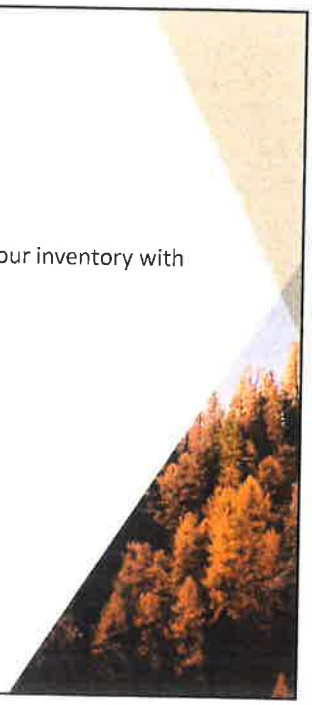
Is my entity likely to have an ARO?

- If you have an existing landfill closure and post closure liability, you **definitely** have an ARO (previously reported under PS 3270)
- If you have buildings constructed before 1970, you **most likely** have an ARO
- If you have buildings built before the asbestos ban in 1990, you **likely** have an ARO
- Other likely common areas:
  - Specialized medical equipment (X-Rays machines)
  - Oil and other storage tanks
  - Water and sewer treatment plants
  - In-ground piping with asbestos insulation or other hazardous material

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Planning

1. Develop an ARO policy
2. Identify TCAs and sites
   i. Develop a complete inventory of TCAs with possible AROs (compare your inventory with departmental records and financial statement TCA listing)
   ii. Document why you have or do not have an ARO
   iii. Review lease agreements where your entity is the lessee
3. Measure identified AROs
   i. Perform assessments to develop estimates
4. Report on AROs
   i. Assemble documentation and assumptions to support estimates



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THANK YOU
980 Alder Street
Campbell River, BC
V9W 2P9
www.cnbcpa.ca
201-1532 Cliffe Avenue
Courtenay, BC
V9N 2K4
CHAN NOWOSAD BOATES
CNB

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STAFF REPORT

For: Mayor and Council
Prepared by: Keir Gervais, CAO
Subject: **Grant Applications – Approved Funding**
Meeting date: January 16, 2024

BACKGROUND

On May 2, 2023 Council approved the 2023-2027 Financial Plan. Since that time staff have submitted several grant applications for various projects, and the Village has since been informed certain grant funding has been approved. To incorporate this grant funding and the associated project costs into the financial plan a resolution by Council is required.

DISCUSSION

UBCM Complete Communities Program Grant Application

On June 6, 2023 Council passed the following resolution:

MOTION R163/23
MOVED AND SECONDED
THAT Council receive the UBCM Complete Communities Program staff report for information and discussion; and,

THAT Council directs Staff to contract with Urban Systems to complete the application for up to $1,2000; and

THAT Staff be directed to submit the application to UBCM.

On August 25, 2023 the Village was notified that this grant application was successful. A Council resolution to incorporate this funding and the associated project costs into the FP is required. The funding from this grant is for the following Village project:

Item	Budget
Land Use and Infrastructure Analysis for Zoning Bylaw Modernization	**$123,600**

UBCM Community to Community (C2C) Program Grant Application

On August 15, 2023 Council passed the following resolution:

MOTION R224/23
MOVED AND SECONDED
THAT Council receive the UBCM Community to Community (C2C) Program Grant Application staff report for information and discussion; and,

THAT Council authorize staff to apply to receive the UBCM Community to Community (C2C) Program September 1, 2023 intake for an amount up to $20,000; and,

THAT the Village of Sayward agrees to provide overall grant management; and,

THAT Staff engage with the First Nations to set firm dates and agendas for a series of forums in late 2023 and 2024.

On October 27, 2023 the Village was notified that this grant application was successful. A Council resolution to incorporate this funding and the associated project costs into the FP is required.

The funding from this grant is for the following Village project:

Item	*Budget*
C2C Forums	***$10,000***

RECOMMENDATIONS

THAT Council receives the Grant Applications – Approved Funding staff report for information and discussion.

THAT the 2023-2027 Financial Plan be amended to incorporate $123,600 from the Community to Community (C2C) Program Grant, and $10,000 from the UBCM Community to Community (C2C) Program grant, to fund the projects identified in the December 19, 2023 report from the CAO.

Respectfully submitted,



Keir Gervais, CAO

STAFF REPORT

For: CAO/CFO, Mayor & Council
Prepared by: Michelle Davis, Recreation Manager
Subject: **Kelsey Recreation Centre Report - November 2023**
Meeting date: Jan 16, 2024

This report summarizes the various programs, events, and activities at the Kelsey Recreation Centre for November 2023.

Special Events:

- Folk Music Concert, November 12th
- Community Luncheon, November 1st & November 29th
- Teen Burger Night at the Crossroads, November 10th
- Pal Firearms Course, November 18 & 19th
- Island Health Vaccine Clinic, November 21st
- 50's Community Dance, November 28th

Grants:

- Plan H Grant Community Connectedness Grant $5000, Cover drop-in Social Group Fees, Crafting Program fees and supplies.

Donations:

- Continue to solicit cash donations & silent auction Items to help fund Teen Program
- Crossroads Restaurant Burger & Teen Serving Event raised $580
- Silent auction held at the Kelsey Centre November 28th - December 8th.
- Buddy Logan donated a Print, selling raffle tickets at the Sayward Valley Resort

Pool:

- Swim Lessons every Monday, Wednesday, Friday & Sunday
- Pool Rental Comox Valley Ocean Fix Dive School, November 14th & 16th
- Sayward School rental every Wednesday 1:00pm – 2:00pm
- Toonie Swim November 1st Mermaid Swim, November 17th

After School Program:

- Averaging 10-14 kids every Monday, Wednesday, Friday
- Pro D camps November 1st

Teen Program:

- Teen Night Friday's
- Burger Night at the Crossroads Restaurant. Teens had the opportunity to be server's, hostess, and prepare burgers for customers. Teens worked together as a team, developing job experience skills. Burgers where 'by donation', and the event raised $580 towards the teen program.
- The Art of Henna, November 10th
- Average 10- 15 teens

Increasing Facility Hours Beginning November 5th

- Open Sundays 1:00pm – 5:00pm
- New Facility Hours: Increased 7 hours for November.
- Positive Feedback from the community about increased hours

November Stats:

- **Aerobics**
  Closed Nov 13th.
  Instructor sick Nov 15th & 19th
  Total Patrons: 36
  - Townsite: 12
  - Valley: 24

- **After School Program**
  No ASP Nov 1st & 13th
  Total Patrons: 112
  - Townsite: 31
  - Valley: 81

- **Weight Room**
  Closed Nov13th
  - Total Patrons: 37
  - Townsite: 29
  - Valley: 8

- **Pool**
  Closed Nov 13th.
  - Total Patrons 305
  - Townsite: N/A
  - Valley: N/A

- **Seniors Social (free Program)**
  - Total Patrons: 0
  - Townsite: 0
  - Valley: 0

- **Carpet Bowling: (Free Program)**
  - Total Patrons: 50
  - Townsite: N/A
  - Valley: N/A

- **Pal Course**
  - Total Patrons: 10
  - Townsite 3
  - Valley 7

- **Teen Night**
  - Total Patrons: 22
  - Townsite: 10
  - Valley: 12

- **Pro D Day Camps**
  Nov 1st
  - Total Patrons: 14
  - Townsite: 2
  - Valley: 12

- **Swim Lessons Ages 4months – 13yrs**
  - Total Patrons: 30
  - Townsite: 8
  - Village: 22

- **Folk Music Concession Sales**
  - November 12th $63.00 estimate

STAFF REPORT

For: CAO/CFO, Mayor & Council
Prepared by: Michelle Davis, Recreation Manager
Subject: **Kelsey Recreation Centre Report - December 2023**
Meeting date: Jan 16, 2024

This report summarizes the various programs, events, and activities of the Recreation Centre for December 2023.

Special Events:

- Folk Music Concert N/A
- Community Luncheon: N/A
- Kids Annual Christmas Party, December 16th
- 1st Annual Kelsey Centre Family Skate, December 30th
- Teen Silent Auction Event

Donations:

- Continue to solicit cash donations & silent auction Items to help fund Teen Program
  - $1,000 cash donation, Susan Mallinson
  - $500 cash donation, Howlland Towing
  - $500 cash donation, MNP Accounting & Business Consulting
  - $250 cash donation, Wakash Contracting
  - $300 cash donation, Sayward Valley Resort
  - Teen Silent Auction Raised $1,400
  - Buddy Logan Raffle raised $500

Pool:

- Swim Lessons every Monday, Wednesday, Friday & Sunday ending December 17th
- Pool Rental Comox Valley Ocean Fix Dive School, December 4th
- Sayward School Rental every Wednesday 1:00pm – 2:00pm
- Sophia Spence and Alex Malinski successfully completed Bronze Medallion - the first of 3 courses required to become certified lifeguards.

After School Program:

- Average 10-14 kids every Monday, Wednesday, Friday

Teen Program:

- Teen Night Friday's
- Campbell River Outing December 3rd Rock Climbing
- Average 8- 10 teens

December Stats:

- **Aerobics**
  Instructor Sick Dec 4,6,20th

  Total Patrons: 18
  - Townsite: 7
  - Valley: 11

- **After School Program**
  Total Patrons: 92
  - Townsite: 29
  - Valley: 63

- **Weight Room**
  - Total Patrons: 13
  - Townsite: 12
  - Valley: 1

- **Pool**
  - Total Patrons 187
  - Townsite: N/A
  - Valley: N/A

- **Seniors Social (free Program)**
  - Total Patrons: 0
  - Townsite: 0
  - Valley: 0

- **Carpet Bowling: (Free Program)**
  - Total Patrons: 32
  - Townsite: N/A
  - Valley: N/A

Teen Program
- Total Patrons: 38
-Townsite: 14
- Vally: 24

Senior's Crafting 5 wk
-Total Patrons: 30
-Townsite: 4
-Valley: 26

Swim lessons Ages 3-13yrs
-Total Patrons: 24
-Townsite:7
-Valley 17

STAFF REPORT

For: Mayor and Council
Prepared by: Keir Gervais, CAO
Subject: **2023-2027 Five-Year Financial Plan Bylaw Amendment**
Meeting date: January 16, 2023

PURPOSE

To present Council with the necessary amendments to Bylaw #498-2023 Five-Year Financial Plan Bylaw 2023-2027 and for Council to consider first, second and third reading of Bylaw #505-2024 Five-Year Financial Plan Amendment Bylaw 2023-2027.

BACKGROUND

On May 2, 2023 Council adopted Five Year Financial Plan (2023-2027) Bylaw No. 498, 2023. Since the plan's adoption there have been a few expenditures approved by Council resolution that require an amendment to the five-year financial plan.

To allow staff to act on opportunities or make significant changes to projects in the current year and comply with legislation the current practice is for staff to first obtain approval from Council for any additional expenditures.

In addition to Council's approval of these expenditures, the District's Five-Year Financial Plan Bylaw must be amended to reflect these changes prior to the adoption of the next year's financial plan.

DISCUSSION

In the 2023 fiscal year, 4 additional expenditures were passed by Council resolution, as follows:

1. 23 R 178 CARRIED (*Kelsey Centre – Emergency Cooling Enhancement Project*)
   THAT Council approve a budget of up to $7,500 for the project, and that the budget be sourced from the Growing Communities Fund. THAT the 2023-2027 Financial Plan be amended accordingly.

2. 23 R 244 CARRIED
   THAT the 2023-2027 Financial Plan be amended to incorporate $20,000 from the regional UBCM CEPF ESS grant, $30,000 from the regional UBCM CEPF EOC grant, $70,000 from the ICET Rural Advisory Program grant, $99,360 from the UBCM CRI FireSmart grant, and $5,000 from the BC Healthy Communities Plan H Community Connectedness grant, to fund the projects identified in the September 5, 2023 report from the CFO.

3. 23 R 245 CARRIED
   THAT the 2023-2027 Financial Plan be amended to transfer $10,000 from the Growing Communities Fund for the Firehall #1 generator project.

4. 23 R 247 CARRIED
   THAT the 2023-2027 Financial Plan be amended to transfer $2,750 from operating surplus to fund the budget overages identified in the September 5, 2023 report from the CFO.

In addition to the above-mentioned expenditures that have been previously approved by Council, there is one additional expenditure that requires approval and that is $16,428 for the replacement of the heat pump at the RCMP detachment at 610 Kelsey Way.

The additional expenditures and revenues mentioned above have been included in the draft 2023-2027 Five-Year Financial Plan Amendment Bylaw #505-2023 attached. All figures that have been updated are highlighted in yellow for quick reference.

Policy/Legislation

It is common for changes and opportunities to arise as the year progresses. The Community Charter also recognizes that a Council has the right to amend the financial plan during the fiscal year. Subsection 165(2) states, "For certainty, the financial plan may be amended by bylaw at any time."

RECOMMENDATIONS

THAT the 2023 – 2027 Financial Plan be amended to transfer $16,428 from the LGCAP Reserve to fund the replacement heat pump for the RCMP detachment at 610 Kelsey Way in the amount of $16,428, and

THAT Council receive the 2023-2027 Five-Year Financial Plan Bylaw Amendment staff report for information and discussion; and,

THAT 2023-2027 Five Year Financial Plan Amendment Bylaw #505-2023 be given first, second and third reading.

Respectfully submitted,



Keir Gervais, CAO

Attachments:

- **2023-2027 Five-Year Financial Plan Bylaw #498-2023**
- **Draft 2023-2027 Five-Year Financial Plan Amendment Bylaw #505-2023**

VILLAGE OF SAYWARD

BYLAW NO. 498

A BYLAW TO CONFIRM AND ADOPT THE 2023 – 2027 FINANCIAL PLAN

WHEREAS under section 165 of the *Community Charter* the Council for the Village of Sayward is required to adopt a financial plan before the annual property tax bylaw is adopted.

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

1. This bylaw may be cited as **"Five Year Financial Plan Bylaw No. 498, 2023".**

2. Schedule "A" attached hereto and forming part of this Bylaw is hereby adopted and is the Financial Plan for the Village of Sayward for the period 2023-Jan-01 to 2027-Dec-31.

3. The expenditures set forth in Schedule "A" are hereby authorized.

4. Schedule "B" attached hereto and forming part of this Bylaw is hereby adopted and is the Financial Plan Objectives and Policies for Funding Sources and Distribution of Property Value Taxes.

5. Bylaw No. 483 cited as "Five Year Financial Plan Bylaw No. 483, 2022" is hereby repealed.

Read a first time on the 18th day of April 2023.

Read a second time on the 18th day of April 2023.

Read a third time on the 18th day of April 2023.

Adopted on the 2nd day of May 2023.

Certified a true copy of Bylaw No. 498
this ___ day of _____, _____

_____
Chief Administrative Officer
Village of Sayward

Original signed by "M. Baker"
Mayor

Original signed by "L. Clark"
Corporate Officer

Village of Sayward
2023 – 2027 Five Year Financial Plan Bylaw No. 498, 2023
Schedule A

	2023	2024	2025	2026	2027
REVENUES					
Taxation					
Property Value Taxes	414,993	456,492	502,142	552,356	607,591
Parcel Taxes	38,607	38,607	38,607	38,607	38,607
Utilities/Payments in Lieu of Taxes	14,600	15,134	15,690	16,271	16,877
Total Taxation	**468,200**	**510,233**	**556,439**	**607,234**	**663,075**
Fees and Charges					
Recreation	21,250	21,280	21,311	21,342	21,374
Licences/Permits	10,900	10,900	10,900	10,900	10,900
Sewer Utility	92,099	92,528	95,767	99,119	102,588
Water Utility	157,586	161,490	166,334	171,324	176,464
Solid Waste Fees	45,555	48,744	50,450	52,216	54,043
Other Revenue	91,058	91,521	92,996	93,484	93,986
Total Fees and Charges	**418,449**	**426,463**	**437,758**	**448,385**	**459,355**
Other Revenue					
Federal Government Grants	71,568	75,149	75,149	75,149	75,149
Provincial Government Grants	982,000	360,000	360,000	360,000	360,000
Capital Asset Grants	1,350,198	0	0	0	0
Other Grants	110,242	43,582	43,582	43,582	43,582
Total Other Revenue	**2,514,008**	**478,731**	**478,731**	**478,731**	**478,731**
Proceeds From Borrowing	400,000	0	0	0	0
Transfers Between Funds					
Statutory Reserve Funds	0	0	0	0	0
Surplus/Reserve Accounts	216,453	0	0	10,100	0
TOTAL REVENUE	**4,017,109**	**1,415,427**	**1,472,928**	**1,544,449**	**1,601,161**
EXPENSES					
Municipal Purposes					
General Government Services	537,687	493,746	500,747	518,036	515,355
Fire, Emergency & Protective Services	64,304	78,292	78,802	81,802	83,300
Public Works, Roads, Drainage	154,531	155,194	155,940	160,774	161,701
Parks & Recreation	336,269	332,248	339,072	346,157	353,521
Sewer Utility	95,368	92,544	94,276	96,068	97,924
Water Utility	146,448	147,610	150,903	154,336	157,920
Solid Waste Operations	49,000	49,870	50,757	51,663	52,586
Interest Payment on Municipal Debt	16,538	16,396	16,320	16,320	16,320
Amortization	214,986	214,986	214,986	214,986	214,986
Annual Surplus/(Deficit)	**2,401,980**	**-165,459**	**-128,875**	**-95,693**	**-52,452**

Village of Sayward
2023 – 2027 Five Year Financial Plan Bylaw No. 498, 2023
Schedule A, cont.

Capital Expenditures					
General Capital Expenditures	1,815,076	0	0	0	0
Sewer Capital Expenditures	0	0	0	0	0
Water Capital Expenditures	0	0	0	0	0
Principal Payment on Municipal Debt	35,937	35,929	22,287	22,287	22,287
Adjustment for Non-Cash Items (Amortization)	-214,986	-214,986	-214,986	-214,986	-214,986
Transfers Between Funds					
Statutory Reserve Funds	0	0	0	0	0
Surplus/Reserve Accounts	765,951	13,598	63,824	97,006	140,247
FINANCIAL PLAN BALANCE	**0**	**0**	**0**	**0**	**0**

Village of Sayward
2023 – 2027 Five Year Financial Plan Bylaw No. 498, 2023
Schedule B

Financial Plan Objectives and Policies for Funding Sources and Distribution of Property Value Taxes

A. Funding Sources

Over the term of the plan funding sources as defined in S(165)(7) of the Community Charter are derived as shown in Table 1; amounts and proportions shown for fiscal 2023.

Table 1: Funding Sources, Fiscal 2023

Taxation	$	468,200	11.66%
Fees, Charges & Other Revenue	$	418,449	10.42%
Federal & Provincial Grants	$	2,514,008	62.58%
Appropriation from Surplus/Reserves	$	216,453	5.39%
Proceeds from Borrowing	$	400,000	9.96%
	$	4,017,109	100.00%

Objectives and Policies:

- Seek and identify alternative revenue sources.
- Reduce dependancy on taxation.
- Annually review proportion of revenue that is received from user fees and charges and increase rates as required.

B. Distribution of Municipal Property Taxes Across Property Classes

Over the term of the plan municipal property taxes are distributed across property tax classes as shown in Table 2; approximate amounts and proportions shown for fiscal 2023.

Table 2: Distribution of Municipal Property Taxes, Fiscal 2023

Class 1 - Residential		234,471	56.500%
Class 2 - Utilities		3,112	0.750%
Class 4 - Major Industry		-	0.000%
Class 5 - Light Industry		137,985	33.250%
Class 6 - Business & Other		28,012	6.750%
Class 7 - Managed Forest		10,375	2.500%
Class 8 - Recreation/Non-Profit		1,037	0.250%
Class 9 - Farm		-	0.000%
	$	414,993	100.00%

Objectives and Policies:

- Tax rates are fully adjusted to eliminate the impact of changes in assessment due only to market changes as identifed by the BC Assessment Authority.
- Attract and sustain commercial and industrial development to/in the Village.
- Maintain property tax rates at a level that attracts families to the Village.
- Council will continue to encourage economic development initiatives designed to attract more businesses to the area.
- Regularly review and compare the Village's distribution of tax burden relative to other small BC municipalities.

C. Permissive Tax Exemptions

The Village of Sayward believes that Permissive Tax Exemptions are an appropriate way to recognize the value of the services provided to the community by non-profit organizations. Exemptions are granted by Bylaw and are reviewed annually.

Objectives and Policies:

- Continue to provide permissive tax exemptions to non-profit societies that contribute social, economic and cultural benefits to the community.

VILLAGE OF SAYWARD

BYLAW NO. 505

A BYLAW TO PROVIDE FOR THE AMENDMENT OF THE FINANCIAL PLAN (2023-2027)

WHEREAS pursuant to Section 165 of the *Community Charter*, "Five Year Financial Plan Bylaw No. 498, 2023" was adopted on May 2, 2023;

AND WHEREAS pursuant to Section 165 (2) of the *Community Charter*, the financial plan may be amended by bylaw at any time;

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

1. This Bylaw may be cited as **"Five Year Financial Plan Amendment Bylaw No. 505, 2023"**

2. "Five Year Financial Plan Bylaw No. 498 2023" is hereby amended by deleting Schedule "A" in its entirety and replacing it with Schedule "A" attached to and forming part of this Bylaw.

Read a first time on the ____ day of _____ 2023.

Read a second time on the ____ day of _____ 2023.

Read a third time on the ____ day of _____ 2023.

Adopted on the ____ day of _____ 2023.

Certified a true copy of Bylaw No. 491 this ____ day of _____, _____

_____
Chief Administrative Officer
Village of Sayward

_____
Mayor

_____
Corporate Officer

Village of Sayward
2023 - 2027 Financial Plan Bylaw No. 505, 2023
Schedule A

	2023	2024	2025	2026	2027
REVENUES					
Taxation					
Property Value Taxes	414,993	456,492	502,142	552,356	607,591
Parcel Taxes	38,607	38,607	38,607	38,607	38,607
Utilities/Payments in Lieu of Taxes	14,600	15,134	15,690	16,271	16,877
Total Taxation	**468,200**	**510,233**	**556,439**	**607,234**	**663,075**
Fees and Charges					
Recreation	21,250	21,280	21,311	21,342	21,374
Licences/Permits	10,900	10,900	10,900	10,900	10,900
Sewer Utility	92,099	92,528	95,767	99,119	102,588
Water Utility	157,586	161,490	166,334	171,324	176,464
Solid Waste Fees	45,555	48,744	50,450	52,216	54,043
Other Revenue	91,058	91,521	92,996	93,484	93,986
Total Fees and Charges	**418,449**	**426,463**	**437,758**	**448,385**	**459,355**
Other Revenue					
Federal Government Grants	71,568	75,149	75,149	75,149	75,149
Provincial Government Grants	1,206,360	360,000	360,000	360,000	360,000
Capital Asset Grants	1,350,198	0	0	0	0
Other Grants	110,242	43,582	43,582	43,582	43,582
Total Other Revenue	**2,738,368**	**478,731**	**478,731**	**478,731**	**478,731**
Proceeds From Borrowing	400,000	0	0	0	0
Transfers Between Funds					
Statutory Reserve Funds	0	0	0	0	0
Surplus/Reserve Accounts	235,631	0	0	10,100	0
TOTAL REVENUE	**4,260,647**	**1,415,427**	**1,472,928**	**1,544,449**	**1,601,161**
EXPENSES					
Municipal Purposes					
General Government Services	607,687	493,746	500,747	518,036	515,355
Fire, Emergency & Protective Services	114,842	78,292	78,802	81,802	83,300
Public Works, Roads, Drainage	154,531	155,194	155,940	160,774	161,701
Parks & Recreation	341,269	332,248	339,072	346,157	353,521
Sewer Utility	95,368	92,544	94,276	96,068	97,924
Water Utility	146,448	147,610	150,903	154,336	157,920
Solid Waste Operations	49,000	49,870	50,757	51,663	52,586
Interest Payment on Municipal Debt	16,538	16,396	16,320	16,320	16,320
Amortization	214,986	214,986	214,986	214,986	214,986
Annual Surplus/(Deficit)	**2,519,980**	**-165,459**	**-128,875**	**-95,693**	**-52,452**
Capital Expenditures					
General Capital Expenditures	1,950,576	0	0	0	0
Sewer Capital Expenditures	0	0	0	0	0
Water Capital Expenditures	0	0	0	0	0
Principal Payment on Municipal Debt	35,937	35,929	22,287	22,287	22,287
Adjustment for Non-Cash Items (Amortization)	-214,986	-214,986	-214,986	-214,986	-214,986
Transfers Between Funds					
Statutory Reserve Funds	0	0	0	0	0
Surplus/Reserve Accounts	748,451	13,598	63,824	97,006	140,247
FINANCIAL PLAN BALANCE	**0**	**0**	**0**	**0**	**0**