VILLAGE OF SAYWARD
REGULAR COUNCIL MEETING AGENDA
JUNE 14, 2022 - 7:00 PM
OPEN MEETING - IN PERSON
COUNCIL CHAMBERS

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

1. **Call to Order**
2. **Introduction of Late Items**
3. **Approval of Agenda**

   Recommended Resolutions:

   THAT pursuant to Council Procedure Bylaw 416, section 16(2), Council resolve to move agenda item 16, In Camera ahead of item 5, Petitions and Delegations; and

   THAT the agenda for the Regular Meeting of Council for June 14, 2022, be approved as amended.

4. **In-Camera**

   Recommended Resolution:

   THAT in accordance with Section 92 of the *Community Charter*, this Council meeting will be closed to the public at this time in accordance with Section 90(1)(e) of the *Community Charter* that Council may give consideration related to the acquisition, disposition or expropriation of land or improvements.

5. **Minutes of Previous Meetings**

   Recommended Resolution:

   THAT the minutes from the Regular Council meeting held on May 17, 2022 be adopted.

   THAT the minutes from the Committee on the Whole (COW) meeting held on May 31, 2022 be adopted.

   THAT the minutes from the Special Council meeting held on June 7, 2022 be adopted.

6. **Petitions and Delegations**

   a) Sarah Cavanagh, Negotiator, Ministry of Indigenous Relations and Reconciliation - Treaty 101
   b) Stephen Watson, Stakeholder Engagement Advisor, BC Hydro
   c) Frank Morgan, Chief Sayward Volunteer Fire Department

7. **Correspondence**

   a) Mary Ruth Snyder, Executive Director, Campbell River Chamber of Commerce, May 21, 2022, RE: Community Meetings - Tourism Updates

   b) Frank Morgan, Fire Chief, Sayward Volunteer Fire Department, firechief@saywardvalley.ca , May 26 2022, RE: Call Report

   c) Michelle Bridge, Executive Administrator, Sayward Futures sfs@saywardvalley.net , June 2, 2022, RE: Letter of Support - Canada Day 2022

   d) Bike Rodeo Committee Member, Sayward Futures 250.282.0018, June 9, 2022, RE: Request for Donation.

   e) Audrey Ordano, Sayward Elementary School, 250.282.3314, June 8, 2022, RE: Oscar Daze Dance - request for asset use.

8. **Council Reports - None**

9. **Reports of Committees - None**

10. **Mayor's Report - None**

11. **Unfinished Business - None**

12. **Staff Reports**

   a) **Annual Report and SOFI 2022**

   Recommended Resolution:

   THAT the 2021 Annual Report and Statement of Financial Information Staff Report be received for information and discussion; and,

   THAT the 2021 Annual Report be made available for public viewing for a minimum of 14 days beginning on June 15th and ending on June 28th; and,

   FINALLY, THAT Council approves the 2021 Statement of Financial Information report.

   b) **Appointment of Officers Bylaw**

   Recommended Resolutions:

   THAT Council receive the Appointment of Officers Bylaw report for information and discussion; and,

   THAT Council direct staff to prepare a new Appointment of Officers bylaw for the July 19th council meeting.

   c) **Permissive Tax Exemptions**

   Recommended Resolutions:

   THAT the Permissive Tax Exemptions 2022 Staff Report be received for information and discussion; and,

   THAT Staff be directed to advertise the tax exemption process as outlined in this report.

2

d) Water Conservation Plan

Recommended Resolutions:

THAT Council receive the Water Conservation Plan Staff Report for review and discussion; and,

THAT Council agree with recommendations in section 5.1, "Next Steps" of the Water Conservation Plan as drafted by Urban Systems and work towards these steps as part of an overall water conservation strategy, subject to grant funding and resources.

13. Emergency Services/Public Works/ Recreation Department Reports - None

14. Bylaws

a) Election and Assent Voting Bylaw No. 486, 2022

Recommended Resolution:

THAT Election and Assent Voting Bylaw No. 486, 2022 be given fourth and final reading.

b) Fees & Charges Amendment Bylaw No. 487, 2022

Recommended Resolution:

THAT Fees & Charges Amendment Bylaw (Schedules A, B, C, G, H, K) No 487, 2022 be given first, second and third reading.

15. New Business

16. Public Question Period (maximum 15 minutes)

Mayor: "The purpose of the public question period is to enable citizens to ask questions of Council about issues that are important to the citizen asking the question. Speakers are asked to limit their questions to one each and, if time permits after everyone has had an opportunity to ask questions, speakers may ask a second question. Citizens will be asked to state their name and address."

17. Adjournment

VILLAGE OF SAYWARD
REGULAR COUNCIL MEETING MINUTES
MAY 17, 2022
OPEN MEETING - IN PERSON
COUNCIL CHAMBERS

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

Present: Mayor Mark Baker
Councillor Sue Poulsen
Councillor Tom Tinsley

Regrets: Councillor Norm Kirschner

In Attendance: Jason Johnson, CAO
Lisa Clark, CFO
Melissa Coates, Finance/Admin Clerk

1. **Call to Order**

   Meeting was called to order at 7:02PM

2. **Introduction of Late Items - None**

3. **Approval of Agenda**

   MOTION R22/96
   MOVED AND SECONDED

   THAT the agenda for the Regular Meeting of Council for May 17, 2022, be approved.

   CARRIED

4. **Minutes of Previous Meetings**

   MOTION R22/97
   MOVED AND SECONDED

   THAT the minutes from the Regular Council meeting held on May 3, 2022 be adopted.

   CARRIED

5. **Petitions and Delegations – None**

6. **Correspondence**

   a) Social Planning and Research Council of British Columbia (SPARC BC), accessibility@sparc.bc.ca May 4, 2022, Re: Please Join us in Celebrating Access Awareness Day on June 4, 2022

b) Mayor Christine Fraser, Township of Spallumcheen, Maureen, Office Clerk (250) 546-3013, May 5 2022, Letter of Support-District of Sicamous-Luxury Tax on Recreational Boats

c) Karen Tinsley, materuno@hotmail.com, May 3 2022, Re: Bylaw amendment to allow chickens

d) BC Truck Loggers Association, 604.684.4291 April 19 2022, Request for membership dues.

MOTION R22/98
MOVED AND SECONDED

THAT Correspondence a) through d) be received by Council; and,

THAT Correspondence item a) be pulled at the request of Councillor Tinsley for discussion; and,

THAT Staff continue to seek grant activities for access projects and recognize Access Awareness Day for 2023;

THAT Correspondence item c) be pulled at the request of Mayor Baker for discussion; and,

THAT Council direct staff to investigate bylaw amendments allowing the keeping of chickens with parameters in place that restrict roosters, sales of eggs, location of coops and have clear provisions for inspections and enforcement and present to Council for review and discussion;

THAT Correspondence item d) be pulled at the request of Councillor Poulsen for discussion; and,

THAT the Village of Sayward renew its membership with BC Truck Loggers Association.

CARRIED

7. Council Reports - None

8. Reports of Committees - None

9. Mayor's Report - Verbal

a) Setting COW Date for discussion of Committees, Representation and Portfolios

MOTION R22/99
MOVED AND SECONDED

THAT Council set the date of May 31, 2022, 7:00pm for a Committee of the Whole (COW) meeting to discuss committees, representation and portfolios as per resolution R22/89.

CARRIED

10. Unfinished Business - None

11. Staff Reports

a) **SRD Board First Nations Relationship and Governance Training May 2-4**

MOTION R22/100
MOVED AND SECONDED

THAT the SRD Board First Nations Relationship and Governance Training May 2-4 Staff report be received for review and discussion.

CARRIED

b) Sayward Fire Department - New Fire Chief

MOTION R22/101
MOVED AND SECONDED

THAT the Sayward Fire Department - New Fire Chief Staff Report be received for review and discussion; and,

THAT Council appoint Frank Morgan to the position of Fire Chief for the Sayward Volunteer Fire Department.

CARRIED

c) Transfer Switches - Lagoon and Public Works

MOTION R22/102
MOVED AND SECONDED

THAT the Transfer Switches - Lagoon and Public Works Staff report be received for review and discussion; and,

THAT $4,841 be transferred out of sewer surplus and operating surplus (total $9,682) to be used for the installation of 2 transfer switches, one at the lagoon, and other at the Public Works Yard; and,

FINALLY THAT the 2022-2026 Financial Plan be amended accordingly.

CARRIED

12. Bylaws

a) Fees & Charges Amendment Bylaw No. 485, 2022

MOTION R22/103
MOVED AND SECONDED

THAT Fees & Charges Amendment Bylaw (Schedule D, E, F, J) No. 485, 2022 be given fourth and final reading.

CARRIED

b) Election and Assent Voting Bylaw No. 486, 2022

MOTION R22/104
MOVED AND SECONDED

THAT Election and Assent Voting Bylaw No. 486, 2022 be given first, second, and third reading.

CARRIED

13. New Business - None

14. Public Question Period - None

15. In-Camera - None

16. Adjournment

The meeting was adjourned at 7:30 PM

_____

Mayor

_____

Corporate Officer

VILLAGE OF SAYWARD
COMMITTEE OF THE WHOLE
MEETING MINUTES
MAY 31, 2022
HYBRID TEAMS & OPEN MEETING
COUNCIL CHAMBERS

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded traditional territory of the K'ómoks First Nation, the traditional keepers of this land.

Present:	Mayor Mark Baker Councillor Sue Poulsen Councillor Tom Tinsley
Unexcused Absence:	Councillor Norm Kirschner
In Attendance:	Jason Johnson, CAO Melissa Coates, Finance/Admin Clerk

1. **Call to Order**

   Meeting was called to order at 7:02 PM

2. **Introduction of Late Items - None**

3. **Approval of Agenda**

   MOTION C22/8
   MOVED AND SECONDED

   THAT the agenda for the Committee of the Whole Meeting of Council for May 31, 2022, be approved.

   CARRIED

4. **Petitions and Delegations**

   a) Mary Ruth Snyder, Executive Director, Campbell River Chamber of Commerce

5. **Correspondence**

   a) Kathryn Kolaczek, CEO Alchemy Communications, kathryn@alchemycommunications.ca, May 24, 2022, Email re: Communications Support and examples of cases studies

6. **Council Reports**

   a) Verbal - Councillor Tom Tinsley, re: UBCM Conference and potential appointments with Premier Horgan, Cabinet Ministers and the Minister of Municipal Affairs

7. **Reports of Committees - None**

8. **Unfinished Business - None**

9. **Staff Reports**

   a) **Committees, Portfolios and Representation**

   MOTION C22/9
   MOVED AND SECONDED

   THAT the staff report Committees, Groups and Representation be received by Council for review and discussion.

   CARRIED

10. **New Business - None**

11. **Public Question Period - None**

12. **In-Camera - None**

13. **Adjournment**

The meeting was adjourned at 9:35 PM

_____
Mayor

_____
Corporate Officer

VILLAGE OF SAYWARD
SPECIAL COUNCIL MEETING MINUTES
JUNE 7, 2022
HYBRID TEAMS & OPEN MEETING
COUNCIL CHAMBERS

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded traditional territory of the K'ómoks First Nation, the traditional keepers of this land.

Present: Mayor Mark Baker
Councillor Norm Kirschner
Councillor Tom Tinsley

Regrets: Councillor Sue Poulsen

In Attendance: Jason Johnson, CAO
Lisa Clark, CFO

1. **Call to Order**

   Meeting was called to order at 18:00

2. **Introduction of Late Items-None**

3. **Approval of Agenda**

   MOTION S22/14
   MOVED AND SECONDED

   THAT the agenda for the Special Meeting of Council for June 7, 2022, be approved.

   CARRIED

4. **Minutes of Previous Meetings - None**
5. **Petitions and Delegations - None**
6. **Correspondence - None**
7. **Council Reports - None**
8. **Reports of Committees - None**
9. **Mayor's Report - None**
10. **Unfinished Business - None**
11. **Staff Reports - None**
12. **Bylaws - None**

13. **New Business - None**

14. **Public Question Period - None**

15. **In-Camera**

MOTION S22/15
MOVED AND SECONDED

THAT in accordance with Section 92 of the *Community Charter*, this Council meeting will be closed to the public at this time in accordance with Section 90(1)(e) of the *Community Charter* that Council may give consideration related to the acquisition, disposition or expropriation of land or improvements.

CARRIED

16. **Rise and Report**

MOTION IC22/42
MOVED AND SECONDED

THAT Council receive the staff report OCP Reporting Funding Request- VIU for review and discussion; and,

THAT Council Approve $30,000.00 plus taxes for VIU to complete the scope of work in Schedule A of their contract with the Village of Sayward: and,

THAT the staff present Council with the plan on how the $30,000.00 plus tax will be funded under the current financial plan at the June 14th, 2022, Council Meeting; and,

FINALLY, THAT Council approves not more that $10,000.00 for community engagement activity from Covid-19 Restart Funds to facilitate these studies.

CARRIED

MOTION IC22/43
MOVED AND SECONDED

THAT Council approve up to $15,000 for engineering reports to satisfy grant requirements facilitated by McElhanney transferred out of Water Reserves; and,

THAT Council Approve up to $5,000 for the grant application out of the designated fund for grant writing for the purposes of applying for the UBCM Strategic Priorities Fund.

CARRIED

17. **Adjournment**

The meeting was adjourned at 7:32 PM

_____

Mayor

_____

Corporate Officer

Lisa Clark

Subject: FW: SV Tourism & Update...

Importance: High

From: Mary Ruth Snyder <synergeticstrategies@shaw.ca>
Sent: Saturday, May 21, 2022 6:24 PM
To: Jason Johnson <cao@saywardvalley.ca>
Subject: SV Tourism & Update...
Importance: High

Good Evening Jason,
I've copied you on the below email regarding the last two meetings of the community regarding tourism/economic development.

Please share the email I copied you on with Mayor & Council. I believe it is important to have everyone involved and up to speed on these potentially fabulous developments.

Thank you!

Sincerely,
Mary Ruth

———————

Mary Ruth Snyder
Executive Director
Campbell River & District Chamber
250-650-7575

Begin forwarded message:

From: Mary Ruth Snyder <synergeticstrategies@shaw.ca>
Subject: SV Tourism & Update...
Date: May 21, 2022 at 6:20:31 PM PDT
To: [redacted]
Cc: Jason Johnson <cao@saywardvalley.ca>, gwhalley@srd.ca

Happy Sunny Saturday! :)

Thank you to Shawn Bonnough for buying and then leasing the Cable House property to Sayward Futures, in turn providing a great multi-use location for community building and engagement. Stop by and say 'Hi!' to Shawn when you see the red truck parked there.

The last two Wednesday meetings for people interested in tourism/economic development of the Sayward REGION were overflowing with great ideas and enthusiasm! In spite of the 8 months of

rain, snow, rain, wind and clouds, everyones' spirits seem to have been lifted! *(NOTE: Region is the WHOLISTIC word chosen by those in attendance for use, instead of Village vs.Valley — thank you Shawn for the recommendation.)*

Some news regarding the Visitor Kiosk. Western Forest Products leadership reviewed all the photos sent and upon inspection and great deliberation decided the age and the deteriorated state of the kiosk, would not be conducive to moving it successfully — the risk to the building, equipment and most importantly people potentially involved in the move, was too great.

Time for a ***PIVOT***. Fun Fact: Pivot was the number one word in year one of the pandemic!

Short term pivot : Sayward Futures is currently advertising for students — I believe there are six positions to fill. Signage is much more accessible to remove and replace. So, what if, we moved current, or created new signage (I have some paint to freshen/rewrite etc.), for VISITORS and utilize the ACTUAL Cable House during the day, staffed by the youth for the summer, to provide information to the Visitors coming to the area.

Long term pivot : There are ALWAYS options. I'll bet if we began to make inquiries and began to access the many resources/connections of our municipal partners — the Village and the Valley, as well as our own connections that we each have, we may be able to find a much newer (& transportable) trailer that could become the new visitor Kiosk. For example, the Vancouver Island Construction Association (VICA) is an organization we (the chamber) work with regularly. I've sent an email to the CEO and will call him Tuesday.

General Communication : You will see above in the address bar, I copied the Village CAO, Jason Johnson who attended the first gathering as well as the Regional Director, Gerald Whalley. Transparency, inclusiveness and awareness are the keys to solutions and success.

The next gathering will be on Wednesday evening at 7:00pm at the Cable House — everyone is welcome – bring friends & neighbours! In the meantime, think big, think outside the box — if you can dream it, you can build it.

GRANTS : Here is a quote from the Canadian Subsidy Directory: *"**2022 edition ~ 3,345** financial incentives including: grants, funds, subsidies and other financial support programs. Federal and provincial incentives. Private funding. Government departments and agencies, foundations, associations and other organizations."*

The Canadian Subsidy Directory has 3 choices for access : PDF file ~ $69.95 | 1 Year Database Access Online, Searchable ~ $129.95 | Printed version ~ $149.95

Enjoy the long weekend! :)

Sincerely,
Mary Ruth

———————

Mary Ruth Snyder
Executive Director
Campbell River & District Chamber
250-650-7575

SVFD Calls 2022- First Quarter

January

01/01	22:43	1st Responder D	Gentry Rd.
01/02	9:07	1st Responder C	Macmillan Dr.
01/02	10:39	Structure smoke	Sachts Rd.
01/02	10:43	Upgrade prior call	Sachts Rd. *same call as previous
01/04	9:36	1st Responder D	Salmon River Main
01/04	11:49	1st Responder D	Sayward Rd.
01/05	10:53	1st Responder Assist	Nathan Rd.
01/15	6:03	Tsunami Watch	Kelsey Way
01/19	7:47	Chimney Fire	Island Hwy.
01/22	18:43	1st Responder Assist	Sayward Rd.
01/23	12:51	1st Responder E	Sayward Rd.

February

02/01	17:39	1st Responder Assist	Sayward Rd.
02/06	16:18	1st Responder D	Ambleside Dr.
02/07	8:29	1st Responder D	Sachts Rd.
02/10	12:29	1st Responder Assist	Macmillan Dr.
02/23	6:19	1st Responder D	Eve River Main (woss)
02/24	17:28	1st Responder B	Sayward Rd.
02/26	23:06	MVI	KM 276 Hwy 19 (woss)

March

03/03	7:31	MVI	Island Hwy. (woss)
03/03	13:08	1st Responder C	Stowe Creek Rd.

03/05	11:33	1st Responder E	Macmillan Dr.
03/07	17:44	1st Responder D	Stowe Creek Rd.
03/09	18:12	1st Responder D	Coordinates: 50 22'33/125 55'24
03/11	7:50	MVI	Island Hwy. Sayward
03/13	15:34	1st Responder Assist	Macmillan Dr.
03/13	18:04	1st Responder D	Sayward Rd.
03/14	5:05	1st Responder Delay B/C	Kelsey Way
03/16	18:39	Duty Officer	BCAS stn Sayward
03/20	20:15	1st Responder D	Stowe Creek Rd.
03/27	16:04	1st Responder D	Sayward Rd.

April

04/01	15:30	1st Responder D	Stowe Creek Rd.
04/17	7:51	1st Responder D	Sayward Rd
04/24	6:52	MVI	Island Hwy. (woss)
04/25	9:57	1st Responder E	Rainbow Rd.
04/27	16:45	MVI	Sayward Rd.

Jan-Apr	First Quarter 2022 SVFD Calls	4 months

SVFD Valley Calls (70.96%)

Fire	F/Alarm	1st Responder	Hydro	D/O & other	Total
3		19			22

SVFD Village Calls (29.03%)

Fire	F/Alarm	1st Responder	Hydro	D/O & other	Total
		7		2	9

SVFD MVI Calls

5

Sayward Futures Society
Our Community Our Future

May 24, 2022

Village of Sayward
Box 29
Sayward, BC V0P 1R0

ATTN: Mayor and Council

RE: CANADA DAY 2022

Our society raises money from corporate sponsors, governments, the local public, as well as a variety of other donations including funding by Heritage Canada. Sayward Futures respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

As in years past, Sayward Futures Society will once again be planning and organizing the Canada Day events for 2022. We are asking the Village of Sayward for their support with donations in kind of the following items:

1. The all day use of H'Kusam Park
2. Power from the Public Works yard, with several long extension cords for the bouncy castles and live entertainment.
3. Assistance on June 30th from Public works to deliver and set up the stage, BBQs, tables, tents, garbage cans, and hand washing station to H'Kusam Park. Dismantle and return to KC and Al's room after the event.
4. Two extra garbage cans with plastic liners which Greig Seafood can put any used cooking materials (foil, etc.)
5. Use of the Kelsey Centre Gym, kitchen, and washroom facilities in case of inclement weather.
6. The use of several tables and chairs (to be used by Greig Seafood and volunteers at the BBQ) and the Kelsey Centre coffee carafes for hot chocolate in the evening.
7. The use of the Village's hand washing station.

We are also asking for permission, after the parade, to barricade the road at both ends of the park in order to help control the flow of traffic during the afternoon events to keep the day safer for everyone.

Thank you in advance for helping make the 2022 Canada Day a celebration and enjoyment for everyone.

Yours truly,

Executive Administrator
Sayward Futures Society

Contact Info:
PO Box 143 - 16 Sayward Rd., Sayward, BC V0P 1R0
Phone 1 250 282-0018
Email sfs@saywardvalley.net **Website** www.saywardfutures.ca

Annual Sayward Celebration Is Back!



PARADE
CHILDREN'S ACTIVITIES
LIVE MUSIC
SALMON BBQ
HOT DOGS, CHIPS, POP & JUICE
FIREWORKS & CAKE

Our society raises money from corporate sponsors, governments, the local public, as well as a variety of other donations including funding by Heritage Canada and the Village of Sayward. Sayward Futures Society and The Village of Sayward respectfully acknowledge that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.



EVERYONE WELCOME



This is a FREE Family Oriented Event for All Ages

Volunteers are still needed for this event,
If you would like to help, please email your contact info to:
sfs@saywardvalley.net
we will find an area that suits you

HOSTED BY

Sayward Futures Society
Our Community Our Future

Celebrate Canada Day!

Schedule of Events

10:00 AM

Parade assembly at the Triangle on Sayward Road.
Everyone is welcome to enter the parade.
Floats, bikes, animals, cars, RCMP, FIRE, AMBULANCE, RESCUE,
Service Clubs, Businesses, and all others.
Let's make this the best parade ever!

11:00 AM

Parade Marshall Sheri Braun leads the parade to H'Kusam Park
where parade participants are invited to stop or park for photo ops.

12:00 NOON

H'Kusam Park Opening Ceremonies Followed by:
Free Salmon BBQ donated, prepared, and served by Grieg Seafoods employees.
Hot dogs, drinks and snacks served by Sayward Futures volunteers.

1:00-4:00 PM

'EASY STREET' Live music entertainment.
Children and family games and activities, fun for all!

4:00 PM

Park clean-up. Everyone is invited to help stack chairs, take down tents,
and make the job easier for the organizers!

9:00 PM (DUST)

At the Triangle (beside WFP booming waterway), Sayward Road.
Canada Day Cake (donated by Thrifty's) and
hot chocolate served by volunteers.



FIREWORKS FINALE

SVFD will set off fireworks at the "spit"
with permission from WFP and Mosaic.
Ending a day of gathering for our community!



Sayward Futures Society
Our Community Our Future

May 28th, 2022

Sayward Futures Society
PO Box 143
Sayward, BC
V0P 1R0

RE: ANNUAL SAYWARD RCMP BIKE RODEO

Dear

Village Of Sayward

It's this time again, Sayward Futures Society is the umbrella organization for the Annual Sayward Bike Rodeo being run by the Sayward RCMP Bike Rodeo Committee!

This year the Sayward Bike Rodeo will be held on **Monday June 20th, 2022**. We hope that you can support this much-anticipated event by providing a donation.

We appreciate any assistance you are able to provide and thank you in advance for your generosity.

If you should be issuing a cheque, please make it payable to **Sayward Futures Society** as this is the umbrella organization collecting money for prizes and supplies.

If you are able to contribute or should you have any questions please contact Sayward RCMP Cst. Colin BANKS, or Cst. Amber ROSSI at 250-282-5522 or via email Amber.ROSSI@RCMP-grc.gc.ca. Thank you in advance.

Sincerely,

Bike Rodeo Committee member

SFS Contact Info: Box 143 16 Sayward Road Sayward BC V0P 1R0
Phone: 250 282-0018 Fax: 250 282-0119 sfs@saywardvalley.net

SAYWARD ELEMENTARY JUNIOR SECONDARY SCHOOL
P.O. Box 40, Sayward, B.C. V0P 1R0
Telephone: 282-3314 Fax: 282-3822

LIVING AND LEARNING TOGETHER FOR A CHANGING TOMORROW

June 8, 2022

To the Sayward Village Mayor and Council,

The Sayward School Parents Advisory Council has appointed an Oscar Daze Dance Committee, coordinated by Audrey Ordano and Catherine Clinton. We would like to request the use of the Kelsey Recreation Centre, at 652 H'Kusam Way, Sayward, to be the venue for the dance, which will be held on Saturday, July 30th from 8:00pm until 1:00am. Volunteers will set up ahead of time and clean up the gymnasium the following day. We kindly request that the fee for the use of the building be waived for this event as the Sayward PAC is a non-profit organization. Proceeds from this event will go towards field trips and other benefits for Sayward School students. We will work with the Kelsey Centre staff to ensure proper procedures are followed for this dance. This will be a 19+ social event which will require proof of age identification to be admitted entry and purchase alcoholic drinks. Food and non-alcoholic drinks will also be available to buy.

Thank you for your time and consideration,

Sincerely,

Audrey Ordano

Sayward School PAC Treasurer

STAFF REPORT

To: Mayor and Council
From: Jason Johnson, CAO
Subject: **Annual Report and Statement of Financial Information (SOFI) 2021**
Meeting date: June 14, 2022

BACKGROUND

Section 98 and 99 of the *Community Charter* requires municipalities to produce an Annual Report before June 30th in each year. The report must include the following information:

- Audited annual financial statements
- Tax exemptions
- Municipal services and operations for the previous year
- Progress report
- Disqualifications
- Municipal objectives

The attached 2021 Village of Sayward Annual report fulfills these legislative requirements.

Additionally, all local governments must prepare an annual statement of financial information (SOFI) in accordance with the *Financial Information Act*. The SOFI must be made available for public viewing by June 30 each year and be accessible for the following three years.

DISCUSSION

Annual Report: The information required by Sections 98 and 99 of the *Community Charter* for annual reporting is attached for Council review and will be made available for public viewing for a minimum of 14 days. That 14-day viewing window will begin on June 15th and end on June 28th. The report will be returned to Council, with any public comments, at the July 19th Council meeting for final approval.

SOFI: The SOFI (attached) is being presented at a public meeting and only requires approval from Council before Staff forward the report to the Province.

The information contained in the SOFI meets the requirements of section 168 of the *Community Charter* and Chapter 140 of the *Financial Information Act*.

STAFF RECOMMENDATIONS

THAT the 2021 Annual Report and Statement of Financial Information Staff Report be received for information and discussion; and,

THAT the 2021 Annual Report be made available for public viewing for a minimum of 14 days beginning on June 15th and ending on June 28th; and,

FINALLY THAT Council approves the 2021 Statement of Financial Information report.

Respectfully submitted,

_____

Jason Johnson, CAO

Prepared by: Lisa Clark, CFO

Attachments:

- ***2021 Annual Report***
- ***2021 SOFI***

Village of Sayward

2021 Annual Report



The Village of Sayward

P.O. Box 29, 652 H'Kusam Way

Sayward B.C. V0P 1R0

Contents of the Annual Report

Page 3: Message from the Mayor
Page 4: Village of Sayward Elected Officials
Page 5: Statement of Municipal Services and Operations
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Message from Mayor Mark Baker:



2021 was another year that we navigated through the COVID -19 pandemic. Public Health Orders mandated closures of the Kelsey Centre, governed how and when we could meet in person and saw many community events cancelled. Negative effects for area business, tourism and entertainment were felt by all. Many planned in person meetings could not take place and several community groups did not meet for a second year. Volunteer organizations were impacted losing members and planned work was not able to proceed. We are a resilient community however and we got through it together as we always do.

Major projects were deferred in some cases, but Council supported by a small, dedicated staff at the Village office, all of whom work to serve the needs and interests of the residents of Sayward continued to do what was possible and I am proud of what we accomplished as a team despite facing several barriers to advancing work in a difficult year. Dedicated volunteers are also at the centre of our community, keeping us safe, keeping trail networks maintained and taking on work that would not be possible without their dedication.

This Annual Report is a summary of the financial reporting period of January 1, 2021, to December 31, 2021, including the 2021 audited financial statements, major initiatives, accomplishments, and other outcomes for the year. It also touches on strategic planning for 2022 and some of the milestones already reached. 2022 is planned to be a year of finishing projects like the New Castle Dam deconstruction and updating information needed for planning phased major infrastructure project in the short, medium, and long term. It is also a time to ensure our Village is ready for funding opportunities as they arise, taking advantage of every opportunity that makes sense for the community. From Drainage to water treatment and linear water and sewer lines, roads to building maintenance, we have much to address together.

As always, Council and staff can only do so much, and it is the wide and varied work of so many volunteers who make the Village of Sayward such a great place to live, work and raise a family. On behalf of all of Council, I wish to thank the many volunteers for all that you do. With that, I am pleased to present the 2021 Annual Report for the Village of Sayward on behalf of all members of Council.

Sincerely,

Mayor Mark Baker

Village of Sayward
Elected Officials 2021



Back Row, left to right - Councillor Wes Cragg, Councillor Tom Tinsley
Front Row, left to right – Councillor Sue Poulsen, Mayor Mark Baker, Councillor Norm Kirschner

Statement of Municipal Services and Operations - 2021

Strategic Goals	Objectives	Measures/ Results
1. Community Relations	Work on building a strong co-operative relationship with all residents of Sayward (Village and Valley):	
	a) Involve Area Director in service delivery issues for all valley residents.	Area Director Whalley copied in all matters relating to shared services. Director Whalley also contributes to content in the Sayward News and works with CAO on strategic initiatives like Connected Coast, Capital Projects, and other initiatives as a "regional approach."
	b) Update and enhance the village website.	Website replacement completed July 2021. Continual updates are handled by Village Staff and there is now work being done to incorporate a Fire Department page and perhaps Tourism in time with links to third parties as appropriate.
	c) Mayor and Council to submit a monthly update to the Sayward News to help keep residents apprised of Village initiatives and goals.	Monthly updates included in the Sayward News publication by CAO to reflect work of the Village. Director Whalley also has a spot reserved for Valley Updates. The development of an area for mayor and/or Council in the newsletter continues to be a goal.
	d) Work in improving our relationship with the K'omoks First Nation, regular communications, and ways and means to jointly promote Sayward.	In early 2022 the Council met with K'omoks First Nation to discuss the Draft Official Community Plan (OCP) and project. Current CAO established a relationship with staff and dialogue continues towards joint interests, relationship building and development.
	e) Work with SRD on funding for services jointly used by all valley residents. Recreation, Fire, Health.	Discussions with Strathcona Regional District on joint funding models ongoing. 2nd Fire Services report is expected in August of 2022 and work towards the Connected Community project, Recreational Service continues.
2. Economic Development	a.) Assist and support prospective businesses interested in locating to the Sayward area.	Village of Sayward is currently addressing zoning and bylaws aimed at development and is working with the SRD to streamline applications. Further, the Village is looking at new inquiries for short term accommodations and incorporation into bylaws.
	b.) Work with local organizations and the Tourism committee to promote tourism and attract	The Tourism Community did not meet in 2020 and 2021 owing to COVID -19. Currently the Village does not have a service agreement with any

	business investment to the Sayward area.	organization for tourism but is working directly with Destination Campbell River and Tourism Vancouver Island.
3. Infrastructure upgrades & Asset Replacement	Be cognizant of Asset Management Plan and use it to identify projects for the Financial Plan.	Asset Management Plan (AMP) is under review and funding is being sought to redo the AMP, including assets that were not included in the 2016 and 2019 scopes. This will include risk assessment, and useful life calculations. No work took place in 2021 on this front. Grant application was June 2022.
a) Roads, Sewer, Water	Reapply for road (Kelsey Way & H'Kusam) grant. Apply for grant for generators for Sewer lift stations, reapply if necessary. Design, construct, and complete dam decommissioning project. Grant funding has been secured for the project.	In 2021, this scope was deferred until after water and sewer upgrades made. Funding has been secured for a Master Water and Sewage Capacity study to be done in 2022. Grant application submitted for lift station generators early 2020. Work was completed in early 2022 and additional scope was added for remote monitoring and security. All funding and permitting approvals put in place; Dam project to restart in 2021; 2019, work delayed due to weather event. Work did not get completed in 2021 and in 2022, final schedule and financials were discussed with vendors and approved. This project will now be fully completed in 2022 and be on budget or below.
b) Equipment, Vehicles	Identify issues from Asset Management Plan reports.	No progress made on Asset management policy towards planned reserve for replacement of aging equipment in 2021. This is now part of the approved Financial Plan 2022.
c) Recreation Centre/other buildings	Identify short and long-term projects for Kelsey Centre and include in budget discussions. Apply for grants.	2021 had mandatory closures of recreational facilities across the province on account of COVID – 19; in early 2022 the current CAO applied for a major grant in conjunction with Sayward Futures for some renovations for the Kelsey Centre. There are additional grants that are being explored as well for repairs and upgrades. The pool will re-open Fall of 2022. Other programming continues in the Centre. Community events are also being targeted for 2022.
d) Approve reserve policy and update bylaw and integrate into financial plan	Adopt a formal reserve policy and include in future Financial Plan. Update Reserve bylaw. Recognise the need to plan for capital asset replacements in accordance with the Asset Management Plan.	New policy and bylaw completion in 2021. This is now an active Bylaw for the Village of Sayward.

4. Living Green	a.) Continue to pursue the goal of becoming a carbon neutral community.	While the Village continues looking for ways to reduce greenhouse gas emissions, carbon neutrality is not possible as a short- or medium-term goal. As an example, the Kelsey Centre and pool are all heated with propane and funding is required to get HVAC and heating systems onto hydro and solar offsets. A full carbon audit will need to be completed as a basis point and a study has not yet been done.
	b.) Continue to work with the Provincial Government and K'omoks First Nation to secure a community forest.	No work towards a Community Forest initiative occurred in 2021 as meeting in person was not possible. This project is on hold until after 2022 elections and new Council can meet Chief and Council for relationship building and discussions on shared visions and values.
	c.) Continue to develop the Village trail system.	There was some activity for trail maintenance in 2021 with private groups but no major projects started. Both the Bird Sanctuary and Kelly's Trail will see work done in 2022 with Natures Trust in partnership with the K'omoks First Nation Guardians.
	d.) Continue to expand the Community Garden and flower gardens throughout the Village.	While some activity occurred with community gardens in 2021, Council passed a resolution in 2022 to give stewardship of the gardens to the School District for the 2022 year.
5. Staff Professional Development	a.) Ensure staff and Village volunteers receive adequate emergency management training and the village has an emergency response plan in place.	ESS and Emergency Program volunteers attended several training sessions but there was not opportunity to address larger projects in 2021. Training for officers with the fire department is now being addressed. There is a new Emergency Program Coordinator in 2022. Staff has identified need for an Emergency Preparedness Committee to be formed to address evacuation routes, communication, gaps in training and/or supplies.
	b.) Continue staff and volunteer professional development through various municipal and professional associations ensuring the Village continues to receive good value for the resources expended.	There was not a lot of opportunity for in person training in 2021. Staff did however benefit from online programs where possible. 2022 has opened and staff has benefited from Indigenous Training, LGMA courses, election training and have taken courses through Alchemy Communications on some key topics. Much of this training being free or funded.

	c.) Institute a new employee performance evaluation system.	Employee Evaluation form was developed in 2021 and is used for staff evaluations and annual reviews.
6. Tourism Development	a.) Continue the Village beautification program including upgrading signage, cleaning and painting Village buildings and structures, and enhancing the Village gardens.	Maintenance programs were continued through 2021 but no major projects were started.
	b.) Work with local organizations and the Regional District to enhance signage and way finding in Sayward.	Local organizations did not meet in 2021 so very little progress was made towards signage. Many businesses also closed so there is now the challenge into 2022 of signages for businesses no longer in operation that is being addressed.
	c.) Support and work with the Tourism Committee.	The Tourism Committee did not meet in 2021 and there is presently no working agreement with any tourism committee or group. There is no Tourism Committee formed by Council at this time. Village staff continue however to work directly with Tourism Vancouver Island and Destination British Columbia to promote the area, events, and activities. Council may wish to explore a committee or advisory group to further advance tourism regionally.
	d.) Explore possibility of Christmas lights for the large tree at MacMillan and H'Kusam Way.	Ultimately, this tree was not explored further past looking at funding for lights. 2021 saw WFP donate a tree and it was decorated.
	e.) Research funding sources to dredge, aerate and rehabilitate the Village Pond.	No work took place in 2021 but a drainage study was done in late 2021 and early 2022, with recommendations for short-, medium- and long-term solutions. Any work directly in the pond may require additional approvals. Additionally, climate change calculations and flow projections need to be addressed as part of this scope. The Village will receive notification about the success of the grant application in 2022 and any work is slated for a 2023 start.
7. Village Operations	a.) Review and update Village internal policies and procedures. There are several policy and Bylaw updates that need to be completed. Policies include Personnel Benefits, Conflict of	While there was a need to address policies, procedures, and bylaws in 2021, there was not the capacity to do so. 2022 saw the development of Respectful Workplace Policy as well as a social media Policy.

	Interest, Criminal Record Search, Hiring, Annual Tax Sale, Permissive Tax Exemption, Respectful Workplace, Procurement. Bylaws include Building, Zoning (Cannabis), Reserves.	Immediate need is to address dated building bylaws, zoning bylaws, subdivision bylaws and the building permit package and this is ongoing with assistance for the SRD.
	b.) Review the Village fee structure to ensure it is up to date and equitable including water, sewer, recreation, other fees, and charges. New fees & charges bylaw to be brought forward to Council.	Fees and Charges are addressed annually. For 2022, Kelsey Centre staff were directed to contact recreational facilities in communities a similar size to Sayward and look at rates, programming and navigation coming out of Covid-19 Public Heath Orders. Usage rates are adjusted after Council sets tax rates. Other ideas are being explored for future years such as water metering and conservation, grant structures and grants for energy efficiency.



Photo Credit: Joyce Ellis

Declaration of Disqualification of Council Members

No disqualification of Council Members occurred in 2021

2022 Major Projects (Desk of CAO):

1. Finish the Dam Deconstruction Project with aimed completion September 2022 and on budget or underbudget.
2. Work towards Connected Coast program to bring hard-line high-speed internet to the Village of Sayward.
3. Ensure the Village completes a Master Water Study, Sewage Capacity Study, Housing Needs Assessment, Active Transportation Study and Development and Land Use Study to ensure it is "shelf ready" for available grants and funding.
4. Complete Official Community Plan. Start Zoning Bylaw work if feasible.
5. Grant Funding-Water Project (added Reservoir)
6. Grant Funding-Drainage Project (2023)
7. Grant Funding Asset Management Policy (AMP) for grant readiness, risk assessments and useful life planning
8. Grant Funding-Kelsey Centre repair/ replacement and programming
9. Secure an engineering firm through RFP process
10. Continue data collection for linear water, linear sewage, and roads
11. Review all building and zoning related policy and procedure as a priority over other needed reviews of policy, procedures, and bylaw.
12. Work towards shared service agreements with SRD Area A
13. Look at recycle area solutions for expansion
14. Equipment funding, training and staffing-Sayward Volunteer Fire Department.
15. Tourism-exploration of initiatives, advisory groups and working with DMOs



Village of Sayward 2022 Strategic Plan



Community Relations

Council Priorities	Progress Measures	Timeline
• Show progress toward reconciliation with K'omoks First Nation and other First Nations	Continued learning and growth and in time, in-person opportunities to meet and build relationships. Only then do we move to establishing shared vision and projects.	No timeline
• Continue to negotiate a Framework Agreement with Western Forest Products (WFP) regarding the operations at the log sort	Meetings with WFP and discussion of key issues, shared priorities. Many key topics complicated, requiring a slow and methodical collaborative approach to solutions.	ONGOING
• Continue to work with SRD to clarify Shared Fire Service	New Shared Fire Services agreement with SRD or other terms, and clarification of assets. While an agreement that provides clarification is needed, the main goal remains a fully staffed, well trained and outfitted, and fully funded department. Staff participated in the early stages of a new SRD study out later in 2022.	2022
• Develop stronger working relationship with The Nature Trust of BC	Staff met with Natures Trust to talk about planned work in summer 2022 at the Estuary in collaboration with K'omoks First Nation Guardian Watchmen. Natures Trust will also brief the community and Council about this work later in the year.	2022
• Finalize Fireworks Bylaw	Household survey results out in 2021 summarized and presented to Council. 2022-Fireworks Bylaw in now in place.	2022
• Build a collaborative relationship with Sayward residents by working together with Council and staff	Goal is demonstrated collaborative leadership. Annual Town Hall meeting with citizens held, and issues of importance to citizens discussed. Open houses held on key projects like the Official Community Plan. Further studies working with VIU will take place for the balance of the year, so the Village has better data, input from residents and will use this data for planning and seeking grants.	2022
	Bi-monthly submissions from Village staff or	ONGOING

• Village to submit bi-monthly update to Sayward residents fo information and updates of Village initiatives and goals	Council included the Sayward News. Both the Village CAO and Area A Director both contribute monthly to updates in the Sayward Newsletter. Further, Council receives a monthly report from CAO regarding project updates that reviewed at regular council meetings. The Village also posts regular updates on social media.	
• Work with SRD on funding for services jointly used by all valley residents - Recreation, Fire, Health, Comox Strathcona Waste Management and Comox Strathcona Regional Hospital Board	Data collected and presented to Council early 2022; new agreements in place, funding obtained from SRD for Recreation and Health Clinic. Collaborative conversations with all user groups about fair funding models for shared services and corresponding funding models.	ONGOING
• Plan for community cooling centre for community safety during hot summer periods	Measures for cooling center in place. HVAC replacement will be approximately $90k. There is a grant application in progress. Also, the Kelsey Centre will need to address conversion from propane to hydro for operational costs reduction and commitment to reduction to carbon emissions.	DEFERRED

Economic Development		
Council Priorities	**Progress Measures**	**Timeline**
• Encourage and support new housing initiatives	Updated development framework including updated Zoning Bylaw and building permit calculation process: access to additional staff resources to administer new building and development applications. Updates are needed to bylaws, policies, and procedures as well as the building permit packages. A Housing Needs Assessment will also be completed in 2022	2022/2023
• Finalize Official Community Plan (OCP)	OCP Bylaw adopted	2022
• Revise and update Zoning Bylaw	New Zoning Bylaw in place	2023

• Work with local organizations to attract business investment to the Sayward area	Tourism and Economic Development continue to be a focus for Council.	2022
• Support existing businesses	Council to review bylaws, policies, and procedures, addressing any needed changes to encourage business growth and development. Council to have collaborative discussions with business leaders in the region to better understand challenges and opportunities.	2022

Infrastructure Upgrades & Asset Replacement

Council Priorities	Progress Measures	Timeline
• Complete Water Master Plan	Water Master Plan completed	2022
• Complete Sewage Capacity Study	Sewage Capacity Study completed	2022
• Use Asset Management Plan to identify projects for the Financial Plan	Complete a new Asset Management Plan incorporating new and existing assets, risk assessments and useful life calculations to better plan repairs/ replacements	2022
• Plan for full replacement of water, sewer, drainage, and road infrastructure	Use information from Water Master Study and Sewage Capacity Study to apply for grant funding and establish 8–10-year Infrastructure Replacement Strategy	2022-2032
• Continue to seek grant funding to implement the 2021 Drainage Plan	Funding obtained and 2021 Drainage Plan- Short- and Medium-term strategies will be implemented with long term strategies to follow based on engineers' reports.	2022-2026
• Completion of removal of Newcastle Dam and construction of Newcastle Weir	Newcastle Weir in place and dam removed in its entirety, by September 2022.	
• Identify short and long-term projects for the Kelsey Centre and	Short-term and long-term investment recommendations presented to council. Begin	

include in budget discussions	process of grant application to fund upgrades.	Fall 2022
• Continue to apply for infrastructure grants	Update studies and data collection done to ensure that the Village is "shelf ready" for potential grants and complete suitable grant applications through grant writing services.	ONGOING

Living Green

Council Priorities	Progress Measures	Timeline
• Continue to pursue the goal of carbon reduction.	Investigate Solar panel solutions to offset power consumption, seek to conduct energy audits and carbon measures to seek grant funded solutions and building improvements.	2022
• Install Electric Vehicle Charging station	Electric-Vehicle Charging station installed (a quick charge station is going into the COOP 2022). Work with BC Hydro to address funding for charging station(s) in the future.	DEFERRED
• Establish Water Meter Bylaw for all commercial and industrial development and all new development	Water Meter Bylaw in place and Village For all new builds once Water Capacity study is completed.	DEFEERED
• Continue to work with the Provincial Government and K'omoks First Nation to secure an economically viable community forest	Community Forest secured with KFN and Provincial Government	DEFERRED
• Continue to develop the Village trail system	Improvements and additions to existing trail system completed	2022/2023
• Continue to expand the Community Garden and flower gardens throughout the Village	Community Garden will be under the stewardship the school district for 2022.	2022

Professional Development

Council Priorities	Progress Measures	Timeline
• Ensure Village Council, staff and volunteers receive adequate emergency management training and the village has an emergency response plan in place	Staff and EOC representative reports to Council regarding quarterly meetings with stakeholders. Emergency response plan in place. More training for Sayward Volunteer Fire Department members.	ONGOING
• Continue Village Council, staff and volunteer professional development.	Training for all Council, Staff, and volunteers, leveraging various municipal and professional associations ensuring the Village continues to receive good value for memberships but more importantly that training is kept current.	2022

Tourism Development

Council Priorities	Progress Measures	Timeline
• Work with Destination Management Organizations (DMOs) to promote regional tourism.	Work with both Destination Vancouver Island and Destination BC on key initiatives. Council will also take inventory of advisory groups and industry leaders to help support tourism-based decision making and investment.	2022
• Explore all immediate opportunities to expand and build out tourism activity and identifying long term strategy.	Off Road Vehicle (ORV) tours/ routes, promotion of local trail networks. Investigation into Yorke Island Tours. Agritourism, fishing activities and events. Community events/ Entertainment Data base of short-term rentals Recreation site cleanup and promotion Exploration of Aquaculture, Wharf improvements and encourage development, Wildlife viewing/Tours Tourism Collaboration with KFN, Mosaic, Island Timberlands and Western Forest Products for new and existing trail networks. Farmers Market and collaboration with Valley Music festival(s), Expansion of Kusam Klimb working with committees and groups. Transportation hub activity (Blind Channel etc.)	ongoing

Village Operations

Council Priorities	Progress Measures	Timeline
• Review and update Village internal policies, procedures, and bylaws	Additional Policies and Bylaws approved by Council. Prioritize most urgent work and align with other municipalities where possible but particularly SRD for building/zoning/subdivision. Address new permits, permitting systems and research bylaw information system.	ONGOING
• Create and staff Public Works on call back up position	Allocate financial resources to allow for a Public Works back position. Provide allowances for training for the role, planning for succession.	DEFERRED
• Establish Risk Management Strategy to address possible gaps in infrastructure funding	Risk Management Strategy in place. Start with revising and updating the Asset Management Plan (AMP), incorporating new assets with useful life calculations done.	
• Participate in food security initiatives and support the Strathcona Food Hub	Meetings attended and progress reported back to Council. Priorities established and action items determined by council. Data points collected by studies such as Age Friendly, Housing Needs Assessment and working with Sayward Primary Health to help set priorities. Funding sought for major projects that address homelessness, community connections, mental health, and socialization.	ONGOING
• Determine the ownership and responsibility of breakwater ships and develop strategies to reduce risk	Obtain background on the project and seek to understand liabilities and responsibilities. Work with established working group to conduct environmental audit, seek shareholder/ title holder feedback. Seek options for removal and identify breakwater options obtaining quotes. Seek funding options.	DEFERRED

Statement of Property Tax Exemptions

The following properties in the Village of Sayward were provided permissive property tax exemptions by Council in 2019, for 2020 to 2021:

Legal Description	Civic Address	Organization	Value of Permissive Exemption *
Lot 1, Section 31, Township 3, Plan 31878, District Lot 305, Land District 51 Roll No. 706.000	601 Kelsey Way	Sayward Community Health Society	$1,219.27
District Lot 1439 Roll No. 27410.000	16 Sayward Rd	Sayward Futures Society	$4,692.00

The following property in the Village of Sayward was provided a permissive property tax exemption by Council in 2019, for 2020 to 2023:

Legal Description	Civic Address	Organization	Value of Permissive Exemption *
Lot 2, Plan 14387 Sayward District Roll No. 704.022	699 Sayward Rd	Royal Canadian Legion Sayward Valley Branch 147	$3,453.81

The following properties in the Village of Sayward were provided permissive property tax exemptions by Council in 2013, for 2014 to 2023:

Legal Description	Civic Address	Organization	Value of Permissive Exemption *
Lot 1, Section 31, Township 3, Plan 46435 Land District 51 Roll No. 706.100	Salmon River Main	Nature Trust of BC	$848.73
Section 31, Township 3, Land District 51, FR S 1/2 of FR SE 1/4 Roll No. 600.000	806 Sayward Road	Nature Trust of BC	$2,443.63

Legal Description	Civic Address	Organization	Value of Permissive Exemption *
Section 30, Township 3, Land District 51, Except Plan 280RW & EXC PL 149 E 20 CHNS of NE Roll No. 550.140	Salmon River Main	Nature Trust of BC	$5,999.99
Section 30, Township 3, Land District 51, Except Plan 280RW, W20 CHNS OF NE / EXC E 10 Roll No. 550.125	Salmon River Main	Nature Trust of BC	$1,996.36
Total Permissive Tax Exemptions			**$20,653.79**

* These amounts do not include the amounts exempted relating to other agency collections such as the Regional District, Hospital District, Municipal Finance Authority, BC Assessment, library, school, and police taxes. The total tax exemption including these other agency collections was $26,484.61.



Photo Credit: Lisa Clark

Appendix A:
Audited Financial Statements 2021

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THE CORPORATION OF THE
VILLAGE OF SAYWARD
Financial Statements
December 31, 2021

THE CORPORATION OF THE VILLAGE OF SAYWARD

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Year Ended December 31, 2021

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MANAGEMENT REPORT

December 31, 2021

The Mayor and Council of The Corporation of the Village of Sayward has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of The Corporation of the Village of Sayward. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and that financial records are reliable for preparation of the financial statements. These systems are monitored and evaluated by management.

The Corporation of the Village of Sayward's independent auditors, Chan Nowosad Boates Inc., Chartered Professional Accountants, are engaged to express an opinion as to whether these financial statements present fairly The Corporation of the Village of Sayward's financial position and operating results in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards. These statements present, in all significant respects the financial position of The Corporation of the Village of Sayward as at December 31, 2021.

R Clark

Lisa Clark, CPA, CGA
Chief Financial Officer
April 26, 2022



INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the Village of Sayward

Opinion

We have audited the accompanying financial statements of The Corporation of the Village of Sayward (the "Village"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the Village's financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021, and of its financial performance and its cash flows for the year then ended. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

Basis of 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 of our opinion.

Responsibilities of Management and Those Charged with Governance 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 intends for the Village to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for over-seeing the Village's financial reporting process.

Auditors' 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 the users taken on the basis of these financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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.

- 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.

Chan Nowosad Boates Inc

Chartered Professional Accountants
Campbell River, BC

April 26, 2022

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Financial Position

December 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash	$ 1,061,111	$ 1,590,192
Portfolio Investments **(Note 2)**	42,550	42,519
Accounts Receivable **(Note 3)**	411,196	160,031
	1,514,857	1,792,742
LIABILITIES		
Accounts Payable **(Note 4)**	208,352	129,852
Deferred Revenue **(Note 5)**	97,671	201,757
Long Term Debt **(Note 6)**	83,579	106,927
	389,602	438,536
NET FINANCIAL ASSETS	1,125,255	1,354,206
NON-FINANCIAL ASSETS		
Prepaid Expenses	26,648	23,279
Tangible Capital Assets **(Note 7)**	10,842,319	10,460,659
	10,868,967	10,483,938
ACCUMULATED SURPLUS (Note 11)	$ 11,994,222	$ 11,838,144

Contingencies (Note 9)

Approved by:

Mayor

Chief Financial Officer

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Operations

Year Ended December 31, 2021

	2021		2020
	Budget (Note 12)	Actual	
Revenues (Schedules 2 and 3)			
Taxation **(Note 8)**	$ 358,811	$ 362,837	$ 356,545
User Fees	238,643	248,435	225,506
Government Grants and Transfers **(Schedule 1)**	1,104,512	1,014,728	829,289
Sales of Services	85,146	67,016	65,218
Contribution from Others	-	485	320
Investment and Other Income	13,250	32,648	20,027
	1,800,362	1,726,149	1,496,905
Expenditures (Schedules 2 and 3)			
General Government Services	638,844	491,614	312,618
Recreation and Parks Services	297,782	252,981	237,340
Protection Services	239,963	247,926	117,353
Transportation Services	66,218	44,172	34,221
Solid Waste Services	43,000	42,066	39,986
Public Works Services	85,747	100,398	67,361
Sewer Services	120,797	105,932	101,094
Water Services	218,604	284,982	193,722
	1,710,955	1,570,071	1,103,695
Annual Surplus	89,407	156,078	393,210
Accumulated Surplus - Beginning of Year	11,838,144	11,838,144	11,444,934
Accumulated Surplus - End of Year	$11,927,551	$11,994,222	$11,838,144

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Change in Net Financial Assets

Year Ended December 31, 2021

	2021		2020
	Budget (Note 12)	Actual	
Annual Surplus	$ 89,407	$ 156,078	$ 393,210
Use of Prepaid Expenses	-	23,279	19,131
Acquisition of Prepaid Expenses	-	(26,648)	(23,279)
Net Acquisition of Tangible Capital Assets	(876,594)	(585,156)	(119,701)
Amortization of Tangible Capital Assets	195,803	203,496	195,798
	(591,384)	(228,951)	465,159
Net Financial Assets - Beginning of Year	1,354,206	1,354,206	889,047
Net Financial Assets - End of Year	$ 762,822	$ 1,125,255	$ 1,354,206

THE CORPORATION OF THE VILLAGE OF SAYWARD

Statement of Cash Flows

Year Ended December 31, 2021

	2021	2020
Cash Flows From Operating Activities:		
Annual Surplus	$ 156,078	$ 393,210
Items Not Involving Cash		
Amortization of Tangible Capital Assets	203,496	195,798
Disposal of Tangible Capital Asset	85,825	-
Actuarial Adjustment to Long Term Debt	(3,299)	(3,516)
	442,100	585,492
Changes in Non-Cash Operating Balances		
Accounts and Taxes Receivable	(251,165)	704,715
Account Payable	78,500	(61,517)
Deferred Revenue	(104,086)	33,691
Prepaid Expenses	(3,369)	(4,148)
	161,980	1,258,233
Cash Flows From Capital Activities:		
Purchase of Tangible Capital Assets	(670,981)	(119,701)
Cash Flows From Investing Activities:		
Redemption (Acquisition) of Portfolio Investments	(31)	199,179
Proceeds from (Repayments of) Long Term Debt	(20,049)	48,248
	(20,080)	199,179
Increase (Decrease) in Cash and Cash Equivalents	(529,081)	1,385,959
Cash and Cash Equivalents - Beginning of Year	1,590,192	204,233
Cash and Cash Equivalents - End of Year	$ 1,061,111	$ 1,590,192

The Corporation of the Village of Sayward (the "Village") was incorporated as a municipality in 1968 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services to residents of the Village. These services include fire protection, public works, planning, parks and recreation, water distribution and sewer collection, and other general government services, as governed by the Community Charter and Local Government Act.

1. Significant Accounting Policies:

a) Basis of Presentation:
The Village prepares its financial statements in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAS") for the Chartered Professional Accountants of Canada.

b) Cash:
Cash balances comprise cash on hand and demand deposits.

c) Portfolio Investments:
Portfolio investments are recorded at cost. Portfolio investments in Municipal Finance Authority of British Columbia (MFA) Bond and Money Market Funds are recorded at cost plus earnings that are reinvested in the funds.

d) Tangible Capital Assets:
Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is in use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimated useful lives of tangible capital assets are as follows:

Land Improvements	10 to 40 years
Buildings	20 to 70 years
Equipment, Vehicles & Furniture	10 to 40 years
Water Infrastructure	100 years
Sewer and Drainage Infrastructure	100 years
Roads and Bridges	25 to 75 years

e) Collection of Taxes on Behalf of Other Taxation Authorities:
The Village collects taxation on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these financial statements. Levies imposed by other taxation authorities are not included as taxes for municipal purposes.

f) Deferred Revenue:
Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specific purpose.

f) Revenue Recognition:
Revenues are recorded on the accrual basis of accounting and include revenue in the period in which the transaction or events occurred.

1. Significant Accounting Policies (Continued):

f) Revenue Recognition (continued):

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes are recognized at the time they are awarded.

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Government grants and transfers, which include legislative grants, are recognized in the financial statements when received or when the funding becomes receivable if 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. 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.

Sale of service and other revenue is recognized when performance of services is complete, amounts are measurable and collectibility is reasonably assured.

g) Financial Instruments:

Financial instruments consist of cash, portfolio investments, accounts receivable, accounts payable and long term debt. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

h) Use of Estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards 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 expenses during the reporting period.

Significant areas requiring the use of management estimates relates to the collectibility of accounts receivable, valuation of investments, estimates of contingent liabilities, the provision of amortization and the estimation of potential environmental liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

i) Contaminated Sites:

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standards, the government has a responsibility for the remediation, future economic benefits will be given up, and a reasonable estimate can be made.

Management has assessed its potential liabilities under the new standard including sites that are no longer in productive use and sites which the Village accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation, therefore no liability was recognized as at December 31, 2021 or December 31, 2020.

2. Portfolio Investments:

	2021	2020
MFA: Short Term Bonds	$ 39	$ 38
MFA: Ultra-Short Bonds	21,625	21,627
MFA: Money Market Fund	20,886	20,854
	$ 42,550	$ 42,519

3. Accounts Receivable:

	2021	2020
Property Taxes	$ 53,499	$ 59,311
Other Governments	161,972	84,909
Island Coastal Economic Trust	-	13,489
Trade and Other	195,725	2,322
	$ 411,196	$ 160,031

4. Accounts Payable:

	2021	2020
Other Governments	$ 26,223	$ 14,703
Trade and Other	166,596	87,472
Payroll Liabilities	15,533	27,677
	$ 208,352	$ 129,852

5. Deferred Revenue:

	2020	Collections	Transfers	2021
Newcastle Dam Grant	$ 25,402	$ -	$ (25,402)	$ -
Internet Maintenance	50,029	-	12,566	62,595
Kelsey Centre	7,565	-	(1,644)	5,921
Emergency Program	75,000	-	(75,000)	-
BC Rural Dividends	10,000	-	(10,000)	-
Community Wellness	4,978	-	-	4,978
Taxes and Other	28,783	9,000	(13,606)	24,177
	$ 201,757	$ 9,000	$ (113,086)	$ 97,671

6. Long Term Debt:

The Village has debt instruments through the MFA obtained for the purposes of Water and Sewer. The Village also has financing from MFA for a Public Works Truck. The gross amount borrowed for Sewer and Water in 2005 was $121,015 and $41,635, respectively. The gross amount borrowed for the Public Works Truck was $65,000 in 2020. The current balance of water, sewer and public works long-term debt is as follows:

	2021	2020
Total Outstanding Debt - Beginning of Year	$ 106,927	$ 62,195
Additions to Long-Term Debt	-	65,000
Reduction of Long-Term Debt	(23,348)	(20,268)
Total Outstanding Debt - End of Year	$ 83,579	$ 106,927

The interest rate on water and sewer long-term debt is 0.91% per annum (2020 - 1.80%). The interest rate on the public works truck long-term debt is at the variable MFA rate, which was 1.25% at December 31, 2021 (2020 - 0.91%).

The interest expense on all debt held by the Village in the year ended December 31, 2021 is $1,928 (2020 - $3,471).

Future payments on net outstanding debt over the next four years are:

	Sewer Fund	Water Fund	Public Works Truck	Total
2022	$ 7,607	$ 2,617	$ 13,541	$ 23,765
2023	7,835	2,695	13,671	24,201
2024	8,070	2,777	13,594	24,441
2025	8,312	2,860	-	11,172
	$ 31,824	$ 10,949	$ 40,806	$ 83,579

The MFA provides capital financing for regional districts and their member municipalities. The MFA is required to establish a debt reserve fund. Each regional district, through its member municipalities who are in the proceeds of the debt issue, is required to pay into the debt reserve fund certain amounts set out in the debt agreements. The MFA pays into the debt reserve fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund if at any time there are insufficient funds to meet payments on its obligations. When this occurs, the regional district or municipality may be called upon to restore the fund.

Upon maturity of a debt issue, the unused portion of the debt reserve fund established for the issue will be discharged to the Village. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, 2021, the Village debt reserve fund was $7,163 (2020 - $7,119), which was not recorded as the Village does not consider it to be material.

7. Tangible Capital Assets:

	Cost				Accumulated Amortization				Net Book Value	
	Opening	Additions	Disposals	Closing	Opening	Amort	Disposals	Closing	2021	2020
General Capital Assets										
Land	$ 1,959,114	$ 48,000	$ -	$ 2,007,114	$ -	$ -	$ -	$ -	$ 2,007,114	$ 1,959,114
Buildings	2,837,659	77,662	-	2,915,321	1,094,918	76,948	-	1,171,866	1,743,455	1,742,741
Equipment, Vehicles and Furniture	921,486	46,120	14,525	953,081	582,177	39,660	10,867	610,970	342,111	339,309
Engineered Structures										
Water	4,515,564	372,386	328,671	4,559,279	813,237	24,870	246,504	591,603	3,967,676	3,702,327
Sewer and Drainage	2,983,908	126,813	-	3,110,721	1,065,325	37,052	-	1,102,377	2,008,344	1,918,583
Roads	506,386	-	-	506,386	445,818	2,445	-	448,263	58,123	60,568
Park Infrastructure	789,531	-	-	789,531	51,514	22,521	-	74,035	715,496	738,017
	$ 14,513,648	$ 670,981	$ 343,196	$ 14,841,433	$ 4,052,989	$ 203,496	$ 257,371	$ 3,999,114	$ 10,842,319	$ 10,460,659

Included in Engineered Structures - Water as at December 31, 2021 is $946,210 (2020 - $557,133) of capitalized costs for the Newcastle Dam Upgrade that are not presently being amortized as the project is not complete as at the financial statement date. The asset is expected to be completed and placed into use during the year ending December 31, 2022, at which time amortization will begin to be recorded on the asset.

Included in Engineered Structures - Sewer and Drainage at December 31, 2021 is $16,690 (2020 - $NIL) of capitalized costs for a drainage project as part of drainage assets that is not presently being amortized as the project is in the planning stages and no physical asset has been put into use at the financial statement date. The asset is expected to be placed in use during the year ending December 31, 2023, at which time amortization will begin to be recorded on the asset.

Also included in Engineered Structures - Sewer and Drainage as at December 31, 2021 is $100,000 (2020 - $NIL) of capitalized costs for lift station generators that are not presently being amortized as the generators have not been put into use as at the financial statement date. The assets are expected to be placed into use during the year ending December 31, 2022, at which time amortization will begin to be recorded on the assets.

8. Taxation:

	Budget 2021	Actual 2021	Actual 2020
General Municipal Purposes	$ 358,811	$ 362,837	$ 356,545
Collections for Other Governments			
Province of British Columbia - School Tax	83,000	91,417	79,045
Comox Strathcona Waste Management	9,500	8,106	9,839
Comox Strathcona Regional Hospital District	27,000	20,560	28,091
Strathcona Regional District	14,500	16,276	13,634
Vancouver Island Regional Library	12,813	13,968	13,038
Municipal Finance Authority	7	11	11
British Columbia Assessment Authority	1,800	2,259	2,225
Province of BC - Police Tax	15,000	17,149	17,019
	522,431	532,583	519,447
Transfers			
Province of British Columbia - School Tax	83,000	91,417	79,045
Comox Strathcona Waste Management	9,500	8,106	9,839
Comox Strathcona Regional Hospital District	27,000	20,560	28,091
Strathcona Regional District	14,500	16,276	13,634
Vancouver Island Regional Library	12,813	13,968	13,038
Municipal Finance Authority	7	11	11
British Columbia Assessment Authority	1,800	2,259	2,225
Province of BC - Police Tax	15,000	17,149	17,019
	163,620	169,746	162,902
Available for General Municipal Purposes	$ 358,811	$ 362,837	$ 356,545

9. Contingencies:

(a) The Village is responsible as a member of the Strathcona Regional District and a member of the Comox Strathcona Waste Management Function for its share of any operating deficits or long-term debt related to functions in which it participates. Management of the Village has assessed the risks of any contingent liabilities as unlikely at this time therefore no provision has been recorded in the financial statements.

(b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.

10. Pension Plan:

The Village and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan had about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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 Village paid $19,816 (2020 - $15,812) of employer contributions while employees contributed $17,727 (2020 - $13,764) to the plan in fiscal 2021.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

11. Accumulated Surplus:

The Village segregates its accumulated surplus in the following categories:

	2021	2020
Unappropriated Surplus		
General	$ 336,564	$ 273,736
Sewer	219,480	306,309
Water	167,840	269,016
	723,884	849,061
Reserves (**Schedule 4**)	511,598	635,351
Equity in Tangible Capital Assets		
General	3,355,902	3,302,676
Sewer	1,959,963	1,879,374
Water	5,442,875	5,171,682
	10,758,740	10,353,732
Accumulated Surplus	$ 11,994,222	$ 11,838,144

12. Fiscal Plan:

The Fiscal Plan amounts represent the Financial Plan Bylaw adopted by Council on April 6, 2021.

The budget anticipated use of surpluses accumulated in previous years to balance against current expenditures in excess of current year revenues. In addition, the budget anticipated capital expenditures rather than amortization expense. The following schedule reconciles the approved bylaw to the amounts presented in the financial statements.

	2021
Financial Plan (Budget) Bylaw	$ -
Add:	
Debt Principal Repayments	17,400
Capital Expenditures	876,594
Budgeted Transfers to Reserves	140,368
Less:	
Amortization Adjustment	(195,803)
Budgeted Transfers from Reserves	(749,152)
Annual Surplus Presented in Financial Statements	$ 89,407

13. Segmented Information:

The Village provides various services within various departments. The segmented information as disclosed in Schedules 2 and 3 reflects those functions offered by the Village as summarized below:

General government – activities related to the administration of the Village as a whole including central administration, finance, human resources, information systems and legislative and election operations.

Recreation and parks – activities related to all recreational and parks services including the maintenance of parks and facilities for recreational activities.

Protective – activities related to providing for the security of the property and citizens of the Village including policing, fire protection, health and emergency planning.

Transportation – activities related to transportation including maintenance of roads, sidewalks, street lighting and drainage.

Solid waste – activities related to solid waste management.

Public works – activities related to overall maintenance of the Village including green initiatives, building maintenance and insurance, animal control and recycling.

Sewer – activities related to gathering, treating, transporting, storing and discharging sewage or reclaimed water.

Water – activities related to supplying, storing, treating and transporting water.

For each reported segment, revenues and expenses represent amounts that are directly attributable to the segment, in addition to amounts that are allocated to each segment on a reasonable basis.

14. COVID-19:

The global outbreak of the coronavirus pandemic (COVID-19) continues to cause economic uncertainties that are likely to have a material impact on the annual surplus and financial results of the Village. The extent, if any, of the continued impact of COVID-19 on the Village and its operations for the year ending December 31, 2022 cannot be determined at this time.

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 1 - Government Grants and Transfers to the Village and Ratepayers

Year Ended December 31, 2021

	2021		2020
	Budget (Note 12)	Actual	
Federal Government			
Grants in Lieu of Taxes	$ 5,914	$ 5,887	$ 5,918
Gas Tax Community Works Fund	71,562	139,790	69,758
	77,476	145,677	75,676
Province of BC and Federal/Provincial Programs			
General Fund			
Small Communities Grant	407,837	377,000	391,413
Other	575,516	259,405	323,753
	983,353	636,405	715,166
General Capital			
Infrastructure (Provincial)	-	195,361	4,858
Other	43,683	37,285	33,589
	43,683	232,646	38,447
	$ 1,104,512	$ 1,014,728	$ 829,289

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 2 - Combined Statement of Operations by Segment

Year Ended December 31, 2021

	General Government	Recreation and Parks	Protective	Transportation	Solid Waste	Public Works	Sewer	Water	2021 Actual	2021 Budget (Note 12)
Revenues										
Taxation	$ 354,730	$ -	$ -	$ -	$ -	$ -	$ 6,032	$ 2,075	$ 362,837	$ 358,811
User Fees	-	-	-	-	40,371	-	72,512	135,552	248,435	238,643
Government Grants and Transfers	614,604	-	201,277	-	-	-	3,486	195,361	1,014,728	1,104,512
Sales of Services	45,890	17,876	250	-	-	-	900	2,100	67,016	85,146
Contribution from Others	-	-	485	-	-	-	-	-	485	-
Investment and Other Income	25,695	3,168	-	-	-	487	2,454	844	32,648	13,250
	1,040,919	21,044	202,012	-	40,371	487	85,384	335,932	1,726,149	1,800,362
Expenses										
Amortization	2,976	34,921	16,879	2,446	-	19,051	37,052	90,171	203,496	195,803
Debt Charges	-	-	-	-	-	-	1,101	379	1,480	2,930
Loss on Disposal of Assets	-	-	-	-	-	-	-	82,168	82,168	-
Minor Capital	-	6,406	-	-	-	-	-	-	6,406	6,000
Operating	225,862	108,247	217,811	31,728	42,066	31,262	18,102	47,659	722,737	930,083
Wages and Benefits	262,776	103,407	13,236	9,998	-	50,085	49,677	64,605	553,784	576,139
	491,614	252,981	247,926	44,172	42,066	100,398	105,932	284,982	1,570,071	1,710,955
Excess (Deficiency) of Revenues over Expenses	$ 549,305	$ (231,937)	$ (45,914)	$ (44,172)	$ (1,695)	$ (99,911)	$ (20,548)	$ 50,950	$ 156,078	$ 89,407

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 3 - Combined Statement of Operations by Segment

Year Ended December 31, 2020

	General Government	Recreation and Parks	Protective	Transportation	Solid Waste	Public Works	Sewer	Water	2020 Actual	2020 Budget
Revenues										
Taxation	$ 347,638	$ -	$ -	$ -	$ -	$ -	$ 6,627	$ 2,280	$ 356,545	$ 353,271
User Fees	-	-	-	-	36,613	-	68,136	120,757	225,506	222,113
Government Grants and Transfers	752,588	-	68,439	-	-	-	3,404	4,858	829,289	1,084,906
Sales of Services	46,878	15,640	700	-	-	-	600	1,400	65,218	89,188
Contribution from Others	-	55	265	-	-	-	-	-	320	-
Investment and Other Income	13,067	3,222	-	-	-	222	2,616	900	20,027	18,652
	1,160,171	18,917	69,404	-	36,613	222	81,383	130,195	1,496,905	1,768,130
Expenses										
Amortization	529	34,921	16,879	2,446	-	15,054	36,799	89,170	195,798	112,532
Debt Charges	-	-	-	-	-	-	1,945	670	2,615	2,930
Minor Capital	-	1,740	5,423	-	-	-	-	-	7,163	19,500
Operating	121,363	98,464	81,428	24,781	39,986	27,712	23,449	51,716	468,899	708,274
Wages and benefits	190,726	102,215	13,623	6,994	-	24,595	38,901	52,166	429,220	537,409
	312,618	237,340	117,353	34,221	39,986	67,361	101,094	193,722	1,103,695	1,380,645
Excess (Deficiency) of Revenues over Expenses	$ 847,553	$ (218,423)	$ (47,949)	$ (34,221)	$ (3,373)	$ (67,139)	$ (19,711)	$ (63,527)	$ 393,210	$ 387,485

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 4 - Reserve Fund Transactions

Year Ended December 31, 2021

	Roads	Fire Protection	Rec. Centre Equipment	Rec Comm. Fundraising	Capital	Sewer	Land Sale	Federal Works Fund	Climate Action	Election	COVID-19	2021 Total (Note 11 & 14)	2020 Total (Note 11 & 14)
Revenue													
Government Grants	$ -	$ 33,799	$ -	$ -	$ -	$ -	$ -	$ 139,790	$ -	$ -	$ -	$ 173,589	$ 298,185
Other Income	108	23,017	-	-	6	33	-	4,163	148	39	1,868	29,382	20,387
	108	56,816	-	-	6	33	-	143,953	148	39	1,868	202,971	318,572
Expenses													
Other	-	56,816	-	-	-	-	-	-	-	-	73,692	130,508	56,232
Net Surplus	108	-	-	-	6	33	-	143,953	148	39	(71,824)	72,463	262,340
Transfers													
From (to) Operating Fund	-	-	-	-	-	-	-	(183)	-	2,525	-	2,342	62,744
From (to) Other Funds	-	-	(1,593)	(308)	1,901	-	-	-	-	-	-	-	62,744
Acquisition of Capital Assets	-	-	-	-	-	-	(42,382)	(156,176)	-	-	-	(198,558)	(995)
Change in Reserve Fund Balances	108	-	(1,593)	(308)	1,907	33	(42,382)	(12,406)	148	2,564	(71,824)	(123,753)	324,089
Opening Fund Surplus Balance	17,370	-	1,593	308	-	5,320	42,382	277,248	23,740	5,050	262,340	635,351	311,262
Ending Fund Surplus Balance	$ 17,478	$ -	$ -	$ -	$ 1,907	$ 5,353	$ -	$ 264,842	$ 23,888	$ 7,614	$ 190,516	$ 511,598	$ 635,351

THE CORPORATION OF THE VILLAGE OF SAYWARD

Schedule 5 - COVID-19 Safe Restart Grant Unaudited

Year Ended December 31, 2021

The Village of Sayward received a grant of $268,000 under the COVID-19 Safe Restart Grant for Local Governments in the year ending December 31, 2020. The details surrounding these funds are shown in the schedule below:

	2021
COVID-19 Safe Restart Funds Carried Forward	$ 262,340
Eligible Costs	
Laptop for remote Council meetings	5,733
Public address sound system for Mayor and Council and public use	15,915
Upgrades to access, windowed doors, disabled opener for Kelsey Centre	13,592
Hazmat suits and dock for sewage lagoon	10,276
Keyless entry system for Village office and Kelsey Centre doors	5,846
Duct cleaning in Kelsey Centre and Village office	2,600
Miscellaneous supplies (masks, signage, cleaning supplies, iPad, filter)	3,341
Lost revenues from recreational programming	16,389
	73,692
Balance, December 31, 2021	$ 188,648

Village of Sayward

Village of Sayward

STATEMENT OF FINANCIAL INFORMATION PREPARED UNDER THE FINANCIAL INFORMATION ACT FOR THE YEAR ENDING DECEMBER 31, 2021

MANAGEMENT REPORT

Prepared under the Financial Information Regulation, Schedule 1, Section 9

The financial statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian public-sector accounting standards. Management is responsible for the integrity and objectivity of these statements as well as the supplementary statements and schedules. Management maintains a system of internal controls to provide reasonable assurance that the assets are safeguarded, and the transactions are authorized, recorded and reported properly.

Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through Council. Council reviews internal financial statements and external Audited Financial Statements.

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

On behalf of the Village of Sayward,

R Clark

Lisa Clark, CPA, CGA
Chief Financial Officer

Village of Sayward

Schedule of Remuneration and Expenses for Elected Officials and Employees for 2021

1) Elected Officials

Name	Remuneration	Expenses
Mayor Mark Baker	9,360	1,876
Councillor Wes Cragg	7,800	532
Councillor Norm Kirschner	7,200	1,282
Councillor Sue Poulsen	7,200	1,381
Councillor Tom Tinsley	7,200	807
Total Elected Officials	**38,760**	**5,878**

2) Employees (excluding those listed in Part 1 above)

Name and Job Title	Remuneration	Expenses
Ann MacDonald, Chief Administrative Officer	91,210	1,124
Tony Leggat, Public Works Manager	82,388	199
Lisa Clark, Chief Financial Officer	80,000	2,119
Consolidated Total for each Employee paid less than $75,000, including taxable benefits	179,432	5,267
Total Employees	**433,030**	**8,709**

3) Reconciliation

Total remuneration - Elected Officials	38,760
Total remuneration - Other Employees	433,030
Subtotal	471,790
*Reconciliation items: see note below	81,994
Total per Statement of Operations	553,784
Variance	**0**

**Note: The Village prepares the Schedule of Remuneration and Expenses for Council and Employees based on T4's, which does not include the employer portion of benefits or Municpial Pension Plan contributions which is why this figure differs from wages per the Financial Statements.*

Village of Sayward

Schedule of Payments made for the Provision of Goods or Services for 2021

1) List of suppliers who received aggregate payments exceeding $25,000

Supplier name	Aggregate
B.C.HYDRO	70,585
Berry & Vale Contracting Ltd.	322,491
Collins Electric Inc	105,000
Manulife Insurance Company	39,363
McElhanney	136,305
Municipal Insurance Association	28,841
MUNICIPAL PENSION PLAN	37,486
NORTHWEST HYDRAULIC CONSULTANTS	50,675
RBC ROYAL BANK VISA	30,518
RECEIVER GENERAL OF CANADA	124,456
STEWART McDANNOLD STUART BARRISTERS	57,701
STRATHCONA REGIONAL DISTRICT	48,856
SUPERIOR PROPANE	44,861
Tower Fence Products	43,997
Urban Systems	80,925
Total Suppliers Equal & Over $25,000	**1,222,061**

2) Consolidated total paid to suppliers who received aggregate payments of $25,000 or less	466,204

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

Consolidated total of grants exceeding $25,000	0
Consolidated total of contributions exceeding $25,000	0
Consolidated total of all grants and contributions exceeding $25,000	**0**

4) Reconciliation

Total of aggregate payment exceeding $25,000 paid to suppliers	1,222,061
Consolidated total of payments of $25,000 or less paid to suppliers	466,204
Consolidated total of all grants and contributions exceeding $25,000	0
Capital Additions	(670,981)
Payroll	553,784
Amortization	203,496
Sub Total	1,774,563
Total per Statement of Operations	1,570,071
*Reconciliation items: see note below	204,492
Variance	**0**

**Note: The Village prepares the Schedule of Payments made to Suppliers based on actual disbursements through the accounts payable system, which is on a cash basis. Therefore, this figure will differ significantly from the expenses reported on an accrual basis in the consolidated financial statements.*

Village of Sayward
Statement of Severances, Guarantees and Indemnity Agreements

Severance Agreements

There were **no** severance agreements made between the Village of Sayward and its employees during the fiscal year 2021.

Guarantees & Indemnities

The Village of Sayward has not given any guarantees or indemnities under the Guarantees & indemnities Regulation during fiscal year 2021.

Village of Sayward
Statement of Financial Information Approval

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

Lisa Clark
Chief Financial Officer
June 15, 2022

Mark Baker
Mayor
June 15, 2022

STAFF REPORT

To: Mayor and Council
From: Lisa Clark, CFO
Subject: **Appointment of Officers Bylaw**
Meeting date: June 14, 2022

BACKGROUND

The purpose of this report is to request Council's approval to update the Village's bylaw for officers' titles, duties and responsibilities as it relates to the organization's current structure and to clarify the designations and responsibilities of municipal employees under the *Financial Disclosure Act*.

DISCUSSION

In accordance with Section 146 of the *Community Charter* Council must, by bylaw, establish the powers, duties, and functions of a Corporate Officer and a Financial Officer:

Officer positions

146 A council

(a)must, by bylaw, establish officer positions in relation to the powers, duties and functions under sections 148 *[corporate officer]* and 149 *[financial officer]*,

(b)may, by bylaw, establish other officer positions, and

(c)may assign powers, duties and functions to its officer positions.

The *Community Charter* also permits Council to establish the powers, duties, and functions of additional officer positions, such as the Chief Administrative Officer:

Chief administrative officer

147 A bylaw under section 146 may establish the position of chief administrative officer of the municipality, whose powers, duties and functions include the following:

(a)overall management of the operations of the municipality;

(b)ensuring that the policies, programs and other directions of the council are implemented;

(c)advising and informing the council on the operation and affairs of the municipality.

The current Village bylaw, The Appointment of Officers and Delegation of Authority Bylaw 387, 2010 (attached), is outdated and requires updating to reflect the current titles, powers, duties and functions of officers under the *Community Charter*.

In addition, the *Financial Disclosure Act* requires the Corporate Officer to collect financial disclosure statements from any municipal employee, which is defined as a person who "is employed or appointed by the council of a municipality.....and is designated by the council.....to be a municipal employee". The intent of the *Act* is to identify what areas of influence and possible financial benefit municipal employees might have by virtue of their office. The Appointment of Officers bylaw outlines these persons - Corporate Officer, Financial Officer, and Chief Administrative Officer.

Recommended updates:

- Definition section to be added to new bylaw
- Officer section of bylaw to reflect current legislation (*Community Charter*) and to clarify that terms used in other Village bylaws (Clerk, Treasurer, Collector) shall be deemed to refer to the Corporate Officer or Financial Officer as appropriate.
- Schedules outlining duties will be updated to current legislation and best practices
- New section added to outline Municipal Employee designations for the purpose of the *Financial Disclosure Act*
- Oath of Office will be slightly reworded to reflect best practices

STAFF RECOMMENDATIONS

THAT Council receive the Appointment of Officers Bylaw report for information and discussion, and;

THAT Council direct staff to prepare a new Appointment of Officers bylaw for the July 19th council meeting.

Respectfully submitted,

_____

Lisa Clark, CFO

Attachments:

- ***The Appointment of Officers and Delegation of Authority Bylaw No. 387, 2010***

VILLAGE OF SAYWARD

BYLAW NO. 387

THE APPOINTMENT OF OFFICERS
AND THE DELEGATION OF AUTHORITY

WHEREAS under Section 146 of the *Community Charter*, the Council must, by bylaw, establish officer positions in relation to the powers, duties and functions under sections 147, 148 and 149 and assign powers, duties and functions to its officer positions;

AND WHEREAS under Section 154 of the *Community Charter,* Council may, by bylaw, delegate its powers, duties and functions, including those specifically established by an enactment, to its officers and employees;

THEREFORE the Council of the Village of Sayward, in open meeting assembled, enacts as follows:

1. CITATION

This Bylaw may be cited as "The Appointment of Officers and Delegation of Authority Bylaw 387, 2010".

2. OFFICERS OF THE VILLAGE

The persons holding the following positions are the officers of the Village:
2.1 Chief Administrative Officer, Corporate Officer and Financial Officer;
2.2 Finance/Administration Clerk.

3. POWERS, DUTIES AND FUNCTIONS

3.1 The person holding the office of Chief Administrative Officer, Corporate Officer and Financial Officer is assigned the powers, duties and functions set out in section 147, 148 and 149 of the *Community Charter* as set out in Schedule "A".

3.2 The person holding the office of Finance/Administration Clerk shares the responsibilities of financial administration including the duties and functions set out in section 149 of the *Community Charter* and Schedule "B" but the CAO/CFO has the ultimate power and responsibility.

3.3 In addition to the powers and functions set out in sections 3.1 and 3.2, each officer may exercise and discharge such additional powers, duties and functions as Council may from time to time direct.

4.0. OATH OF OFFICE

The oath of office as set out in Schedule C to this Bylaw is hereby adopted as the oath of office for officers of the Village of Sayward.

5.0 REPEAL

Appointment of Officers Bylaw No. 370, 2009 is hereby repealed.

READ a first time by the Municipal Council this 1st day of December, 2010.

READ a second time by the Municipal Council this 1st day of December, 2010.

READ a third time by the Municipal Council this 1st day of December, 2010.

ADOPTED by the Municipal Council of the Village of Sayward this 1st day of December, 2010.

Certified a true copy of Bylaw No. 387 this 1st day of December, 2010

Original Signed by Colum Mc Cready

Chief Administrative Officer
Village of Sayward

Mayor

Chief Administrative Officer

SCHEDULE "A"

Powers and Functions of the Chief Administrative Officer

The powers and functions of the Chief Administrative Officer, in addition to those prescribed by statute, are to:

1. **Human Resources**
   - **a.** Appoint, promote, discipline and dismiss employees of the Village,
   - **b.** Recommend to Council the appointment, promotion, demotion, discipline, suspension or termination of those employees who are designated officers by bylaw,
   - **c.** Manage officers and employees of the Village,
   - **d.** Manage wage and benefit negotiations with employees and recommend changes to Council,
   - **e.** Conduct performance reviews of employees who report directly.

2. **General Administration**
   - **a.** Coordinate and oversee the Village's operations and services,
   - **b.** Manage and implement Council directives,
   - **c.** Act as the principal intermediary between the Village and the administration of other governments and other entities dealing with the Village,
   - **d.** From time to time recommend to Council organization changes to the administrative structure to enhance the efficient and effective delivery of Village services,
   - **e.** Manage the application pursuant to the *Freedom of Information and Protection of Privacy Act,*
   - **f.** Call, authorize and award the procurement of works, services or goods subject to the procurement policy of the Village,
   - **g.** Manage the record keeping for corporate documents.

3. **Council**
   - **a.** Manage the preparation of Council, committee and task force agendas and minutes,
   - **b.** Participate in all meetings of Council , committees, task forces and other entities created by Council,
   - **c.** Provide advice and recommendations to Council on any matter for Council's consideration.

4. **Elections**

a. Act as the Chief Election Officer for all municipal elections and other statutory elections and referendums pursuant to the appropriate sections of the Local Government Act, Elections and Electors.

5. **Counsel**
   a. Obtain legal counsel,
   b. Instruct counsel to commence or defend any action or proceeding in any court of law or before any tribunal, arbitrator or any other person for or on behalf of the Village,
   c. Authorize settlements of claims against the Village within the parameters set by Council.

SCHEDULE "B"

Powers and Functions of the Chief Financial Officer and Finance/Administration Clerk

The powers and functions of the Chief Financial Officer and Finance/Administration Clerk, in addition to those prescribed by statute are to:

1. **Human Resources**
    a. Develop wage and benefit programs for employees
    b. Conduct performance reviews of employees who report directly.

2. **General Administration**

GENERAL FINANCIAL DUTIES (shared as determined by the CFO)

- **Accounts Payable**: Invoices are to be coded based on the Chart of Accounts and posted to the appropriate ledgers.
- **Accounts Receivable**: Keep track of all A/R and post payments received to the appropriate ledgers. Monthly reminder letters are to be sent to all those having outstanding accounts.
- **Accumulated Surplus (Grants) Accounts**: A separate bank account will be used for all grants revenue and the CFO will maintain a spreadsheet and backup hard copy files to keep track of all transactions. Journal entries will be used to transfer funds in or out of AS accounts with cross references to the appropriate Council motion numbers.
- **Asset Inventory:** Add new items.
- **Reserve Accounts**: A spreadsheet will be established to identify all transfers to reserves and for what purpose: eg: water, sewer, roads etc.
- **Annual Audit:** Prepare all the necessary files in preparation for the annual audit and liaise closely with the auditor for two months prior to the audit to ensure that all documentation is in place
- **Assets & Liabilities:** Maintain a complete and accurate account of all assets and liabilities of the Village and of all transactions affecting the financial position of the municipality.
- **Bank Reconciliations:** Complete bank monthly reconciliations which should be completed by the 8th day of each month following the reconciliation. The completed balance sheet will be provided for presentation at the second Council meeting of the month. Bank statements can be downloaded on the second day of the month from the Bank's website to speed up the reconciliation process.
- **Budget:** A draft budget will be prepared for the second regular Council Meeting in January following consultations with heads of departments. The draft will be reviewed until it is approved by Council.
- **Canada Revenue Agency:** Complete all returns in a timely manner.
- **Capital Expenditures:** Keeping keep track of all capital spending and produce a monthly balance statement on Deferred Revenues (from Grants, etc.) and expenses.
- **Chart of Accounts:** Add or delete accounts as necessary.

- **Coding:** Code all invoices and process cheques. There are usually two cheque runs per month and the cheque register is presented for review and approval at the second Council meeting of the month.
- **Councillors' Remuneration:** Keep monitor and reconcile this each month for attendance at Council Meetings, travel, special meetings etc.
- **Debentures and Loans:** Monitor both of these accounts and keep track of them using an Excel spreadsheet.
- **Grants:** Keep track of all grant reporting and reconciliation. Each grant is to have a separate file folder with photocopies of all invoices relating to that grant.
- **GST Returns:** Complete all reports quarterly.
- **Insurance:** Monitor all insurance records for buildings and Equipment and add/delete which records need to be deleted or added.
- **Investments:** Monitor all investments and keep track of transfers and what they were allocated for.
- **Journal entries:** All entries are to be accompanied by a clear explanation of what happened and each entry is to be signed by the CAO.
- **Monthly Financial Reporting to the CAO for Council:** All reports are to be presented in RFD format requesting a motion from Council to accept each report as follows:

  A Statement of Revenue and Expenses referenced to the budget with summaries by department/activity (not line by line) with stated variances.
  A cheque register with a brief explanation of what each cheque was for in the previous month.
  A payroll register for that month (the Village pays bi-weekly)
  A Statement of Taxes and Utilities showing the overdue/outstanding payments presented in Excel format. This is to be an ongoing statement with a balance brought forward from the previous month etc.
  The Accumulated Surplus Account Balance Sheet showing revenue and expenses.

- **Payroll:** Monitor bi-weekly payroll using the ASYST financial software. Cutoff is every second Saturday and the cheques are deposited on the following Thursday morning.
- **Record Keeping.** Keep backup copies of all relevant documentation in preparation for year end in binders which are to be shelved alphabetically and numerically. Each month and function is to have its own binder for easy reference.
- **Salary Grid:** Keep this current according to steps and salary ranges.
- **Stats Canada:** Complete all documentation as and when it arrives in a timely manner.
- **Sub and General Ledger:** Reconcile the sub and general ledgers at month end and complete a trial balance statement from the ASYST software showing summaries of each department's activities, which also shows variance reports based on the Village's budget.
- **Summer Students:** Reconcile the financials.
- **Tangible Capital Assets:** Preparing all Entries to record tangible capital assets, prepare and maintain a detailed list of capital assets; recording date of purchase,

serial number, historical cost, depreciation and current value

- **Tax Mill Rates:** Calculate this rate every year and prepare a tax bylaw.
- **Taxes:** Establish an Excel database to track overdue taxes. To methodically and proactively pursue collections, keep track of notifications after one year in arrears and follow through with tax sales after two years in arrears. Report spreadsheet on Taxes for presentation at the second Council meeting of every month.
- **TDI's/ROE's:** Keep records of all documentation.
- **WCB:** Keep track of all activity including payments and claims.
- **Year end:** Preparing all Year end reports and draft Financial Statements for audit ensuring all year end procedures are completed and generating all year end adjustments, auditor adjustments, and closing entries.
- Provides reports as required

TAX ROLL

- Responsible for the assessment roll and ASYST procedures including linear assessment entry
- Responsible for accurate and timely calculation of tax rate and levying of taxes including penalties as required

PAYROLL

- Responsible for processing of payroll including government reporting, remittances and year end T-4s.
- Responsible for addition and deletion of employees in payroll master and related premium contracts

3. Council

a. CFO is to advise Council and the CAO regarding any matter of a financial nature affecting the affairs of the municipality.

SCHEDULE "C"

Oath of Office

I, _____, having been appointed to the Office of

_____for the Village of Sayward do hereby promise and swear:

1. I will faithfully, honestly and impartially, to the best of my knowledge and ability, execute the powers, duties and functions of my Office;

2. I will treat all matters and information that comes to my attention, as a result of my Office, in confidence;

3. I have not received, nor will I receive or accept any payment or reward, or promise of either, in return for the exercise of my powers, duties and functions, other than as permitted by the Village;

4. I will not allow my personal interests to conflict with the duties of my Office; and

5. I will comply with all policies and directives of the Village and comply with all laws.

_____
Signature of Officer

Declared before me at Sayward
this _____ day of _____, 201_

_____
Commissioner for Taking Oaths and
Affidavits for British Columbia

STAFF REPORT

To: Mayor and Council
From: Lisa Clark, CFO
Subject: **Permissive Tax Exemptions 2023**
Meeting date: June 14, 2022

BACKGROUND

In accordance with Policy #300-01 Council is tasked with considering applications for permissive tax exemptions annually. The policy also outlines the process for applicants and staff have attached it to this report for reference.

Section 224 of the *Community Charter* outlines the authority for permissive tax exemptions. A bylaw under this section must come into force on or before October 31st for the exemption to be valid for the following year.

DISCUSSION

There are no current permissive tax exemptions expiring in 2022, however there may be additional organizations/entities without a current exemption that may wish to apply.

Staff propose the following:

Schedule	Action
Late June 2022	Advertise that Council will consider additional exemptions in the July Sayward Newsletter and post notice on the website, public notice places, and social media.
August 1, 2022	Deadline for applications.
September 6, 2022	Staff Report to Council.
September 20, and Oct 4, 2022	Bylaw, if required, brought to Council.
October 31, 2022	Deadline for Staff to advise BC Assessment Authority of any permissive tax exemptions for 2023.

Current permissive tax exemptions are listed in the tables below, for information purposes only:

The following properties were provided permissive tax exemptions by Council in 2013, for the years 2014 to 2023:

Legal Description	Civic Address	Organization	Value of Permissive Exemption (2022)*
Lot 1, Section 31, Township 3, Plan 46435 Land District 51 Roll No. 706.100	Salmon River Main	Nature Trust of BC	$1,112.46
Section 31, Township 3, Land District 51, FR S 1/2 of FR SE 1/4 Roll No. 600.000	806 Sayward Road	Nature Trust of BC	$3,209.71
Section 30, Township 3, Land District 51, Except Plan 280RW & EXC PL 149 E 20 CHNS of NE Roll No. 550.140	Salmon River Main	Nature Trust of BC	$7,659.54
Section 30, Township 3, Land District 51, Except Plan 280RW, W20 CHNS OF NE / EXC E 10 Roll No. 550.125	Salmon River Main	Nature Trust of BC	$2,607.89

The following property was provided a permissive tax exemption by Council in 2019, for the years 2020 to 2023:

Legal Description	Civic Address	Organization	Value of Permissive Exemption (2022)*
Lot 2, Plan 14387 Sayward District Roll No. 704.022	699 Sayward Rd	Royal Canadian Legion Sayward Valley Branch 147	$4,003.02

The following property was provided a partial permissive tax exemption (75%) by Council in 2021, for the years 2022 to 2024:

Legal Description	Civic Address	Organization	Value of Permissive Exemption (2022)*
District Lot 304, Sayward Land District, PT DL 304 AS SHOWN IN RED ON DD 39449I	16 Sayward Rd	Sayward Futures Society	$2,846.01

Total Permissive Tax Exemptions **$21,438.63**

* These amounts do not include the amounts exempted relating to other agency collections such as the Regional District, Hospital District, Municipal Finance Authority, BC Assessment, library, school, and police taxes. The total tax exemption including these other agency collections was $27,818.95

STAFF RECOMMENDATIONS

THAT the Permissive Tax Exemptions 2022 Staff Report be received for information and discussion, and;

THAT Staff be directed to advertise the tax exemption process as outlined in this report.

Respectfully submitted,

_____

Lisa Clark, CFO

Attachments:

- ***Permissive Tax Exemption Policy #300-01***
- ***Bylaw No. 406 Tax Exemption Nature Trust***
- ***Bylaw No. 460 Tax Exemption Royal Canadian Legion Branch No. 147***
- ***Bylaw No. 477 Tax Exemption Sayward Futures Society***

	Village of Sayward	
	Title: Permissive Property Tax Exemption Policy	**Policy # 300-01**
	Category: Finance	

1.0 PURPOSE

A permissive tax exemption is a means for Council to support organizations within the community which further Council's objectives of enhancing quality of life (economic, social, cultural) and delivering services economically. This policy guides identification of organizations meeting Council's objectives.

Division 7 of Part 7 of the *Community Charter* provides for permissive tax exemptions for Land and Improvements owned or held by a variety of not-for-profit organizations providing services which Council considers directly related to the purposes of the organization. It also provides for permissive exemptions for some properties which are additional to statutory exemptions under Section 220, such as church halls or land surrounding places for public worship.

2.0 POLICY

This policy is intended to provide guidance in the evaluation of applications for exemption from property taxes pursuant to the *Community Charter*. The total amount of revenue to be set aside to finance permissive tax exemptions will be discussed by Council annually during the development of the Financial Plan.

3.0 DEFINITIONS

a. Statutory Property Tax Exemption: non-discretionary exemption from payment of property taxes pursuant to Section 220, Division 6, Part 7 of the *Community Charter*;

b. Permissive Property Tax Exemption: discretionary exemption from payment of property taxes pursuant to Sections 224-226, Division 7, Part 7 of the *Community Charter* and granted by Council bylaw.

4.0 PROCEDURES

4.1 Process

Council will consider applications for permissive tax exemptions annually. The opportunity to apply will be advertised 2 times in Sayward News and letters will be mailed to tax exemption recipients designated in the preceding tax year.

Applications must be submitted to the Chief Administrative Officer using the prescribed application form (Appendix "A") before August 1st of each year, to be considered for the following taxation year. The CAO will review the applications for completeness and arrange contact with applicants for additional information as necessary.

Application submissions must include:

- Copy of Audited Financial Statements or Financial Statements prepared by an accountant for last 3 years,
- Copy of state of title certificate or lease agreement, as applicable,
- Description of programs/services/benefits delivered from the subject lands/improvements including participant numbers, volunteer hours, benefiting groups/individuals/special needs populations, fees charged for participation,
- Description of any 3rd party use of the subject land/improvements including user group names, fees charged, conditions of use.

The CAO will present a summary report of the applications, relative to the eligibility criteria, to Council and arrange for delegations to attend Council meeting if necessary.

Staff will draft a Permissive Tax Exemption Bylaw for the year incorporating Council's direction regarding the year's applicants. To apply to taxation in a particular year, the bylaw must be passed on or before October 31st of the preceding year.

Appendix "B" provides a template for advertising the Permissive Tax Exemption Bylaw as required by Section 227 of the *Community Charter*.

4.2 Eligibility Criteria

(a) Subject Property must be one of:

- Land and/or improvements eligible for tax exemption under Division 7 of Part 7 of the *Community Charter*;
- Land and/or improvements ancillary to a statutory exemption under Divisions 6 of Part 7 of the *Community Charter*.

(b) Nature of organization must be:

- Non-profit organization,
- Charitable/philanthropic organization,
- Athletic or Service Club/Associations,
- Care facility/licensed private hospital,
- Partner of the municipality by agreement under s. 225 of the *Community Charter*,
- Other local authority,
- Organization eligible for exemption under s. 220 or 224.

(c) The applicant organization's use of the land/improvements must benefit the community in one or more of the following ways:

- provides recreational facilities for public use,
- provides recreation programs to the public,
- provides programs to and/or facilities used by youth, seniors or other special needs groups,
- preserves heritage important to the community character,
- preserves an environmentally, ecologically significant area of the community,
- offers cultural or educational programs to the public which promote community spirit, cohesiveness and/or tolerance,
- offers services to the public in formal partnership with the municipality.

4.3 Duration of Exemption

Tax exemption bylaws must specify the period to which the exemption applies and any other conditions applicable to the exemption. Eligible organizations may be considered for tax exemptions exceeding one year (to a maximum of 10 years) where it is demonstrated that the services/benefits they offer to the community are of a duration exceeding one-year (i.e. for the period of the tax exemption).

4.4 Extent, Conditions, and Penalties

(a) Council may designate only a portion of the land/improvements as exempted where the following circumstances exist:

- A portion of the land/improvements is used by the private sector and/or organizations not meeting Council's exemption criteria.

(b) Council may impose **conditions** on the exempted land/improvements with the applicant organization, including but not limited to:
- registration of a covenant restricting use of the property,
- an agreement committing the organization to continue a specific service/program,
- an agreement committing the organization to have field/facilities open for public use for certain times or a total amount of time,
- an agreement committing the organization to offer use of the field/facility to certain groups free of charge or at reduced rates,
- an agreement committing the organization to immediately disclose any substantial increase in the organization's revenue or anticipated revenue (e.g. receives large operating grant from senior government).

(c) Council may impose **penalties** on an exempted organization for knowing breach of conditions of exemption, including but not limited to:
- revoking exemption with notice,
- disqualifying any future application for exemption for specific time period,
- requiring repayment of monies equal to the foregone tax revenue.

5.0 REFERENCES / POLICY INTEGRATION

Community Charter:
Part 7 – Municipal Revenue:
- Division 6 — Statutory Exemptions:
  - Section 220 General statutory exemptions

- Division 7 – Permissive Exemptions:
  - Section 224 General authority for permissive exemptions
  - Section 225 Partnering, heritage, riparian and other special exemption authority
  - Section 226 Revitalization tax exemptions
  - Section 227 Notice of permissive tax exemptions

Government of BC Ministry of Community, Sport and Cultural Development website:
http://www.cscd.gov.bc.ca/lgd/gov_structure/community_charter/finance/permissive_exemptions.htm

6.0 APPROVAL HISTORY

ISSUED BY: CAO	**APPROVED BY:** Mayor & Council	**RESOLUTION NO:**	**DATE:** July 2004
REVISED BY: CFO	**APPROVED BY:** Mayor & Council	**RESOLUTION NO:** R19/92	**DATE:** April 16, 2019

Signed by:

Mayor: Original signed by "J. MacDonald"	CAO: Original signed by "L. Clark"
Date: 19 November 2019	Date: 19 November 2019

Appendix "A" – Permissive Tax Exemption Application Form

APPLICATION FOR PERMISSIVE TAX EXEMPTION

1.) Full name or title of organization:

_____

2.) Society number/non-profit number, or registered charity number:

_____

3.) Mailing address of the organization (including Postal Code):

_____

4.) Application contact (name, phone, e-mail address):

_____

5.) Name and phone number of two other officials in organization (i.e. Pastor, President, Manager, Director, etc.)

1. Name: _____
   Title: _____
   Phone No.: _____
   E-maill: _____

2. Name: _____
   Title: _____
   Phone No.: _____
   Email: _____

6.) Property address:

_____

7.) Folio number:

_____

8.) The lands are registered in the name of:

_____

_____

(In the case of a Society, Corporation, Association, please include a copy of the Certificate of Title)

9.) The exemption claimed under Section 224 –226 is pursuant to Subsection 1, Clause

(_____) *(Please supply the relevant clause designation from Section 224-226, see attached)*

10.) The gross floor area of the building: _____

11.) **We require a current site plan of the property** indicating the grounds and buildings and their uses. This would include buildings, storage buildings, walkways, parking lot, playgrounds, bush areas, etc. Show dimensions.

12.) What is the principal use of the property?

_____

_____

13.) Is any part of the building or of the property used or rented by commercial or private operators or by any group other than your organization? If yes, please disclose below:

_____

_____

_____

14.) Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift/gift shop.

The following information is required for each activity:

- Hours per day and/or days per week of operation
- Fees or charges
- Approximate number of participants/patrons
- Is the activity operated by a church or by an outside organization?

_____

_____

_____

15.) a.) How is your organization non-profit?

_____

_____

_____

b.) How is your organization a complementary extension to Village services and programs?

_____

_____

_____

c.) How is your organization accessible to the public?

_____

_____

_____

d.) How is your organization used primarily by Sayward residents?

_____

_____

16.)Other activities which may be pertinent to your application:

_____

_____

_____

17.)Has there been any change in the status or use of the buildings or property in the last 12 months?

_____

_____

_____

18.)CHURCHES ONLY complete the following additional questions:

(i) What is the seating capacity of the church?

Permanent: _____

Portable: _____

(ii) What is the gross floor area of the

Church: _____

Hall: _____

Other Buildings: _____

Total Gross Floor Area: _____

(iii) Every building on the lands is in use and continues to be set aside for public worship or for a Church Hall. Yes _____ No _____

On behalf of _____, I/we hereby declare that all the information presented and provided with this application is true and correct.

Should a permissive tax exemption be granted on the above listed property, I am agreeable to the following terms:

1.) If the property is sold prior to the exemption expiration, the organization will remit to the Village an amount equal to the taxes that would have otherwise been payable to the Village by a non-exempt owner.

2.) The property use will be in compliance with applicable municipal policies and bylaws.

3.) The organization will publicly acknowledge the permissive tax exemption granted by the Village.

DATED THIS ____ DAY OF _____20_____.

Authorized Signature: _____

NOTE:

1. The personal information on this form is collected for the purpose of an operating program of the Corporation of the Village of Sayward as noted in Section 26 (c) of the Freedom of Information and Protection of Privacy Act (FOIPPA). If you have any questions about the collection and use of this information, please contact the CAO at 250-282-5512

2. The Application for Permissive Tax Exemption must be received by 1st of August in the year prior to the taxation year(s) for which exemption is requested in order to be included on the applicable annual Permissive Tax Exemption Bylaw. i.e. An application for a permissive tax exemption for the year 2020 or years 2020 to 20__ must be received by the 1st of August of 2019, the year prior to year one of the tax exemption period.

3. Permissive Tax Exemption Applications are to be submitted to: Village of Sayward, Box 29, 652 H'Kusam Way, Sayward, B.C. V0P IR0

EXCERPT FROM SECTION 4 OF THE *COMMUNITY CHARTER* (ATTACHMENT TO APPLICATION)

General Statutory Tax Exemptions

Section 220
(see full text in the *Community Charter*)
Unless otherwise provided in this Act or the Local Government Act, the following property is exempt from taxation to the extent listed:

a) land, improvements or both vested in or held by Provincial Government,
b) land, improvements or both vested in or held by municipality (i) the municipality, or the municipality jointly with another municipality or regional district,
c) land, improvements or both exempt from municipal taxation by another Act,
d) land, improvements or both (i) of a public library under the *Library Act,* or vented in or held by a municipality and occupied by a public library under the *Library Act*,
e) land, improvements or both of an Indian ... except for municipal taxes,
f) land, improvements or both held in trust (i) by Crown for Indian band and (ii) are not leased or occupied by non-band member,
g) land actually used an occupied for the internment of the dead and improvements used by cemetery, mausoleum and columbarium (municipal portion only) ....,
h) a building set apart for public worship owned and used by church (municipal portion only),
i) a building that was constructed with the assistance of aid granted by the Provincial government after Jan 1, 1947 but before April 1, 1974 owned and used by non-profit society for elderly citizens home (municipal portion only),
j) a building set apart and used solely as a hospital,
k) land and improvements for future hospital requirements,
l) land and improvements owned by private schools,
m) fruit trees,
n) farm improvements to a maximum of assessed value of $50,000,
o) dwellings, fixtures and machinery used to operate a farm,
p) improvements used for emergency protection,
q) sewage treatment plants, manure storage facilities, effluent reservoirs, effluent lagoons, deodorizing equipment, dust and particulate matter eliminating equipment,
r) floating dry dock if the dry dock has lift capacity of greater than 20000 tonnes.

Section 221
(see full text in the *Community Charter*)
Grandparented pollution abatement exemptions

Section 221.1
(see full text in the *Community Charter*)
Grandparented dust and particulate matter eliminator exemptions

Section 222

(see full text in the *Community Charter*)
Phased farm property tax exemption – for property that has been newly incorporate into a municipality that was prior to incorporation exempt from taxes under the Taxation Rural Area Act. Exempt from taxes for five years on sliding scale that is reduced by 20% per year.

Section 223
(see full text in the *Community Charter*)
Exemptions under regulations (see full text in the *Community Charter*)
Land and Improvements assessment classification 4, 5, or 6

Division 7 Permissive Exemptions
(see full text in the *Community Charter*)

Section 224
(see full text in the *Community Charter*)
A council may by bylaw exempt land and improvements from the municipal portion of taxes, subject to conditions and for a specific period, the following:

(a) land or improvements that are owned or held by a charitable, philanthropic or other not for profit corporation and that Council considers are used for a purpose that is directly related to the purposes of the corporation
(b) land or improvements that are owned or held by a municipality, regional district or other local authority and that council considers are use for a purpose of the local authority
(c) land or improvements that council considers would be exempt under section 220 were it not for a secondary use
(d) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by a corporation or organization if the land and improvements are owned by a public or local authority and the land and improvements are used by the corporation or organization for a purpose for which a tax exemption could be provided if the land and improvements were owned by that organization or corporation
(e) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by a corporation or organization if the land and improvements are owned by a person providing a municipal service under a partnering agreement, an exemption under section 225 would be available, the partnering agreement contemplates a tax exemption and the land and improvements are used by the corporation or organization for a purpose for which a tax exemption could be provided if the land and improvements were owned by that organization or corporation
(f) land surrounding a building that is used for a church; a church hall and the land surrounding the hall
(g) land or improvements used or occupied by a religious organization for public worship or hall
(h) land surrounding seniors homes, hospitals and private schools
(i) land or improvements owned or held by athletic or service club, and used as a public park, recreation ground or for public athletic or recreational purposes
(j) land or improvements owned, held and operated as a private hospital, licensed community care facility, or registered assisted living residence.

Section 225
(see full text in the *Community Charter*)
Authority to exempt eligible partnering, heritage, riparian, cemetery or golf course property for any period. Must have the ability to make agreements with property owners regarding the extent of the exemption and

the conditions under which it may be offered. – maybe required to register a restrictive covenant against the property or repay the exemption under specific conditions

Section 226
(see full text in the *Community Charter*)
Revitalization tax exemptions. Must be a designated revitalization area under the OCP with set objectives. The exemptions are limited to an increase in assessed value that are due to new or altered improvement and are for a maximum 5 years.

Appendix "B" - Example Ad for posting and advertising

NOTICE OF TAX EXEMPTION BYLAW NO. XXX, 20XX

Take notice that the Council of the Village of Sayward intends to adopt Tax Exemption Bylaw No. XXX, 20XX.

The purpose of the Tax Exemption bylaw is to exempt the following properties from taxation:

Lot x, Plan xxxxx, Sayward District, Roll No. xxx.xxx, owned by _____

Estimate of the amount of taxes that would be imposed on the properties if they were not exempt:

			Value of Permissive Tax Exemption		
Legal description	Civic Address	Name of Organization	20XX	20XX	20XX

Any person who wishes to review a copy of the proposed Tax Exemption Bylaw may do so by coming to the Village Office at 652 H'Kusam Way, Monday to Friday 9:00 am to 4:00 pm, excluding holidays.

Name, CAO
Village of Sayward
652 H'Kusam Way
Sayward, B. C. V0P IR0

This notice is given in accordance with Section 227 of the *Community Charter*.

Dated this _____day of _____, 20XX

VILLAGE OF SAYWARD

BYLAW NO. 406

A BYLAW TO EXEMPT THE NATURE TRUST OF BC FROM TAXATION FOR THE YEARS 2014 TO 2023

WHEREAS Section 224 of the *Community Charter* empowers Council, by bylaw, to exempt from taxation imposed under Section 197 (1) of the *Community Charter* any land or improvements or both land and improvements, owned or held by a charitable, philanthropic or other not for profit corporation, the Council considers are used for a purpose that is directly related to the purposes of the corporation;

AND WHEREAS in the opinion of the Council, the property owned by the Nature Trust of BC qualifies under Section 224 (1) and (2) of the *Community Charter*;

NOW THEREFORE, the Council of the Village of Sayward in open meeting assembled ENACTS as follows:

1. In the first year following the adoption of this bylaw, 10% of the assessed value of the following Land shall be exempt from property taxes under Section 197(1)(a) of the *Community Charter*.

2. In the second and subsequent years following the adoption of this Bylaw, the exemption referred to in subsection (1) shall extend each year to an additional 10% of the assessed value of the following Land, until the tenth year following the adoption of this Bylaw, in which 100% of the assessed value of the Land shall be exempt from taxation under section 197(1)(a) of the *Community Charter*."

    a) Section 30, Township 3, Land District 51, Except Plan 280RW, W 20 CHNS OF NE ¼ EXC E 10.

    b) Section 30, Township 3, Land District 51, Except Plan 280RW & 14956, E 20 CHNS OF NE ¼.

    c) Section 31, Township 3, Land District 51, FR S ½ OF FR SE ¼.

    d) Lot 1, section 31, Township 3, Plan 46435, Land District 51.

3. This bylaw may be cited as the "**Permissive Tax Exemption Bylaw No. 406, 2013**."

READ a first time by the Municipal Council this 1st day of October, 2013.

READ a second time by the Municipal Council this 1st day of October, 2013.

READ a third time by the Municipal Council this 1st day of October, 2013.

READ a fourth time by the Municipal Council this 15th day of October, 2013.

Certified a true copy of Bylaw No. 406
this ___ day of _____, 20___

_____
Chief Administrative Officer
Village of Sayward

Original signed by "J. MacDonald"
Mayor

Original signed by "D. Kiedyk"
Corporate Officer

VILLAGE OF SAYWARD

BYLAW NO. 460

A BYLAW TO EXEMPT THE THE ROYAL CANADIAN LEGION BRANCH NO. 147 FROM THE MUNICIPAL PORTION OF TAXATION FOR THE YEARS 2020 to 2023

WHEREAS Section 224 of the Community Charter empowers Council, by bylaw, to exempt from taxation imposed under Section 197 (1) of the Community Charter any land or improvements or both land and improvements, owned or held by a charitable, philanthropic or other not for profit corporation the Council considers are used for a purpose that is directly related to the purposes of the corporation;

AND WHEREAS in the opinion of the Council, the property owned by the Royal Canadian Legion No. 147 qualifies under Section 224 (1) and (2) of the Community Charter;

NOW THEREFORE, the Council of the Village of Sayward in open meeting assembled ENACTS AS FOLLOWS:

1. This Bylaw may be cited as **"Royal Canadian Legion No. 147 Permissive Tax Exemption Bylaw No. 460, 2019".**

2. The following lands and improvements thereon are exempted from the taxation imposed under Section 197(1) (a) of the Community Charter for the years 2020 to 2023:

    a) The Royal Canadian Legion, Sayward Valley Branch No. 147, 699 Sayward Road, Lot 2, Plan VIP14387, Section 31, Township 3, Sayward Land District PID 004-412-044

Read a first time on the 8th day of October 2019.

Read a second time on the 8th day of October2019.

Read a third time on the 8th day of October 2019.

Adopted on the 22nd day of October 2019.

Certified a true copy of Bylaw No. 460 this _____ day of _____, 20___

_____
Chief Administrative Officer
Village of Sayward

Original signed by "J. MacDonald"
Mayor

Original signed by "L. Clark"
Corporate Officer

VILLAGE OF SAYWARD

BYLAW NO. 477

A BYLAW TO AUTHORIZE THE TAX EXEMPTION OF CERTAIN LANDS AND IMPROVEMENTS FOR THE YEARS 2022-2024

WHEREAS Section 224 of the *Community Charter* empowers Council, by bylaw, to exempt from taxation imposed under Section 197 (1) of the *Community Charter* any land or improvements or both land and improvements, owned or held by a charitable, philanthropic or other not for profit corporation the Council considers are used for a purpose that is directly related to the purposes of the corporation;

AND WHEREAS in the opinion of the Council, the property owned by the Sayward Futures Society qualifies under Section 224 (1) and (2) of the *Community Charter*;

NOW THEREFORE, the Council of the Village of Sayward in open meeting assembled enacts as follows:

1.0 CITATION

1.1 This Bylaw may be cited for all purposes as **"Permissive Tax Exemption Bylaw No. 477, 2021".**

2.0 EXEMPTIONS

2.1 75% of the assessed value of the following lands and improvements are exempted from the taxation imposed under Section 197(1) (a) of the *Community Charter* for the years 2022 to 2024:

a) Sayward Futures Society, 16 Sayward Rd., PID 009-664-599 District Lot 304, Sayward Land District, PT DL 304 AS SHOWN IN RED ON DD 39449I

Read a first time on the 5th day of October 2021.

Read a second time on the 5th day of October 2021.

Read a third time on the 5th day of October 2021.

Adopted on the 19th day of October 2021.

Certified a true copy of Bylaw No. 477 this ____ day of _____, 20_____

_____
Chief Administrative Officer
Village of Sayward

Original signed by "M. Baker"
Mayor

Original signed by "A. MacDonald"
Corporate Officer

STAFF REPORT

For: Mayor and Council
Prepared by: Jason Johnson, CAO
Subject: **Water Conservation Plan**
Meeting date: June 14, 2022

BACKGROUND

The Village of Sayward has been working diligently with NHC and subcontractors to ensure that the current dam deconstruction project is completed this year (by September), on schedule as per the 2022 work plan and within scope and budget.

Additionally, staff have been working to now satisfy reporting required by funders and to submit final reports. One of the reports required by funders is a Water Conservation Plan. A Water Conservation Plan should lay out strategic goals, be achievable and list work and resources required to ensure water conservation strategies are well planned and are embraced by Council.

A well though out Water Conservation Plan also is foundational as it relates to further funding opportunities as funders can clearly articulate Council's established goals and objectives.

DISCUSSION

Urban Systems has drafted a new Water Conservation Plan for the Village of Sayward in part due to required grant reporting for the Newcastle Dam deconstruction project. This plan was developed in part with input from other parties to allow for further grant funding opportunities.

Council is asked to review the Water Conservation Plan in full, paying particular attention to Section 5.1, Next Steps. These are the recommendations that Council needs to consider and commit to as a part of the overall strategy. Of course, these steps are subject to grant funding and other resources and there is not a specific timetable for these steps to be actioned. That said, the steps need to be endorsed by Council as this allows for further grant funding opportunities so funders can be assured that steps are in line with Council objectives and strategic planning. To summarize, these steps are:

- Install a water meter at the log sort and Village Campground,
- Explore the possibility of using alternative water sources for the log sort with the owner (Western Forest Products),
- Add water meters to the distribution system to better track specific usages,

• Once metering data is received, investigate system leakages and the need to review the treatment plant capacity,
• Initiate a public consultation process on water conservation, using the information obtained from this report and metering data,
• Develop an annual water restriction plan and schedule,
• Undertake appropriate planning measures to require metering to new and existing properties, prioritizing new development

RECOMMENDATIONS

THAT Council receive the Water Conservation Plan Staff Report for review and discussion; and,

THAT Council agree with recommendations in section 5.1, "Next Steps" of the Water Conservation Plan as drafted by Urban Systems and work towards these steps as part of an overall water conservation strategy, subject to grant funding and resources.

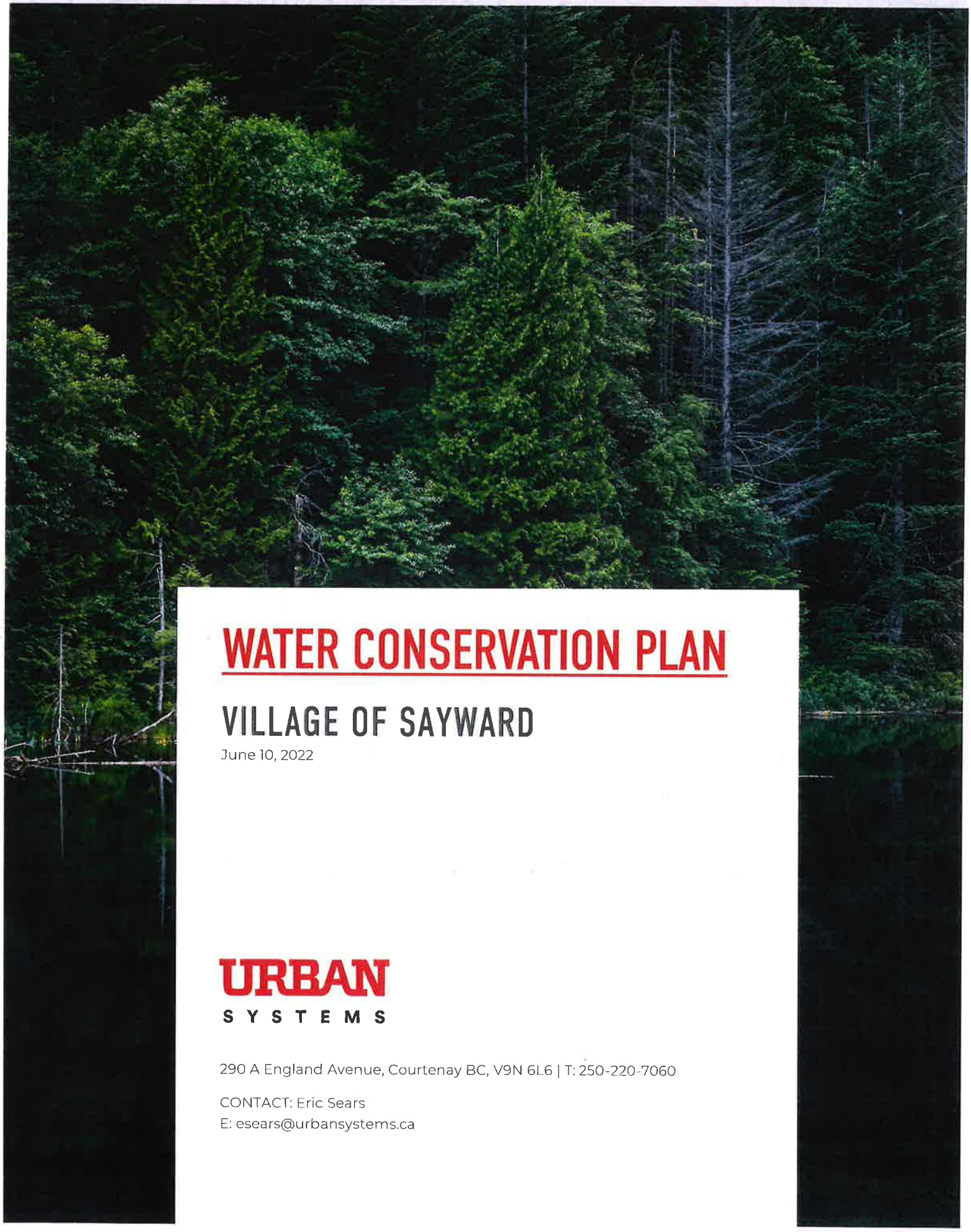
Respectfully submitted,

_____

Jason Johnson
CAO

Attachments:

- ***Water Conservation Plan - Village of Sayward***



WATER CONSERVATION PLAN

VILLAGE OF SAYWARD

June 10, 2022

URBAN SYSTEMS

290 A England Avenue, Courtenay BC, V9N 6L6 | T: 250-220-7060

CONTACT: Eric Sears
E: esears@urbansystems.ca

PREPARED FOR:

Jason Johnson, Chief Administrative Officer
Village of Sayward
652 H'Kusam Way, PO Box 29
Sayward, BC V0P 1R0

290 A England Avenue, Courtenay BC, V9N 6L6 | T: 250-220-7060

File: 2906.0007.01

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1.0 BACKGROUND

The Village of Sayward is a small community of approximately 330 residents, located at the mouth of Salmon River in Kelsey Bay, British Columbia. Sayward resides on the unceded Traditional Territory of the K'ómoks, Wei Wai Kai, and Wei Wai Kum First Nations. The population within the Village is served by a community water system, owned and operated by the Village. Along with residential, commercial and community buildings, the community water system also services the log sort and Village Campground.

The purpose of the Village of Sayward's Water Conservation Plan is to first identify the drivers and implications of the Water Conservation Plan then to outline various techniques and methods to provide adequate water quality and quantity to the community now and in the future. This Plan also sets up a framework for the Village to utilize in future water infrastructure planning and upgrades.

Water conservation is important to ensure that the future community of Sayward has access to enjoy clean and safe drinking water, as well as take steps toward environmental sustainability and climate change mitigation.

2.0 CURRENT WATER USE

2.1 WATER USE CUSTOMER BREAKDOWN

Each type of water use customer will have a different water use profile, therefore the breakdown of the water use customers can have a significant impact in water consumption trends. Each community has a different water use customer profile, depending on its makeup and primary industries.

Previous servicing reports analyzed recent (2020/2021) water usage data to determine the water usage broken up by each type of user category. Figure 1 below illustrates the estimated proportion each user category contributes to the system Maximum Daily Demand (MDD).

As noted, there is a significant amount of water that is not accounted for. Currently, the log sort is unmetered, and its exact water usage is therefore unknown. However previous reports have estimated individual water demands for the residential, institutional/commercial, and log sort based on analysis of previous records. There is an understanding that the log sort is a primary user of the water system, as historic water records show that during run periods, there is a significant spike in usage.

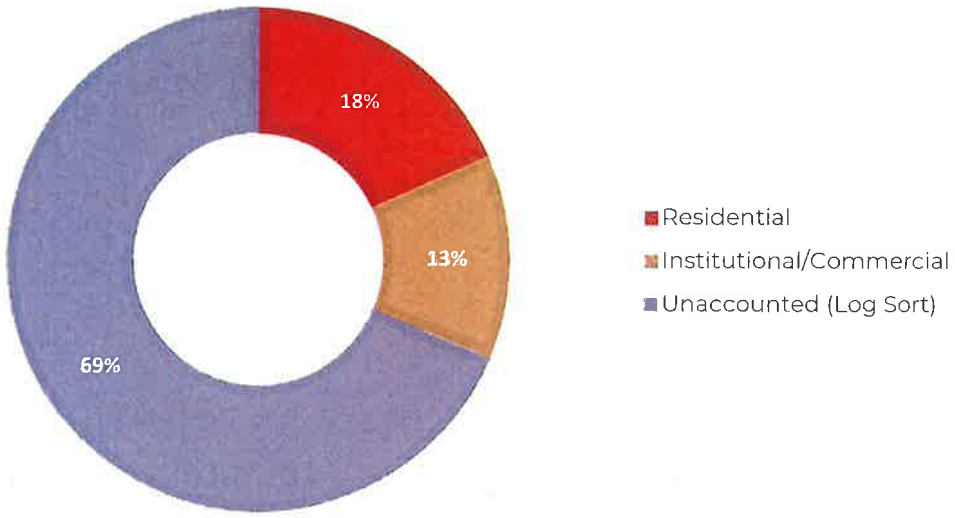


Figure 1: Water System Customer Breakdown of Maximum Daily Demand

2.1.1 INDUSTRIAL, COMMERCIAL, AND INSTITUTIONAL

Industrial, Commercial, and Institutional (ICI) demands are unique to each community and their number of facilities in each sector. The Sayward water system services several ICI facilities such as the Village Campground, the log sort, Sayward Elementary, and the Kelsey Recreation Centre. ICI demands are best determined through metering data. In the case of Sayward, there is no current metering in the system, therefore these demands have been estimated in previous studies analyzing system demand trends. As the log sort is the largest contributor to the MDD, its demands have been separated from the ICI demands to be discussed individually.

Commercial and industrial water uses tend to have a lower seasonal peaking factor than residential users, since they typically use less water for outdoor uses. However, the Village Campground, also an unmetered user currently, would be expected to place seasonal demands on the water system, specifically in the summer months.

Potential primary institutional users in Sayward include the Kelsey Recreation Centre and Sayward Elementary School. The Kelsey Recreation Centre is likely a high-water user, with the majority of its water use being indoor usage, as the Centre includes a pool. Indoor usage of the Sayward Elementary School during the winter will be reflective of plumbing needs in the school. Schools typically have a high outdoor water use during the summer months as irrigation needs can be significant.

It is important to note that these users are active businesses in the community. By understanding where high water use occurs, one can identify opportunities to reduce demands. These opportunities that are easier to achieve can result in significant reductions quickly if the water use can be better understood. However, some industries have high water use but little capacity for water conservation as their water needs are also quite high.

2.1.2 RESIDENTIAL

The Sayward water system services 146 single family homes and 32 strata titles. Residential users in non-agricultural communities are typically the largest water users, accounting for approximately 18% of the community's MDD in Sayward. The increase in water use in the summer months is largely attributed to changing behaviours in residential users that result in outdoor water use, such as irrigation.

2.1.3 UNACCOUNTED WATER USE

Unaccounted for water use is generally caused by leakage in the system, faulty water meters, unmetered services, etc. and can significantly impact total water usage. The Village currently has a significant amount of unaccounted for water.

In Sayward, the log sort is currently unmetered and based on treatment plant records during times of high log sort usage, has been estimated to account for a large portion of the unaccounted 69% of the Maximum Daily Demand (MDD) as shown in Figure 1 above. However, it is important to note that this value was determined through interpolating historic Village water usage data, meaning that this is not an exact value. Regardless, this a high proportion of the total water produced; a typical target in North America for unaccounted for water is often in the "less than 10%" range. The following reasons or combination thereof could additionally contribute the high unaccounted-for water use:

- **System Leakage** – Leaks could be smaller continual leaks at joints, or larger like an old service that was not properly decommissioned. Approximately 45% of the Village's water system assets are classified as poor condition, with reported signs of noticeable deterioration. This increases the probability of leaks present in the system.
- **Village Parks** (e.g., irrigation roadway boulevards and parks).
- **Water System Operation and Maintenance** (e.g., system flushing).
- **Fire Department** (e.g., annual training, emergency events).

2.2 CURRENT AND HISTORIC WATER USE

2.2.1 AVERAGE AND MAXIMUM DAILY DEMAND

Previous technical reports reviewed daily usage volumes that were provided by the Village. This information determined that the total system Average Daily Demand (ADD) and Maximum Daily Demand (MDD) was 10.7 L/s and 18 L/s respectively, based on July 2020, August 2020, and January 2021 data.

The log sort, serviced by the community water system and currently unmetered, as mentioned has been identified as a primary user of the water system, contributing approximately 12.35 L/s to the system MDD when in use. The log sort only uses water at certain times, primarily in the summer to reduce fire hazards. The residential MDD was similarly estimated in the previous report to be 3.28 L/s, leaving the contribution to demand from institutional/commercial 2.35 L/s. Together these demands make up the system MDD illustrated in Figure 1. Utilizing the customer breakdown proportions of the MDD, the ADD was determined under the assumption that these proportions would remain the same due to the lack of available data.

From the residential ADD and MDD with the 2021 Census population data for the Village of Sayward of 334 residents, the approximate per capita demand is then 504 L/c/d and 848 L/c/d, respectively.

2.2.2 CAPACITY ASSESSMENT

The systems water treatment plant was upgraded in 2018 with a design capacity of 20 L/s. From the findings of previous reports, the Village's MDD is nearing the stated design capacity of the treatment plant. Additionally, there are records of comments from Public Works staff noting that the reservoir has been drained below fire protection levels during events of major water usage from the log sort. This suggests that the treatment plant capacity may not be able to be provided for 24 hours continuous demands with the log sort demands and a detailed analysis on the treatment plant capacity should be conducted.

3.0 FUTURE DEMANDS

Accurately estimating the future population based on historical numbers is difficult, however, an allowance for growth must be made within future infrastructure planning to accommodate the possibility of growth, which relies heavily on resource activity within the area. The Village is currently addressing future demands through a Water Master Plan, Sewage Capacity Study, and Asset Management Plan which will be incorporating new and existing infrastructure.

3.1 SERVICE POPULATION GROWTH

A review of the growth trends in Sayward over the last 10 years would reveal that there has been little overall increase in the population within the community over the past few years. The total population as reported by Statistics Canada has hovered around 311 to-334 between 2011 and 2021. However, recently there has been an increase in interest for development of parcels around the Village. The development of 6 lots as a part of the first phase of a larger development has begun. A rezoning application for 30 residential lots and 30 RV sites for another development was also recently submitted, in addition to other interests in rezoning applications currently underway. As a result, there could be an estimated population growth of 150 residents within the next 5 years.

4.0 WATER CONSERVATION PLAN

The purpose of this conservation plan for the Village of Sayward is to provide a key step in the commitment to reduce overall water usage throughout the community, while supporting system efficiency and upgrades. The following sections will first discuss what other communities around BC are doing to conserve water and their future usage targets.

4.1 COMPARISONS WITH OTHER MUNICIPALITIES

The Village of Sayward's ADD, based on the 2021 Census population of 334 and estimated residential water use, is 504 L/c/d. A comparison to other municipalities Average Daily Demand (ADD) is included below in Figure 2.

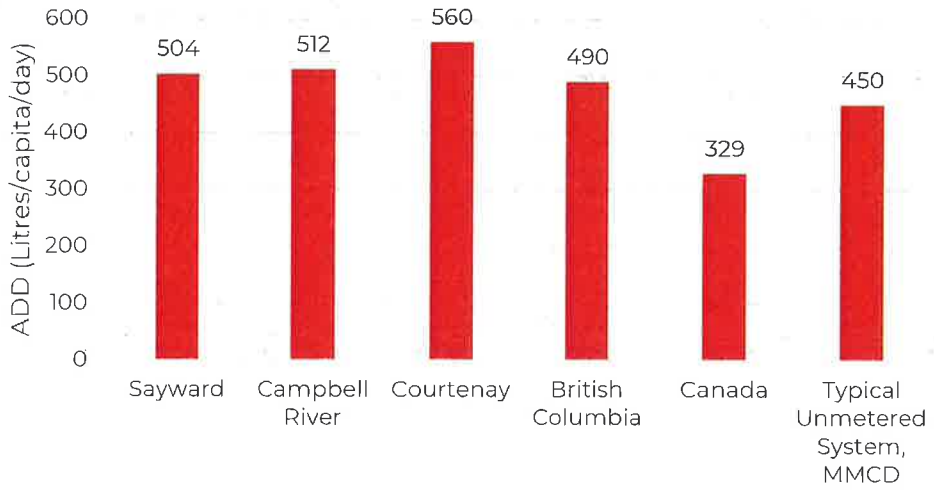


Figure 2: Comparison of Sayward Average Daily Water Demands to Others

Figure 2 indicates that Sayward's water use is slightly higher than the provincial and federal average, however, is in the range of other communities nearby. The Master Municipal Construction Document (MMCD) Association assigns the theoretical water demands to unmetered systems to be 450 L/c/d, slightly lower than the estimated ADD for Sayward's unmetered system.

4.2 WATER REDUCTION TARGET

Due to the lack of metering in Sayward's water system, an accurate target future water usage cannot be quantified for the Village at this time. First, water usage data should be gathered for each customer category, which could be done through installing water meters at primary system users, such as residential areas and industrial users such as the log sort. Once current usages are determined, Sayward can better establish water consumption targets for the future and be able to monitor how to meet targets. Having the monitoring in the system will also allow the Village to adjust this Water Conservation Plan to better suit the community. Table 1 below summarizes water conservation targets other communities in BC have set for themselves.

Table 1: Water Conservation Targets for Others

Municipality/Regional District	Water Conservation Objective/Target
Campbell River	Reduce peak demand to less than twice the winter ADD.
Courtenay	43% reduction in the ADD from 2017 to 2050.
Vancouver	Reduce per capita water consumption by 33% from 2006 levels.
Granisle	Become 33% more efficient from 2015 to 2020.
Squamish	15% reduction in water demand (ADD and MDD) between 2014 and 2031
Comox Valley Regional District	Reduce non-agricultural per capita consumption by 50% by 2050 from 2008 levels.
Capital Regional District	Ensure programs are in place to defer source water expansion for 50 years.
British Columbia Living Water Smart Campaign	33% in water use between 2008 and 2020.

Once the Village of Sayward has quantified their current water consumption, a water conservation target or objective can be set likewise.

4.3 PRINCIPLES IN GUIDING WATER CONSERVATION IN SAYWARD

The Village of Sayward has identified the following drivers for water conservation:

- Climate change resilience,
- Environmental stewardship,
- Reduction of industrial potable water consumption,
- Reduction in operational and maintenance costs.

4.3.1 CLIMATE CHANGE RESILIENCE

A water conservation plan can create an awareness of water and energy waste and its impact on the environment. Reducing water use results in reduced treatment and delivery of water, reduced wastewater treatment, and reduced energy resources necessary for these actions. Lower energy consumption helps to reduce greenhouse gas emissions and decrease the carbon footprint of the Village, thereby addressing climate change.

Climate change has resulted in more extreme weather patterns on both ends of the spectrum. By reducing water consumption, Sayward is less susceptible to adverse impacts in the event of a drought or intense rainfall event.

4.3.2 ENVIRONMENTAL STEWARDSHIP

Environmental stewardship from the perspective of watershed is a driver for Sayward, as the prosperity and growth of a community is dependent on a safe and clean water source. Reduced water use will result in less water being extracted from Newcastle Creek, leaving more baseflow for the natural environment and aquatic habitat.

4.3.3 REDUCTION OF INDUSTRIAL POTABLE WATER CONSUMPTION

The industrial demands placed on the water system have been identified as the primary drivers of the high MDD for the Village. Most industrial water uses do not even require potable water quality, therefore alternative water sources may be considered, significantly decreasing water demands from the water treatment plant.

4.3.4 REDUCTION IN OPERATIONAL AND MAINTENANCE COSTS

Prolonging the life of the water system infrastructure collectively reduces operational and maintenance costs. Reducing water consumption also has an inherent positive benefit by reducing the operational and maintenance costs. The reduction in water consumption means that less water is required to be treated, and in turn, reduce energy costs.

4.4 WATER CONSERVATION MEASURES

There are many actions the Village of Sayward can take to promote water conservation throughout the community. However, it most efficient to first determine focus points based on primary users and how their demands can be reduced. The three primary problem categories identified by the BC Water Conservation Guide (2013) include:

- High seasonal demand
- High year-round demand
- High water shortage risk

For the Village of Sayward, Institutional, Commercial, and Industrial (ICI) has been identified of having the largest demand on the system primarily through the log sort. In general, ICI typically imposes high year-round demands on the water system, however the log sort runs only in the summer months. This would contribute to high seasonal demands during the summer, similarly the Village Campground. Therefore, high seasonal demand has been identified as the primary challenge for the Sayward water system.

4.4.1 LEAKAGE ASSESSMENT

There are many potential reasons for the high unaccounted for water usage, and it cannot be concluded given the data if there is significant leakage or not in the system. Potential leakage within the system should be further explored as data becomes available to obtain more reliable information for future planning. To obtain further information on unaccounted water, additional water meters (such as at the PRV stations) could be installed to define where in the system the water is being lost.

Metering

Installing additional meters at different points in the distribution system would allow for an accurate understanding on which areas are drawing more water from the system. Once the meters have been installed it is significantly easier to determine areas of high usage or leakage. Adequate metering also reduces or eliminates unaccounted water use in the system and gives a proper understanding of the overall system demand, which is optimal when developing a water conservation plan.

In the case of Sayward, metering the log sort would be extremely helpful to quantify and analyse the real demands it has imposed on the system to then be able to effectively determine steps the facility should take to reduce and manage its water usage.

As Sayward's water system is relatively smaller scale, installing source water meters and customer meters would be effective to gather individualized water usage data opposed to zone metering typically used in larger systems. A starting point would be to conduct a cost benefit analysis for water metering, while also exploring opportunities to meter larger users.

System Audit

Water system audits provide an effective measure of keeping record on overall functionality of the system. Exercising audits periodically, typically done on an annual basis, would allow the Village to gather and record important data of their system. Data over longer periods of time can be used to analyze several water usage factors including system depreciation. As the water system infrastructure ages, efficiency declines and leakage can occur, contributing greatly to unaccounted water use.

This water loss management tool can also be utilized at the user end on a demand basis to quantify and mitigate deficiencies in their systems such as irrigation systems. Water use audits can be used for high water users to provide information about how water is used and how usage can be reduced through specific strategies. Audits can be completed for large volume users and large landscaped areas. Audits can be particularly effective for industrial users as their water consumption can often be a significant portion of a community's total water demand like in the case of the Sayward log sort.

4.4.2 WATER REUSE AND RECYCLE

As stated in the BC Water Conservation Guide, more than two thirds of municipal water uses do not require water of drinking quality on average. This brings many opportunities for the Village to reuse "used" water for these needs – such as industrial or environmental needs. Alternatively, treated wastewater could be utilized in these cases instead of drinking water.

For Sayward, water reuse could be an opportunity to reduce drinking water usage at the log sort and other industrial facilities. Specific water reuse systems are available for other needs such as irrigation and other outdoor uses. Rainwater collection through barrels and other means could also be an opportunity.

4.4.3 FIXTURE RETROFITS

Retrofitting household water fixtures (toilets, shower heads, sprinklers, and taps) reduces residential water consumption without jeopardising user comfort or habits. New technologies such as low-flow toilets, faucet aerators, or water recycling systems are exceptional options that could be easily implemented in the community.

4.4.4 WATERSHED MANAGEMENT AND SOURCE PROTECTION

Watershed management can be viewed as a collection of strategies and programs intended to positively influence the activities and land characteristics within a drainage basin. This approach aims to preserve key ecological features that the community relies upon for a consistent safe supply of drinking water. This protection of the water source through a watershed lens has proven effective in reducing the impacts of industry activity which operate within the source water of the municipal water system.

The Village works closely with industry proponents including Western Forest Products, Island Timberlands, and Mosaic on strategies around eliminating potential risks such as limited harvesting in key areas, improved drainage projects, policies, and other key initiatives to protect the watershed that the community relies on.

4.5 CONSERVATION EDUCATION AND AWARENESS

Providing communities with an understanding of water management and consumption concerns helps promote thoughtful conservation practices and builds community sentiment towards the value of water. Information and education are critical to the success of any conservation program as they can directly produce water savings by changing customers' water use habits.

The objective of this conservation measure is for Village staff to build community awareness and most importantly how individuals can help contribute to reductions and improvement in overall conservation and protection of water resources. This awareness building should:

- Describe the source, and sustainability of Village's water resource to support current and future populations
- Identify where areas of highest usage occur and quantify/qualify their impacts in terms of water usage and future capital improvements
- Describe assessment tools to identify high users
- Encourage community members to stay alert for signs of leakage
- Provide contacts for more information on water conservation measures

Opportunities for Village staff to engage with community members and build awareness could include:

1. Publishing digital content on the Village of Sayward Website and social medias (i.e., videos, infographics etc.)
2. Distributing pamphlets to residents
3. Public/school education programs
4. Displaying advertisements at the Municipal Office (i.e., posters)
5. Developing an awareness committee
6. Announcements at community events or individual events to promote awareness

5.0 IMPLEMENTATION STRATEGY

The following table details some initiatives the Village could implement to act towards water conservation.

Table 2: Water Conservation Initiatives

Initiative	Goal	Recommendations
Monitor Water Usage Expenditures	Develop a system to track/monitor system expenditures	• Install flow meters at the water treatment plant • Implement water metering at key areas in the Village, all new residential builds, all existing and corporate/industrial zones.
Monitor Water Usage	Monitor how much water is being pumped/treated for the total community to determine ADD and MDD then assess per capita values and assess leakage	• Install meters throughout system • Once installed, periodically analyze usage trends for user trends, leakages, etc.
Use Water Monitoring Data to inform/adjust the WCP	Monitor how water consumption changes over time to then target the water conservation program to address the highest consumption period	• Gather and analyze meter data and monitor how water usage changes to gain information on the system, including leakage or other repair requirements
Address high industrial water consumption	Reduce high water demands imposed on system from log sort	• The Village and Western Forest Products should enter conversations about exploring alternate water sources for the log sort
Re-evaluate Annual Water Restrictions	Increase community water efficiency through limiting water consumption by imposing restrictions on consumers such as irrigation and summer water use	• Renew "no water" policy for municipal fields • Introduce summer watering restrictions

Add water conserving devices to system	Replace all old, wasteful water fixtures with new conserving designs (low flow toilets, faucet aerators, etc.)	• Explore municipal grants for funding opportunities • Explore the opportunity to develop a fixture replacement rebate program, if older water fixtures are commonly found in the system • Modify bylaws to require low flow fixtures for new developments and renovations

5.1 NEXT STEPS

In addition to the steps required to implement a successful long-term Water Conservation Plan, there are several specific tasks that should be completed as soon as possible. These tasks will provide valuable information on current water use and will help to identify opportunities to reduce water use with minimal investment, to allow the Village set water usage reduction targets. The recommended next steps are as follows:

- Install a water meter at the log sort and Village Campground,
- Explore the possibility of using alternative water sources for the log sort with the owner (Western Forest Products),
- Add water meters to the distribution system to better track specific usages,
- Once metering data is received, investigate system leakages and the need to review the treatment plant capacity,
- Initiate a public consultation process on water conservation, using the information obtained from this report and metering data,
- Develop an annual water restriction plan and schedule,
- Undertake appropriate planning measures to require metering to new and existing properties, prioritizing new development.

VILLAGE OF SAYWARD

BYLAW NO. 486

A BYLAW TO PROVIDE FOR THE DETERMINATION OF VARIOUS PROCEDURES FOR THE CONDUCT OF ELECTIONS AND ASSENT VOTING

WHEREAS under the *Local Government Act* Council may, by bylaw, determine various procedures and requirements to be applied to the conduct of elections and assent voting;

AND WHEREAS Council wishes to establish voting procedures and requirements under that authority;

WHEREAS pursuant to Section 69 of the *Local Government Act,* Council may, by bylaw, limit registration of electors to registration at the time of voting;

AND WHEREAS the Council of the Village of Sayward wishes to limit registration of electors to registration at the time of voting for all elections under Part 3 and 4 of the *Local Government Act,*

NOW THEREFORE, the Council of the Village of Sayward, in open meeting assembled, enacts as follows:

1. **CITATION**

   This bylaw may be cited as **"Election and Assent Voting Bylaw No. 486, 2022"**

2. **ADVANCE VOTING OPPORTUNITIES**

   An advance voting opportunity shall be held on the tenth (10^{th}) day immediately preceding general voting day for each election or other voting in the Village of Sayward between the hours of 8:00 a.m. and 8:00 p.m. Council authorizes the Chief Election Officer to designate the voting place within the limits set out in the *Local Government Act*.

3. **NUMBER OF SCRUTINEERS AT VOTING PLACES**

   As authorized under section 120(3) of the *Local Government Act*, the number of scrutineers for each candidate that may attend at an election is one scrutineer for each ballot box in use.

4. **RESOLUTION OF TIE VOTE AFTER JUDICIAL RECOUNT**

   In the event of a tie vote after a judicial recount, the tie vote will be resolved by conducting a lot in accordance with section 151 of the *Local Government Act.*

5. VOTER REGISTRATION

a) For the purposes of all elections and other voting under Part 3 and 4 of the *Local Government Act,* a person may register as an elector only at the time of voting.

b) Registration as an elector under this bylaw is effective only for the voting or other matters on which the opinion of the electors is being sought at the time of voting.

c) In accordance with Section 107(2) of the *Local Government Act* a second advance voting opportunity will not be held.

6. MAIL BALLOT VOTING

a) As authorized under Section 110 of the *Local Government Act*, voting and elector registration may be done by mail.

b) The following procedures for voting and elector registration must apply:

i. sufficient record will be kept by the Chief Election Officer so that challenges of the elector's right to vote may be made in accordance with the intent of Section 126 of the *Local Government Act*;

ii. a person exercising the right to vote by mail under the provisions of Section 110 may be challenged in accordance with, and on the grounds specified in Section 126 of the *Local Government Act,* until 4:00 p.m. two days before general voting day.

c) The time limits in relation to voting by a mail ballot will be determined by the Chief Election Officer, including the time limit to apply for a mail ballot package.

d) As provided in the *Local Government Act*, to be counted, a mail ballot must be received by the Chief Election Officer before the close of voting on general voting day.

7. SEVERABILITY

If a court of competent jurisdiction declares any portion of this bylaw invalid, then the invalid portion must be severed, and the remainder of the bylaw is deemed valid.

8. REPEAL

"General Local Government Election and Voting Day Registration Bylaw No. 409, 2014" is hereby repealed in its entirety.

Read a first time on the 17th day of May 2022.

Read a second time on the 17th day of May 2022.

Read a third time on the 17th day of May 2022.

Adopted on the ___ day of _____ 2022.

Certified a true copy of Bylaw No. 486 this ____ day of _____, _____

_____
Chief Administrative Officer
Village of Sayward

_____
Mayor

_____
Corporate Officer

STAFF REPORT

To: Mayor and Council
From: Lisa Clark, CFO
Subject: **Fees and Charges Amendment Bylaw No. 487, 2022**
Meeting date: May 3, 2022

BACKGROUND

On May 3, 2022 Council passed the following resolution:

> **MOTION R22/91**
> **MOVED AND SECONDED**
>
> THAT the Fees and Charges - Proposed Changes 2022 Staff Report be received by Council for review and discussion; and,
>
> THAT Council approve proposed changes to Schedule A, B, C, G, H, I, and K (second amendment for Fees and Charges Bylaw, first being Schedule D, E, F and J on May 3, 2022, agenda); and,
>
> THAT staff introduce an amendment bylaw during the June 14th Regular Council Meeting for first, second and third readings to reflect approved changes to o Schedule A, B, C, G, H, I, and K (second amendment to Fees and Charges Bylaw).
>
> **CARRIED**

DISCUSSION

The attached amendment bylaw has been prepared in accordance with resolution R22/91 and amends Schedules A, B, C, G, H, and K. Note that Schedule I (Business Licenses) was not amended by staff in the original report prepared on May 3rd and therefore is not being amended at this time.

STAFF RECOMMENDATIONS

THAT Fees and Charges Amendment Bylaw No. 487, 2022 be given first, second, and third reading.

Respectfully submitted,

Lisa Clark, CFO

Attachments:

- ***Fees and Charges Amendment Bylaw No. 487, 2022***

VILLAGE OF SAYWARD

BYLAW NO. 487

A BYLAW TO AMEND FEES AND CHARGES BYLAW NO. 451, 2019

WHEREAS the Council for the Village of Sayward is authorized pursuant to section 194 of the *Community Charter* to impose fees and charges with respect to services provided by the Village of Sayward.

AND WHEREAS the Council of the Village of Sayward wishes to amend "Fees and Charges Bylaw No. 451, 2019"

NOW THEREFORE BE IT RESOLVED that the Municipal Council of the Village of Sayward, in open meeting assembled, hereby enacts as follows:

1. CITATION

This bylaw may be cited as **"Fees and Charges Amendment Bylaw No. 487, 2022"**.

2. AMENDMENT

1. Schedule "A" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "A" and replacing it with "Schedule A – General Administration" attached to this bylaw.
2. Schedule "B" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "B" and replacing it with "Schedule B – Sayward News" attached to this bylaw.
3. Schedule "C" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "C" and replacing it with "Schedule C – Kelsey Centre" attached to this bylaw.
4. Schedule "G" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing schedule "G" and replacing it with "Schedule G – Building Fees and Charges" attached to this bylaw.
5. Schedule "H" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing schedule "H" and replacing it with "Schedule H – Animal Control" attached to this bylaw.
6. Schedule "K" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing schedule "K" and replacing it with "Schedule K – Municipal Campground" attached to this bylaw.

Read a first time on the ____ day of _____ 2022.

Read a second time on the ____ day of _____ 2022.

Read a third time on the ____ day of _____ 2022.

Adopted on the ____ day of _____ 2022.

Certified a true copy of Bylaw No. 487
this ___ day of _____, 2022

_____
Chief Administrative Officer
Village of Sayward

_____
Mayor

_____
Corporate Officer

SCHEDULE A

GENERAL ADMINISTRATION

DESCRIPTION	FEE
Cheque returned as Not-Sufficient Funds	$50.00
Property tax certificate	$30.00
Photocopies – Colour	$1.50/page
Photocopies – Black and White	$0.50/page
Faxes	$2.00 first page $0.75 each additional page
Scan and email	$0.50/page

SCHEDULE B

SAYWARD NEWS *

DESCRIPTION	FEE
Copy Ready Ads and Articles per Issue	
Full page	$60.00
½ page	$40.00
¼ page	$25.00
1/8 page	$15.00
Business card (3.75" x 2.5")	$10.00
Ads and Articles placed in multiple issues	
2x – 10% discount on total	
3x to 5x – 20% discount on total	
More than 5x – 30% discount	
Set-up Charges (if applicable) **	
Full page	$50.00
½ page and ¼ page	$40.00
1/8 page and business card	$30.00
Business Directory	
Business listing which includes name, logo, contact information and a brief description of business. Published 12 times a year plus feature business ad once a year (1/4 page)	$80.00/year
Classified Ads	
25 words or less	$10.00
Additional words	$0.10/each
Community/Family announcements, Memorials, Thank You's or non-Profit Groups	
1. Individual – 1/8 page free	N/A
2. Non-profit – ¼ page free	N/A
* Content must conform to Newsletter Policy	
* Rates include PST and GST	
** Set-up charges include any non-copy ready work the Village is asked to create or modify to fit the newsletter. Content/Formatting requests that require third-party expertise subject to additional charges.	

SCHEDULE C

KELSEY CENTRE

EQUIPMENT RENTAL *	PRICE	SECURITY DEPOSIT
Party tent(s) pending availability and costs from third party providers	varied	varied
Tables - 6 foot rectangular	$10.00 each	N/A
Chairs (folding)	$4.00 each	N/A
Popcorn machine - includes popcorn and bags (4 hour rental)	$75.00/day	$100.00
Coffee urn rental (coffee not included)	$25.00/day	$20.00

*** All Items are to remain on property for an event (the Kelsey Centre does not do off site rentals unless approved by Permit or Council)**

ROOM RENTAL *	PRICE	SECURITY DEPOSIT
Bar rental (renter responsible for own supplies and permit)	$150.00 half day	$75.00
Gym - Adult Activities	$175.00 half day $350.00/day	$250.00
Gym - Child/Youth/Senior Activities	$150.00 half day $300.00/day	$250.00
Gym - Commercial Use	$200.00 half day $400.00/day	$350.00
Kitchen and bar rate	$200.00 half day $300.00/day	$350.00
Kitchen - use of all existing equipment (paper plates/cups and napkins excluded)	$150.00 half day $250.00/day	$350.00
Multipurpose room *See Recreation Manager for customized options*	$150.00 half day $250.00/day	$75.00
Labour-Set Up/breakdown or other	$22.00 Hour per person	N/A
Labour-Bartender/Server	$25.00 Hour per person	N/A

*** For Customized space rental options please contact the Recreation Manager directly.**

FACILITY USE	SINGLE	10-PACK	MONTHLY
After School Program	$8.00	$70.00	N/A
Child/Youth	$4.00	$30.00	$45.00
Adult	$6.00	$50.00	$65.00
Senior	$4.00	$30.00	$45.00
Family (6 immediate)	$20.00	$180.00	$280.00

POOL RENTAL	PRICE
Private pool rental with lifeguards (2 hour rental - must be at a time pool is closed for regular programming) *See Recreation Manager for customized options*	$400.00
School Board	Price negotiable

SWIMMING LESSONS	PRICE
Parent and Tot Swim Kids Ages 4 months to 24 months 6 sessions - 30 minutes each	$30.00
Sea Otter Ages 3-6 years 8 sessions - 30 minutes each	$40.00
Salamander & Sunfish Ages 3-6 years 8 sessions - 30 minutes each	$40.00
Crocodile & Whale 8 sessions - 30 minutes each	$40.00
Level 1 & 2 Ages 6 + 8 sessions - 30 minutes each	$40.00
Level 3 & 4 Ages 6 + 8 sessions-30 minutes each	$40.00
Level 5 & 6 8 sessions - 30 minutes each	$50.00
Level 7 & 8 8 sessions - 45 minutes each	$45.00
Level 9 & 10 8 sessions - 45 minutes each	$45.00
Private lessons Level 1-10 Hourly	$40.00
Swim Sports & Swim Strokes Adults & Teens 8 sessions - 45 minutes each	$50.00
Classes will only be run if there is enough enrolment	
See brochure for details	

SCHEDULE G

BUILDING FEES AND CHARGES

This schedule sets out the fees imposed for development related activities such as Official Community Plan and Zoning amendments, Agricultural Land Reserve applications, Development Permits, Development Variance Permits, Board of Variance Appeals and Inspection Fees. Services will be in coordination with the Strathcona Regional District.

Development Category	Application Fee	*GST 5%*	Total Cost
OCP Amendments	$2000.00 + $500.00 Public Hearing Fee=$2500.00	$125.00	$2,625.00
Zoning Amendments	$2000.00 + $500.00 Public Hearing Fee=$2500.00	$125.00	$2,625.00
OCP/Zoning Combined Application	$3200.00 +$500 Public Hearing Fee=$3700.00	$185.00	$3,885.00
Fees for Public Hearings on all applications requiring one or for additional public hearings on revised applications.	$500.00	$25.00	$525.00

DEVELOPMENT PERMITS			
Major	$2,000.00	NA	$2,000.00
Minor	$1,000.00	NA	$1,000.00
Amendments, Time Extensions (renewals) to existing Permits not requiring approval by Council	$200.00	NA	$200.00
Amendments, Time Extensions (renewals) to existing Permits requiring approval by Council	$1,000.00	NA	$1,000.00
Development Variance Permits	$1,000.00	NA	$1,000.00
Time Extensions	$200.00	NA	$200.00
Amendments to Existing Development Variance Permit	$500.00	NA	$500.00
Registration Fee for all applications requiring a Notice on Title	$30.00	$1.50	$31.50
Temporary Industrial or Commercial Permit	$1,500.00	NA	$1,500.00
Renewals for Temporary Industrial or Commercial Permit	$1,500.00	NA	$1,500.00
ALR APPLICATION LAND RESERVE COMMISSION (LRC)			
Land Owner application for Exclusion, Subdivision or Non Farm Use	LRC Fee $300.00 and Village Fee $300.00	NA	$600.00
Land Owner Application for Inclusion	LRC Fee $300.00 and Village Fee $300.00	NA	$600.00
Board of Variance	$500.00	$25.00	$525.00
Application for a Discharge of a Charge on Title	$50.00	$2.50	$52.50

SUBDIVISIONS			
Fee Simple (Preliminary Layout Approval) Base Fee	$1000.00 for application and first lot created plus $125.00 for each additional lot created	VARIES	VARIES
Bare Land Strata Subdivision (Preliminary Layout Approval) Base Fee	$1000.00 for application and first lot created plus $125.00 for each additional lot created	VARIES	VARIES
Minor Lot Line Adjustment (where no new lots are created)	$750.00	$37.50	$787.50
Final Approval of Minor Lot Line Adjustment	$200.00	$10.00	$210.00
Final Approvals or Revisions on Phased Strat Developments (per phase)	$200.00	$10.00	$210.00
Subdivision, Bare Land Strata Final Approval	$1,000.00	$50.00	$1,050.00
Time Extension or Amendment to Preliminary Layout Approval	$1,000.00	$50.00	$1,050.00
LATECOMERS APPLICATION			
Application	$500.00	$25.00	$525.00
LAND TITLE OFFICE SEARCHES			
Title Searches (Within the Village of Sayward jurisdiction only)	$15.00	$0.75	$15.75
Plan Search (Within the Village of Sayward jurisdiction only)	$20.00	$1.00	$21.00
Document Search (for charges relating to the Village of Sayward only)	$20.00	$1.00	$21.00
Contaminated Site Profile	$50.00	$2.50	$52.50
MAPS			
Zoning and Official Community Plan Maps (11x17)	$5.00	$0.25	$5.25
Zoning and Official Community Plan Maps (8.5x11 or 8.5x14)	$2.50	$0.12	$2.62

PROCESSING FEES	
DESCRIPTION	**FEE AMOUNT**
Building Permits	
Not exceeding $50,000 value	$50.00
value greater than $50,000 but not exceeding $200,000	$100.00
value greater than $200,000 but not exceeding $500,000	$250.00
value greater than $500,000	$500.00

PERMIT FEES	
DESCRIPTION	**FEE AMOUNT**
Building Permits	
All	$50.00 + 0.65% of the estimated value of construction
Demolition Permits	
Complex buildings and structures	$100.00
Standard buildings and other buildings	$50.00

EXTENSION FEES	
DESCRIPTION	**FEE AMOUNT**
<u>Complex buildings and structures</u> Where the estimated value or remaining construction is $20,000 or less For each subsequent $1,000 of value or fraction thereof	 $100.00 $3.50
<u>Standard buildings</u> Where estimated value of remaining construction is $20,000 or less For each subsequent $1,000 of value or fraction thereof	 $50.00 $3.50
Other permits	$50.00

OTHER FEES	
DESCRIPTION	**FEE AMOUNT**
To rescind a Stop Work or Do Not Occupy Order	$250.00
Site inspection, section 56 of the Community Charter	$100.00
Title Search	$10.00
To obtain copy of Restrictive Covenant	$50.00
To process a covenant in favour of the Village of Sayward	$100.00
To remove a Notice on Title, section 57 of Community Charter	$500.00
To photo copy plans	$10.00 + GST per sheet

SCHEDULE H

ANIMAL CONTROL

FEES AND CHARGES	
IMPOUNDMENT	**FEES/CHARGES**
Seizing and impounding any animal, for the first impoundment in a calendar year (third party call and travel)	$250
For the second seizure and impoundment of same Animal in calendar year (third party call and travel)	$350
For the third and subsequent seizure and impoundment of the same Animal in a calendar year (third party call and travel)	$500
KENNELING	**FEES/CHARGES**
As prescribed by service provider	Actual Cost
ANIMAL LICENSING	**FEES/CHARGES**
For every unneutered male dog	$30.00
For every neutered male dog, proven to be such by the production of a certificate from a qualified veterinarian	$20.00
For every unsprayed female dog	$30.00
For every spayed female dog, proven to be as such by the production of a certificate from a qualified veterinarian	$20.00
For replacement license tags	$15.00
MISCELLANEOUS	
In addition to the fees for seizure and impoundment, the actual costs incurred in capturing, and in capturing and transporting animal to secure area and all fees associated with the care of that animal as prescribed by the pound keeper	Actual Cost

SCHEDULE K

MUNICIPAL CAMPGROUND

CAMPGROUND FEES	
DESCRIPTION	**FEE AMOUNT**
Unserviced sites Daily	$20.00
Serviced sites Daily	$25.00
Sani-Dump	$5.00 per use

Serviced sites = water, power (30AMP), sewer.