMBER 31, 2019

**THE CORPORATION OF THE
VILLAGE OF CUMBERLAND**

Index to Financial Statements

For the year ended DECEMBER 31, 2019

INDEPENDENT AUDITOR'S REPORT

STATEMENTS

- A Statement of Financial Position
- B Statement of Operations and Accumulated Surplus
- C Statement of Change in Net Financial Assets
- D Statement of Cash Flows

NOTES TO FINANCIAL STATEMENTS

SCHEDULES

- 1 Tangible Capital Assets
- 2 Debenture and Long-Term Debt
- 3 Segment Disclosure
- 4 Segment Disclosure with Budget Information

Independent Auditor's Report

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

Opinion

We have audited the financial statements of Corporation of the Village of Cumberland (the "Village"), which comprise the statement of financial position as at December 31, 2019, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Other Matter

The financial statements of the Village for the year ended December 31, 2018 were audited by another firm of public accountants who issued an unqualified audit opinion on April 23, 2019.

Other Information

Management is responsible for the other information, consisting of the annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and the Council for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Courtenay, British Columbia

April 27, 2020

Chartered Professional Accountants

DRAFT - For Discussion Purposes Only

STATEMENT A

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Financial Position
As at December 31, 2019

	<u>2019</u>	<u>2018</u>
Financial Assets		
Cash and cash equivalents	\$ 8,619,393	\$ 5,150,175
Property taxes receivable	143,002	162,488
Accounts receivable (Note 2)	1,150,127	2,477,911
Investments (Note 3)	4,804,133	4,632,214
	<u>14,716,655</u>	<u>12,422,788</u>
Liabilities		
Accounts payable and accrued liabilities (Note 4)	1,103,626	1,815,534
Service and other deposits (Note 5)	967,711	1,171,983
Deferred revenue (Note 7)	5,304,716	3,612,887
Debenture and long term-debt (Note 9, Schedule 2)	4,573,894	3,154,008
	<u>11,949,947</u>	<u>9,754,412</u>
Net Financial Assets	<u>2,766,708</u>	<u>2,668,376</u>
Non-financial Assets		
Tangible capital assets (Schedule 1)	58,129,282	53,985,805
Inventories	115,515	121,390
Prepaid expenses	153,610	43,234
	<u>58,398,407</u>	<u>54,150,429</u>
Accumulated Surplus (Note 16)	<u><u>\$ 61,165,115</u></u>	<u><u>\$ 56,818,805</u></u>
Contingent liabilities (Note 8)		
Contractual rights and commitments (Note 17)		
Subsequent event (Note 19)		

See accompanying notes to the financial statements

Approved by:

 Leslie Baird
 Mayor

 Michelle Mason
 Chief Financial Officer

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	(Note 14)		
Revenues			
Taxes	\$ 2,785,415	\$ 2,966,965	\$ 2,581,029
Grants in lieu of taxes	53,610	53,123	50,483
Frontage taxes	423,105	498,634	366,142
Sale of services	1,857,405	2,048,584	1,761,721
Transfers from other governments	4,194,815	2,848,805	4,145,133
Services to other governments	421,570	403,398	401,618
Other revenue	697,010	859,447	988,888
Development cost charges	1,436,075	46,464	13,118
Contributed assets	-	1,595,885	1,858,601
	<u>11,869,005</u>	<u>11,321,305</u>	<u>12,166,733</u>
Expenses			
General government services	1,025,600	1,079,010	857,363
Transportation services	1,552,165	1,505,589	1,397,039
Protective services	687,035	678,381	693,667
Environmental health services	2,058,530	1,898,487	1,747,601
Public health services	37,090	44,856	32,770
Environmental planning and development services	478,840	488,504	359,562
Recreation and cultural services	1,287,395	1,280,168	1,220,705
	<u>7,126,655</u>	<u>6,974,995</u>	<u>6,308,707</u>
Annual Surplus	4,742,350	4,346,310	5,858,026
Accumulated Surplus, Beginning Of Year	<u>56,818,805</u>	<u>56,818,805</u>	<u>50,960,779</u>
Accumulated Surplus, End Of Year	<u>\$ 61,561,155</u>	<u>\$ 61,165,115</u>	<u>\$ 56,818,805</u>

Please see accompanying notes to the financial statements.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Changes in Net Financial Assets (Debt)
For the Year Ended December 31, 2019

	<u>2019 Budget</u>	<u>2019 Actual</u>	<u>2018 Actual</u>
	(Note 14)		
Annual Surplus	\$ 4,742,350	\$ 4,346,310	\$ 5,858,026
Amortization of tangible capital assets	1,403,775	1,368,548	1,317,356
Change in supplies inventories	-	5,875	(3,835)
Change in prepaid expense	-	(110,376)	3,808
Proceeds on disposal of tangible capital assets	-	-	21,972
(Gain) loss on disposal of tangible capital assets	-	18,748	(5,991)
Acquisition of tangible capital assets	<u>(13,090,555)</u>	<u>(5,530,773)</u>	<u>(6,997,940)</u>
Change In Net Financial Assets	(6,944,430)	98,332	193,396
Net Financial Assets, Beginning Of Year	2,668,376	2,668,376	2,474,980
Net Financial Assets/(Debt), End Of Year	<u><u>\$ (4,276,054)</u></u>	<u><u>\$ 2,766,708</u></u>	<u><u>\$ 2,668,376</u></u>

Please see accompanying notes to the financial statements.

STATEMENT D

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Cash Flows
For the Year Ended December 31, 2019

	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Transactions		
Annual surplus	\$ 4,346,310	\$ 5,858,026
Non-cash items		
Amortization	1,368,548	1,317,356
Contributed assets	(1,595,885)	(1,858,601)
Long-term debt actuarial reduction	(27,871)	(23,954)
(Gain) loss on disposal of tangible capital assets	18,748	(5,991)
Change in prepaid expense	(110,376)	3,808
Change in inventories	5,875	(3,835)
Change in deferred revenue	1,691,829	321,764
Change in working capital		
Change in property taxes receivable	19,486	(25,526)
Change in accounts receivable	1,327,784	(843,909)
Change in accounts payable	(711,908)	460,576
Change in trust and other deposits	(204,272)	654,469
Cash provided by operating transactions	<u>6,128,268</u>	<u>5,854,183</u>
Cash Flow From Capital Transactions		
Purchase of tangible capital assets	(3,934,887)	(5,139,339)
Proceeds on disposal of tangible capital assets	-	21,972
Cash applied to capital transactions	<u>(3,934,887)</u>	<u>(5,117,367)</u>
Cash Flow From Financing Transactions		
New debt issued	1,796,102	507,408
Long-term debt repaid	(348,346)	(262,096)
Cash applied to financing transactions	<u>1,447,756</u>	<u>245,312</u>
Cash Flow From Investing Transactions		
Change in investments	(171,919)	(727,763)
Cash applied to investing transactions	<u>(171,919)</u>	<u>(727,763)</u>
Increase in Cash and Cash Equivalents	3,469,218	254,365
Cash and Cash Equivalents, Beginning Of Year	<u>5,150,175</u>	<u>4,895,810</u>
Cash and Cash Equivalents, End Of Year	<u><u>\$ 8,619,393</u></u>	<u><u>\$ 5,150,175</u></u>
Interest Included In Operating Transactions		
Interest received in the year	\$ 300,677	\$ 216,907
Interest paid in the year	\$ (142,038)	\$ (110,814)

Please see accompanying notes to the consolidated financial statements.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2019**

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, receivables, investments, 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 used 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.
 - 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.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2019**

- 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.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2019**

- 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
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) 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 Municipality 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, 2019 and 2018 the Municipality has reported no liabilities related to contaminated sites.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2019**

2. ACCOUNTS RECEIVABLE

Accounts receivable is comprised of the following:

	2019	2018
Due from federal government	\$ 313,883	\$ 1,580,244
Due from provincial government	197,264	216,914
Due from other governments	54,360	46,129
Other receivables	584,620	634,624
	\$ 1,150,127	\$ 2,477,911

3. INVESTMENTS

Investments are comprised of the following:

	2019	2018
Credit Union Term Deposits with interest rates of 2.64% (2018 – 2.70%)	\$ 3,880,000	\$ 4,082,627
Emergency & Safety Reserve Term Deposit with interest rate of 2.64% (2018 – 2.70%)	502,000	209,924
Parkland Reserve Credit Union Term Deposit with interest rate of 2.64% (2018 – 2.70%)	106,133	102,300
Sewer Capital Reserve Term Deposit with interest rate of 2.64% (2018 – 2.70%)	316,000	237,363
	\$ 4,804,133	\$ 4,632,214

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Account payable is comprised of the following:

	2019	2018
Due to federal government	\$ 4,609	\$ 3,213
Due to provincial government	25	235
Due to other government	429	1,507
Salaries, wages and benefits payable	562,622	394,333
Other payables	535,941	1,416,246
	\$ 1,103,626	\$ 1,815,534

5. SERVICE AND OTHER DEPOSITS

Service 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.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2019**

6. BANK INDEBTEDNESS

The Municipality has an available unsecured line of credit of \$2 million from the First Line Credit Union bearing interest at prime. No balance was drawn on the line of credit as at December 31, 2019 (2018 – \$Nil).

7. DEFERRED REVENUE

	Balance 31-Dec-18	Collections	Recognized As Revenue	Interest Income	Balance 31-Dec-19
Deferred Revenue – DCC					
Parks	\$ 483,997	\$ 207,390	\$ (5,382)	\$ 14,230	\$ 700,235
Roads	553,468	209,929	(15,035)	15,986	764,348
Sanitary Sewer	1,564,848	843,914	(15,282)	47,833	2,441,313
Storm Drainage	94,334	76,162	(5,382)	3,064	168,178
Waterworks	225,302	283,313	(5,382)	8,075	511,308
	<u>2,921,949</u>	<u>1,620,708</u>	<u>(46,463)</u>	<u>89,188</u>	<u>4,585,382</u>
Other Deferred	690,938	696,220	(677,629)	9,805	719,334
	<u>\$ 3,612,887</u>	<u>\$ 2,316,928</u>	<u>\$ (724,092)</u>	<u>\$ 98,993</u>	<u>\$ 5,304,716</u>

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, 2019, the Municipality has no record of any assessment appeals pending with respect to properties.
- 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.
- e) 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, 2019**

In 2019, the Municipality received a notice from the Ministry of Environment and Climate Change Strategy (MOE) notifying them that the MOE was considering imposing a number of administrative penalties. The Municipality has been in remediation meetings with the MOE, and at this point is unable to determine the administrative penalties to be levied and as a result, no liability has been recorded.

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 \$564,753 (2018 - \$608,894) and are 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 2024 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:

2020	\$	142,521
2021		83,610
2022		74,565
2023		59,765
2024		7,006
Total minimum loan payments		367,467
Less: amount representing interest (December 31 st at 2.58%)		(15,118)
Obligations under equipment loans	\$	352,349

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

2020	\$	299,713
2021		1,770,862
2022		306,547
2023		311,128
2024		287,504
Thereafter		1,245,791
	\$	4,221,545

Total balance for equipment loans, debenture and long-term debt equal \$4,573,894 (2018 - \$3,154,008).

10. DEPOSITS AND RESERVES – MUNICIPAL FINANCE AUTHORITY

Under borrowing arrangements with the Municipal Finance Authority (MFA), the Municipality 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 refunded to the Municipality.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2019**

Cash deposits at December 31, 2019 equal to \$35,213 (2018 - \$34,412) and are not reported elsewhere in these financial statements.

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 Municipality 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 2.58% (2018 – 2.80%). At December 31, 2019, the value of sick leave for all vested employees is calculated at \$75,765 (2018 - \$78,524). The total estimated employee retirement benefit liability at December 31, 2019 is \$245,939 (2018 - \$222,122). 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 trustee pension plan. The Board of trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2018, the Plan has approximately 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2021 with results available later in 2022. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Municipality paid \$191,872 (2018 - \$170,499) for employer contributions while employees contributed \$168,879 (2018 - \$150,268) to the Plan in fiscal 2019.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2019**

13. TRUST FUNDS

Cash and cash equivalents at December 31, 2019 held in trust by the Municipality for cemetery care equal to \$64,957 (2019 - \$59,282). Neither the assets nor related liabilities have been recorded in the financial statements.

14. ANNUAL BUDGET

Budget figures are based on the *2019-2023 Financial Plan Bylaw No. 1092, 2018* approved by Council in January of 2019. Figures are presented on the basis used for actual results and were adjusted as follows to comply with financial statement presentation:

Surplus per 2019 – 2023 Financial Plan	\$ -
Remove proceeds from borrowing	(5,891,725)
Remove principal payments on debt	407,030
Add back amortization	(1,403,775)
Remove capital acquisitions	13,090,555
Transfer to reserves	(1,459,735)
Surplus restated for financial statement purposes	<u>\$ 4,742,350</u>

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 1092	Final Amended Financial Plan Bylaw 1124	Difference
Revenues	\$ (10,432,930)	\$ (10,755,145)	\$ (322,215)
Expenses			
General government services	1,025,600	1,037,600	12,000
Transportation services	1,552,165	1,562,815	10,650
Protective services	687,035	712,035	25,000
Environmental health services	2,058,530	2,127,280	68,750
Public health services	37,090	37,090	-
Environmental planning and development services	478,840	528,840	50,000
Recreation and cultural services	1,287,395	1,291,400	4,005
	<u>7,126,655</u>	<u>7,297,060</u>	<u>170,405</u>
Net (Revenues) Expenses	<u>(3,306,275)</u>	<u>(3,458,085)</u>	<u>(151,810)</u>
Adjustments	6,202,085	6,225,105	23,020
Transfers (from) to reserves	(1,459,735)	(1,330,945)	128,790
Development costs charges	(1,436,075)	(1,436,075)	-
	<u>3,306,275</u>	<u>3,458,085</u>	<u>151,810</u>
Transfer to/(from) accumulated surplus	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2019**

15. 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 Municipality.

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

	2019	2018
Opening balance of unspent funds	\$ 157,996	\$ 211,593
Add:		
Amounts received during the year	418,369	205,269
Interest earned on funds	7,249	7,230
Less:		
Amounts allocated to projects during the year	(183,551)	(266,096)
Closing balance of unspent funds	\$ 400,063	\$ 157,996

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2019**

16. ACCUMULATED SURPLUS

Operating Funds - comprise the principal operating activities of the Municipality 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:	2019	2018
Operating Funds:		
General Fund	\$ 1,190,647	\$ 2,893,994
Water Fund	441,416	963,286
Sanitary Sewer Fund	362,945	466,640
	<u>1,995,008</u>	<u>4,323,920</u>
Reserve Funds:		
Community Works Funds Reserve	400,063	-
Emergency & Safety Reserve	510,031	212,299
Fire Vehicles & Protective Equipment Replacement	483,870	-
General Financial Stabilization Reserve	1,104,977	-
General Village Assets Reserve	3,103	-
Host Amenity Funds Reserve	236,205	-
Infrastructure Asset Renewal Reserve	1,190,347	1,057,881
Land Sale Reserve	1,161	1,133
Parkland Reserve	155,708	150,808
Sewer Stabilization Reserve	206,038	-
Water Meter Renewal Reserve	387,685	-
Water Stabilization Reserve	300,000	-
Water & Sewer Infrastructure Asset Renewal Reserve	635,531	240,967
	<u>5,614,719</u>	<u>1,663,088</u>
Equity In Tangible Capital Assets:		
General Fund	22,365,366	21,819,236
Water Fund	16,119,344	14,718,409
Sanitary Sewer Fund	15,070,678	14,294,152
	<u>53,555,388</u>	<u>50,831,797</u>
Accumulated Surplus	<u>\$ 61,165,115</u>	<u>\$ 56,818,805</u>

17. CONTRACTUAL RIGHTS AND COMMITMENTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. As at December 31, 2019, the Municipality had the following contractual rights and significant commitments:

The significant contractual rights of the Municipality consisted of developer contributions. These rights exist as the Municipality has entered into a number of public works development agreements which require the developers to contribute various infrastructure assets to the Municipality, including roads and underground utilities. The timing and extent of these future contributions vary depending on development activity and fair value of the assets received at time of contribution. The contributions will be recorded as revenue based on the fair value of the assets received at the time that the Municipality assumes the risks and responsibilities related to the assets.

On December 11, 2018, the Municipality entered into an agreement with Fort Garry Fire Trucks Ltd. to purchase a fire truck with delivery date of November 22, 2019 for \$501,869 before taxes. Due to modifications to the original design, the cost increased to \$543,884 inclusive of PST and the fire truck was received on March 6, 2020.

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 Services

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 roadway 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 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. SUBSEQUENT EVENT

Subsequent to year-end, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on municipalities through the restrictions put in place by the Canadian provincial and municipal governments regarding travel, municipality operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Corporation of the Village of Cumberland as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, office closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Tangible Capital Assets
For the Year Ended December 31, 2019

			Equipment /	Engineering Structures			Land	Assets Under	2019	2018
	Land	Building	Furniture /	Water	Sewer /	Roads				
			Vehicles		Drainage					
Cost										
Opening balance	\$ 6,302,427	\$ 1,918,572	\$ 4,014,734	\$ 13,180,881	\$ 18,882,779	\$ 23,820,600	\$ 3,042,360	\$ 4,001,132	\$ 75,163,485	\$ 68,492,164
Add: Additions	1,053,148	-	75,857	410,689	857,672	1,074,314	77,380	2,050,582	5,599,642	7,648,842
Less: disposals	-	-	-	(9,101)	(8,398)	(60,339)	(11,967)	(68,870)	(158,675)	(977,521)
Closing balance	7,355,575	1,918,572	4,090,591	13,582,469	19,732,053	24,834,575	3,107,773	5,982,844	80,604,452	75,163,485
Accumulated Amortization										
Opening balance	-	1,396,157	2,392,285	2,827,057	2,930,510	10,300,958	1,330,713	-	21,177,680	20,170,962
Add: amortization	-	19,676	271,743	145,309	200,901	597,439	133,480	-	1,368,548	1,317,356
Less: disposals	-	-	-	(5,291)	(8,258)	(49,132)	(8,377)	-	(71,058)	(310,638)
Closing balance	-	1,415,833	2,664,028	2,967,075	3,123,153	10,849,265	1,455,816	-	22,475,170	21,177,680
Net Book Value, December 31, 2019	\$ 7,355,575	\$ 502,739	\$ 1,426,563	\$ 10,615,394	\$ 16,608,900	\$ 13,985,310	\$ 1,651,957	\$ 5,982,844	\$ 58,129,282	
Net Book Value, December 31, 2018	\$ 6,302,427	\$ 522,415	\$ 1,622,449	\$ 10,353,824	\$ 15,952,269	\$ 13,519,642	\$ 1,711,647	\$ 4,001,132		\$ 53,985,805

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Debenture and Long-Term Debt
As at December 31, 2019

	<u>2019</u>	<u>2018</u>
General Capital Fund		
Equipment Financing Loans with various expiry dates to 2021, interest charged at floating rate (December 31st at 2.58%), secured by equipment with carrying value of \$564,753 (2018 - \$608,894)	\$ 352,349	\$ 313,528
Short-term loan Comox Lake Road 5 year loan # 305-6 interest charged at floating rate (December 31st at 2.58%)	-	21,395
Land Purchase-LUAR 4.1 5 year loan #305-6 interest charged at floating rate (December 31st at 2.58%)	933,419	-
	<u>1,285,768</u>	<u>334,923</u>
Water Capital Fund		
Interim Construction Financing Temporary Borrowing Bylaw #982, interest charged at floating rate (December 31st at 2.58%)	447,021	447,021
Temporary Borrowing Bylaw #1066 interest charged at floating rate (December 31st at 2.58%)	1,021,700	450,827
	<u>1,468,721</u>	<u>897,848</u>
Sewer Capital Fund		
Debenture Debt Sanitary Sewer Improvements Bylaw #781, due 2036 interest charged at 2.1% annual principal payment of \$15,797	623,338	648,630
Sanitary Sewer Improvements Bylaw #914, due 2031 interest charged at 3.25% annual principal payment of \$58,164	1,196,067	1,272,607
	<u>1,819,405</u>	<u>1,921,237</u>
Total Debenture and Long-Term Debt	\$ 4,573,894	\$ 3,154,008

SCHEDULE 3

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Segment Disclosure
For the Year Ended December 31, 2019

	General government services		Transportation services		Protective services		Environmental health services		Public health services		Environmental planning and development services		Recreation and cultural services		Total	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
Revenue																
Tax revenue	\$ 921,958	\$ 583,443	\$ 893,018	\$ 791,142	\$ 449,700	\$ 439,479	\$ 423,419	\$ 366,142	\$ 14,560	\$ 34,258	\$ 194,333	\$ 138,780	\$ 621,734	\$ 644,410	\$ 3,518,722	\$ 2,997,654
Sale of services	-	-	-	-	168,256	173,656	1,910,604	1,701,225	31,801	15,993	-	-	341,321	272,465	2,451,982	2,163,339
Transfer from other governments	886,256	689,807	161,646	192,511	123,128	138,060	1,459,350	2,924,915	1,943	1,379	86,577	10,649	129,905	187,812	2,848,805	4,145,133
Other revenues and contributions	261,621	201,830	913,565	688,521	28,615	30,544	980,828	1,487,557	168	110	264,900	355,218	52,099	96,827	2,501,796	2,860,607
Total revenues	2,069,835	1,475,080	1,968,229	1,672,174	769,699	781,739	4,774,201	6,479,839	48,472	51,740	545,810	504,647	1,145,059	1,201,514	11,321,305	12,166,733
Expenses																
Wages, salaries and benefits	1,058,748	415,656	490,445	429,371	366,388	364,721	288,182	677,022	21,696	14,185	293,233	230,339	564,649	533,813	3,083,341	2,665,107
Good and services	3,573	422,821	250,774	266,261	267,437	281,790	1,068,433	566,788	20,078	15,849	195,271	129,223	575,231	553,876	2,380,797	2,236,608
Debt expense	-	-	18,041	6,357	813	1,483	103,983	86,718	-	-	-	-	724	1,069	123,561	95,627
Amortization	16,689	18,886	731,532	709,349	43,743	45,673	433,938	409,592	3,082	2,736	-	-	139,564	131,120	1,368,548	1,317,356
Loss/(Gain) on disposal of assets	-	-	14,797	(14,299)	-	-	3,951	7,481	-	-	-	-	-	827	18,748	(5,991)
Total Expenses	1,079,010	857,363	1,505,589	1,397,039	678,381	693,667	1,898,487	1,747,601	44,856	32,770	488,504	359,562	1,280,168	1,220,705	6,974,995	6,308,707
Annual Surplus (Deficit)	\$ 990,825	\$ 617,717	\$ 462,640	\$ 275,135	\$ 91,318	\$ 88,072	\$ 2,875,714	\$ 4,732,238	\$ 3,616	\$ 18,970	\$ 57,306	\$ 145,085	\$ (135,109)	\$ (19,191)	\$ 4,346,310	\$ 5,858,026

SCHEDULE 4

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
 Segment Disclosure With Budget Information
 For the Year Ended December 31, 2019

	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	\$ 921,958	\$ 756,445	\$ 893,018	\$ 811,650	\$ 449,700	\$ 446,535	\$ 423,419	\$ 423,105	\$ 14,560	\$ 14,490	\$ 194,333	\$ 192,900	\$ 621,734	\$ 617,005	\$ 3,518,722	\$ 3,262,130
Sale of services	-	-	-	-	168,256	186,570	1,910,604	1,822,555	31,801	15,900	-	-	341,321	253,950	2,451,982	2,278,975
Transfer from other governments	886,256	701,145	161,646	158,410	123,128	118,530	1,459,350	3,040,390	1,943	1,900	86,577	37,120	129,905	137,320	2,848,805	4,194,815
Other revenue and contributions	261,621	145,200	913,565	171,075	28,615	24,560	980,828	1,486,240	168	160	264,900	247,820	52,099	58,030	2,501,796	2,133,085
Total revenue	2,069,835	1,602,790	1,968,229	1,141,135	769,699	776,195	4,774,201	6,772,290	48,472	32,450	545,810	477,840	1,145,059	1,066,305	11,321,305	11,869,005
Expenses																
Wages, salaries and benefits	1,058,748	993,390	490,445	493,050	366,388	377,200	288,182	395,445	21,696	16,140	293,233	331,970	564,649	638,175	3,083,341	3,245,370
Good and services	3,573	13,310	250,774	288,310	267,437	243,565	1,068,433	1,124,365	20,078	17,810	195,271	146,870	575,231	513,020	2,380,797	2,347,250
Debt expense	-	-	18,041	24,675	813	5,190	103,983	100,255	-	-	-	-	724	140	123,561	130,260
Amortization	16,689	18,900	731,532	746,130	43,743	61,080	433,938	438,465	3,082	3,140	-	-	139,564	136,060	1,368,548	1,403,775
Loss/(Gain) on disposal of assets	-	-	14,797	-	-	-	3,951	-	-	-	-	-	-	-	18,748	-
Total expenses	1,079,010	1,025,600	1,505,589	1,552,165	678,381	687,035	1,898,487	2,058,530	44,856	37,090	488,504	478,840	1,280,168	1,287,395	6,974,995	7,126,655
Annual Surplus (Deficit)	\$ 990,825	\$ 577,190	\$ 462,640	\$ (411,030)	\$ 91,318	\$ 89,160	\$ 2,875,714	\$ 4,713,760	\$ 3,616	\$ (4,640)	\$ 57,306	\$ (1,000)	\$ (135,109)	\$ (221,090)	\$ 4,346,310	\$ 4,742,350



Corporation of the Village of Cumberland

2019 Audit Findings

Report to Council

December 31, 2019

Cory Vanderhorst, CPA, CA

T: 250.753.8251

E: Cory.Vanderhorst@mnp.ca



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April 27, 2020

Mayor and Council of the Corporation of the Village of Cumberland

Dear Sirs/Mesdames:

We are pleased to submit to you this report for discussion of our audit of the financial statements of Corporation of the Village of Cumberland (the "Village") as at December 31, 2019 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

We have substantially completed our audit of the financial statements of the Village which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the Village.

This report is intended solely for the information and use of Mayor and Council and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



MNP LLP
Chartered Professional Accountants

INTRODUCTION

As auditors, we report to the Mayor and Council on the results of our examination of the financial statements of Corporation of the Village of Cumberland (the "Village") as at and for the year ended December 31, 2019. The purpose of this Audit Findings Report is to assist you, as Mayor and Council, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures. We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

ENGAGEMENT STATUS

We have substantially completed our audit of the financial statements of the Village and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the remaining outstanding legal confirmations
- Receipt of the signed management representation letter
- Mayor and Council's review and approval of the financial statements

INDEPENDENT AUDITOR'S REPORT

We expect to have the above procedures completed and to release our Independent Auditor's Report on April 27, 2020.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the Village.

SIGNIFICANT AUDIT, ACCOUNTING AND REPORTING MATTERS

AUDIT AND REPORTING MATTERS

The following significant matters arose during the course of audit that we wish to bring to your attention.

AREA	COMMENTS
CHANGES FROM AUDIT SERVICE PLAN	There were no deviations from the Audit Service Plan previously presented to you.
FINAL MATERIALITY	Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the Village, and is affected by our assessment of materiality and audit risk. Final materiality used for our audit was \$400,000 for December 31, 2019.
DIFFICULTIES ENCOUNTERED	No significant limitations were placed on the scope or timing of our audit.

AREA	COMMENTS
IDENTIFIED OR SUSPECTED FRAUD	<p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p>
IDENTIFIED OR SUSPECTED NON-COMPLIANCE WITH LAWS AND REGULATIONS	<p>Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.</p>
MATTERS ARISING IN CONNECTION WITH RELATED PARTIES	<p>No significant matters arose during the course of our audit in connection with related parties of the Village.</p>
SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL	<p>Our audit process focuses on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention</p>
GOING CONCERN	<p>We have not identified any material uncertainties related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern.</p> <p>We are of the opinion that the going concern assumption is appropriate in preparation of the consolidated financial statements.</p>
MATTERS ARISING FROM DISCUSSIONS WITH MANAGEMENT	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the Village.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>
SIGNIFICANT DIFFERENCES	<p>No significant unadjusted differences were proposed to management with respect to the December 31, 2019 financial statements. A summary of all unadjusted differences is available on request.</p>

AUDITOR'S VIEWS OF SIGNIFICANT ACCOUNTING PRACTICES

The application of Canadian public sector accounting standards allows and requires the Village to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your Village's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

AREA	COMMENTS
ACCOUNTING POLICIES	The accounting policies used by the Village are appropriate and have been consistently applied.
FINANCIAL STATEMENT DISCLOSURES	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.

OTHER MATTERS

MANAGEMENT REPRESENTATIONS

We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.

AUDITOR INDEPENDENCE

We confirm to Council that we are independent of the Village. Our letter to Council discussing our independence is attached to this report.

APPENDIX A – MNP AUDIT PROCESS

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements
- Assessed the accounting principles used and significant estimates made by management
- Obtained an understanding of the Village and its environment, including management internal controls (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the financial statements and to design and perform audit procedures
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion
- Evaluated the overall financial statement presentation
- Performed a subsequent events review with management
- Reviewed and assessed the status of contingencies, commitments and guarantees
- Reviewed and assessed exposure to environmental liabilities

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the financial statements
- Not directly related to items that are material to the financial statements, but are significant, either individually or in the aggregate, to the engagement
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the financial statements

Independence Communication

April 27, 2020

Mayor and Council
Corporation of the Village of Cumberland
2673 Dunsmuir Avenue
Cumberland, BC V0R 1S0

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of Corporation of the Village of Cumberland ("the Village") as at December 31, 2019 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Village and its related entities or persons in financial reporting oversight roles at the Village and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Village and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2019 to the date of this letter.

We hereby confirm that MNP is independent with respect to the Village within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of the date of this letter.

This report is intended solely for the use of Mayor and Council, management and others within the Village and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you at our upcoming meeting on April 27, 2020. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



MNP LLP
Chartered Professional Accountants

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About MNP LLP

MNP is a leading national accounting, tax and business consulting firm in Canada. We proudly serve and respond to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a collaborative, cost-effective approach to doing business and personalized strategies to help organizations succeed across the country and around the world.



Office of the Chair

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 Toll free: 1-800-331-6007
 www.comoxvalleyrd.ca



File: 5040-01

March 6, 2020

Sent via email only: akenning@comox.ca

Mayor and Council
 Town of Comox
 1809 Beaufort Avenue
 Comox, BC V9M 1R9

Dear Mayor and Council:

Re: Regional Poverty Reduction Assessment and Strategy Funding Application

This letter serves to request your consideration to support the Comox Valley Regional District's (CVRD) regional application to the UBCM Poverty Reduction Action and Planning Program. The intent of the program is to support local governments in reducing poverty at the local level and to support the Province's poverty reduction strategy, TogetherBC. The CVRD proposes to undertake a poverty reduction assessment and strategy to identify key actions to reduce poverty at the local level with a focus on affordable housing transportation, children and youth and food security options. We feel that a regional application and process can provide significant value and help to ensure this important issue is considered in a thorough and all-encompassing process. This work would build on our regional housing needs assessment findings, as well as the recently completed Childcare Inventory and help to advance a number of strategic priorities.

On February 25, 2020, the CVRD Board approved the following:

THAT staff be authorized to make an application for \$150,000 to the Union of BC Municipalities for grant funding through Stream No. 1 of the Poverty Reduction and Action Planning program to develop a regional poverty reduction action plan focused on housing affordability, children and youth, transportation and food security;

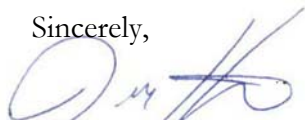
AND THAT the Comox Valley Regional District send a request to each member municipality requesting permission to make the grant application on their behalf;

AND FINALLY THAT the Comox Valley Regional District serve as the primary applicant to apply for, receive and manage the grant funding on behalf of the Village of Cumberland, the Town of Comox and the City of Courtenay.

If successful in obtaining grant funding, CVRD planning staff, in consultation with the Regional Growth Strategy technical advisory committee and steering committee, will lead this initiative and be responsible for administering the grant, overseeing any consulting help, delivering the community engagement and final reporting. Key community partners will include the Coalition to End Homelessness, the Community Health Network and the Social Planning Society.

The funding intake deadline was February 28, 2020. The CVRD has submitted an application and it would be appreciated if your Council would consider supporting a resolution to endorse your municipality's participation in this regional project at your next meeting. It is our view that a regional approach to the preparation of a poverty reduction assessment and strategy will create efficiencies for each local government and best position us to tackle the issue of local poverty reduction.

Sincerely,



Jesse Ketler
Chair

cc: Shelley Russwurm, Deputy Corporate Administrator
Russell Dyson, Chief Administrative Officer
Alana Mullaly, Senior Manager of Sustainability and Regional Growth Strategy

Office of the Chair

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 Toll free: 1-800-331-6007
 www.comoxvalleyrd.ca



File: 0400-60

March 09, 2020

Sent via email only: cpostings@cumberland.ca

Mayor and Council
 Village of Cumberland
 2673 Dunsmuir Ave., Box 340
 Cumberland, BC V0R 1S0

Dear Mayor and Council:

Re: Regional Active Transportation Plan Grant Funding Application

I am reaching out to request your support for the Comox Valley Regional District' (CVRD's) regional application to the BC Active Transportation Infrastructure Grants Program, offered through the Ministry of Transportation and Infrastructure. The CVRD proposes to undertake a regional active transportation planning exercise intended to identify gaps and barriers in regional active transportation facilities, clarify jurisdictional roles and identify opportunities for action. This work aligns with key 2019-2022 CVRD Board initiatives including the multi-modal Regional Transportation Implementation Agreement and will build on our work to advance service outcomes such as reducing greenhouse gas emissions.

On February 25, 2020, the CVRD Board approved the following:

“THAT staff be authorized to make an application to the BC Active Transportation Infrastructure Grants program to undertake gap analysis work in support of a regional active transportation plan;

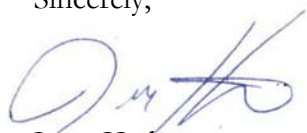
AND THAT the Comox Valley Regional District send a request to each member municipality requesting permission to make the grant application on their behalf;

AND FINALLY THAT the Comox Valley Regional District serve as the primary applicant to apply for, receive and manage the grant funding on behalf of the Village of Cumberland, the Town of Comox and the City of Courtenay.”

If successful in obtaining grant funding CVRD planning staff, in consultation with the Regional Growth Strategy Technical Advisory Committee and Steering Committee, will lead this initiative and be responsible for administering the grant, overseeing any consulting help, delivering the community engagement and final reporting. Key community partners will include the Ministry of Transportation and Infrastructure, School District No. 71, and K'ómoks First Nation.

The funding intake deadline was February 20, 2020. The CVRD has submitted an application and it would be appreciated if your Council would consider supporting a resolution to endorse your municipality's participation in this regional project at your next meeting. It is our view that a regional approach to the preparation of an active transportation plan, beginning with a gap analysis, will create efficiencies for each local government and enable us to plan for an integrated network of active transportation routes and facilities.

Sincerely,



Jesse Ketler
Chair

cc: Rachel Parker, Corporate Officer, Village of Cumberland
Russell Dyson, Chief Administrative Officer
Alana Mullaly, Senior Manager of Sustainability and Regional Growth Strategy

CLIMATE CAUCUS

April 16, 2020

To: Justin Trudeau, Prime Minister of Canada

Cc: Ministers (TBD)

Re: Green Recovery & Resilience for Local Government

Climate Caucus is a non-partisan network of more than 250 Mayors, Councillors, and Regional Directors working collaboratively across Canada to build equitable, sustainable, and resilient communities through fact-based, science-driven policy. This letter is endorsed by the Climate Caucus members whose signature appears below, and others whose endorsement will follow.

We appreciate the difficult and essential work that you are doing to sustain individuals, communities, and businesses through the immediate Covid-19 crisis. We agree that Canada must ensure the health and safety of all citizens, particularly those hardest hit by disruption including Indigenous communities, racialized people, women, low-income earners (many of whom we now recognize as essential workers), seniors, and people with disabilities.

Local governments play a critical role for precisely these individuals, communities and businesses. As you know, local governments have lost significant revenue in this crisis and are being forced to cut spending and to layoff staff in order to balance our budgets, as required by law. This cutback not only undermines federal and provincial economic recovery efforts; it undermines our efforts to respond to the climate emergency.

While some politicians and members of the public yearn to return to the pre-Covid “normal,” Climate Caucus members stress that **the old “normal” was a planet losing its ability to support life**, with an economic model that disregards planetary limits. The old “normal” was a global population suffering from gross inequity, exacerbated by decades of failing to take decisive action on climate change. The old “normal”’s economic model results in pollution and poor air quality, which makes our residents more susceptible to this virus and other illnesses. The old “normal” repeatedly failed to honour the United Nations Declaration on the Rights of Indigenous Peoples. We refuse to accept that old “normal.”

This moment, Mr. Trudeau, is your moment to act decisively and to embrace a bold plan that confronts these interconnected crises. As your partner at the level of government closest to the people, we pledge our commitment to work with you to rebuild our communities into the sustainable, equitable future everyone deserves, and that we know is possible.

To perform this critical work, **local government requires unprecedented investment at the community scale**, along with transformative policy initiatives at all levels of government. We also know that this investment needs to be equitable, as those who are most marginalized in our community are being hardest hit by this pandemic, just as they are by the changing climate.

Numerous challenges threaten the ability of cities to become viable pillars of sustainable development. Unequal access to, and inefficient use of, public services, as well as financial fragility and the harm inflicted by natural hazards, demand an integrated and coordinated response at the local, national and international levels. (United Nations)

The types of disruption every citizen has experienced with Covid-19 will become more frequent as our climate changes. We can begin life-saving work by building resilient and sustainable communities right now, in a way that respects planetary limits and creates jobs centred in equity, well-being, and health.

A Green Recovery

To ensure a green recovery, we respectfully ask you to support green local government:

- **Invest in building Canada's decarbonized and resilient future.** Local governments across Canada need to retrofit millions of existing homes and buildings - and construct hundreds of thousands of affordable, climate-resilient homes just to address the current wait-list for subsidized housing. Building and retrofitting with wood and other plant-based materials will create homes that people love to live in, plus jobs in forestry communities, while sequestering carbon in the buildings.
- **Legislate and honour the United Nations Declaration on the Rights of Indigenous Peoples** at all levels of government. Fulfill Canada's commitment to end ongoing human rights violations including the right to water and sanitation, through public, not private, partnerships with Indigenous peoples.
- **Invest in the restoration of forest, stream, river, wetland, and coastal ecosystems.** Restored ecosystems will, for free, provide a wide variety of Ecological Goods and Services such as clean air, clean water, long term carbon storage, and habitat which are required for life on this planet and are required even more importantly to combat Climate Change. Systems and programs based on natural asset management provide on the ground results with local, regional, provincial, cross country, and global benefits. Local governments can build resilience and mitigate future climate change impacts, increase carbon sequestration and reduce carbon pollution, increase health and well-being, and lower municipal costs by working with, rather than against, nature. Implementing green over grey infrastructure projects requires retraining municipal staff and transforming the way local governments work. Investing in an ounce of prevention to get a pound of cure is a cheaper and more cost effective option. Instead of cost is no object crisis spending at 100 or 1000 times the prevention costs, to stop and fix an emergency with ultra expensive grey infrastructure such as seawalls, dams, levees, and water pumping systems.
- **Invest in universally accessible public transit.** Our public transit systems require direct funding from the Federal government to remain functional during the Covid-19 pandemic, and to avoid a death spiral afterwards while people maintain physical distancing. Public transit is critical and is utilized by people who support our communities by working on the front-lines. Public transit is the only transportation option for some people on fixed incomes, youth, seniors, and people with disabilities. Long-term, stable

funding in decarbonized public transit will create good jobs, improve health and well-being, support equity, and help Canada achieve climate goals.

- **Invest in cycling and pedestrian infrastructure.** Safe infrastructure for active transportation provides inexpensive, non-polluting mobility, supports public health by allowing physical distancing plus physical activity and enlivens a community.
- **Invest in renewable energy infrastructure, transmission & storage.** Rapid deployment of renewable energy is a dependable path to a cleaner future, creates a high level of good jobs per dollar invested, and is increasingly the cheapest way to generate electricity. An interprovincial grid would pair the outstanding wind and solar resources in western Canada with the outstanding hydropower storage in Manitoba, Quebec and Labrador. Distributed renewable energy generation plus energy storage builds resilience and would allow remote communities to get off diesel. Ample access to low-carbon electricity would support massive electrification of personal and freight transport and other uses of fossil fuels.
- **Invest in local food security.** While much of the agricultural industry is a significant contributor to the climate and ecological emergency, restorative agriculture can contribute much to the solutions. In addition, the coronavirus has demonstrated that relying on long supply chains for the essentials of our lives makes us highly vulnerable; food insecurity will only increase as the climate changes. Local farms and farm workers need support in the transition to regenerative farming practices. Climate Caucus supports a national food security network and the inclusion of effective food security plans in local climate mitigation and adaptation plans. This would require cross-sectoral collaboration between municipalities, provincial and federal ministries, local farmers, nonprofits and industry and new tools/ authority for local governments to preserve and expand food growing areas that are relevant to the multitude of climates.
- **Work with provinces to restructure municipal funding** so that municipalities are no longer financially dependent on property taxes, gas taxes and subdivision charges. The current funding model essentially forces municipalities to allow endless urban expansion, which has major adverse impacts on their carbon & ecological footprints as well as their budget.
- **Keep Main Streets alive.** Clean, compact, connected, low-carbon, resilient communities would allow most residents to meet most of their needs within a 20 minute walk. That means keeping alive the small businesses that meet people's needs on Main Streets across the country. Small businesses (as 1-99 employees) make up over 69% of Canada's workforce (2017 data from Stats Canada) but many will not survive the pandemic without your energetic support. In the medium term, energy efficiency and renewable energy initiatives would help small businesses reduce their operating costs as well as their carbon footprint. Small businesses also create a sense of community connectedness that is so important for the mental health of our residents.
- **Invest in zero waste.** Resource consumption and waste is a major contributor to carbon pollution and environmental degradation. Developing a national circular economy is a solution and opportunity for job creation and economic growth. Climate Caucus supports the regulatory change and public investment needed to develop solutions with the goal of creating zero waste in Canada by 2030.
- **Divest from the fossil fuel industry.** While we fully support a just transition to a low carbon economy for all workers, the undersigned Climate Caucus members vigorously oppose bailouts for the fossil fuel

industry and support a moratorium on new fossil fuel infrastructure. Scientists have made clear that we cannot build new fossil fuel infrastructure in a climate emergency.

Prime Minister, local governments are on the front lines of both the pandemic and the climate crisis. We are also your critical partners in serving Canadians today, tomorrow and for decades to come. We ask that every decision you make be designed to reduce Canada's climate pollution and to help us help you to ease the transition to a resilient, low-carbon economy.

Sincerely,

The undersigned members of the Climate Caucus

Megan Curren, Councillor, District of North Vancouver

Rik Logtenberg, Councillor, City of Nelson

Christine Boyle, Councillor, City of Vancouver

Ben Geselbracht, Councillor, City of Nanaimo

Amy Lubik, Councillor, City of Port Moody

Will Cole-Hamilton, Councillor, City of Courtenay

Michael Wiebe, Councillor, City of Vancouver

Tony St-Pierre, Councillor, District of Sooke

Jenn Pfenning, Councillor, Wilmot Township

Royce Bodaly, Councillor, City of Waterloo

Kelly Greene, Councillor, City of Richmond

Michael Wolfe, Councillor, City of Richmond

Debbie Chapman, Councillor, City of Kitchener

Aaron Paquette, Councillor, City of Edmonton

Jessica McIlroy, Councillor, City of North Vancouver

Dirk Lewis, Councillor, City of Rossland

Adriane Carr, Councillor, City of Vancouver

Ramona Faust, Director Electoral Area E,
Regional District of Central Kootenay

Audrey Dépault, Councillor, Municipality of Terasse-Vaudreuil

Nadine Nakagawa, Councillor, City of New Westminster

Kathy Moore, Mayor, City of Rossland

Angela Girard, Councillor, City of North Vancouver

CaroleAnn Leishman, Councillor, City of Powell River, BC

John Manuel, Councilor, Town of Golden, BC

Jeremy Loveday, Councillor, City of Victoria

Erika Johanson, Councillor, City of White Rock

Leslie Adams, Councillor, Town of Golden, BC

Doug Holmes, Councillor, District of Summerland

Colleen O'Neill, Councillor, Town of Mahone Bay, Nova Scotia

Michelle Staples, Mayor, City of Duncan

Jason Clarke, Mayor, Village of Silverton, BC

Al Sizer, Deputy Mayor, Councillor, City of Greater Sudbury, ON

Ann Baird, Councillor, District of Highlands

Erin Hemmens, Councillor, City of Nanaimo

Lisa Helps, Mayor, City of Victoria

Jean Rousseau, conseiller municipal, Ville de Québec

Janice Nightingale, Councillor, City of Rossland

Andreas Tize, Director, Sunshine Coast Regional District, BC

Keenan Aylwin, Councillor, City of Barrie, ON

Susan Stern, Toronto, ON

Herb Hammond, Vallican, BC

Sara Duncan, Councillor, Town of Sidney, BC

Matt Murray, Energy Planning Director, West Kootenay EcoSociety, Nelson, BC

Subject: FW: Annual Performance Plan - Yearly Priorities
Attachments: Village of Cumberland.pdf

From: Michael KURVERS
Sent: April 17, 2020 2:19 PM
To: Leslie Baird
Subject: Annual Performance Plan - Yearly Priorities

Hello,

With all the meetings I decided to tackle the priorities via email. It's that time again to go over the priorities for the year. I took the liberty of preparing the Acknowledgement letter in anticipation it was accepted and approved. If there are changes we can discuss and alter. If approved, please sign and return to my attention.

Regards

Mike

Insp. M.J.(Mike) Kurvers
OIC Comox Valley Detachment
OIC Détachement de Comox Valley
800 Ryan Road
Courtenay, B.C. V9N 7T1



Acknowledgement of Consultation

Attestation de la consultation

District / Detachment Information - Renseignements sur le district ou le détachement

Fiscal Year - Année financière 2020 - 2021
 RCMP COST CENTRE STANDARD HIERARCHY
 C
 ISLAND DISTRICT
 COMOX VALLEY DETACHMENT
 COMOX VALLEY DETACHMENT P
 Comox Valley Detachment

Community Name(s) - Nom(s) de la(des) collectivité(s)

- 1. Village of Cumberland

This letter acknowledges that the stakeholders of the above-noted detachment / district / unit area or community(ies) and the RCMP have consulted and discussed our progress against last year's priority issues. Further it has been agreed that over the coming year we will collectively focus on the following priority issues.

La présente lettre atteste que les responsables de la région du détachement/district/service ou de la ou des collectivités susmentionnées et de la GRC se sont consultés et ont discuté des progrès accomplis par rapport aux enjeux prioritaires de l'année dernière. Il a aussi été convenu que les enjeux suivants constituent les enjeux prioritaires sur lesquels nous concentrerons conjointement nos efforts au cours de l'année à venir.

Community Priority Issue(s) - Enjeu(x) prioritaire(s) pour la collectivité

- 1. Crime Reduction - Prolific Offenders
- 2. Traffic - Road Safety

District / Detachment Commander - Chef de district / détachement

Michael Kurvers

District / Detachment Commander

Signature - Signature

Date

Community Representative - Représentant(e) de la collectivité

Mayor Leslie Baird

Name - Nom

Signature - Signature

Date

COUNCIL REPORT



REPORT DATE: April 17, 2020
MEETING DATE: April 27, 2020

File No. 0540-20

TO: Mayor and Council
FROM: Joanne Rees, Planner
RE: Application for a Development Variance Permit – 4708 Cumberland Road

FILE:	2020-01-DV		
OWNER:	Caroline Leadbitter		
FOLIO No.:	516 00820.222	PID:	017-719-593
LEGAL DESCRIPTION:	Lot 2, District Lot 24, Nelson District, Plan VIP53952		
ZONE:	Residential One (R-1)	OCP DESIGNATION	Residential
CONDITIONS UNDER APPLICATION	PERMITTED BY BYLAW	REQUESTED VARIANCE	
REAR SETBACK FOR PRINCIPLE DWELLING	4.5metres (14.8feet)	2.6metres (8.5feet)	

RECOMMENDATION

- i) THAT Council receive the report “Application Development Variance Permit – 4708 Cumberland Road” dated April 17, 2020.
- ii) THAT Council approve the application (2020-01-DV) for a Development Variance Permit for property legally described as Lot 2, District Lot 24, Nelson District, Plan VIP53952 (4708 Cumberland Road) which varies the rear yard setback for principal dwellings from the required 4.5metres to 2.6metres as shown on the site drawing attached as Schedule A.

PURPOSE

The purpose of this report is to present options to Council on their consideration of Development Variance Permit for property legally described as Lot 2, District Lot 24, Nelson District, Plan VIP53952 (4708 Cumberland Road).



PREVIOUS COUNCIL DIRECTION

Date	Resolution
February 10, 2020	THAT Council refer the Application for a Development Variance Permit – 4708 Cumberland Road for property legally described as Lot 2, District Lot 24, Nelson District, Plan VIP53952 (4708 Cumberland Road) to the next meeting of the Advisory Planning Commission.

BACKGROUND

The applicant proposes to construct an addition to the back of the existing single family dwelling which would be too close to the rear lot line. In 1998, the house was moved in and was sited close to the middle of the lot. The proposed 2-storey addition adds 5 bedrooms for her extended family who now resides with her. The addition is approximately 10.1metres (33feet long) and this places the foundation at 2.6metres from the rear property line, where the Zoning Bylaw requires 4.5metres for principal dwellings.

The configuration of the addition is long and narrow, and it is done this way to avoid having to cover windows. No trees are proposed to be removed because of this addition.



Citizen/Public Relations Implications

1. As required by the *Village of Cumberland Procedures and Fees Bylaw No. 1073, 2018* the applicant has placed the required sign on-site.
2. Pursuant to the requirements of the *Local Government Act*, a notice of Council consideration of a Development Variance Permit was mailed on January 29, 2020 to owners of adjacent properties (within 75.0metres) which meets the requirement of at least 10days before the Council considers the application. At the time of this report, no comments or concerns have been received from the public.

REFERRALS

At the Zoom meeting held on Thursday April 16, 2020, the Advisory Planning Commission recommended:

THAT the Advisory Planning Commission recommends that Council approve the application for a Development Variance Permit for property legally described as Lot 2, District Lot 24, Nelson District, Plan VIP53952 (4708 Cumberland Road) which varies the rear yard setback for principal dwellings from the required 4.5metres to 2.6metres as shown on the site drawing attached to the Staff Report as Schedule A.

ALTERNATIVES

1. THAT Council approve the application for a Development Variance Permit for property legally described as Lot 2, District Lot 24, Nelson District, Plan VIP53952 (4708 Cumberland Road) which varies the rear yard setback for principal dwellings from the required 4.5metres to 2.6metres as shown on the site drawing attached as Schedule A.
2. THAT Council deny the application (2020-01-DV) for a Development Variance Permit for property legally described as Lot 2, District Lot 24, Nelson District, Plan VIP53952 (4708 Cumberland Road) because (must include reasons)
3. THAT Council table the application (2020-01-DV) for a Development Variance Permit for property legally described as Lot 2, District Lot 24, Nelson District, Plan VIP53952 (4708 Cumberland Road) pending receipt of (give detail of information required)

STRATEGIC OBJECTIVE

None

- Quality Infrastructure Planning and Development – [ADD APPLICABLE STRATEGIC GOAL]
- Comprehensive Community Planning
- Healthy Community
- Climate Change
- Effective communication, administrative, financial and support services

FINANCIAL IMPLICATIONS

None

OPERATIONAL IMPLICATIONS

None

ATTACHMENTS

1. Development Variance Permit dated April 16, 2020
 - a) Schedule A: Site Plan
 - b) Schedule B – Floor Plans provided for information

CONCURRENCE

Ken Rogers, Manager of Development Services

KR

Respectfully submitted,

Joanne Rees

Joanne Rees
Planner

Clayton Postings

Clayton Postings
Chief Administrative Officer



TO: Caroline Leadbitter

OF: PO Box 301, Cumberland, BC V0R 1S0

This Development Variance Permit (2020-01-DV) is issued subject to compliance with all of the bylaws of the Village of Cumberland applicable thereto, except as specifically varied or supplemented by this Permit for the purposes of varying the rear setback to permit an addition to the existing single family dwelling.

1. This Development Variance Permit applies to and only to those lands within the Village of Cumberland described below, and any and all buildings, structures and other development thereon:

Legal Description: Lot 2, District Lot 24, Nelson District, Plan VIP53952

Folio: 516 00820.222 **PID:** 017-719-593

Civic Address: 4708 Cumberland Road

2. The land described herein shall be developed strictly in accordance with the following terms and conditions and provisions of this Permit:

Section 7.1.6 The rear setback for principal buildings and structures is varied to as close as 2.6metres (8.5feet) as shown on the shown on the site drawing attached as Schedule A to this Permit. The setback is to be confirmed by a BC Land Surveyor at the time of Building Permit.

3. **Security**

None

4. **Expiry**

Subject to the terms of the Permit, if the Applicant of this Development Variance Permit does not substantially start any construction with respect to which the Permit was issued within 2 years after the date it is issued, the Permit lapses.

5. **Timing and Sequencing of Development**

None

6. **List of Reports or Plans attached as Schedules**

Schedule A – Site Drawing to be replaced by a Survey Drawing to be prepared by a BC Land Surveyor at the time of Building Permit.

Schedule B – Elevation Drawings provided for information only

7. **Contaminated Sites Regulation** (*choose one of the following as applicable*)

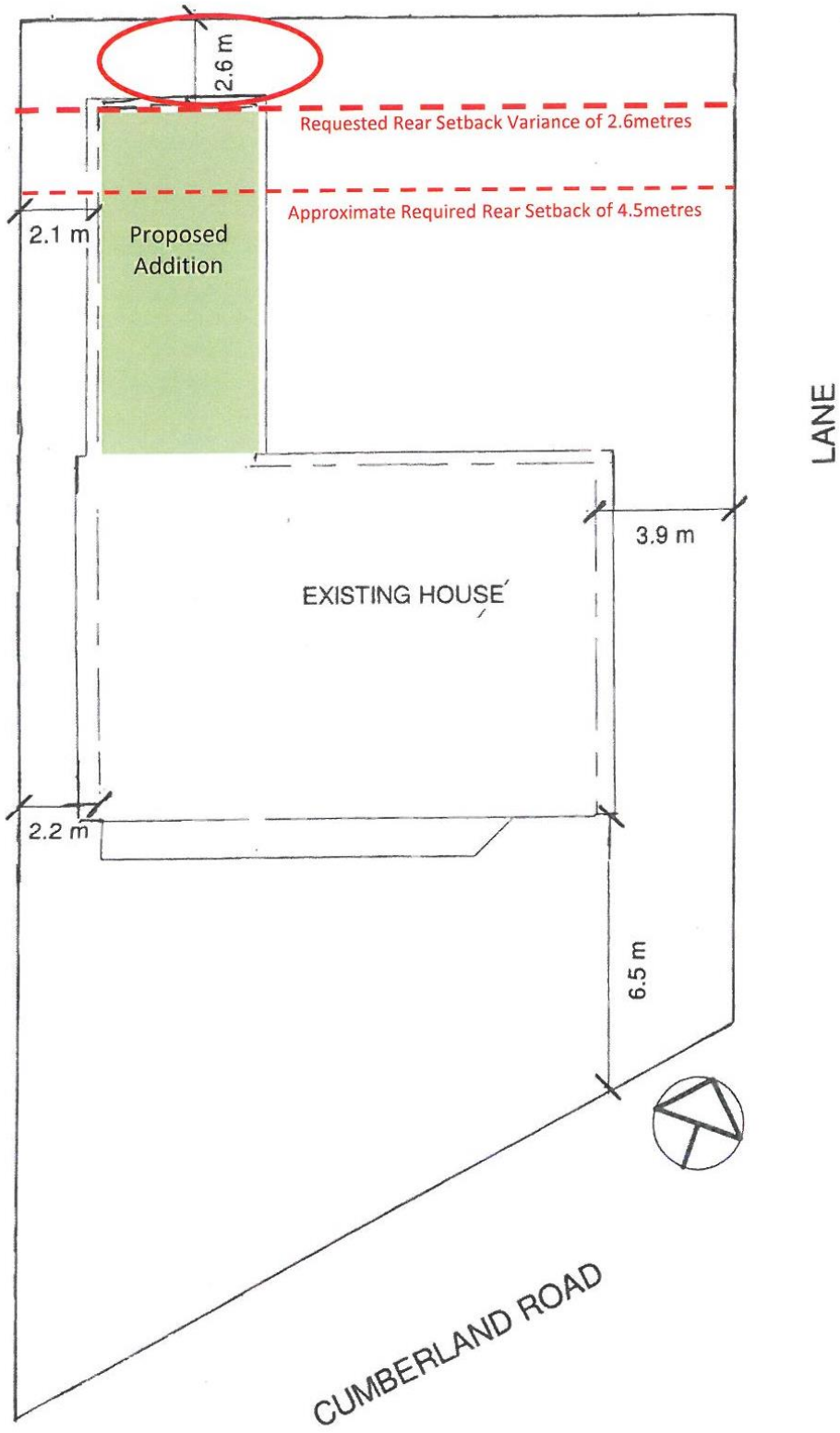
This Permit is issued pursuant to the requirements of the *Environmental Management Act*, whereby the Applicant has completed a "Site Declaration" for the subject property.

8. This Permit is **not** a Building Permit.

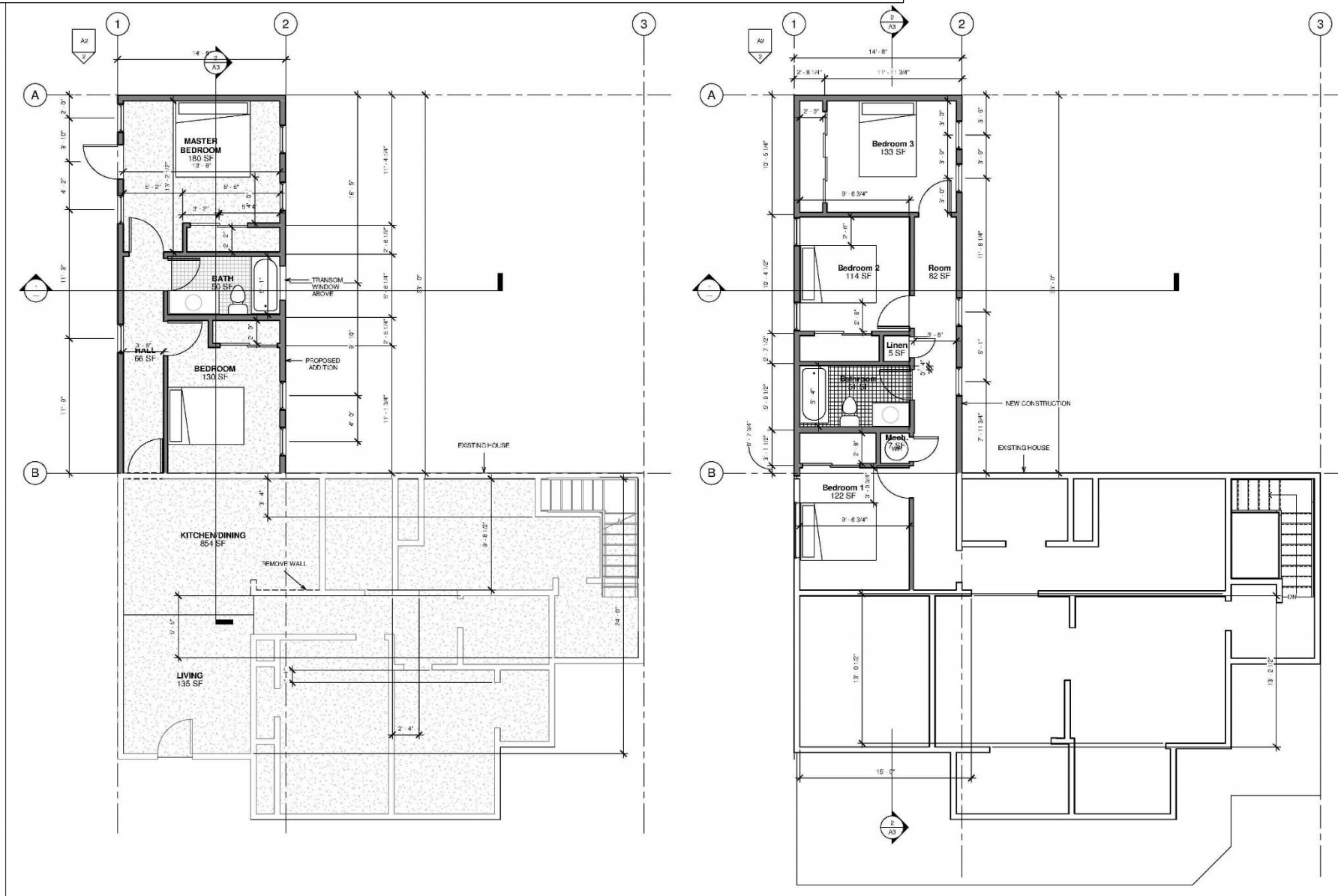
CERTIFIED as the DEVELOPMENT VARIANCE PERMIT approved and issued by resolution of the Council of the Corporation of the Village of Cumberland on _____, 2020.

Corporate Officer

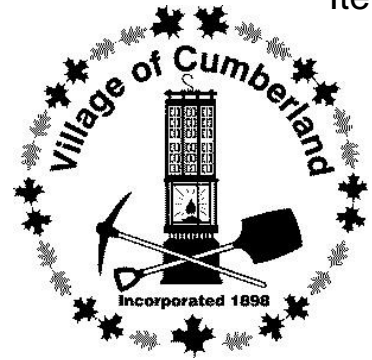
Schedule A Site Drawing



Schedule B Floor Plans (for info only)



COUNCIL REPORT FOR INFORMATION



REPORT DATE: April 21, 2020
MEETING DATE: April 27, 2020

File No.

TO: Council
FROM: Clayton Postings, Chief Administrative Officer
SUBJECT: COVID-19 response activities – April 6 to April 22, 2020

RECOMMENDATION

That Council receive the COVID-19 response activities – April 6 to April 22, 2020 report.

PURPOSE

The purpose of this report is to provide Council with information relating to current and future Village COVID-19 emergency response activities during the period of April 6 to April 22, 2020.

BACKGROUND

March 11th, 2020 the World Health Organization (WHO) official declared the COVID-19 virus a pandemic. March 17th, 2020 the province of British Columbia moved to declaring a Public Health State of Emergency. The Comox Valley Regional District partners including the Village of Cumberland, Town of Comox and City of Courtenay called a meeting on March 16th to commence the activation of the regional emergency operations centre (EOC), the EOC was activated on March 17th, 2020. Additional participants at the EOC include: Island Health, School District, Fire Chief Association, Komoks First Nation, RCMP, and Coalition to End Homelessness, 19 Wing (DND).

The Village on March 16th commenced internal organizational business continuity plans as well as exposure control plans. The business continuity plan outlines activities that ensure services continue by prioritizing levels of service to maintain essential services such as water, sewer and fire protection. While the exposure control plan outlines protective measure to protect the safety and health of both Village staff and community members.

COVID-19 is a public health emergency and the Provincial and Federal governments are responsible for issuing orders as well as numerous recommendations which the local governments are required to act upon.

April 6 to April 22, 2020 activities

The following outlines Village, regional and provincial activities that have occurred during the most recent phase of response.

Provincial government announced the following local government programs on April 16, 2020.

- Late payment penalties for commercial properties classes 4 (major industrial), 5 (light industrial), 6 (business/other), 7 (managed forest) and 8 (recreation/non-profit) will have no penalties imposed on property tax payments made on or before September 30. Penalties will be imposed effective Oct 1.
- Further reduction to school property tax rates for classes 4, 5, 6, 7, and 8, such that a business' overall tax bill will be reduced by about 25%. This is above and beyond the announced March 23 measure that reduced school property tax rates for classes 4, 5 and 6 by 50%.
- Municipalities will be allowed to hold onto the School Property Tax collected until the end of December 2020.
- Municipalities permitted to borrow, interest-free, from their capital reserve funds, providing access to cash to cover both temporary and permanent revenue short falls.
- Local governments will be able to extend their revenue anticipation borrowing for one additional year past the current limit of one year.
- Municipal property tax sale provisions will be amended for this year only, allowing municipalities the discretion to delay the statutory date of property tax sales and remissions for one year.
- Deadline for completing and submitting the Statement of Financial Information (SOFI) and Annual Reports will be delayed until the end of August 2020.
- Information relating to all province of BC announced COVID-19 support programs is available at gov.bc.ca/covid19

Village Activities include:

- Cumberland Economic Development has been reaching out to all Village businesses, to determine the status of each business and ensuring business owners are aware of the existing programs available. The Village is also providing a survey for businesses to complete, Council will be provided the information and providing direction.
- Village provided \$6,000 toward the Cumberland Community School Society's Cumberland Food Share program to assist in ensuring food is available for community members in need.
- Development Services processing new building and development permits.
- Regular monitoring and awareness campaigns in place for high traffic areas such as Cumberland Lake Park and the community trail network.

Ongoing priority areas

- Provision and protection of essential services, including fire protection, drinking water and wastewater services
- Ensure health and safety of Village staff
- Bylaw – education/monitoring
- Public information sharing, education and communications
- Business support through economic development
- Regional EOC activities

Note: The COVID-19 public health emergency is changing daily as does the Federal, Provincial Village and Regional response, it should be noted that changes may have occurred since this report was authored on April 22, 2020.

April 6, 2020 reported Actions – no change

Closures and Services reduction to support orders from Provincial Health Officer:

- Village Recreation Centre, Cultural Centre
- Village offices and Fire Hall – closed to public
- Recreation and Cultural programming and Services
- Playgrounds, Skate park, Jump Park, BMX track, tennis court, basketball court, horseshoe pitch
- Parking lots (BMX, CRI and Chinatown)
- Campground – open date postponed
- Fire practices and fire prevention programs suspended

Public Information:

- Village website, recreation and emergency Facebook pages
- Paid posts via Currently Cumberland Facebook
- CVRD website, social media

Continued services:

- Park washrooms
- All Village non-essential services continue with some limited interruption including: public works, financial services, development services, building inspection, bylaw enforcement economic development and government services
- Village staff continue to work remotely, flexible schedules

ATTACHMENTS

None identified.

CONCURRENCE

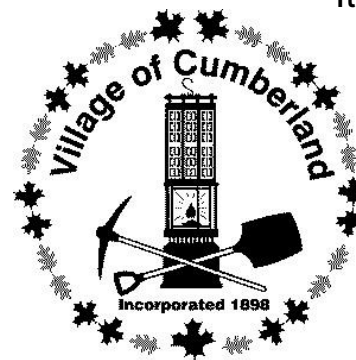
N/A

Respectfully submitted,

Clayton Postings

Clayton Postings
Chief Administrative Officer

COUNCIL REPORT



REPORT DATE: April 22, 2020

MEETING DATE: April 27, 2020

File No. 0550

TO: Mayor and Councillors

FROM: Rachel Parker, Corporate Officer

SUBJECT: Upcoming Council/Committee of the Whole Meetings

RECOMMENDATION

- i. THAT Council receive the Upcoming Council/Committee of the Whole Meetings report.
- ii. THAT Council authorize holding Council, Committee of the Whole, and committee meetings at the Cultural Centre Moncrief Hall located at 2674 Dunsmuir Avenue during the Covid-19 response period to meet physical distancing requirements.
- iii. THAT Council hold a special closed Council meeting and a Committee of the Whole meeting on May 4, 2020 at 2pm;
- iv. THAT Council hold Committee of the Whole meetings immediately following the regular Council meetings on
 - a. July 27, 2020, and
 - b. October 26, 2020.

PURPOSE

The purpose of this report is to seek Council approval to hold upcoming meetings in the Cultural Centre and to schedule regular Committee of the Whole meetings.

BACKGROUND

A committee of the whole is a committee of all members of Council, where matters may be discussed without some of the more formal rules of order of Council meetings. As with other committees, decisions are not made by the committee of the whole, but rather the committee can make recommendations to Council for decision.

Council's Procedure Bylaw sets out that all meetings must be held in the Village office or Council Chamber, therefore a Council resolution is required to hold the meeting at another location. This is to ensure that meetings are held in a known location in order to be accessible to the public. Due to the COVID-19 pandemic distancing guidelines, staff is requesting that Council authorize holding meetings of Council and committees in the larger Cultural centre space. While regular Council meetings will continue to be held by electronic means for the time being, this would allow

workshop-type meetings to be held in person, and for future Council and committee meetings to be held in a larger venue as Health Authority guidelines permit.

The Chief Administrative Officer is also recommending that Council schedule a Special Council meeting and a Committee of the Whole meeting on Monday, May 4, 2020 at 2 pm. The Committee of the Whole meeting will include matters that relate to labour and employee relations and may also relate to discussions with municipal officers and employees respecting municipal objectives, measures and progress reports for the purposes of preparing an annual report under section 98.

Staff is also requesting that Council schedule regular Committee of the Whole meetings to take place immediately after the second regular council meetings scheduled in July and October.

ALTERNATIVES

1. Council may discuss alternate meeting locations and meeting schedules.
2. Not proceed with any action at this time.

STRATEGIC OBJECTIE

- Quality Infrastructure Planning and Development
- Comprehensive Community Planning
- Healthy Community
- Climate Change
- Effective communication, administrative, financial and support services

FINANCIAL IMPLICATIONS

None

OPERATIONAL IMPLICATIONS

None

ATTACHMENTS

- i. Annual meeting schedule

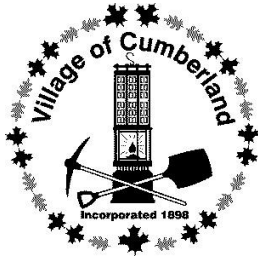
Respectfully submitted,

Rachel Parker

Rachel Parker
Corporate Officer

Clayton Postings

Clayton Postings
Chief Administrative Officer



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

File No. 0550-01
Update Apr 16 2020

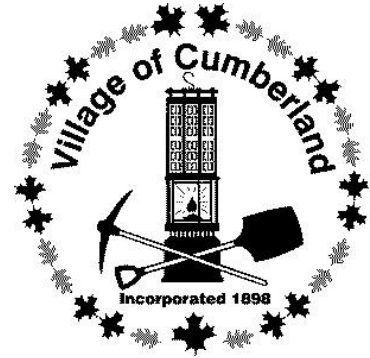
2020 Council and Village Hall Meetings

Regular Council Meetings at 5:30 pm		COTW/Village Hall/Other
January 13 January 27		Jan 20 at 7pm: Village Hall CANCELLED
February 10 February 24		
March 9 March 23 CANCELLED		Mar 16 at 7pm: Village Hall CANCELLED
April 6 April 27	(AVICC Apr 17-19)	April 6 at 5:30 pm: COTW April 27 at 5:30 pm: COTW
May 11 May 25		May 8 at 9am: COTW Closed to Public
June 8 June 22	(FCM Jun 4-7)	June 1 at 7pm: Village Hall*
July 13 July 27 August 10		July 27 at 5:30 pm: COTW
September 14 September 28	(UBCM Sep 21-25)	Oct 5 at 7pm: Village Hall
October 13 (Tue) October 26	(VIEA late Oct) (FCM SC Oct 20-22)	Oct 26 at 5:30 pm: COTW Oct 27 at 9am: COTW budget Nov 16 at 7pm: VH/OH budget
November 9 November 23		
December 14		

**Meetings will be held at 2675 Dunsmuir Avenue unless determined otherwise by Council.
This schedule is subject to change pursuant to the Council Procedure Bylaw.**

*Weather-dependent: meeting will held at the Chinatown Pavilion in Coal Creek Historic Park
VH = Village Hall meeting
OH = Open house
COTW = Committee of the Whole
CS = Closed Session

COUNCIL REPORT



REPORT DATE: April 17, 2020

MEETING DATE: April 27, 2020

TO: Mayor and Councillors

FROM: Michelle Mason, Chief Financial Officer/Deputy CAO

SUBJECT: 2020 Property Tax Rates Bylaw

RECOMMENDATION

THAT Council receive the 2020 Property Tax Rates Bylaw report.

THAT Council give first, second and third reading to “2020 Property Tax Rates Bylaw No. 1130, 2020”.

PURPOSE

The purpose of this report is to introduce the “2020 Property Tax Rates Bylaw No. 1130, 2020” for consideration of first, second and third reading.

PREVIOUS COUNCIL DIRECTION

Date	Resolution
January 13, 2020	THAT Council adopt “2020-2024 Financial Plan Bylaw No. 1117, 2019”.

BACKGROUND

The 2020-2024 Financial Plan bylaw (attached for information) must be adopted prior to adoption of the 2020 Tax Rates bylaw and this requirement has been met. The 2020 year of the approved five-year financial plan requires municipal property tax revenues in the amount of \$3,151,420 (includes \$47,770 estimated new property tax revenues). Property tax revenues levied in 2019 totaled \$2,966,965. The budgeted property tax revenues’ impact to existing 2019 ratepayers is a 4.62% increase.

The tax rate bylaw attached to this report establishes tax rates for the Village of Cumberland and for other government agencies for which the Village levies and collects taxes. The tax rates bylaw must be adopted by May 15, 2020. Ministerial Order No. M083, section nine states that

a council may adopt a bylaw on the same day that a bylaw has been given third reading. The bylaw attached is recommended for the first three readings because the bylaw can be adopted at the May 11th Council meeting. However the Ministerial Order provides Council with the option to read and adopt the bylaw at the May 11th meeting if they so wish.

The variable tax rate system in BC levies property tax to owners based on the value of their properties. The tax rate each year is based on the revenue the Village budgets to collect and the assessed values of all the properties in the Village at that time. Changes in the total assessed property values in the Village will cause the tax rate to change. The property tax rates in the bylaw are based on assessments from the Revised Roll received in March 2020.

The total market value in 2020 assessments for Cumberland increased by approximately 8%. Residential (class 1) properties make up the majority of the properties in Cumberland. The market value in 2020 assessments for class 1 increased by 6%. However total market values increased for commercial (class 6) by 23%, utility (class 2) by 23% and recreation/non-profit (class 8) by 58%. Therefore, the tax ratios and distribution of the property tax revenue among classes have changed. The total market increase of 23% for class 6 has not been spread evenly between all 70 class 6 properties. The increase is mainly due to significant increases for 20 of the 70 properties in this class (ranges from 42% to 228% increases). These changes in the market value of these properties were either not appealed successfully or at all to BC Assessment. The table below outlines a comparison of tax rates between 2019 and 2020 along with 2020 tax ratios (multiples of class 1). The 2020 tax rates have decreased from 2019 even though the total tax revenues increased by 4.62%; this is a direct result of the market increases in the assessment values in 2020.

Property Class	2019 Tax Rates	2020 Tax Rates	2020 Tax Ratios (Multiples of Class 1)
Class 1 (residential)	3.0896	3.0454	1.00
Class 2 (utilities)	65.1573	55.6258	18.27
Class 5 (light industry)	9.5938	9.5891	3.15
Class 6 (business/other)	9.0496	7.758	2.54
Class 7 (managed forest)	28.3567	29.3609	9.64
Class 8 (rec/non-profit)	3.0896	2.0486	0.67
Class 9 (farm)	3.0896	3.0459	1.00

Based on the revised assessment roll and approved financial plan, property and parcel taxes as well as utility fees are estimated to increase in 2020 for single-family and residential strata properties as follows:

Household Type	Average Assessment	Estimated Increase to Total 2020 Charges *
Single-family	\$475,920	\$178
Strata units	\$342,085	\$269

* 2020 Charges include property taxes, parcel taxes and utilities fees after a home owner grant has been applied

Strata unit increases are greater than expected because the market value of these assessments increased at a higher rate than the single family assessment values. There are also twelve strata units that will see increases between \$600 and \$1,700 in 2020 because their 2019 property assessments included partial construction for their improvements (paid partial taxes in 2019) and are now being adjusted for the total value in 2020.

To assist businesses and non-profit organizations in BC who have been impacted by COVID-19, the province significantly reduced 2020 school tax rates for properties in impacted assessment classes (class 4-major industry/class 5-minor industry/class 6-business/class 7-managed forest/class 8-recreation/non-profit). The province also deferred the municipal tax deadline for these properties to October 1, 2020. To offset the cash flow loss that this would cause for local governments, the province is allowing the use all school taxes collected as cash flow until the end of the 2020 year. Therefore, these provincial measures to assist business and non-profit organizations should not impact Village cash flows negatively. The majority of the commercial properties (class 6) whose market value assessments have significantly increased (20 between 42% and 228%) will still see increases to property taxes between \$600 and \$3,500. However, one of these properties in class 6 with land waiting to be subdivided will see a \$5,000 increase. These increases could not be avoided based on market adjustments to these properties but would have been much higher had the province not reduced school taxes. There are 17 class 6 properties that will see a tax increase between \$55 and \$450 and 33 class 6 properties that will have a decrease in their 2020 taxes.

The Village of Cumberland must establish rates by bylaw for the Vancouver Island Regional Library services (VIRL), the Comox Valley Regional District (CVRD) and Comox Strathcona Regional Hospital District (CSRHD). Tax rates for the VIRL are based on invoiced amounts to the Village by the Library board as per their adopted financial plan. Tax rates for CVRD and CSRHD are based on amounts requisitioned to the Village by the CVRD and CSRHD as per their adopted financial plan.

Staff cautions that property assessments do not change equally across all properties and market pressures and property improvements will result in different assessment changes for different property owners. Property owners have the option to appeal their property assessment values to BC Assessment by January 31st each year. Changes as a result of any appeal are included in the revised roll.

Property Tax Distribution and Growth Taxes

Based on direction to transfer new property taxes generated by residential growth in the Village to the emergency and public safety reserve to save towards increased policing costs once the population for the Village hits 5000 people, an estimated \$47,770 of residential growth taxes were included in the financial plan as property tax revenues and a reserve transfer. However, based on the 2020 revised roll, new property taxes to be raised by growth totals \$107,470 (based on the attached property tax rates bylaw). The financial plan already includes \$47,770 of new taxes to be transferred to the reserve, leaving a remaining balance of \$59,700 in additional new taxes.

Therefore growth taxes are significantly greater than what was originally estimated using an average of the assessment values for growth over the previous 10 years, and reflects the timing

of some of the larger developments taking place in Cumberland. Unless directed otherwise, staff will include the extra new taxes in a budget amendment to be transferred to the emergency and public safety reserve.

Property Tax Deferral

Certain residential property owners may be eligible for property tax deferral. Property tax deferral is an existing low interest loan program that helps qualified B.C. homeowners pay their annual property taxes on their principal residence. Homeowners that are 55 or older, a surviving spouse, a person with disabilities or a family with children may qualify for deferral. In addition to general information about property tax deferral and the required steps, there is information about the two specific programs (attached to this report):

- Regular Property Tax Deferral Program, for those aged 55 or older or in other specified circumstances
- Families with Children Tax Deferral Program, for those financially supporting children.

ALTERNATIVES

1. Council can direct staff to bring additional information back before considering the attached property tax rates bylaw. Council would need to direct staff to schedule a special meeting prior to the May 11, 2020 to receive this information, give direction to staff at that meeting for any changes (if required) and would need to read and adopt the bylaws at the May 11, 2020 meeting.
2. Council can reduce the tax rate for business/other (class 6) using the remaining balance of \$59,700 in additional new growth taxes. This would reduce the tax increases to the properties with high assessment increases. If the new taxes were used to reduce the class 6 rate, the result would be that the new tax increases for one property (vacant land waiting to be subdivided) would be \$4,400, 15 properties would be between \$600 and \$3,105, 17 properties would be between \$10 and \$560 and 47 properties would have a decrease in their 2020 taxes.
3. Council can direct staff to reduce taxes for all property classes equally using the remaining balance of \$59,700 in additional new growth taxes. This would require a financial plan amendment bylaw that would need to be brought back to Council. Council could read and adopt an amended financial plan and tax rates bylaws at the May 11, 2020 meeting or schedule a special meeting to receive this information prior to adoption at the May 11th meeting.

STRATEGIC OBJECTIVE

- Quality Infrastructure Planning and Development – [ADD APPLICABLE STRATEGIC GOAL]
- Comprehensive Community Planning
- Healthy Community
- Climate Change
- Effective communication, administrative, financial and support services

FINANCIAL IMPLICATIONS

Financial implications for the attached 2020 tax rate bylaw are outlined above in this report.

OPERATIONAL IMPLICATIONS

The adoption of the property tax rate bylaw is the last step in the financial planning process and must be adopted after the financial plan bylaw has been adopted and prior to May 15th of each year. Tax levies are expected to be mailed after the May long weekend.

ATTACHMENTS

1. 2020 Property Tax Rates Bylaw No. 1130, 2020
2. 2020-2024 Financial Plan Bylaw No. 1117, 2019 for information
3. Information for Provincial Property Tax Deferral programs

CONCURRENCE

N/A

Respectfully submitted,

Michelle Mason

Michelle Mason
Chief Financial Officer/Deputy CAO

Clayton Postings

Clayton Postings
Chief Administrative Officer

THE CORPORATION OF THE VILLAGE OF CUMBERLAND

BYLAW NO. 1130

A bylaw to establish property tax rates and impose property value taxes for the year 2020.

The Council of the Corporation of the Village of Cumberland in open meeting assembled enacts as follows:

1. This Bylaw may be cited as “2020 Property Tax Rates Bylaw No. 1130, 2020.”
2. The following rates are imposed and levied for the year 2020:
 - (a) for all lawful and general purposes of the municipality on the taxable assessed value of land and improvements for general purposes, rates are shown in column A of Schedule A to this Bylaw;
 - (b) for the purposes of the Vancouver Island Regional Library on the taxable assessed value of land and improvements for general purposes, rates are shown in column B of Schedule A to this Bylaw;
 - (c) for the purposes of Comox Valley Regional District on the taxable assessed value of land and improvements for general purposes, rates are shown in column C of Schedule A to this Bylaw;
 - (d) for the purposes of Comox Valley Regional District on the taxable assessed value of land and improvements for hospital purposes, rates are shown in column D of Schedule A to this Bylaw; and
 - (e) for the purposes of the Comox-Strathcona Regional Hospital District on the taxable assessed value of land and improvements for hospital purposes, rates are shown in column E of Schedule A to this Bylaw.

READ A FIRST TIME THIS	DAY OF	2020.
READ A SECOND TIME THIS	DAY OF	2020.
READ A THIRD TIME THIS	DAY OF	2020.
ADOPTED THIS	DAY OF	2020.

Mayor

Corporate Officer

SCHEDULE A
(Dollars of tax per \$1,000 of assessed value)

	<i>(column A)</i>	<i>(column B)</i>	<i>(column C)</i>	<i>(column D)</i>	<i>(column E)</i>
Property Class	Municipal	VANCOUVER Island Regional Library	Regional District		Regional Hospital District
	General	General	General	Hospital	Hospital
1 Residential	3.0454	0.1839	0.3592	0.3687	0.5415
2 Utilities	55.6258	3.3599	6.5626	1.2905	1.8953
3 Supportive Housing	3.0454	0.1839	0.3592	0.3687	0.5415
4 Major Industry	9.5891	0.5793	1.1315	1.2536	1.8411
5 Light Industry	9.5891	0.5793	1.1315	1.2536	1.8411
6 Business and Other	7.7258	0.4671	0.9124	0.9033	1.3267
7 Managed Forest	29.3609	1.7728	3.4627	1.1061	1.6245
8 Rec/Non Profit	2.0486	0.1232	0.2407	0.3687	0.5415
9 Farm	3.0454	0.1839	0.3592	0.3687	0.5415

THE CORPORATION OF THE VILLAGE OF CUMBERLAND

BYLAW NO. 1117

A Bylaw to adopt the 2020 - 2024 Financial Plan.

The Council of the Corporation of the Village of Cumberland in open meeting assembled enacts as follows:

1. This Bylaw may be cited as “2020 - 2024 Financial Plan Bylaw No. 1117, 2019”.
2. The financial plan attached as Schedule A to this Bylaw is adopted as the financial plan for the municipality for the period commencing January 1, 2020 and ending December 31, 2024.
3. The objectives and policies attached as Schedule B to this Bylaw outline the proportion of total revenue from different funding sources, the distribution of property taxes among the property classes, and the use of permissive tax exemptions.
4. This Bylaw has full force and effect from January 1, 2020 until amended, repealed or replaced.

READ A FIRST TIME THIS	25TH	DAY OF	NOVEMBER	2019.
READ A SECOND TIME THIS	9TH	DAY OF	DECEMBER	2019.
READ A THIRD TIME THIS	9TH	DAY OF	DECEMBER	2019.
ADOPTED THIS	13TH	DAY OF	JANUARY	2020.

Mayor

Corporate Officer

Schedule A
2020 – 2024 Financial Plan

	2020	2021	2022	2023	2024
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
REVENUES					
Property taxes & payments in lieu	\$ (3,206,480)	\$ (3,418,980)	\$ (3,649,200)	\$ (3,886,730)	\$ (4,130,540)
Parcel taxes	(520,935)	(696,900)	(760,750)	(831,980)	(876,370)
Sale of services & fees	(2,104,980)	(2,164,270)	(2,234,860)	(2,307,460)	(2,382,030)
Sale of services to other government	(432,320)	(512,530)	(515,620)	(519,780)	(524,030)
Transfers from other government	(5,124,140)	(3,269,330)	(5,042,580)	(1,616,490)	(1,138,890)
Other revenue	(678,870)	(685,730)	(668,490)	(674,440)	(680,580)
	<u>(12,067,725)</u>	<u>(10,747,740)</u>	<u>(12,871,500)</u>	<u>(9,836,880)</u>	<u>(9,732,440)</u>
EXPENSES					
Other municipal purposes	5,922,255	5,847,615	6,220,760	6,561,725	6,672,345
Debt interest	242,285	400,620	411,200	448,270	451,020
Amortization	1,499,380	1,499,395	1,499,395	1,499,395	1,499,395
	<u>7,663,920</u>	<u>7,747,630</u>	<u>8,131,355</u>	<u>8,509,390</u>	<u>8,622,760</u>
NET (REVENUES) EXPENSES	<u>(4,403,805)</u>	<u>(3,000,110)</u>	<u>(4,740,145)</u>	<u>(1,327,490)</u>	<u>(1,109,680)</u>
ADJUSTMENTS					
Acquisition of capital assets	11,446,305	4,222,690	5,133,090	2,533,970	1,298,895
Add back amortization	(1,499,380)	(1,499,390)	(1,499,390)	(1,499,390)	(1,499,390)
Proceeds from borrowing	(5,824,520)	(985,000)	(308,000)	236,440	(100,350)
Principal payments on debt	503,480	704,580	707,890	928,180	924,400
TOTAL ADJUSTMENTS	<u>4,625,885</u>	<u>2,442,880</u>	<u>4,033,590</u>	<u>2,199,200</u>	<u>623,555</u>
CHANGE IN CONSOLIDATED FUNDS	<u>222,080</u>	<u>(557,230)</u>	<u>(706,555)</u>	<u>871,710</u>	<u>(486,125)</u>
TRANSFER FROM RESERVES					
Reserves	(2,529,575)	(1,644,965)	(1,658,475)	(2,697,990)	(1,748,375)
Development Cost charges	-	(37,000)	(59,200)	(584,920)	(377,720)
TRANSFER TO RESERVES					
Reserves	2,307,495	2,239,195	2,424,230	2,411,200	2,612,220
TRANSFER TO / (FROM) RESERVES	<u>(222,080)</u>	<u>557,230</u>	<u>706,555</u>	<u>(871,710)</u>	<u>486,125</u>
TRANSFER TO/(FROM)					
ACCUMULATED SURPLUS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule B

Policies and Objectives

Pursuant to section 165 (3.1) of the *Community Charter*

Part A: Proportion of Total Revenue Proposed To Come From Each Funding Source

Table 1: The proportion of total revenue proposed to be raised from each funding source in 2020 (based on 2019 Revised Assessment Roll)

Revenue Source	% Total Revenue	Dollar Value
Proceeds from Borrowing	33%	5,824,520
Government Grants	29%	5,124,140
Property Value Taxes & Payments in Lieu	18%	3,206,480
Sale of Services and Fees	14%	2,537,300
Other Revenue	3%	678,870
Parcel Taxes	3%	520,935
Total	100%	17,892,245

1. The municipality finances vehicles and equipment and secures debenture financing for portions of large committed projects not funded by grants or development cost charges. The municipality reviews all other funding options prior to financing recognizing that borrowing constitutes a long-term commitment and because borrowing authority is limited for an organization of this size. Borrowing revenue is the largest source of revenue for the Village in 2020. This is due to borrowing in the amount of \$4.2 million for the construction of a new fire hall (subject to a successful elector approval) and the wastewater treatment capital upgrades.
2. Grant funding is the second largest source of revenue for the Village in 2020 due to a *Investing in Canada Infrastructure Program* Federal and Provincial grant that will fund major upgrades to the Village's wastewater treatment system. The Comox Valley Regional District as part of a landfill host agreement provides amenity funds to the Village and this funding will continue until 2032. The municipality also receives funds under the Strategic Community Initiative (Small Community grant) which provides a significant source of funds for operations and capital maintenance programs. The Village seeks out all grant opportunities that become available.
3. Property value tax is typically the primary source for operating funds for general municipal purposes; however, in 2020, due to extensive grants and expected borrowing, it has become the third highest source. Property taxation is simple to administer, and offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis.

4. Sale of services and fees form another significant portion of planned revenue. Many municipal services, such as utilities and recreation, lend well to a fee for service basis. Costs can be associated to a level of service provided, particularly where services are optional. In addition, the municipality sells water, fire protection and animal control services to other municipalities.
5. Other revenue includes sources of funds which do not fit in another category and include donations, developer amenity funds, grants from non-government sources, investment revenue, permits and licensing.
6. Parcel taxes fund the capital costs of providing water, sewer and storm water infrastructure. The intention is to use these taxes toward the replacement of water, sewer and storm water infrastructure as well as reducing the Village’s wet weather flows through storm and sewer inflow and infiltration. This source of revenue will increase over the next five years in order to fully fund the capital costs associated with underground utilities.

Objective and Policies

Over the next five years, the municipality has the following objectives and policies:

- to actively seek grants for major infrastructure repair and replacement;
- to annually review utility rates to ensure water, sewer and storm water operating and delivery costs are fully funded; and
- to review all other services to determine optimal proportions of cost recovery from fees versus general revenues and taxation.

Part B: Distribution of Property Taxes among Property Classes

Table 2: The distribution of property tax revenue among the property classes (based on 2019 Revised Assessment Roll)

Property Class	Ratio	% Total Property Tax	Dollar Value
1. Residential	1.00	74%	2,336,870
2. Utilities	21.09	2%	58,360
3. Supportive Housing			
4. Major Industry			
5. Light Industry	3.11	2%	77,441
6. Business and Other	2.93	18%	558,093
7. Managed forest	9.18	4%	122,923
8. Recreation & Non Profit	1.00	0%	2,238
9. Farm	1.00	0%	7
Total		100%	3,155,932

Tax rates are set in order to maintain tax stability. Annual tax increases are apportioned over the classes to ensure stability.

There are no class 3 or 4 properties located within the Village.

The municipality recognizes the need to attract and retain businesses and industry for economic development and not to rely heavily on any one industry as a tax source. Council believes that the non-residential rates based on these ratios reflect that philosophy.

Part C: The Use of Permissive Tax Exemptions

Council does not generally support exemptions. Taxpayers within the various property classes are treated equitably and policies are established for each class and not for individual property owners. There are two exceptions to this policy.

1. Parcels that qualify for partial statutory exemption, such as the grounds surrounding places of worship, are granted an exemption from taxes. These exemptions represent a very small dollar value which would not recover the associated costs of administering the taxes.
2. Permissive tax exemptions will also be provided for municipal properties occupied by a community group or partner agency where the group or agency has been granted a reduced or zero lease rate but may be subject to property tax under section 229 of the *Community Charter*. This exemption recognizes that municipal buildings are not subject to property taxes when used for municipal purposes; the groups or agencies are deemed by Council to be providing a valuable community benefit or municipal service; that the group or agency may not be granted exclusive use of the building and/or that the space may be reclaimed by the municipality as and when needed.



Regular Property Tax Deferment Program

The Regular Tax Deferment Program is a low interest loan program that allows you to defer paying all or part of your property taxes on your principal residence if you're:

- 55 or older
- a surviving spouse of any age, or
- a person with disabilities

Find out what the program qualifications are for:

- You (the applicant)
- Your property
- Equity in your property

Applicant Qualifications

To qualify for this program, you must:

- Be a Canadian citizen or permanent resident of Canada
- Be a registered owner of the property
- Have lived in B.C. for at least one year prior to applying
- Pay property taxes for the residence to a municipality or the province, and
- Have paid all previous years' property taxes, utility user fees, penalties and interest

and you must be either:

- age 55 or older this year (only one owner must be 55 or older any time during the current calendar year), or
- a surviving spouse of any age who isn't currently the spouse of another person, or
- designated as a person with disabilities under the Employment and Assistance for Persons with Disabilities Act, or
- a person with disabilities and in the opinion of a physician, your severe mental or physical impairment:
 - is likely to continue for at least two years, and
 - directly and significantly restricts your ability to perform daily living activities, either continuously or periodically for extended periods, and

- as a result of those restrictions, requires you to have an assistive device, the significant help or supervision of another person, or the services of an assistance animal to perform those activities

Property Qualifications

To qualify for this program, your eligible property must:

- Be your principal residence (where you live and conduct your daily activities), and
- Be taxed as residential (class 1)

Your property doesn't qualify for tax deferment if:

- You don't meet ALL program qualifications
- Your current year property taxes have already been paid in full
- You owe overdue property taxes in arrears for previous years
- It's a second residence like a cottage, summer home or rental home
- The property is taxed by a First Nation
- The property title is entirely in the name of the executor/executrix, or an administrator of the deceased owner's estate
- The property title is entirely in trust. If the property title is partially in trust, contact our office to confirm eligibility before applying
- The property is leased from the Crown or Municipality
- It's a float home or a home on stilts that doesn't have a property title registered with the Land Title Office
- It has a Caveat other than Public Guardian and Trustee
- It has a Certificate of Pending Litigation or an Injunction
- It has a judgment registered on title (judgments expire two years after registration or renewal unless they are non-expiring)

Contact your lender prior to applying to ensure approval into the program does not conflict with the terms of your loan.

Note: If there's an option to purchase on the property title, the property may not qualify for deferment. Contact us for more information before you apply.

Equity Requirements

You must have and maintain a minimum equity of 25% of the property's assessed value. This means that all charges registered against your property plus the amount of taxes you want to defer can't be more than 75% of the BC Assessment value of your property in the year you apply.

[Find out how your equity is calculated.](#)

How to Apply

Applications for the Regular Program are submitted online through eTaxBC. Find out [how to apply](#).

Do You Qualify?

Make sure you meet all program qualifications before you apply.

- [Applicant qualifications](#)
- [Property qualifications](#)
- [Equity requirements](#)

Understanding Equity

Go to our [Understanding Equity](#) page to learn about:

- Equity requirements for our tax deferment programs
- How the equity in your home is calculated

Resources

- [Annual Renewal and Statement of Account](#)
- [Interest and Fees](#)
- [B.C. Assessment](#)
- [Land Title and Survey Authority](#)
- [Personal Property Registry](#)

Contact Information

Contact us with your questions about deferring your property taxes.

Toll Free:

[1-888-355-2700](tel:1-888-355-2700)

Office:

[250-387-0555](tel:250-387-0555)

Email:

TaxDeferment@gov.bc.ca



Families with Children Tax Deferment Program

The Families with Children Tax Deferment Program is a low interest loan program that allows you to defer paying all or part of your property taxes on your principal residence if you are financially supporting a child under certain circumstances.

Find out what the program qualifications are for:

- You (the applicant)
- Your property
- Equity in your property

Applicant Qualifications

To qualify for this program you must:

- Be a Canadian citizen or permanent resident of Canada
- Be a registered owner of the property
- Have lived in B.C. for at least one year prior to applying
- Pay property taxes for the residence to a municipality or the province, and
- Have paid all previous years' property taxes, utility user fees, penalties and interest

and you must be financially supporting:

- any child who is under the age of 18 and living with you full time or part time or who doesn't live with you but you pay support for the child, or
- your own child or stepchild of any age who is attending an educational institution (e.g. college or university), or
- your own child or stepchild of any age who is designated as a person with disabilities under the *Employment and Assistance for Persons with Disabilities Act*, or
- your own child or stepchild of any age who, in the opinion of a physician, has a severe mental or physical impairment that:
 - is likely to continue for at least two years,
 - directly and significantly restricts their ability to perform daily living activities, either continuously or periodically for extended periods, and
 - as a result of those restrictions, they require an assistive device, the significant help or supervision of another person, or the services of an assistance animal to help perform those activities

Note: You may need to show proof that you're financially supporting a child under the age of 18 who doesn't live with you.

Property Qualifications

To qualify for this program, your eligible property must:

- Be your principal residence (where you live and conduct your daily activities), and
- Be taxed as residential (class 1)

Your property doesn't qualify for tax deferment if:

- You don't meet ALL program qualifications
- Your current year property taxes have already been paid in full
- You owe overdue property taxes in arrears for previous years
- It's a second residence like a cottage, summer home or rental home
- You pay the property taxes for the residence to a First Nation
- The property title is entirely in the name of the executor/executrix, or an administrator of the deceased owner's estate
- The property title is entirely in trust. If the property title is partially in trust, contact our office to confirm eligibility before applying
- The property is leased from the Crown or Municipality
- It's a float home or a home on stilts that doesn't have a property title registered with the Land Title Office
- It has a Caveat other than Public Guardian and Trustee
- It has a Certificate of Pending Litigation or an Injunction
- It has a judgment registered on title (judgments expire two years after registration or renewal unless they are non-expiring)

Contact your lender prior to applying to ensure approval into the program does not conflict with the terms of your loan.

Note: If there's an option to purchase on the property title, the property may not qualify for deferment. Contact us for more information before you apply.

Equity Requirements

You must have and maintain a minimum equity of 15% of the property's assessed value. This means that all charges registered against your property plus the amount of taxes you want to defer can't be more than 85% of the BC Assessment value of your property in the year you apply.

[Find out how your equity is calculated.](#)

How to Apply

Applications for the Families with Children Program are submitted online through eTaxBC. Find out [how to apply](#).

Do You Qualify?

Make sure you meet all program qualifications before you apply.

- [Applicant qualifications](#)
- [Property qualifications](#)
- [Equity requirements](#)

Understanding Equity

Go to our [Understanding Equity](#) page to learn about:

- Equity requirements for our tax deferral programs
- How the equity in your home is calculated

Resources

- [Annual Renewal and Statement of Account](#)
- [Interest and Fees](#)
- [B.C. Assessment](#)
- [Land Title and Survey Authority](#)
- [Personal Property Registry](#)

Contact Information

Contact us with your questions about deferring your property taxes.

Toll Free:

[1-888-355-2700](tel:1-888-355-2700)

Office:

[250-387-0555](tel:250-387-0555)

Email:

TaxDeferment@gov.bc.ca

COUNCIL REPORT



REPORT DATE: April 13, 2020

MEETING DATE: April 27, 2020

File No. 0530-09

TO: Mayor and Councillors

FROM: Rachel Parker, Corporate Officer

SUBJECT: Council Procedure Bylaw Amendment

RECOMMENDATION

THAT Council receive the Council Procedure Bylaw Amendment report.

THAT Council give first, second and third reading to Council Procedure Amendment Bylaw No. 1132, 2020; and THAT Council give public notice of the proposed amendments to the Council Procedure Bylaw in general terms in accordance with section 94 of the *Community Charter*.

PURPOSE

The purpose of this report is to propose amendments to the Council Procedure Bylaw to allow Committee of the Whole meetings to be called by the Mayor, and to make changes to the business at Council meetings.

PREVIOUS COUNCIL DIRECTION

Date	Resolution
April 6, 2020	THAT Council reschedule the April 6, 2020 Committee of the Whole meeting to April 27, 2020 immediately following the regular Council meeting; and THAT Council direct staff to bring forward amendments to the Council Procedure Bylaw for consideration.
March 26, 2018	Council Procedure Bylaw amended to permit one member to participate by electronic means
June 25, 2012	Council Procedure Bylaw adopted

BACKGROUND

The BC *Community Charter* requires that a Council must adopt a Council procedure bylaw.

- 124** (1) A council must, by bylaw, establish the general procedures to be followed by council and council committees in conducting their business.

- (2) Without limiting the matters that may be dealt with under this section, a council must, by bylaw, do the following:
 - (a) establish rules of procedure for council meetings, including the manner by which resolutions may be passed and the manner by which bylaws may be adopted in accordance with Division 3 [*Bylaw Procedures*] of this Part;
 - (b) establish rules of procedure for meetings of council committees;
 - (c) provide for the taking of minutes of council meetings and council committee meetings, including requiring certification of those minutes;
 - (d) provide for advance public notice respecting the time, place and date of council committee meetings and establish the procedures for giving that notice;
 - (e) identify places that are to be public notice posting places for the purposes of section 94 [*public notice*];
 - (f) establish the procedure for designating a person under section 130 [*designation of member to act in place of the mayor*];
 - (g) establish the first regular council meeting date referred to in section 125 (1) [*council meetings*] as a day in the first 10 days of November following a general local election.
- (3) A bylaw under this section must not be amended, or repealed and substituted, unless the council first gives notice in accordance with section 94 [*public notice*] describing the proposed changes in general terms.

Council's procedure bylaw was adopted in June 2012. Staff is requesting that Council consider a number of amendments to the bylaw.

1. Committee of the Whole – Part 6

Council's bylaw sets out that:

- 31(a) Meetings of Committee of the Whole shall be held as determined by Council resolution.
- 32(1) ...notice of...COTW meeting must be given at least 24 hours before the time of the meeting by...

Staff is requesting that Council consider that Committee of the Whole meetings be established in the annual schedule of regular council meetings, determined by Council resolution, or called by the Mayor - as is the case for special Council meetings. Staff is also recommending that the agenda for a Committee of the Whole meeting be provided to members of Council and the public no later than 72 hours before the time of the meeting.

2. Council Proceedings – Part 4

(a) Consent Calendar: Staff is recommending that section 19 of the bylaw be repealed, the Consent Calendar be removed from the order of business. Council members receive general correspondence to the Village through its information reader, which is now distributed to Council weekly by email. Correspondence requiring action by Council will continue to be included on the agenda under Correspondence.

(b) Closed Portion: Staff is recommending that Closed Portion be followed by Release of Closed Portion Resolutions. Adding this section to each agenda will provide a section in the minutes to include any resolutions released to the public from the closed portion.

3. Council Proceedings – Part 2

In section 5(3)(a), the bylaw requires that Council cancel a regular Council meeting by Council resolution. While Council meetings are rarely cancelled, the ability to do so for lack of business or business interruption would be hindered by the need for a Council resolution. Staff is requesting that Council amend this subsection of the bylaw to allow the Mayor to cancel a regular Council meeting.

Public Notice

In order to amend its bylaw, Council must give notice. If Council gives the proposed amending bylaw three readings, staff will publish notice in the Comox Valley Record, the Village website, and at the Village office.

ALTERNATIVES

1. Not proceed with any action at this time.

STRATEGIC OBJECTIE

- Quality Infrastructure Planning and Development
- Comprehensive Community Planning
- Healthy Community
- Climate Change
- Effective communication, administrative, financial and support services

FINANCIAL IMPLICATIONS

None

OPERATIONAL IMPLICATIONS

None

ATTACHMENTS

1. Council Procedure Amendment Bylaw No. 1132, 2020.
2. Council Procedure Bylaw No. 964, 2012 – showing proposed amendments.

CONCURRENCE

None

Respectfully submitted,

Rachel Parker

Rachel Parker
Corporate Officer

Clayton Postings

Clayton Postings
Chief Administrative Officer

THE CORPORATION OF THE VILLAGE OF CUMBERLAND

BYLAW NO. 1132

A Bylaw to amend Council Procedure Bylaw.

The Council of the Corporation of the Village of Cumberland, in open meeting assembled, enacts as follows:

1. This Bylaw shall be cited as “Council Procedure Amendment Bylaw No. 1132, 2020”.
2. “The Corporation of the Village of Cumberland Council Procedure Bylaw No. 964, 2012 is amended as follows:
 - (a) In clause 5(3)(a) by striking “Council” and substituting “the Mayor”,
 - (b) In subsection 14(1) by
 - (i) repealing clause (h), and
 - (ii) adding clause (l.1) Release of Closed Portion Resolutions
 - (b) by repealing subsection 31(1) and substituting:

31(1) Meetings of Committee of the Whole shall be established in the annual schedule of regular council meetings, determined by Council resolution, or called by the Mayor.
 - (c) by repealing subsection 32(1) and substituting:

32(1) The Corporate Officer must make an agenda for a COTW available to the members of Council and the public at least 72 hours before the meeting.

READ A FIRST TIME THIS	DAY OF	2020.
READ A SECOND TIME THIS	DAY OF	2020.
READ A THIRD TIME THIS	DAY OF	2020.
ADOPTED THIS	DAY OF	2020.

Mayor

Corporate Officer

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
 BYLAW NO. 964
 COUNCIL PROCEDURE BYLAW

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THE CORPORATION OF THE VILLAGE OF CUMBERLAND

BYLAW NO. 964

A bylaw to establish the general procedures to be followed by Council and Council Committees in conducting their business.

The Council of the Corporation of the Village of Cumberland, in open meeting assembled, enacts as follows:

PART 1 – INTRODUCTION

1. This Bylaw may be cited as “The Corporation of the Village of Cumberland Council Procedure Bylaw No. 964, 2012”.

Definitions

2. In this Bylaw,

“CAO” means a person designed by Council as chief administrative officer for the Village;

“Commission” means a municipal commission established under s.143 of the *Community Charter*;

"Committee" means a standing, select or other committee of Council, but does not include the Committee of the Whole;

“Corporate Officer” means a person designated by Council as corporate officer for the Village;

“COTW” means the Committee of the Whole Council;

“Council” means the Council of the Village of Cumberland;

“Mayor” means the Mayor of the Village;

“Municipal Office” means the offices of the Corporation of the Village of Cumberland located at 2673 and 2675 Dunsmuir Avenue, Cumberland, BC;

[Bylaw 976]

“Municipal Web Site” means the information resource found at an internet address provided by the Village;

“Presiding Member” means the Mayor or member of Council that has been designated as the member responsible for acting in the place of the Mayor under section 8;

“Public Notice Posting Places” means the notice board at the Municipal Office and the Municipal Web Site;

“Village” means the Corporation of the Village of Cumberland.

Application of rules of procedure

3. (1) The provisions of this Bylaw govern the proceedings of Council, COTW, Commissions and all standing and select committees of Council, including public meetings and public hearings, as applicable.
- (2) In cases not provided for under this Bylaw, the current edition of Robert's Rules of Order Newly Revised apply to the proceedings of Council, COTW and Council committees to the extent that those Rules are:
 - (a) applicable in the circumstances, and
 - (b) not inconsistent with provisions of this Bylaw or the *Community Charter*.
- (3) The rules of order set out in this Bylaw are intended to assist the Presiding Member to conduct Council business in an efficient and orderly manner, and may be relaxed or waived at the discretion of the Presiding Member, when deemed appropriate.

PART 2 – COUNCIL MEETINGS

Inaugural meeting

4. (1) Following a general local election, the first Council meeting must be held on the first Monday in November in the year of the election.

[Bylaw 1078]
- (2) If a quorum of council members elected at the general local election has not taken office by the date of the meeting referred to in subsection (1), the first Council meeting must be called by the Corporate Officer and held as soon as reasonably possible after a quorum has taken office.

Time and location of meetings

5. (1) All Council meetings must take place within the Municipal Office except when Council resolves to hold meetings elsewhere.
- (2) Regular Council meetings must:
 - (a) be held a minimum of once per month on designated Mondays in accordance with section 6(1);
 - (b) begin at 5:30 p.m.;
 - (c) be adjourned at 9:00 p.m. on the day scheduled for the meeting unless Council resolves to proceed beyond that time in accordance with s. 22; and

- (d) when such meeting falls on a statutory holiday, be held on the next day the Municipal Office is open which is not a statutory holiday.
- (3) Despite subsection (2), Regular Council meetings may:
 - (a) be cancelled by ~~Council~~ [the Mayor](#), provided that two consecutive meetings are not cancelled; or
 - (b) be postponed to a different day, time and place by the Mayor, provided the Corporate Officer is given at least 2 days written notice.

Notice of Council meetings

- 6. (1) In accordance with section 127 of the *Community Charter*, Council must prepare annually on or before December 18th, a schedule of the dates, times and places of regular Council meetings and must make the schedule available to the public by posting it at the Public Notice Posting Places.
- (2) In accordance with section 127 of the *Community Charter*, Council must give notice annually on or before December 31st of the availability of the schedule of regular Council meetings in accordance with section 94 of the *Community Charter*.
- (3) Where revisions are necessary to the annual schedule of regular Council meetings, the Corporate Officer must, as soon as possible, post a notice at the Public Notice Posting Places which indicates any revisions to the date, time and place or cancellation of a regular Council meeting.

Notice of Special meetings and Special *In Camera* meetings

- 7. (1) Except where notice of a Special Meeting or a Special *In Camera* Meeting is waived by unanimous vote of all council members under section 127(4) of the *Community Charter*, a notice of the date, time, and place of a Special Council meeting or Special *In Camera* Council meeting must be given at least 24 hours before the time of meeting, by:
 - (a) emailing a copy to each member of council if an email address has been provided,
 - (b) posting a copy of the notice at the Public Notice Posting Places, and
 - (c) leaving one copy of the notice for each Council member in the Council member's mailbox at the Municipal Office.
- (2) The notice under subsection (1) must describe in general terms the purpose of the meeting and be signed by the Mayor or the Corporate Officer.

Participation in Meetings Electronically

- 7.1 (1) A member of council, other than the member presiding, who is unable to attend a council meeting may participate in the meeting by means of electronic or other communication facilities.
- (2) Not more than one member may participate by means of electronic or other communication facilities at a meeting.
- (3) If the member of council participating at a meeting by means of electronic or other communication facilities is the presiding member, that presiding member is considered unable to act under section 8(1) of this bylaw.

PART 3 - DESIGNATION OF PRESIDING MEMBER

8. (1) Annually in November, Council must from amongst its members:
- (a) designate a Councillor, or
 - (b) designate Councillors on a rotating basis,
- to serve as the member responsible for acting in the place of the Mayor when the Mayor is absent or otherwise unable to act or when the office of the Mayor is vacant.
- [Bylaw 1078]
- (2) Each Councillor designated under subsection (1) must fulfill the responsibilities of the Mayor in his or her absence.
- (3) If both the Mayor and the member designated under subsection (1) are absent from the Council meeting, the Council members present must choose a Councillor to preside at the Council meeting.
- (4) The member designated under subsection (1) or chosen under subsection (3) has the same powers and duties as the Mayor in relation to the applicable matter.

PART 4 – COUNCIL PROCEEDINGS

Attendance of public at meetings

9. (1) Except where the provisions of section 90 of the *Community Charter* apply, all Council meetings must be open to the public and no person shall be excluded except for improper conduct.
- (2) Before closing a Council meeting or part of a Council meeting to the public, Council must pass a resolution in a public meeting in accordance with section 92 of the *Community Charter*.

- (3) This section applies to all meetings of the bodies referred to in section 93 of the *Community Charter*, including without limitation:
 - (a) COTW,
 - (b) standing and select committees,
 - (c) parcel tax review panel,
 - (d) board of variance,
 - (e) advisory bodies such as advisory planning commission,
 - (f) Commissions such as parks and recreation commission.
- (4) Despite subsection (1), if the Presiding Member considers that any person at the meeting is acting improperly, the Presiding Member may order that the person is expelled from the meeting. Examples of improper conduct include, but are not limited to, speaking out of turn, interrupting others who are speaking, using foul, disrespectful or inappropriate language or gestures, being disruptive, failing to be called to order when requested to do so by the Presiding Member, or otherwise unreasonably interfering with the ability of Council to conduct its business.
- (5) If a person who is ordered expelled from the meeting does not leave the meeting, a peace officer may enforce the order under subsection (4) as if it were a court order.

Minutes of meetings

10. (1) Minutes of the proceedings of Council must be:
 - (a) legibly and accurately recorded,
 - (b) certified as correct by the Corporate Officer, and
 - (c) signed by the Mayor or the Presiding Member at the meeting or at the next meeting at which the minutes are adopted.
- (2) Subject to subsection (3), and in accordance with section 97(1)(b) of the *Community Charter*, minutes of the proceedings of Council must be maintained and open for public inspection at the Municipal Office during its regular office hours.
- (3) Subsection (2) does not apply to minutes of a Council meeting or that part of a Council meeting from which persons were excluded under section 90 of the *Community Charter*.

Calling meeting to order

11. (1) As soon after the time specified for a Council meeting as there is a quorum present, the Mayor, if present, must take the Chair and call the Council meeting to order; however, where the Mayor is absent, the Presiding Member must take the Chair and call such meeting to order.
- (2) If a quorum of Council is present but the Mayor or the Presiding Member do not attend within 15 minutes of the scheduled time for a Council meeting:
 - (a) the Corporate Officer must call to order the members present, and
 - (b) the members present must choose a member to preside at the meeting.

Adjourning meeting where no quorum

12. If there is no quorum of Council present within 15 minutes of the scheduled time for a Council meeting, the Corporate Officer must:
 - (a) record the names of the members present, and those absent, and
 - (b) adjourn the meeting until the next scheduled meeting.

Agenda

13. (1) Prior to each Council meeting, the Corporate Officer must prepare an agenda setting out all the items for consideration at that meeting, noting in short form a summary for each item on the agenda.
- (2) The deadline for Staff and Council reports to the Corporate Officer for inclusion on the Council meeting agenda is 4:30 p.m. on the Tuesday prior to the meeting. Reports and correspondence from committees and/or the Public will be submitted to the CO or CAO, and the CAO or Mayor will determine appropriateness and timing of the item for agenda inclusion.
- (3) The Corporate Officer may refuse to include any item from the public that in his or her opinion is offensive or makes derogatory comments about a member of staff, Council or a municipal officer. Such items may, where deemed appropriate by the Corporate Officer, be included in the agenda for the *in camera* portion of the Council meeting.
- (4) The Corporate Officer must make the agenda available to the members of Council and the public by 4:00 p.m. on the Thursday prior to the meeting.
- (5) Council must not consider any matters not listed on the agenda unless a new matter for consideration is properly introduced as a late item pursuant to section 15.

Order of proceedings and business

14. (1) The agenda for all regular Council meetings contains the following matters in the order in which they are listed below, as applicable:
- (a) Approval of Agenda;
 - (b) Adoption of Minutes;
 - (c) Delegations;
 - (d) Unfinished Business;
 - (e) Correspondence;
 - (f) Reports (including Committees, COTW, Staff and Councillors);
 - (g) Bylaws;
 - (h) ~~Consent Calendar;~~
 - (i) New Business;
 - (j) Notices, Motions and Announcements;
 - (k) Question Period;
 - (l) Closed Portion;
 - ~~(m)~~ Release of Closed Portion Resolutions
 - ~~(n)~~ Adjournment.
- (2) Particular business at a Council meeting must in all cases be taken up in the order in which it is listed on the agenda unless otherwise resolved by Council.

Late items

15. (1) An item of business not included on the agenda must not be considered at a Council meeting for inclusion as a late item unless introduction of the late item:
- (a) is deemed by the Mayor or Corporate Officer to be time sensitive; and
 - (b) is approved by Council at the time allocated on the agenda for such matters.
- (2) If the Council makes a resolution under subsection (1), information pertaining to late items must be distributed to the members.

Resolutions

16. A resolution may be introduced at a Council meeting only if notice of it has been included in the agenda, or Council resolves to waive this requirement.

Notices, Motions and Announcements

17. Matters considered under Notices, Motions and Announcements may include
- (a) notices or motions to hold a meeting of the COTW, a Village Hall meeting, and a public hearing, as required, and
 - (b) a notice of motion introduced by a council member.

Delegations

18. (1) The Council may allow an individual or a delegation to address Council at the meeting on the subject of an agenda item provided written application has been received by the Corporate Officer by 4:30 p.m. on the Tuesday prior to the meeting. Each address must be limited to 15 minutes unless a longer period is agreed to by Council.
- (2) Where written application has not been received by the Corporate Officer as prescribed in subsection (1), an individual or delegation may address the meeting if approved by the unanimous vote of the members present.
- (3) Council must not permit a delegation to address a meeting of the Council regarding a bylaw in respect of which a public hearing has been held, where the public hearing is required under an enactment as a pre-requisite to the adoption of the bylaw.
- (4) The Corporate Officer may schedule delegations to another Council, committee or advisory body meeting as deemed appropriate according to the subject matter of the delegation.
- (5) The Corporate Officer may refuse to place a delegation on the agenda if the issue is not considered to fall within the jurisdiction of Council. If the delegation wishes to appeal the Corporate Officer's decision, the information must be distributed under separate cover to Council for their consideration.

Consent Calendar

19. (1) A consent calendar shall be comprised of routine and non-controversial matters to be received for information by Council by a single motion.
- (2) There shall be no discussion on the items included in a consent calendar unless a member so requests and that matter may be considered
- (a) separately under another heading of the regular agenda, or
 - (b) immediately after the receipt of the consent calendar.

Question period

20. A member of the public may only inquire about items included on the agenda for that meeting during a question period.

Voting at meetings

21. (1) The following procedures apply to voting at Council meetings:
- (a) when debate on a matter is closed the Presiding Member must put the matter to a vote of Council members;
 - (b) when the Council is ready to vote, the Presiding Member must put the matter to a vote by stating:

"Those in favour raise your hands" and then "Those opposed raise your hands".
 - (c) when the Presiding Member is putting the matter to a vote under paragraphs (a) and (b) a member must not:
 - (i) cross or leave the room,
 - (ii) make a noise or other disturbance, or
 - (iii) interrupt the voting procedure under paragraph (b) unless the interrupting member is raising a point of order;
 - (d) after the Presiding Member finally puts the question to a vote under paragraph (b), a member must not speak to the question or make a motion concerning it;
 - (e) the Presiding Member's decision about whether a question has been finally put is conclusive;
 - (f) whenever a vote of Council on a matter is taken, each member present shall signify their vote by raising their hand; and
 - (g) the Presiding Member must declare the result of the voting by stating that the question is decided in either the affirmative or the negative.
- (2) How each member of Council votes on a particular matter will be recorded in the minutes.

Conduct and debate

22. (1) Members speaking at a Council meeting:

- (a) must use respectful language,
 - (b) must not use offensive gestures or signs,
 - (c) must speak only in connection with the matter being debated,
 - (d) may speak about a vote of Council only for the purpose of making a motion that the vote be rescinded, and
 - (e) must adhere to the rules of procedure established under this Bylaw and to the decisions of the Presiding Member and Council in connection with the rules and points of order.
- (2) If a member does not adhere to subsection (1), the Presiding Member may order the member to leave the member's seat, and
- (a) if the member refuses to leave, the Presiding Member may cause the member to be removed by a peace officer from the member's seat, and
 - (b) if the member apologizes to the Council, Council may, by resolution, allow the member to retake the member's seat.

Reconsideration

23. (1) In addition to the authority of the Mayor pursuant to section 131 of the *Community Charter* to require the Council to reconsider and vote again on any matter, a Council member may, subject to subsection (4), at the next Council meeting:
- (a) move to reconsider a matter on which a vote, other than to postpone indefinitely, has been taken, and
 - (b) move to reconsider an adopted bylaw after an interval of at least 24 hours following its adoption.
- (2) A Council member who voted affirmatively for a resolution adopted by Council may at any time move to rescind that resolution.
- (3) Council must not discuss the main matter referred to in subsection (1) unless a motion to reconsider that matter is adopted in the affirmative.
- (4) Council may only reconsider a matter that has not:
- (a) had the approval or assent of the electors and been adopted,
 - (b) been reconsidered under subsection (1) or section 131 of the *Community Charter*,
 - (c) been acted on by an officer, employee or agent of the Village.

Adjournment

24. The Council may continue a Council meeting after 9:00 p.m. by resolution.

PART 5 – BYLAWS

Copies of proposed bylaws

25. A proposed bylaw may be considered at a Council meeting only if a copy of it has been delivered to each Council member at least 24 hours before the Council meeting, or all Council members unanimously agree to waive this requirement.

Form of bylaws

26. A bylaw introduced at a Council meeting must:
- (a) be printed;
 - (b) have a distinguishing name;
 - (c) have a distinguishing number;
 - (d) contain an introductory statement of purpose;
 - (e) be divided into sections.

Bylaws to be considered separately or jointly

27. Council must consider a proposed bylaw at a Council meeting either:
- (a) separately when directed by the Presiding Member or requested by another Council member, or
 - (b) jointly with other proposed bylaws in the sequence determined by the Presiding Member.

Reading and adopting bylaws

29. (1) The Presiding Member of a Council meeting may:
- (a) have the Corporate Officer read a synopsis of each proposed bylaw or group of proposed bylaws, and then
 - (b) request a motion that the proposed bylaw or group of bylaws be read.
- (2) The readings of the bylaw may be given by stating its title and object.
- (3) A proposed bylaw may be debated and amended at any time during the first three readings unless prohibited by the *Community Charter*.
- (4) Subject to section 882 of the *Local Government Act*, each reading of a proposed bylaw must receive the affirmative vote of a majority of the Council members present.

- (5) In accordance with section 135 of the *Community Charter*, Council may give two or three readings to a proposed bylaw at the same Council meeting.
- (6) Despite section 135(3) of the *Community Charter*, and in accordance with section 890(9) of the *Local Government Act*, Council may adopt a proposed official community plan or zoning bylaw at the same meeting at which the plan or bylaw passed third reading.

Bylaws must be signed

30. After a bylaw is adopted, and signed by the Corporate Officer and the Presiding Member of the Council meeting at which it was adopted, the Corporate Officer must have it placed in the Village's records for safekeeping and endorse upon it:
 - (a) the Village's corporate seal,
 - (b) the dates of its readings and adoption; and
 - (c) the date of Ministerial approval or approval of the electorate if applicable.

PART 6 - COMMITTEE OF THE WHOLE

Committee of the Whole meetings

31. (1) Meetings of Committee of the Whole shall be ~~held as determined by Council resolution, established in the annual schedule of regular council meetings, determined by Council resolution, or called by the Mayor.~~
- (2) At any time during a regular Council meeting, Council may by resolution go into COTW.
- (3) A meeting, other than a standing or select committee meeting, to which all members of Council are invited to consider, but not to decide on, matters of the Village's business is a meeting of COTW.

Notice for COTW meetings

32. (1) ~~Subject to subsection (2), a notice of the day, hour and place of a COTW meeting must be given at least 24 hours before the time of the meeting by:~~
 - ~~(a) posting a copy of the notice at the Public Notice Posting Places; and~~
 - ~~(b) leaving a copy of the notice for each Council member in the Council member's mailbox at the Municipal Office, and~~
 - ~~(c) emailing a copy to each member of council if an email address has been provided,~~

[The Corporate Officer must make an agenda for a COTW available to the members of Council and the public at least 72 hours before the meeting.](#)

- (2) Subsection (1) does not apply to a COTW meeting that is called, in accordance with this bylaw, during a Council meeting for which public notice has been given under this bylaw.

Minutes of COTW meetings

33. (1) Minutes of the proceedings of COTW must be:
 - (a) legibly and accurately recorded,
 - (b) certified by the Corporate Officer,
 - (c) signed by the member presiding at the meeting, and
 - (d) maintained and open for public inspection at the Municipal Office during its regular office hours.

Calling a meeting to order

34. (1) As soon after the time specified for a COTW meeting as there is a quorum present, the Mayor, if present, must take the Chair and call the Council meeting to order; however, where the Mayor is absent, the Presiding Member must take the Chair and call such meeting to order.
- (3) If a quorum of the COTW is present but the Mayor or the Presiding Member do not attend within 15 minutes of the scheduled time for a Council meeting:
 - (e) the Corporate Officer must call to order the members present, and
 - (f) the members present must choose a member to preside at the meeting.

Order of proceedings and business

35. (1) The agenda for all regular COTW meetings shall contain the following matters in the order in which they are listed below:
 - (a) Approval of agenda;
 - (b) Approval of minutes;
 - (c) Delegations and Question Period;
 - (e) Committees – Minutes, Reports and Recommendations;
 - (f) Reports – Staff, Councillors
 - (g) Correspondence
 - (h) New Business

- (j) COTW Recommendations to Council
- (i) Question Period
- (k) Adjournment.

PART 7 – COMMITTEES AND COMMISSIONS

Duties of standing committees

36. (1) Standing committees must be appointed by the Mayor in accordance with the Community Charter, Section 414; and must consider, inquire into, report and make recommendations to Council about all of the following:
- (a) matters that are related to the general subject indicated by the name of the committee;
 - (b) matters that are assigned by Council;
 - (c) matters that are assigned by the Mayor;
- (2) Standing committees must report and make recommendations to Council at all of the following times:
- (a) in accordance with the schedule of the committee's meetings;
 - (b) on matters that are assigned by Council or the Mayor,
 - (i) as required by Council or the Mayor, or
 - (ii) at the next Council meeting if the Council or Mayor does not specify a time.

Duties of select committees

37. (1) Select committees must be appointed by Council in accordance with the Community Charter, Section 142; and must consider, inquire into, report and make recommendations to Council about the matters referred to the committee by the Council.
- (2) Select committees must report and make recommendations to Council at the next Council meeting unless Council specifies a different date and time.

Schedule of meetings

38. (1) At its first meeting after its establishment a standing committee, select committee or commission must establish a regular schedule of meetings.
- (2) The chair may call a meeting of the committee or commission in addition to the scheduled meetings or may cancel a meeting.

Notice of meetings

39. (1) Subject to subsection (2), after the committee or commission has established the regular schedule of meetings, including the times, dates and places of the meetings, notice of the schedule must be given by:
- (a) posting a copy of the schedule at the Public Notice Posting Places; and
 - (b) providing a copy of the schedule to each member of the committee or commission.
- (2) Where revisions are necessary to the annual schedule of meetings, the Corporate Officer must, as soon as possible, post a notice at the Public Notice posting places which indicates any revisions to the date, time and place or cancellation of a meeting.
- (3) The chair must cause a notice of the day, time and place of a meeting called under section 38(2) to be given to all members at least 12 hours before the time of the meeting.

Attendance at meetings

40. Council members who are not members of a committee or commission may attend the meetings of the committee or commission.

Minutes of meetings

41. Minutes of the proceedings of a committee and commission must be:
- (a) legibly and accurately recorded,
 - (b) certified by the Corporate Officer,
 - (c) signed by the chair or member presiding at the meeting, and
 - (d) maintained and open for public inspection at the Municipal Office during its regular office hours.

Quorum

42. The quorum for a committee or commission is a majority of all of its members.

Conduct and debate

43. (1) The rules of the Council procedure must be observed during committee and commission meetings, so far as is possible and unless as otherwise provided in this Bylaw.

- (2) Council members attending a meeting of a committee or commission, of which they are not a member, may participate in the discussion only with the permission of a majority of the committee members present.

Voting at meetings

44. Council members attending a meeting of a committee or commission of which they are not a member must not vote on a question.

PART 8 – GENERAL

- 45. If any section, subsection or clause of this bylaw is for any reason held to be invalid by the decision of a court of competent jurisdiction, such decision does not affect the validity of the remaining portions of this bylaw.
- 46. This bylaw may not be amended or repealed and substituted unless Council first gives notice in accordance with section 94 of the *Community Charter*.
- 47. “The Corporation of the Village of Cumberland Council Procedure Bylaw No. 859, 2007” as amended is repealed.

READ A FIRST TIME THIS	11TH	DAY OF	JUNE	2012.
READ A SECOND TIME THIS	11TH	DAY OF	JUNE	2012.
READ A THIRD TIME THIS	11TH	DAY OF	JUNE	2012.
ADOPTED THIS	25TH	DAY OF	JUNE	2012.

Mayor

Corporate Officer