

District of Lantzville

Agenda for the Regular Meeting of Council of the District of Lantzville to be held on Wednesday, May 22, 2024, at 6:00 pm in the Council Chamber, Municipal Hall - 2nd Floor, 7192 Lantzville Road, Lantzville, BC

Council members may attend this meeting in person, or electronically (except for the Mayor) for a hybrid meeting (per the *Community Charter* and the Council Procedure Bylaw). For in person and hybrid meetings, the Council Chamber will be open for the public to attend. Due to limited seating, the public is encouraged to view the open portion of the meeting starting at **7:00 pm** via the livestream, and to provide verbal public input on agenda items by registering in advance using the Zoom Webinar link provided for each Council meeting event at lantzville.ca, written comments by **noon** the day of the meeting and emailed to district@lantzville.ca, or in person. Prior to attending at Municipal Hall, please self-assess to ensure you are healthy and do not attend if you are ill. Members of the public must remain seated unless invited to address Council. Meetings recorded by the District of Lantzville may be viewed on demand at lantzville.ca.

Public input regarding personnel matters, legal action, nominated political candidates, applications for grants in aid or public hearing topics (EXCEPT DURING THE OFFICIAL PUBLIC HEARING) will not be included or will be severed.

Page No.

1. CALL TO ORDER

2. ADOPTION OF THE AGENDA

THAT the May 22, 2024, regular Council meeting agenda be adopted, as presented.

3. MOTION TO CLOSE THE MEETING TO THE PUBLIC

THAT the regular Council meeting be closed to the public, pursuant to sections 90(1) (a), (c), (d), (e), (g), (i) and (k), of the *Community Charter*, for the purpose of considering:

- (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;**
- (c) labour relations or other employee relations;**
- (d) the security of the property of the municipality;**
- (e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;**
- (g) litigation or potential litigation affecting the municipality;**
- (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose;**
- (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public.**

Following adoption of the above motion, the meeting will be closed to the public.

MEETING REOPENS TO THE PUBLIC.

4. RECONVENE – (7:00 pm)

5. **PUBLIC AND STATUTORY HEARINGS** – Nil

6. **GENERAL MATTERS** (Delegations/recognitions)

- 5-18 a) **Cory Vanderhorst**, CPA, CA, Assurance Services, Partner, MNP LLP –
Presentation
- **Auditor’s Year-End Findings Report & 2023 Draft Audited Annual Financial Statements**

19-67 **THAT the draft audited Financial Statements for the District of Lantzville for the year ended December 31, 2023, be approved, as presented by MNP LLP.**

START OF CONSENT AGENDA

7. **CONSENT AGENDA**

THAT the recommendations listed for item 7a) in the Consent Agenda be approved.

- 68-74 a) **THAT the May 8, 2024, regular Council meeting minutes be approved, as presented.**

END OF CONSENT AGENDA

8. **PUBLIC INPUT PERIOD** *(Persons recognized by the Chair to speak must first state their name and address for the record, may speak once for up to 2 minutes (unless Council resolves otherwise), and are limited to providing comment regarding items listed on the Council agenda for this meeting (**EXCLUDING PUBLIC HEARING TOPICS**). Comments must be directed to the Chair, are not to be directed to individual Council members, staff or the audience and must not include personnel issues.*

9. **LEGISLATIVE MATTERS** (Bylaws, development variance permits, agreements, contracts, grants, budgets)

- 75-77 a) **THAT “District of Lantzville Council Procedure Bylaw No. 141, 2020, Amendment (Sections 6, 18, 19 and 38) Bylaw No. 371, 2024” be given first reading.**

THAT “District of Lantzville Council Procedure Bylaw No. 141, 2020, Amendment (Sections 6, 18, 19 and 38) Bylaw No. 371, 2024” be given second and third readings.

10. **UNFINISHED BUSINESS**

- 78-84 a) **Draft Plan for Village Core Phase 2 Bike Parking**
[Councillor Jones]
THAT Council approves the draft plan included in the agenda for bike parking in the Village Core Phase 2.

- THAT Council approves the Draft Schedule A Legion Plaza Plan included in the May 8, 2024, agenda as a starting point for discussion, input, and a prelude to a refined plan including seating and other features in the interior of the plaza, for the May 22, 2024, Council meeting.**

12. NEW BUSINESS (Reports and correspondence)

- 89

- THAT the report presented in the agenda of the May 22, 2024 Regular Meeting of Council be included in the June 2024 edition of the Community Update newsletter, under the Council's Corner section.**

- THAT Council directs staff to present to Council on or before the July 10, 2024, Council meeting, an amended Official Community Plan Bylaw No. 150 containing all of Council's amendments that Council approved on November 8, 2023, February 21, 2024, and April 10, 2024; as well as presenting an amended Zoning Bylaw No. 180 containing the amendments Council approved on May 8, 2024.**

Councillor's Report: The majority of these proposed amendments were made on November 8, 2023 so it is reasonable to have them presented on July 10, 2024.

- THAT Staff bring forward Policy No. 3000-9 Public Participation Policy, or another such policy if deemed more applicable, for the June 26, 2024 Regular Meeting of Council for insertion of text that would accomplish the following: for all communication received by the District of Lantzville that is specifically addressed to Mayor and Council, or specific members of Council, that a copy of the communication be provided to Council for reference.**

Councillor's Report: Under current processes, not all correspondence addressed to Council is received by Council. Items which focus on operational items are often only seen by staff. However, members of the public are often upset and confused when they reference an email or letter to Council, which Council has never seen. This is not staff's fault, as the policies are somewhat out of date, and this motion aims to resolve the issue. The purpose of this motion is not to interfere with operations. Staff can still include a note that the matter is operational, and is being handled by staff, if applicable; but this update to the policy will help avoid public confusion.

- 13. INTRODUCTION OF LATE ITEMS** (In accordance with Council Procedure Bylaw No. 141, 2020, subsection 18(8) for regular agenda)
- 14. INTRODUCTION OF "NOTICE OF MOTION"**
- 15. PUBLIC CLARIFICATION** *(Persons recognized by the Chair to speak must first state their name and address for the record and the agenda item regarding which they are seeking clarification (excluding public hearing topics), and may speak once for up to 2 minutes to ask clarification questions.) E.g., How did the vote go?, about technicalities – request interpretation of abbreviations or jargon, etc.*
- 16. ADJOURNMENT BY MAYOR**

NEXT SCHEDULED COUNCIL MEETINGS:

Regular, Wednesday, June 12, 2024 @ 6:00 pm

Committee of the Whole, Wednesday, June 19, 2024 @ 6:00 pm (if required)

Regular, Wednesday, June 26, 2024 @ 6:00 pm



District of Lantzville

Presentation to Mayor and Council

Presented by Cory Vanderhorst

May 22, 2024



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Topics

- Financial statement highlights
- Draft audit report
- Audit findings report
- Auditor independence

Financial Statement Highlights

The following figures are presented on a consolidated basis and include:

- General Fund
- Transportation Services
- Protective Services
- Bylaw Enforcement
- Solid Waste Collection
- Recreation and Cultural Services
- Community Development Services
- Building Inspection
- Sewer Fund
- Water Fund

Financial Statement Highlights

Statement of Financial Position

		2023		2022
Cash and investments	\$	18,496,961	\$	14,770,860
Total financial assets	\$	19,704,084	\$	15,413,624
Debt	\$	3,963,556	\$	4,077,655
Total liabilities	\$	11,352,734	\$	10,824,297
Net financial assets	\$	8,351,350	\$	4,589,327
Tangible capital assets	\$	67,832,291	\$	66,864,707
Accumulated surplus	\$	76,226,839	\$	71,491,456

New for 2023

- Included in total liabilities is a new liability for asset retirement obligations
 - Total estimate of \$112,790 includes:
 - \$75,000 for well decommissioning
 - \$37,790 for asbestos and other remediation
- This new liability will be reduced by future spending and adjusted by:
 - Changes in regulations
 - Changes in cost estimates for remediation
 - Inflation

Financial Statement Highlights

Statement of Operations						
		2023		2022		Budget 2023
Total revenue	\$	10,375,971	\$	8,841,594	\$	12,218,971
Total expenses	\$	5,680,351	\$	5,375,853	\$	5,880,600
Annual surplus	\$	4,695,619	\$	3,465,741	\$	6,338,371

Financial Statement Highlights

Statement of Cash Flows

		2023		2022
Provided by operations	\$	3,954,060	\$	3,340,378
Purchase of tangible capital assets	\$	(2,309,386)	\$	(1,978,565)
Change in investments	\$	-	\$	-
Debt repayments	\$	(114,099)	\$	(112,137)
Net cash inflow	\$	1,530,575	\$	1,249,677

Financial Statement Highlights

Composition of accumulated surplus

		2023		2022
Equity in tangible capital assets	\$	63,755,945	\$	62,787,052
Reserves	\$	10,205,497	\$	6,734,029
Unrestricted funds	\$	2,359,751	\$	2,104,492
Accumulated remeasurement loss	\$	(94,354)	\$	(134,117)
Total accumulated surplus	\$	76,226,839	\$	71,491,456

Draft audit report

- Unmodified opinion
- We will sign the report after:
 - Council approval
 - Completion of minor outstanding matters

Auditor Findings Report

Auditor responsibilities

- Examining controls in place to ensure accurate reporting of financial results
- Sampling transactions throughout the year to form an audit opinion
- Auditors do NOT look at every transaction to form an audit opinion
- Materiality \$420,000
- Engagement status:
 - We did not find:
 - Irregularities materially impacting the statements
 - Evidence of conflicts of interest, unusual related party transactions, or illegal or questionable payments

Auditor Findings Report

We would like to formally acknowledge the excellent cooperation and assistance from management and staff

Auditor Independence

We confirm that MNP LLP is independent with respect to District of Lantzville within the meaning of the Code of Professional Conduct of CPA British Columbia as of May 22, 2024

Conclusion

Thank you

We would like to take this opportunity to answer any questions you have regarding the matters presented.

Presenter: Cory Vanderhorst

MNP



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District of Lantzville

2023 Audit Findings

Report to Mayor and Council

December 31, 2023

DRAFT

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May 22, 2024

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Members of the Mayor and Council of The District of Lantzville

Dear Sirs/Mesdames:

We are pleased to submit to you this report for discussion of our audit of the financial statements of The District of Lantzville (the "District") as at December 31, 2023 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as the Mayor and Council.

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

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

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

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

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

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

Sincerely,

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MNP LLP

Chartered Professional Accountants

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Introduction

As auditors, we report to the Mayor and Council on the results of our examination of the financial statements of The District of Lantzville (the "District") as at and for the year ended December 31, 2023. The purpose of this Audit Findings Report is to assist you, as members of Mayor and Council, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures.

We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

Engagement Status

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

- Mayor and Council review and approval of the financial statements

Independent Auditor's Report

We expect to have the above procedure completed and to release our Independent Auditor's Report on May 22, 2024.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the District. A draft copy of our proposed Independent Auditor's Report has been included under separate cover.

Significant Audit, Accounting and Reporting Matters

Audit and Reporting Matters

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

Area	Comments
Changes from Audit Service Plan	We previously delivered our proposed Audit Service Plan to you on October 30, 2023. Over the course of our audit, the following deviations

Area	Comments
	were made from this plan: • Our preliminary materiality in the Audit Service Plan was \$435,000, based on an estimate of annual revenue. This was adjusted to \$420,000 when final revenue was determined. Please refer to Appendix B for the significant areas and our audit responses.
Difficulties Encountered	No significant limitations were placed on the scope or timing of our audit.
Identified or Suspected Fraud	Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud. While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
Identified or Suspected Non-Compliance with Laws And Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
Matters Arising in Connection With Related Parties	No significant matters arose during the course of our audit in connection with related parties of the District.
Significant Deficiencies in Internal Control	Our audit process focuses on understanding the controls utilized in management's reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing. It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls. We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Mayor and Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist. While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention

Area	Comments
Matters Arising from Discussions With Management	We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the District. There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.
Significant Differences	A few significant differences were proposed to management with respect to the December 31, 2023 financial statements.
Other Information	Pursuant to our responsibilities under Canadian generally accepted auditing standards, we have reviewed other financial and non-financial information included in documents containing the financial statements and our Independent Auditor's Report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures.
Final Materiality	Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the District, and is affected by our assessment of materiality and audit risk. Final materiality used for our audit was \$420,000 for December 31, 2023 and \$325,000 for December 31, 2022.

Auditor's Views of Significant Accounting Practices

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

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

Area	Comments
Accounting Policies	The accounting policies used by the District are appropriate and have been consistently applied.
Financial Statement Disclosures	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.

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Other Matters

Management Representations

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

Auditor Independence

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

Appendix A - MNP Audit Process

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

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

During the course of our audit, we have:

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

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

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

Appendix B - Significant Risk Areas and Responses

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Management override of internal controls	To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we performed the following procedures: 1. Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Reviewed accounting estimates for biases and evaluated whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable 3. Evaluated the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets
Asset retirement obligations Risk of misstatement due to unidentified asset retirement obligations and/or asset retirement obligations recorded at the incorrect value.	To respond to the risk of misstatement in asset retirement obligations, we performed the following procedures: 1. Obtained a listing of asset retirement obligations from management 2. Compared listing to capital asset listing to identify any potential asset retirement obligations 3. Performed a completeness check to determine if any asset retirement obligations are missing from listing provided. 4. For liability estimates, obtained source documentation to support valuation, such as appraisals, quotes, invoices for similar work done recently 5. Compared discount and inflation rates to published rates 6. Recalculated asset retirement obligations 7. Investigated any significant variances

Appendix B - Significant Risk Areas and Responses (continued from previous page)

Significant Risk Area	Response and Conclusion
Government transfers Risk of material misstatement due to unidentified government transfers and/or government transfers recorded at the incorrect value.	To respond to the risk of misstatement in government transfers, we performed the following procedures: 1. Randomly selected samples based on performance materiality. 2. Tested all amounts above \$326,250 to supporting documents. 3. Vouched revenue to supporting documents. 4. Ensured that the amount is correctly recorded and investigated any significant variances.

Appendix C - Summary of Significant Differences

Significant Adjusted Differences

Differences Noted	Items Affected	Statement of Financial Position	Statement of Operations
To move developers contributions from revenue to DCC Parkland (JV 334)		\$ (340,000)	\$ 340,000
To record missing capital invoice and loss on cancelled project (JV 336)		\$ (91,970)	\$ 91,970
Total Adjusted Differences (Income Effect)			\$ 431,970

Significant Unadjusted Differences

Differences Noted	Items affected	Statement of financial position	Statement of operations
Unadjusted difference - To propose adjustment for sick accrual for departed employees		\$ 21,811	\$ (21,811)
Unidentified difference between Tangible capital assets on financial statements and general ledger - \$47,668		\$ 47,668	\$ -
Unadjusted difference - To propose adjustment for amortization		\$ (101,613)	\$ 101,613

Appendix C - Summary of Significant Differences (continued from previous page)

Differences Noted	Items affected	Statement of financial position	Statement of operations
Unidentified difference between general ledger and financial statements - expenses overstated		\$ 29,917	\$ (29,917)
Total Unadjusted Differences (Income Effect)			\$ 49,885

Canadian generally accepted auditing standards require that we request of management and Mayor and Council that identified unadjusted differences be corrected. We have made this request of management, however based on both quantitative and qualitative considerations management has decided not to correct those identified differences that remain unadjusted. They have represented to us that in their judgment the unadjusted differences are, both individually and in the aggregate, not material to the financial statements.

We concur with management's representation that the unadjusted differences are not material to the financial statements and, accordingly, these unadjusted differences have no effect on our Independent Auditor's Report.

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Independence Communication

(See Attached)

Independent Auditor's Report

To the Mayor and Council of the District of Lantzville:

Opinion

We have audited the financial statements of the District of Lantzville (the "District"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, accumulated remeasurement gains and losses, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2023, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

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

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

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

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

Responsibilities of Management and 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 District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District'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 District'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 District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Nanaimo, British Columbia

May 22, 2024

Chartered Professional Accountants

May 22, 2024

Mayor and Council
District of Lantzville
7192 Lantzville Road
Lantzville, BC V0R 2H0

Dear Mayor and Council:

We have been engaged to audit the financial statements of District of Lantzville (the "District") as at December 31, 2023 and for the year then ended.

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

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

We are not aware of any relationship between the District and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2023 to May 22, 2024.

We hereby confirm that MNP is independent with respect to the District within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of May 22, 2024.

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

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

encls.

DRAFT



DISTRICT OF LANTZVILLE

AUDITED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

DISTRICT OF LANTZVILLE
FINANCIAL STATEMENTS

Year Ended December 31, 2023

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DISTRICT OF LANTZVILLE
STATEMENT OF RESPONSIBILITY

The accompanying financial statements of the District of Lantzville (the “District”) are the responsibility of the District’s management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies is described in the notes to the financial statements. The preparation of financial statements involves the use of estimates based on management’s judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District’s management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

Council meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to Council’s approval of the financial statements.

The financial statements have been audited by MNP LLP, independent external auditors appointed by the District. The accompanying Independent Auditors’ Report outlines their responsibilities, the scope of their examination and their opinion on the District’s financial statements. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the financial statements are free of material misstatement and present fairly the financial position and results of the District in accordance with Canadian public sector accounting standards.

Glenn Morphy
Acting Chief Administrative Officer
May 22, 2024

District of Lantzville



STATEMENT OF FINANCIAL POSITION

As at December 31, 2023 with comparative information for 2022

	2023	2022
Financial Assets:		
Cash and cash equivalents (Note 3)	12,035,962	10,505,387
Investments (Note 3)	6,460,999	4,265,473
Taxes receivable	289,170	241,338
Accounts receivable	917,953	401,425
	19,704,084	15,413,624
Liabilities:		
Accounts payable and accrued liabilities	1,564,511	867,528
Debt (Note 6)	3,963,556	4,077,655
Deposits	822,956	1,315,770
Deferred revenue (Note 4)	4,295,888	3,969,758
Prepaid property taxes	395,455	336,221
Employee future benefit obligations (Note 5)	197,577	257,365
Asset retirement obligations (Note 7)	112,790	-
	11,352,734	10,824,297
Net financial assets	8,351,350	4,589,327
Non-financial assets:		
Tangible capital assets (Note 8 and Schedule A)	67,832,291	66,864,707
Inventory of supplies	21,504	14,687
Prepaid expenses	21,694	22,735
	67,875,489	66,902,129
Accumulated Surplus (Note 9)	76,226,839	71,491,456
Accumulated surplus represented by:		
Accumulated surplus, excluding accumulated remeasurement losses	\$ 76,321,193	\$ 71,625,573
Accumulated remeasurement losses	(94,354)	(134,117)
Accumulated surplus	<u>\$ 76,226,839</u>	<u>\$ 71,491,456</u>

Commitments and contingencies (Note 14)

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

Approved by:

Rose Liu, CPA, CMA, MBA, PCP
Director of Financial Services

District of Lantzville



STATEMENT OF OPERATIONS

As at December 31, 2023 with comparative information for 2022

	Financial Plan (Note 10)		2023	2022
Revenue:				
Taxation, net (Note 11)	\$ 3,999,100	\$ 3,762,371	\$ 3,753,054	
Sales of services	1,142,800	1,624,056	1,587,074	
Grants and government transfers (Note 12)	6,719,671	3,617,994	815,186	
Investment income	82,300	735,589	297,832	
Penalties and fines	24,300	64,653	47,203	
Development charges earned		285,581	330,938	
Contributions from developers and Others	200,000	131,852	1,968,000	
Other revenue from own sources	50,800	153,875	42,308	
	\$ 12,218,971	\$ 10,375,971	\$ 8,841,594	
Expenses:				
General government services	\$ 1,873,400	\$ 1,871,222	\$ 1,460,652	
Transportation services	1,136,100	1,135,998	1,172,638	
Protective services	648,200	687,005	545,537	
Bylaw enforcement	78,200	82,023	73,512	
Solid waste collection	246,100	251,462	205,613	
Recreation and cultural services	542,300	269,558	251,363	
Community development services	205,400	229,873	244,904	
Building inspection	150,600	91,906	127,320	
Sewer	379,400	339,883	468,162	
Water	620,900	721,422	826,152	
	\$ 5,880,600	\$ 5,680,351	\$ 5,375,853	
Annual Surplus	\$ 6,338,371	\$ 4,695,619	\$ 3,465,741	
Accumulated surplus, beginning of year	71,625,573	71,625,573	68,159,831	
Accumulated surplus, end of year	\$ 77,963,944	\$ 76,321,193	\$ 71,625,573	

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

District of Lantzville



STATEMENT OF REMEASUREMENT GAINS AND LOSSES

As at December 31, 2023 with comparative information for 2022

	2023	2022
Accumulated remeasurement losses, Beginning of year	\$ (134,117)	\$ -
Net remeasurement gain (loss), for the year	39,764	(134,117)
Accumulated remeasurement loss, End of year	\$ (94,354)	\$ (134,117)

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

District of Lantzville



STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

As at December 31, 2023 with comparative information for 2022

	Financial Plan (Note 10)	2023	2022
Annual surplus	\$ 6,338,371	\$ 4,695,619	3,465,741
Acquisition of tangible capital assets	(11,898,371)	(2,422,176)	(1,978,565)
Contribution of tangible capital assets	-	-	(1,781,000)
Amortization of tangible capital assets	931,000	1,315,689	1,137,946
(Gain) Loss on the disposal and write-down of tangible capital assets	-	273,020	46,775
	(4,629,000)	3,862,152	890,897
Acquisition and consumption of inventory of supplies	-	6,817	12
Acquisition and consumption of prepaid expenses	-	1,041	9,462
	-	(5,776)	9,474
Remeasurement losses	-	(94,354)	(134,117)
Change in net financial assets	(4,629,000)	3,762,023	766,254
Net financial assets, beginning of year	4,589,327	4,589,327	3,823,073
Net financial assets, end of year	\$ (39,673)	\$ 8,351,350	\$ 4,589,327

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

District of Lantzville



STATEMENT OF CASH FLOWS

As at December 31, 2023 with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 4,695,619	\$ 3,465,741
Items not involving cash:		
Amortization of tangible capital assets	1,315,689	1,137,946
Loss on the disposal and write-down of tangible capital assets	273,022	46,775
Contributions of tangible capital assets	-	(1,781,000)
Unrealized loss attributable to portfolio investments	(94,354)	(134,117)
Change in non-cash operating assets and liabilities:		
Accounts receivable	(516,527)	(4,972)
Temporary Investments	(2,195,526)	(289,883)
Taxes receivable	(47,832)	(55,757)
Accounts payable and accrued liabilities	696,983	64,005
Deposits	(492,814)	920,352
Deferred revenue	326,130	(119,145)
Prepaid property taxes	59,234	43,128
Employee future benefit obligations	(59,788)	37,832
Inventory of supplies	(6,817)	11
Prepaid expenses	1,041	9,462
	3,954,060	3,340,378
Financing activities:		
Proceeds from (repayments of) borrowing	(114,099)	(112,137)
Capital activities:		
Acquisition of tangible capital assets	(2,309,386)	(1,978,565)
Increase in cash and cash equivalents	1,530,575	1,249,677
Cash and cash equivalents, beginning of year	10,505,387	9,255,710
Cash and cash equivalents, end of year	\$12,035,962	\$10,505,387

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

The District of Lantzville is a municipality that was incorporated on June 25, 2003 pursuant to the issue of Letters Patent dated April 3, 2003. The District operates under the provisions of the *Local Government Act* and *Community Charter* of British Columbia. The District's principal activities include the provision of local government and services to residents of the incorporated area. These services include government, fire protection, transportation, solid waste collection, parks and recreation, planning and development, and water and sewer services.

1. Significant Accounting Policies:

The financial statements of the District of Lantzville (the "District") are prepared by management in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Reporting Entity:

The financial statements include a combination of all the assets, liabilities, accumulated surplus, revenues, and expenses of all the District's activities and funds. Inter-departmental balances and organizational transactions have been eliminated.

Consolidated entities: The District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

(b) Basis of Accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay. Expenses paid in the current period and attributable to a future period are recorded as prepaid.

1. Significant Accounting Policies: (Continued)

(c) Revenue Recognition:

i. Taxation Revenue

Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal purposes. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Taxes are recognized as revenue in the year they are levied.

Through the BC Assessment appeal process, taxes may be adjusted by way of supplementary roll adjustments. The impacts of these adjustments on taxes are recognized at the time they are awarded.

ii. Development Cost Charges

Development cost charges are recognized as revenue during the period in which the related costs are incurred.

iii. Government Transfers

Government transfers without stipulations restricting their use are recognized in the financial statements as revenue in the period in which the transfers are authorized. Government transfers with stipulations restricting their use are recognized in the financial statements as revenues in the period in which eligible expenses are incurred provided they are authorized and meet eligible criteria.

iv. Sale of Services

Sales of services and user fee revenues are recognized when the service or product is rendered by the District and the amounts are received or become receivable.

v. Investment Income

Investment income is reported as revenue in the period earned. When required by the funding government or related *Act*, investment income earned on deferred revenue is included in deferred revenue.

1. Significant Accounting Policies: (Continued)

(d) Cash and Investments:

Cash and investments consist of cash on deposit in qualifying institutions as defined in the *Community Charter*. Investments are recorded at cost plus amounts reinvested.

(e) Employee Future Benefits Payable:

The District and its employees make contributions to the Municipal Pension Plan. The District's contributions are expensed as incurred.

Sick leave and other retirement benefits are also available to the District's employees. The costs of these benefits are estimated based on the actual service and current salary and wage. The obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

(f) Deposits:

Receipts restricted by third parties are deferred and reported as deposits and are refundable under certain circumstances. Deposits that are prepayments are recognized as revenue when qualifying expenditures are incurred.

(g) Debt:

Debt is presented net of repayments and actuarial adjustments.

(h) Non-Financial Assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

1. Significant Accounting Policies: (Continued)

(i) Tangible Capital Assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development, or betterment of the asset. The cost less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life – Years
Land	Indefinite
Land Improvement	10 – 50
Buildings	15 – 80
Equipment	5 – 10
Roads Infrastructure	10 – 75
Vehicles	10 – 25
Sewer Infrastructure	10 – 100
Water Infrastructure	10 – 100

Amortization is calculated annually. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the District's ability to provide goods and services, or when the value of future economic benefits associated with the assets are less than the book value of the asset.

i. Contributions of Tangible Capital Assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue.

ii. Works of Art, and Historical Treasures:

The District manages and controls various works of art and non-operational historical cultural assets. These assets are not recorded as tangible capital assets and are not amortized due to the subjectivity of their value.

1. Significant Accounting Policies: (Continued)

Tangible Capital Assets: (Continued)

iii. Interest Capitalization:

The District capitalizes interest costs associated with the acquisition or construction of a tangible capital asset.

iv. Leased Tangible Capital Assets:

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses incurred.

v. Contaminated Sites:

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

- An environmental standard exists;
- Contamination exceeds the environmental standard;
- The District is directly responsible or accepts responsibility;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

As a result of a review of District of Lantzville sites, no liability has been recorded in these financial statements. If a liability is determined, it will be recorded net of any expected recoveries.

vi. Inventory of Supplies:

Inventory of supplies held for consumption is recorded at the lower of cost and replacement cost.

(j) 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 at a point in time, the reported amounts of revenues and expenses during the reporting period, and the disclosure of contingent assets and liabilities at the date of the financial

1. Significant Accounting Policies: (Continued)

Use of Estimates: (Continued)

statements. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, estimating provisions for accrued liabilities, asset retirement obligations, and in estimating provisions of employee future benefits. Actual results could differ from these estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

(k) Comparative Figures:

Certain comparative figures have been reclassified to conform with presentation adopted in the current year.

(l) Financial Instruments

The District recognizes its financial instruments when the District becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value. At initial recognition, the District may irrevocably elect to subsequently measure any financial instrument at fair value. The District has not made such an election during the year.

The District subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

1. Significant Accounting Policies: (Continued)

(m) Adoption of new accounting policies:

PS 3280 Asset Retirement Obligations

Effective January 1, 2023, the District adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of a liability for asset retirement obligations under PS3280 *Asset Retirement Obligations*. The new standard establishes when to recognize and how to measure a liability for an asset retirement obligation and provides the related financial statement presentation and disclosure requirements.

Under the new standard, a liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset with certain criteria are met.

The application of the new standard resulted in an asset retirement obligation being recorded in the financial statement due to the presence of asbestos and a legal obligation to remove the asbestos. The new standards have been applied prospectively to these financial statements.

2. Financial Instruments:

The District's financial instruments consist of cash, investments, accounts receivable, accounts payable and accrued liabilities, deposits, and debt. Qualitative and quantitative analysis of the significant risks from the District's financial assets and liabilities is provided below:

(a) Credit Risk

Credit risk is the risk of loss due to the failure of debtors to meet contractual obligations. The District is exposed to credit risk, typically due to difficulty in collecting receivables. As at December 31, 2023, the amount of accounts receivable was \$917,953 (2022 - \$401,425), of which \$520,024 is the federal grants to be received in January 2024 and \$217,779 is utility user fees. The District's utility billing date is mid-December, with payment due in 30 days. In accordance with Section 258 of the *Community Charter*, outstanding balances of utility accounts in default are liens against property until they are paid. This statutory process allows the District to collect unpaid user fees by adding them to property taxes and initiating a tax sale process to mitigate the credit risk.

2. Financial Instruments: (Continued)

(b) Market and Interest Rate Risk

Market risk is the risk that changes in market prices and inputs, such as interest rates, which will affect the District's financial assets' value. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk. The District mitigates market risk by holding cash balances with highly regulated credit unions, investing with MFA's Pooled High Interest Savings Account as well as managing a diversified investment portfolio by following the investment policy which is approved by the District's Council.

Interest rate risk is the risk that the fair market value of a financial instrument will fluctuate because of changes in the market interest rates. There was a significant increase in interest rates during 2022. Bank of Canada increased its policy interest rate to 4.25% from 0.25% in 2022. The policy interest rate ranged from 4.5% to 5% in 2023.

The District's investment income increased from \$297,832 in 2022 to \$734,719 in 2023. Meantime, the District had accumulated remeasurement losses have decreased to (\$94,354) in 2023 from (\$134,117) in 2022 on the Statement of Remeasurement Gains and Losses due to the decrease in market value from Bonds and other investments. This loss reflects a decrease in the value of an investment before it is sold.

(c) Liquidity Risk

Liquidity risk is the risk that an entity will not have sufficient cash to meet its financial commitments in a timely manner. The District maintains adequate levels of cash flow to ensure all its obligations can be met when they are due.

Unless otherwise noted, it is management's opinion that the District is not exposed to significant risks mentioned above arising from its financial instruments.

3. Cash and Investments:

Cash and investments are comprised of cash on hand, cash on deposit in financial institutions and investments held in the Municipal Finance Authority of British Columbia investment funds.

	2023	2022
Cash	\$ 12,035,962	\$ 10,505,387
Investments	6,460,999	4,265,473
	\$ 18,496,961	\$ 14,770,860

Cash deposited at the Coastal Community Credit Union cash account earns interest at a rate of prime less 2%. The Coastal Community Credit Union high interest savings account earns interest at a rate of prime less 1.45%. At December 31, 2023, the Canadian bank prime rate was 7.20%. The District invested \$1,950,735 with MFA Pooled High Interest Savings Account in December 2023 at a rate of return of 5.55%.

Investments consist of investments in the Municipal Finance Authority of BC money market fund, mortgage fund and bond funds. Investments have yields ranging from 4.007% to 6.501%.

Included in cash and investments are the following restricted amounts:

	2023	2022
Statutory reserves (Note 9)	\$ 10,205,497	\$ 6,734,029
Restricted investments – development cost charges	2,521,244	1,862,545
	\$ 12,726,741	\$ 8,596,574

4. Deferred Revenue:

Deferred revenue is comprised of the following as at December 31:

	2022	Receipts	Interest Earned	Revenue Recognized	2023
Community Works (Gas Tax)	\$1,825,439	\$ 226,338	\$ 83,595	\$ (664,887)	\$ 1,470,485
Development Cost Charges – Water	714,446	222,152	32,717	(285,581)	683,734
Development Cost Charges - Sewer	445,333	135,811	20,394	-	601,538
Development Cost Charges - Drainage	460,112	46,717	21,070	-	527,899
Development Cost Charges – Highway	168,544	63,512	7,718	-	239,774
Development Cost Charges – Parkland	74,109	390,796	3,394		468,299
Other Deferred Revenue	281,774	23,650	-	(1,265)	304,159
	\$ 3,969,758	\$ 1,086,476	\$ 168,888	\$ (951,733)	\$ 4,295,888

Community Works (Gas Tax) Funds

The Community Works funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the District and the Union of British Columbia Municipalities. These funds may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreement. As of December 31, 2023, The District had utilized \$664,887 from the Community Works Fund reserve to carry out eligible capital projects within the District.

Other Deferred Revenue

The following is a reconciliation of the other deferred revenue recognition items for the year:

	2023	2022
Other Deferred Revenue – Opening Balance	\$ 281,774	\$ 321,174
Adjust for:		
First Nations Agreement	(465)	-
Refund Cash in Lieu of Parkland	-	(35,200)
Business Licence Revenue	350	(4,200)
Next Generation 911	22,500	-
Other Deferred Revenue – Closing Balance	\$ 304,159	\$ 281,774

5. Employee Future Benefit Obligations:

Employee benefit obligations represent accrued benefits as follows:

	2023	2022
Vacation payable	\$ 59,781	\$ 77,871
Accrued sick leave	137,796	179,494
	\$ 197,577	\$ 257,365

Accrued vacation is the amount of vacation entitlement carried forward into the next year. Employee benefit obligations also include accumulated sick leave banks that may be drawn down in future years. These sick leave entitlements may only be used while employed by the District and are paid out on retirement under certain conditions.

Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee 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, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$99,191 (2022 - \$109,123) for employer contributions, while employees contributed \$91,733 (2022 - \$105,020) to the Plan in fiscal 2023.

The next valuation will be as at December 31, 2024.

5. Employee Future Benefit Obligations: (Continued)

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.

6. Debt, Net of Municipal Finance Authority Sinking Fund Deposits:

The District issues debt instruments through Municipal Finance Authority (MFA) pursuant to security issuing bylaws under authority of the *Community Charter* to finance certain capital expenditure. All of the District's debt held is with the MFA. Payments and actuarial allocations on the gross amount borrowed in 2021 of \$4,300,000 are held in a sinking fund by the MFA. Sinking fund assets, managed by the MFA, are used to reduce long-term debt to be repaid. In the event that the District does not default under any of its obligations, the sinking fund earnings will be used to offset future principal repayments.

	2023	2022
Total outstanding debt – beginning of year	\$ 4,077,655	\$ 4,189,792
Proceeds from long-term borrowing	-	-
Reduction of long-term debt	114,099	112,137
Total outstanding debt – end of year	\$ 3,963,556	\$ 4,077,655

Anticipated annual principal and interest payments over the next five years are as follows:

	Payment
2024	\$ 149,338
2025	149,338
2026	149,338
2027	149,338
2028	149,338
Total	\$ 746,690

6. Debt, Net of Municipal Finance Authority Sinking Fund Deposits: (Continued)

Bylaw #	MFA Issue #	Interest Rate	Year Matures	Balance 2023	Balance 2022
Sewer Fund – Sewer Phase 3					
Reginal District Bylaw 1811	152	0.91%	2050	\$ 3,963,556	\$ 4,077,655
				\$ 3,963,556	\$ 4,077,655

Municipal Finance Authority Debt Reserve Fund:

MFA provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund (DRF). Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the debt reserve certain amounts set out in the debt agreements. The MFA pays into the DRF 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 districts may be called upon to restore the fund.

Upon the maturity of a debt issue, the unused portion of the DRF established for that issue will be discharged to the District. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, 2023, the District's MFA DRF balance is:

	DRF Cash	DRF Demand Note
MFA Debt Reserve Fund	\$ 46,317	\$ 31,669

7. Asset Retirement Obligation:

Remediation Assets with Asbestos

The District owns assets that are known to have asbestos and lead paint, which represents a health hazard upon demolition of the asset. There is a legal obligation to remove and dispose of the hazardous materials. Following the adoption of PS3280 ARO, the District recognized an obligation of \$37,790 relating to the removal of the hazardous materials in these assets as estimated in December 2023. It is highly likely that this ARO asset will be removed in a short period of time. Therefore, Net Present Value method is not used to estimate the ARO asset and liability as the time value of money is negligible.

Well Decommissioning Obligation

The Groundwater Protection Regulation provides specific guidelines for decommissioning wells which give rise to a retirement obligation. The District must recognize an asset retirement obligation related to ten wells owned by Lantzville that will be required to be decommissioned at the end of life. This resulted in an increase of \$75,000 to retirement liability. These wells were previously unrecognized and as a result the corresponding amount was recognized as amortization expense.

The transition and recognition of ARO involved an accompanying increase in the liability of Parks and Water Fund capital assets. Estimated costs totaling \$112,790 have been added to ARO asset value.

The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

	2023	2022
Opening asset retirement obligations	\$ -	-
Initial recognition of expected discounted cash flows	112,790	-
Increase due to accretion	-	-
Closing asset retirement obligation	\$ 112,790	-

8. Tangible Capital Assets (Schedule A):

(a) Assets under construction:

Assets under construction having a value of \$291,738 (2022 - \$397,108) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed capital assets are recognized at fair market value at the date of contribution. The value of contributed capital assets received during the year is nil (2022 - \$1,781,000).

(c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the asset has been recognized at a nominal value.

(d) Interest capitalized:

No interest was capitalized with the acquisition or construction of a tangible capital asset during the year.

9. Accumulated Surplus:

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

	2023	2022
Equity in Tangible Capital Assets	\$ 63,755,945	\$ 62,787,052
Operating Fund	2,359,751	2,104,492
Statutory Reserve Funds	10,205,497	6,734,029
Accumulated remeasurement gains and losses	(94,354)	(134,117)
	\$ 76,226,839	\$ 71,491,456

Reserve funds are comprised of the statutory reserve funds shown in Schedule B.

10. Annual Budget:

These financial statements include the Annual Budget as adopted by Council on March 22, 2023. No amendments subsequent to this date have been included. The following is a reconciliation of the budget presentation required for the financial statements and the annual financial plan bylaw:

	2023
Annual Budgeted Surplus – Statement of Operations	\$ 6,338,371
Adjust for:	
Capital expenditures	(11,898,371)
Proceeds from borrowing	3,223,000
Debt principal payments	(110,200)
Transfer from reserves	1,301,000
Transfer from accumulated surplus	312,600
Internal borrowing repayment	(97,400)
Amortization	931,000
Net Annual Budget – as approved by Council	\$ -

11. Net Taxes Available for Municipal Purposes:

The District is required to collect taxes on behalf of, and transfer these amounts to, other government agencies noted below. Taxes levied over or under the amounts requisitioned are recorded as accounts payable or receivable.

	2023	2022
Taxes:		
Property / parcel taxes	\$ 8,892,604	\$ 8,320,133
Payments in lieu of taxes	36,469	35,693
1% utility taxes	61,226	57,791
	8,990,299	8,413,617
Less taxes levied for other authorities:		
School District	2,944,074	2,698,331
Policing	369,065	291,150
Regional Hospital District	740,567	571,050
Regional District of Nanaimo	1,100,740	1,032,659
BC Assessment Authority	73,063	67,008
Municipal Finance Authority	419	365
	5,227,928	4,660,563
Net taxes available for municipal purposes	\$ 3,762,371	\$ 3,753,054

12. Grants and Government Transfers:

	2023	2022
Operating transfers from provincial government:		
Climate Action Program Grant	\$ 67,082	\$ 67,082
New Building Canada Fund – Small Communities Fund	456,000	580,000
Growing Communities Fund Grant	1,910,000	
Capital transfers from federal government:		
Canada Community Revitalization Fund	448,877	32,115
Federal Gas Tax	664,887	123,543
Investing in Canada Infrastructure Program	71,148	
Other contributions:		
Capital		
Other		12,446
	\$ 3,617,994	\$ 815,186

COVID Recovery Funding

In November 2020, the Province of British Columbia announced COVID-19 Safe Restart Grants for Local Governments. The District received \$1,220,000 of funds at that time to assist with increased operating costs and lower revenue due to COVID-19. The following outlines how the funds were allocated during the year:

	2023	2022
Balance forward, December 31	\$ 425,734	\$ 754,950
Eligible costs incurred:		
Information technology requirements	(19,189)	(138,709)
Facility safety improvements	(41,955)	(40,986)
Wages & benefits	(88,519)	(41,858)
Reserve fund contributions	-	(126,574)
Interest earned	19,496	18,911
Balance, December 31, 2023 (Included in Operating Reserves)	\$ 295,567	\$ 425,734

12. Grants and Government Transfers: (Continued)

Growing Communities Fund

The Province provided \$1.91 million Growing Communities Fund (GCF) to the District. GCF funds support local government to deliver infrastructure projects necessary to enable community growth and address infrastructure and amenities demands – such as recreation facilities, parks, and water-treatment plants, as well as other community infrastructure.

The District will report annually about how GCF grants were spent to ensure transparency regarding the use of those funds. The following outlines the interest earned during 2023 with no amount expended from the GCF reserve fund over the fiscal year of 2023.

	2023	2022
Balance forward, December 31	\$ -	\$ -
Growing Communities Fund Received	1,910,000	
Interest earned	57,551	-
Eligible costs incurred:	-	-
Balance, December 31, 2023	\$ 1,967,551	\$ -

13. Expenses by Object and Segment:

The District's operations and activities are organized and reported by Fund. These Funds include General, Water, and Sewer. The District's expenditures by object are reported in Schedule C – Schedule of Segment Disclosures. The following are the activities/services provided by each of the segments reported on:

GENERAL FUND

General Government

General government services include all administrative aspects of the District including corporate administration, finance, human resources and legislated services to the residents of the District.

Transportation Services

Transportation services are comprised of annual maintenance of all municipally owned roads, storm drainage, sidewalks, street signs, street lighting, traffic signals and transportation vehicle fleet used to provide services to the District.

13. Expenses by Object and Segment: (Continued)

Protective Services

Protective services include the fire department and emergency planning.

Bylaw Enforcement

Bylaw enforcement services include enforcement of regulatory bylaws.

Solid Waste Collection

Solid waste management includes fees related to residential solid waste curbside collection services.

Recreation and Cultural Services

Recreation and Cultural Services is comprised of services meant to improve the health and development of citizens of Lantzville. This segment includes maintenance and development of all parks and green spaces within the District.

Community Development Services

Community development services includes land use planning, subdivision, development, and mapping.

Building Inspection

Building inspection services ensure the health, safety, and protection of persons and property by confirming that buildings and their systems generally conform to the BC Building Code and other applicable standards.

Sewer Fund

Sewer services includes the management and maintenance of the sanitary sewer collection system.

Water Fund

Water services includes the management and maintenance of the water distribution system including reservoirs, wells, and hydrants.

14. Commitments and Contingencies:

- (a)** The Regional District of Nanaimo (RDN) debt, under provisions of the *Local Government Act*, is a direct, joint and several liability of the RDN and each member municipality within the RDN, including the District.
- (b)** The District committed \$635,860 to Lantzville Road Watermain Project scheduled for completion in 2023.
- (c)** The District is a defendant in various lawsuits. The District records an accrual in respect to legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. The District is insured through membership in the Municipal Insurance Association (MIA) of British Columbia. Under this program, member municipalities are to share jointly for general liability claims against any member in excess of \$10,000. Should the MIA pay out claims in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute towards the deficit.

SCHEDULE A - TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2023

	Infrastructure										
	Land	Land Improvements	Buildings	Vehicles	Equipment	Roads	Sewer	Water	Assets Under Construction	2023	2022
HISTORICAL COST:											
Opening Balance	\$ 20,511,385	\$ 1,932,138	\$ 2,093,153	\$ 2,600,880	\$ 751,771	\$18,178,605	\$17,035,398	\$16,862,080	\$ 397,108	\$80,362,518	\$76,649,736
Additions	5,304	52,321	-	62,709	73,201	1,263,581	31,892	634,880	185,498	2,309,386	3,759,565
Additions due to ARO		37,790						75,000		112,790	
Disposal	-	-	-	(216,173)	-	-	-	-	(96,490)	(312,663)	(46,775)
Transfers		-	-			51,499		142,880	(194,379)	-	-
Closing Balance, Dec 31	\$20,516,689	\$2,022,249	\$2,093,153	\$2,447,416	\$824,972	\$19,493,685	\$17,067,290	\$17,714,840	\$291,738	\$82,472,032	\$80,362,526
ACCUMULATED AMORTIZATION:											
Opening Balance	-	567,428	1,167,241	959,906	387,614	6,035,013	1,596,472	2,784,143	-	13,497,820	12,359,874
Amortization Expense	-	66,274	45,358	118,994	86,666	512,385	192,751	309,670	-	1,315,689	1,137,946
Disposal	-	-	-	(190,173)	-	-	-	-	-	(190,173)	
Closing Balance, Dec 31	-	633,702	1,212,599	888,727	474,280	6,547,398	1,789,223	3,093,813	-	14,639,741	13,497,820
NET BOOK VALUE	\$ 20,516,689	\$ 1,388,547	\$ 880,554	\$ 1,558,689	\$ 350,692	\$ 12,946,287	\$ 15,278,067	\$ 14,621,027	\$ 291,738	\$ 67,832,291	\$ 66,864,706

SCHEDULE B - RESERVE FUNDS (UNAUDITED)

For the year ended December 31, 2023

GENERAL FUND

	Operating Reserve	Capital Works	Facilities Lifecycle	Asset Replacement	Fire Truck	Parks Development	Parks Acquisition	Community Amenity Contributions	One Time Project	Local Gov't Climate Action	Growing Communities Fund
Opening Balance	\$ 575,348	\$ 1,437,084	\$ 1,599,500	\$ 248,825	\$ 403,282	\$ 17,917	\$ 95,859	\$ 159,300	\$ 50,000	-	-
Transfers in	-	702,500	132,100	107,000	108,200	-	22,500	-	50,000	134,164	1,910,000
Interest earned	26,347	49,061	73,248	11,395	18,468	820	4,390	7,295	2,290	-	57,551
Transfers out	(149,663)	(167,931)	-	(101,885)	(39,300)	(14,219)	(5,304)	-	(643)	-	-
Closing Balance	\$ 452,031	\$ 2,020,714	\$ 1,804,848	\$ 265,335	\$ 490,650	\$ 4,518	\$ 117,445	\$ 166,595	\$101,647	134,164	1,967,551

SEWER FUND

WATER FUND

	Asset Replacement	Debt Repayment	Asset Replacement	Water Expansion	2023	2022
Opening Balance	\$ 541,141	\$ 422,566	\$ 1,718,555	\$ 40,000	\$ 7,309,377	\$ 7,265,460
Transfers in	175,967	-	507,403	9,700	3,859,534	1,841,847
Interest earned	24,781	19,351	96,479	1,832	393,308	181,989
Transfers out	(31,892)	-	(393,854)	-	(904,691)	(1,979,919)
Closing Balance	\$ 709,997	\$ 441,917	\$ 1,928,583	\$ 51,532	\$10,657,528	\$ 7,309,377

SCHEDULE C - 2023 STATUTORY SEGMENT DISCLOSURES

For the year ended December 31, 2023

	General Government Services	Transportation	Protective Services	Bylaw Enforcement	Solid Waste Collection	Recreational and Cultural Services	Community Development Services	Building Inspection	Sewer	Water	2023	2023 Financial Plan
Revenue												
Taxation	3,193,566	-	-	-	-	-	-	-	197,481	371,324	3,762,371	3,757,700
Sales and services		-	-	-	271,900	250	60,323	107,250	455,809	728,524	1,624,056	1,423,400
Grants and government transfers	3,546,846	-	-	-	-	-	-	-		71,147	3,617,994	475,400
Investment Income	713,728	-	-	-	-	-	-	-	21,861	-	735,589	82,300
Penalties and fines	42,320	-	-	-	4,616	-	-	-	6,972	10,746	64,653	24,300
Development charges earned		-	-	-	-	-	285,581	-	-	-	285,581	-
Contributions from developers and others	126,269	-	4,045	-	-	1,538		-	-	-	131,852	200,000
Other revenue from own sources	91,352	-	62,179	-	-	-	-	-	-	345	153,875	37,700
Revenue Total	7,714,081	-	66,224	-	276,515	1,788	345,905	107,250	682,123	1,182,086	10,375,971	6,000,800
Expense												
Salaries, wages and benefits	1,088,461	127,428	251,521	-	-	183,128	204,805	33,125	56,026	240,731	2,185,225	2,245,600
Materials & Supplies	119,734	134,138	127,769	54	-	32,502	-	65	27,379	62,403	504,044	257,300
Contracted Services	279,207	275,675	154,442	81,969	251,462	-	14,676	58,716	-	-	1,116,146	1,193,100
Other	147,490	77,711	61,723	-	-	22,438	10,392	-	24,597	159,357	503,709	962,400
Amortization	145,939	592,187	91,550	-	-	-	-	-	192,751	309,670	1,332,097	931,000
Debt Servicing	-	-	-	-	-	-	-	-	39,130	-	39,130	39,100
Expense Total	1,780,831	1,207,138	687,005	82,023	251,462	238,068	229,873	91,906	339,883	772,161	5,680,351	5,628,500
Surplus/(deficit)	5,933,249	(1,207,138)	(620,782)	(82,023)	25,054	(236,280)	116,032	15,344	342,240	409,925	4,695,619	372,300

SCHEDULE C – 2022 STATUTORY SEGMENT DISCLOSURES

For the year ended December 31, 2022

	General Government Services	Transportation Services	Protective Services	Bylaw Enforcement	Solid Waste Collection	Recreation and Cultural Services	Community Development Services	Building Inspection	Sewer	Water	2022	2022 Financial Plan
REVENUE												
Taxation	\$ 3,186,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,481	\$ 369,524	\$ 3,753,054	\$ 3,624,600
Sales and services	16,132	-	-	-	264,877	-	149,187	182,000	424,001	550,878	1,587,074	1,055,500
Grants and government transfers	699,073	112,838	3,275	-	-	-	-	-	-	-	815,186	7,376,900
Investment income	296,850	-	-	-	-	-	-	-	981	-	297,832	75,000
Penalties and fines	26,936	-	-	-	4,690	-	-	-	6,358	9,219	47,203	22,822
Development charges earned	-	-	-	-	-	-	-	-	-	330,938	330,938	397,500
Contributions from developers and others	-	-	-	-	-	-	187,000	-	-	1,781,000	1,968,000	-
Other revenue from own sources	3,446	-	31,850	-	-	6,251	-	-	-	760	42,308	521,778
	4,228,487	112,838	35,125	-	269,567	6,251	336,187	182,000	628,821	3,042,319	8,841,594	13,074,100
EXPENSES												
Salaries, wages, and benefits	1,019,781	137,151	228,269	-	-	150,945	204,162	73,821	58,887	213,729	2,086,745	1,963,400
Materials and supplies	137,488	181,994	104,014	11	-	43,965	-	365	21,651	73,325	562,813	369,700
Contracted services	205,423	228,121	48,925	73,501	205,613	196	20,972	53,134	129,328	40,076	1,005,289	873,700
Other	15,933	144,401	56,674	-	-	20,088	19,771	-	27,268	259,797	543,931	1,216,900
Amortization	82,027	480,970	107,657	-	-	36,168	-	-	191,898	239,225	1,137,946	931,000
Debt Servicing	-	-	-	-	-	-	-	-	39,130	-	39,130	39,300
	1,460,652	1,172,638	545,537	73,512	205,613	251,363	244,904	127,320	468,162	826,152	5,375,853	5,394,000
SURPLUS / (DEFICIT)	\$ 2,767,836	\$ (1,059,800)	\$ (510,412)	\$ (73,512)	\$ 63,953	\$ (245,113)	\$ 91,283	\$ 54,680	\$ 160,659	\$ 2,216,167	\$ 3,465,741	\$7,680,100

Minutes of the Regular Meeting of Council of the District of Lantzville held on Wednesday, May 8, 2024, at 6:00 pm in the Council Chamber, Municipal Hall - 2nd Floor, 7192 Lantzville Road, Lantzville, BC

PRESENT:

Council: Mayor Mark Swain
Councillor Joan Jones
Councillor Jonathan Lerner
Councillor Rachelle Mundell* [*arrived at 7:32 pm*]
Councillor Ian Savage

Staff: Glenn Morphy, Acting CAO|Director of Public Works
Delcy Wells, Director of Corporate Administration
Amanda Masse, Planner [*departed at 6:31 pm; joined at 7:10 pm*]
Neil Rukus, Fire Chief [*joined at 7:10 pm; departed at 9:35 pm*]

*Participated electronically

CALL TO ORDER

The Mayor called the meeting to order at 6:03 pm, and acknowledged that the meeting was being held on the traditional territory of the Snaw-naw-as, the Nanoose First Nation.

ADOPTION OF THE AGENDA

MOVED AND SECONDED, THAT the May 8, 2024, regular Council meeting agenda be adopted, as presented.

CARRIED UNANIMOUSLY

MOTION TO CLOSE THE MEETING TO THE PUBLIC

MOVED AND SECONDED, THAT the regular Council meeting be closed to the public, pursuant to sections 90(1) (a), (c), (f), (i) and (k), of the *Community Charter*, for the purpose of considering:

- (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;
- (c) labour relations or other employee relations;
- (f) law enforcement, if the council considers that disclosure could reasonably be expected to harm the conduct of an investigation under or enforcement of an enactment;
- (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public.

CARRIED UNANIMOUSLY

MEETING CLOSED TO THE PUBLIC: 6:03 pm

MEETING REOPENED: 7:10 pm with Mayor Swain and Councillors Jones, Lerner, and Savage in attendance. Also, Acting CAO/Director Morphy, Director Wells, Fire Chief Rukus and Planner Amanda Masse.

START OF CONSENT AGENDA

CONSENT AGENDA

C24-103 MOVED AND SECONDED, THAT the recommendations listed for items 7a) to 7b) in the Consent Agenda be approved.

CARRIED UNANIMOUSLY

C24-103 a) THAT the April 24, 2024, 6:00 pm regular Council meeting minutes be approved, as presented.

CARRIED BY CONSENT

C24-103 b) THAT the April 30, 2024, 4:30 pm special Council meeting minutes be approved, as presented.

CARRIED BY CONSENT

END OF CONSENT AGENDA

PUBLIC INPUT

No written comments were received; no members of the public registered and spoke via Zoom; and one member in the gallery provided public input on the Council agenda.

LEGISLATIVE MATTERS (Bylaws, development variance permits, agreements, contracts, grants, budgets)

Bylaw No. 341

C24-104 MOVED AND SECONDED, THAT “District of Lantzville Building Bylaw No. 182, 2020, Amendment (Energy Step Code) Bylaw No. 341, 2024” be adopted.

CARRIED UNANIMOUSLY

Bylaw No. 358

C24-105 MOVED AND SECONDED, THAT the Definition of Greenfield Property in Section 2 be removed and replaced with the words “means any parcel of land that does not contain a dwelling or commercial or industrial building affixed to a foundation”; AND FURTHER THAT the Definition of Tree be amended by inserting the word “breast” before the word “height”; AND FURTHER THAT Sections 4e and 4f be amended to add the words “except the cutting down of such trees 18 inches in diameter at breast height requires Council approval”; AND FURTHER THAT Section 4i be deleted; AND FURTHER THAT the General Provisions in Section 5 be amended by inserting a paragraph (a) stating “A tree management plan shall be provided as required in the “District of Lantzville Development Approval Information Area Bylaw No. 183, 2019” in order to determine trees authorized to be removed by a Development Permit or Building Permit issued by the District and numbering the next paragraph as “b”.

Councillor Mundell joined the meeting at 7:32 pm.

MOVED AND SECONDED, THAT “District of Lantzville Tree Protection and Management Bylaw No. 358, 2023” be given second and third reading, as amended.

CARRIED UNANIMOUSLY

C24-106 MOVED AND SECONDED, THAT the Council of the District of Lantzville consents on behalf of the electors to the adoption of “Southern Community Sewer Local Service Basement Motor Control Centres Replacement Loan Authorization Bylaw No. 1905, 2024” AND FURTHER THAT the Regional District of Nanaimo be notified accordingly.
CARRIED UNANIMOUSLY

C24-107 MOVED AND SECONDED, THAT the Council of the District of Lantzville consents on behalf of the electors to the adoption of “Southern Community Sewer Local Service Wellington Pump Station Upgrade Loan Authorization Bylaw No. 1906, 2024” AND FURTHER THAT the Regional District of Nanaimo be notified accordingly.
CARRIED UNANIMOUSLY

C24-108 MOVED AND SECONDED, THAT the Council of the District of Lantzville consents on behalf of the electors to the adoption of “Southern Community Sewer Local Service Grit and Sedimentation Tank Relining Loan Authorization Bylaw No. 1907, 2024” AND FURTHER THAT the Regional District of Nanaimo be notified accordingly.
CARRIED UNANIMOUSLY

UNFINISHED BUSINESS

a) **Pierce Woods Marine Park**
C24-109 MOVED AND SECONDED THAT Item 10a be deferred to the regular meeting of Council on May 22, 2024.
CARRIED UNANIMOUSLY

COMMITTEE/COMMISSION RECOMMENDATIONS - Nil

NEW BUSINESS (Reports and correspondence)

a) **Mayor & Councillors** – Verbal Updates

Councillor Lerner spoke about attending the Battle of the Atlantic hosted by the Royal Canadian Legion in Parksville and the Newcomers event held to welcome new residents to Nanaimo and informed Council of an appointment to the Vancouver Island Regional Library Finance and Audit Committee.

Councillor Mundell thanked staff and the Rotary Club for the mental health signs on the path between Ware and Aulds Roads.

Mayor Swain spoke about attending the Battle of the Atlantic hosted by the Royal Canadian Legion in Parksville and the importance of involving more youth in such events; thanked staff and the Rotary Club for the mental health signs on the path between Ware and Aulds Roads and spoke about the history resulting in the creation of the mental health signs and additional features to be added such as a memorial bench with a plaque.

C24-110 b) **2022 Annual Water Report**
MOVED AND SECONDED, THAT Council accepts the 2022 Annual Water Report for submission to the Province to comply with reporting requirements.
CARRIED UNANIMOUSLY

C24-111

2023 Annual Water Report

MOVED AND SECONDED, THAT Council accepts the 2023 Annual Water Report for submission to the Province to comply with reporting requirements.

CARRIED UNANIMOUSLY

c) **“The Winds” Water Service Update**

A report was provided to update Council on the status of the project.

C24-112 d)

Zoning Bylaw No. 180

MOVED AND SECONDED, THAT Zoning Bylaw 180 be amended and brought forward to Council with the following changes to 1.11 the Village Commercial Zone:

- Section 5 The minimum structure height on the north side and south side of Lantzville Road is 1 storey;
- Section 5 The maximum structure height on the south side of Lantzville Road is 9m and 2 storeys, unless an additional bottom floor is entirely created by a slope in which case the first and second storeys must be commercial with the third storey comprised of commercial, residential, or both.
- Section 6 The maximum parcel coverage is 60%;
- Section 3 The maximum floor area ratio is 1.2:1;
- Section 4 The minimum front setback is 4 m.

CARRIED

C24-113 e)

Legion Plaza Plan

MOVED AND SECONDED, THAT Council approves the Draft Schedule A Legion Plaza Plan included in the May 8, 2024, agenda as a starting point for discussion, input, and a prelude to a refined plan including seating and other features in the interior of the plaza, for the May 22, 2024, Council meeting.

CARRIED

MOVED AND SECONDED THAT, Council directs staff to purchase for the Legion Plaza, the seven rectangular planters and the three vase-shaped planters on hold at Gardenworks Garden Centre in North Nanaimo, at a cost of \$2,592.42 plus tax, to be funded from the budgeted funds for Village Phase 2 improvements or from the Gas Tax Reserve.

DEFEATED

C24-114 f)

Draft Plan for Village Core Phase 2 Bike Parking

MOVED AND SECONDED, THAT the Draft Plan for Village Core Phase 2 Bike Parking be deferred to the regular meeting of Council on May 22, 2024.

CARRIED UNANIMOUSLY

C24-115 g)

Nixplay Digital Photo Frame

MOVED AND SECONDED, THAT Council directs staff to provide Councillor Savage the Nixplay Digital Photo Frame purchased by the District in 2023, in order to load historical photos, and have a member of public works install the photo frame, with Councillor Savage present, in the display case of the Village bus shelter in order to replace the stolen photo frame which Councillor Savage purchased.

CARRIED

C24-116 h)

Parks and Trails Committee

MOVED AND SECONDED, THAT Council directs staff to amend the Parks & Trails Select Committee Terms of Reference by deleting in Sections 3.2 and 3.3 the words “Non-voting” and inserting “who will not attend meetings.” AND at the end of Section 3.4 insert the sentence “Minutes shall be taken by the Chairperson or by another qualified member of the Committee.”, AND FURTHER THAT Staff notify members of the Parks and Trails Select Committee that a meeting has been scheduled for Thursday June 20th, 2024, at 6 pm in the Municipal Hall.

CARRIED

Council voted unanimously to extend the meeting to 9:45 pm.

Councillor Mundell stated a conflict of interest for the next item due to a family member volunteering for the District of Lantzville Fire Department and left the meeting.

C24-117 i)

Deployment of One Engine to Assist with the 2024 Wildfire Season

MOVED AND SECONDED, THAT Council approves Lantzville Fire Rescue to place one Type 1 engine on the call out list for deployment for the 2024 wildfire season; AND FURTHER THAT Council approves \$5000.00 in funds from the fire department equipment reserve fund to assist with the purchase of items needed to deploy the fire apparatus; AND FURTHER THAT Council directs all surplus funds from the deployment of the engine to be directed to the Fire Department Equipment Reserve Fund and Truck Replacement Fund, to be split equally.

CARRIED UNANIMOUSLY

Councillor Mundell returned to the meeting.

Fire Chief Rukus left the meeting.

INTRODUCTION OF LATE ITEMS

MOVED AND SECONDED, THAT a late item regarding an application for the CleanBC Go Electric Public Charger Program be added due to the application deadline being on May 17, 2024.

CARRIED UNANIMOUSLY

MOVED AND SECONDED, THAT staff complete and submit a grant application to the CleanBC Go Electric Public Charger Program for two (2) Direct Current Fast Chargers (DCFC).

CARRIED UNANIMOUSLY

MOVED AND SECONDED, THAT a late item regarding amendments to the “District of Lantzville Zoning Bylaw No. 180, 2020” to provide staff with direction for the May 22, 2024, regular meeting of Council be added.

CARRIED UNANIMOUSLY

MOVED AND SECONDED, THAT WHEREAS Council members attended all three housing summits in Vancouver, and Council has formally considered Part 4 of the Provincial Policy Manual and other provincial “Guidelines” regarding housing legislation at multiple meetings of Council, sought legal advice and welcomed public feedback; AND WHEREAS Lantzville’s lot sizes are big enough to accommodate the mandated four dwellings per lot at the setbacks, parcel coverage and height set out in the current zoning bylaw; AND WHEREAS page 71 of the

Policy Manual “Site Standard C” states “...limiting the creation of unnecessarily large units that will not contribute to improved housing affordability” and Lantzville needs a bigger inventory of affordable small units for singles, starter couples, and units for downsizing seniors with a minimum of stairs; AND WHEREAS Council will receive a staff report on May 22, 2024, containing reasons in good faith for proceeding with site standards in the Small Scale Multi-Unit Housing rezoning that are the same as those set out in the current zoning bylaw and confirming these siting variations from the Manual will not prohibit or restrict the SSMUH density or uses; THEREFORE BE IT RESOLVED THAT Council instructs staff, when staff is preparing amendments to the “District of Lantzville Zoning Bylaw No. 180, 2020” to maintain existing Lantzville site standards, including height, parcel coverage and setback requirements.
CARRIED UNANIMOUSLY

INTRODUCTION OF “NOTICE OF MOTION” - Nil

PUBLIC CLARIFICATION - Nil

MOTION TO CLOSE THE MEETING TO THE PUBLIC

MOVED AND SECONDED, THAT the regular Council meeting be closed to the public, pursuant to sections 90(1) (a), (c), (f), (i) and (k), of the *Community Charter*, for the purpose of considering:

- (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;
- (c) labour relations or other employee relations;
- (f) law enforcement, if the council considers that disclosure could reasonably be expected to harm the conduct of an investigation under or enforcement of an enactment;
- (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public.

CARRIED UNANIMOUSLY

MEETING CLOSED TO THE PUBLIC: 9:42 pm

MEETING REOPENED: 9:45 pm with Mayor Swain and Councillors Jones, Lerner, Mundell* and Savage in attendance. Also, Acting CAO/Director Morphy and Director Wells.

ADJOURNMENT

MOVED and SECONDED, THAT the May 8, 2024, regular Council meeting be adjourned.

CARRIED UNANIMOUSLY

MEETING ADJOURNED: 9:45 pm

Certified Correct:

Delcy Wells, Director of Corporate Administration

Confirmed this XX day of XX, 2024.

Mark Swain, Mayor

District of Lantzville
REPORT TO CHIEF ADMINISTRATIVE OFFICER

Meeting Date: May 22, 2024

SUBJECT: Council Procedure Bylaw No. 141, 2020, Amendment (Sections 6, 18, 19 and 38) Bylaw No. 371, 2024

PURPOSE

To provide a Council Procedure Bylaw Amendment for Council consideration further to Council motions made at the April 24, 2024, regular Council meeting to enable the Closed portion of the meeting to happen following the Open portion; to change unanimous votes to 2/3 affirmative vote of the members present; and to change procedure for submission of agenda items.

RECOMMENDATIONS

THAT “District of Lantzville Council Procedure Bylaw No. 141, 2020, Amendment (Sections 6, 18, 19 and 38) Bylaw No. 371, 2024” be given first reading.

THAT “District of Lantzville Council Procedure Bylaw No. 141, 2020, Amendment (Sections 6, 18, 19 and 38) Bylaw No. 371, 2024” be given second and third readings.

COMMITTEE RECOMMENDATION N/A

ALTERNATIVES AND IMPLICATIONS

1. Take no action. Implications: Council can continue with the current Procedure Bylaw and make no amendments.
2. Take some action. Implications: Council can choose to implement some of the amendments if fewer changes are desired.
3. Other action, as instructed by Council.

BACKGROUND/RELEVANT HISTORY

The *Community Charter* (CC) requires Council to establish, by bylaw, the general procedures to be followed by Council and Council committees in conducting their business, including the manner by which resolutions may be passed and bylaws adopted, minute taking, providing advance notice to the public, designating an acting Mayor, meeting schedules, etc.

The current procedure bylaw, District of Lantzville Council Procedure Bylaw No. 141, was adopted in March 2020 and amended in April 2020 (housekeeping & electronic), November 2020 (housekeeping & change meeting time to 6:00 pm Wednesday), September 2021 (increase electronic meeting options), December 2021 (Provincial Bill 10 electronic meeting options), January 2023 (Committee of the Whole), May 2023 (Social Media Use), July 2023 (Electronic Attendance) and February 2024 (Agenda).

ATTACHMENT

1. District of Lantzville Council Procedure Bylaw No. 141, 2020, Amendment (Sections 6, 18, 19 and 38) Bylaw No. 371, 2024.

ANALYSIS/RATIONALE

The attached bylaw provides amendments to the current Council Procedure Bylaw as desired by Council further to the motions passed at its April 24, 2024, regular Council meeting. It has been noted that having the Closed portion of the meeting at the beginning of the meeting has caused

confusion for the public because the meeting start time is published at 6:00 pm; however, the Closed portion is held from 6:00 pm to 7:00 pm and there have been occasions when members of the public have arrived for 6:00 pm and have had to wait for an hour or return at 7:00 pm.

Council also wished to have more flexibility in its decisions to extend beyond 9:30 pm and to simplify the ability to add items to the agenda.

The CC requires the municipality to publish notice of intended changes before Council amends, repeals or replaces its procedure bylaw. Note: this is not a public hearing notice. If Council gives Bylaw No. 371 the first three readings, the notice will publish twice (May 29 and June 5, 2024) before Council can consider adoption of the bylaw at the next scheduled Council meeting of June 12, 2024.

1. Strategic Plan Objectives

N/A

2. Policy (Existing/Relevance/None)

N/A

3. Resources

Staff time to process the Bylaw and update the website, and advertising costs to publish notice prior to considering adoption.

4. Financial/Budget Implications

Expenses funded through existing Financial Plan operating accounts.

5. Sustainability Implications

There are no sustainability implications of the recommendation.

Prepared by:

Approved for submission to Council:

Delcy Wells, Director of Corporate
Administration

Glenn Morphy, Acting Chief Administrative Officer

Date: May 15, 2024

Date: May 15, 2024

REVIEWED WITH:			
☒ Corporate Administration	☐ Fire Rescue	☐ Public Works/Engineering	☐ RCMP
☐ Financial Services	☐ Planning	☐ Solicitor	☐ Committee:
☐ Other:			

COUNCIL AGENDA INFORMATION:		
Meeting Type	Date	Agenda Item #
Regular	May 22, 2024	
Closed (In-Camera)		
Special		

File: 3900.20.333

**DISTRICT OF LANTZVILLE
BYLAW NO. 371, 2024**

**A BYLAW TO AMEND
DISTRICT OF LANTZVILLE COUNCIL PROCEDURE BYLAW NO. 141, 2020**

The Council of the District of Lantzville in open meeting assembled, enacts as follows:

1. District of Lantzville Council Procedure Bylaw No. 141, 2020, is hereby amended as follows:
 - a) In section 6(2)(c). **TIME AND LOCATION OF MEETINGS:**
 - i. by deleting the words “unanimous consent” and replacing with the words “2/3 affirmative vote of the members present”.
 - b) In section 18(5). **AGENDA:**
 - i. by deleting the words “for review and approval” and, at the end of the sentence, by adding the words “All submitted agenda items must be included on the agenda, unless legislatively improper”.
 - c) In section 18(8)(b). **AGENDA:**
 - i. by deleting the words “unanimous resolution” and inserting the words “2/3 affirmative vote of the members present”; AND by striking the words “in which case a written report pertaining to the late item must be distributed to the members”.
 - d) In section 19. **ORDER OF PROCEEDINGS AND BUSINESS:**
 - i. by renumbering subsection (p) to (q) and inserting a new subsection (p) with the words “Motion to Close the Meeting to the Public, if required”
 - e) In section 38(1). **ADJOURNMENT:**
 - i. by deleting the word “unanimous” and replacing with the words “2/3 affirmative”.
2. This Bylaw may be cited for all purposes as “District of Lantzville Council Procedure Bylaw No. 141, 2020, Amendment (Sections 6, 18, 19 and 38) Bylaw No. 371, 2024”.

READ A FIRST TIME this day of 2024.

READ A SECOND TIME this day of , 2024.

READ A THIRD TIME this day of 2024.

**PUBLIC NOTICE ISSUED PER SECTIONS 124(3) and 94 OF THE
COMMUNITY CHARTER** on the day and day of _____, 2024.

ADOPTED this ____ day of _____, 2024.

Mark Swain,
Mayor

Delcy Wells,
Director of Corporate Administration

Councillor's Report:

The bike rack photos are provided by a Canadian company and would, in my opinion, be suitable for the Village Core Phase 2. Each rack holds 2 bikes. There is space in phase 2 for 4 of these racks, 2 in the area to the east of the bus shelter near the Post Office parking lot and two more west of the bus shelter near the access to the mall. The racks can be positioned parallel to the walking path and distanced 3' apart. Offsetting the racks by 2' is also an option.

Location of bike racks

An area has been set aside to the east of the bus shelter - roughly 8 ft wide by 6 ft deep.

An area has been set aside to the west of the bus shelter - roughly 10 ft wide by 6 ft deep.

Each area will accommodate 2 of the recommended racks.

Bike Racks are available through a Canadian manufacturer; Greenspoke Bike Parking Solutions.

Refer to the weblink below.

<https://gogreenspoke.com/products/sunset-xs/>

Model: Sunset XS Rack.

Colour: Bengal Silver or Grey (TBD)

Capacity: 2 bikes per rack

Quantity: 4 racks

Mounting: in-ground

Size: 35" tall, 40" wide

Material: galvanized heavy gauge steel tubing.

Custom logo plate: NO

Mounting:

The "in-ground" mounting option.

If Phase 2 racks are recommended by Council then they would be ordered with the surface mount option.

Cost: TBD

Council may also wish to authorize the purchase two more of these bike racks for the two areas in front of the pub, on the right and left as you walk up to the front door. Alternatively, Mayor Swain has located designs that are similar in material and

artistic look as the Snaw Naw As art piece located across the street from the pub and in front of the Municipal Hall. They could be a functional and artistic addition to the area.



THAT Council approves the draft plan included in the agenda for bike parking in the Village Core Phase 2.

Councillor Jones will make the following AMENDMENT:

AND FURTHER THAT Council authorize the purchase of six Sunset XS Racks from GoGreenSpoke Bike Parking Solutions, (4 in-ground mount and 2 surface mount, all in Bengal Silver), at the purchase cost of \$5115.49 be funded from Gas Tax AND FURTHER THAT the bike racks be installed in locations as shown in the Schedule A maps submitted with this agenda, AND ALSO that the 2 surface mount racks be installed in the two semicircle areas located in front of the pub:

- 2 surface mount racks in front of the pub with one located in each of the crescent shaped areas to the right and the left of the path as you walk up to the front door of the pub
- 1 bike rack in each of the landscaped areas in front of the first and last parking stalls located in the parking area closest to the mall
- 2 bikes racks in the “bike rack area” shown on Garden 3 map

Note: all racks should be installed 20” from the edge of the gardens and pathways where applicable

Note: all racks installed parallel to Lantzville Rd and to the multi-use path on the south side of the road.

Note: NO BIKE racks in garden 2 due to proximity to a pole for services

Note: NO BIKE racks in garden 1 per request from the Legion



GREENSPOKE
BIKE PARKING SOLUTIONS

Greenspoke
1-844-888-9999

37 Second Concession Rd, Princeton, ON N0J 1V0

Quote K24Q1462

Valid through June 1, 2024 @ 7:59 pm

Prepared For:

[Redacted]

Prepared By:

[Redacted]



For the full presentation proposal, [click here](#) to view or download the PDF version of this quote. You can sign and fax this in, or you can save time by simply electronically accepting this quote below.

Line Item Detail

Qty	Description	Picture	Unit Price	Ext Price
6	Sunset Rack Installation Type:Surface Finish: Powder Coat Standard Colour: Bengal Silver		\$725.40	\$4,352.40
			SubTotal:	\$4,352.40
			Shipping:	\$215.00
			PST:	\$319.72
			GST:	\$228.37
			Total:	\$5,115.49

Ready to Accept?

Order Confirmation

We reserve the right to cancel orders arising from errors, inaccuracies, or omissions.

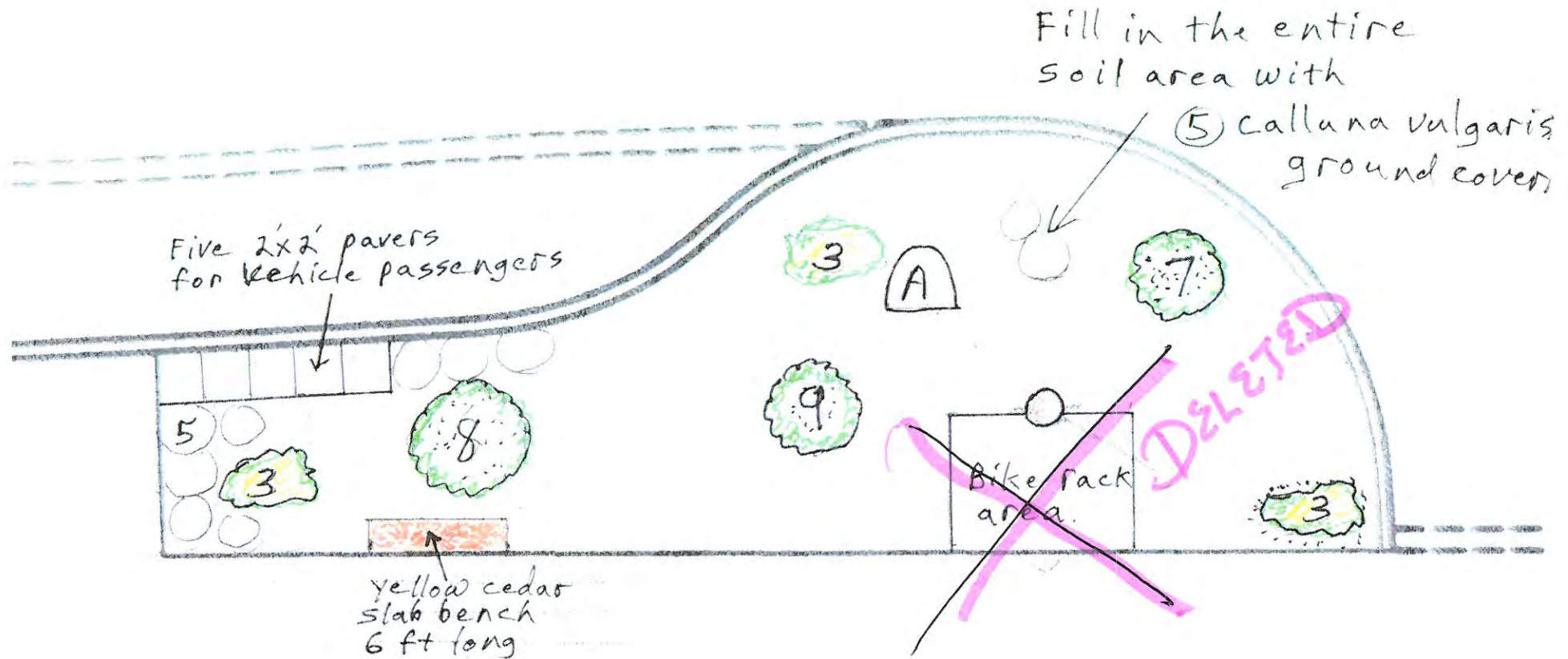
☐ I agree to the terms and conditions of the above document and PDF attachment with an electronic signature below.

IP Address 104.28.116.3

PO Number _____

Garden 2 in front of Seaview Mall

SCH 2000

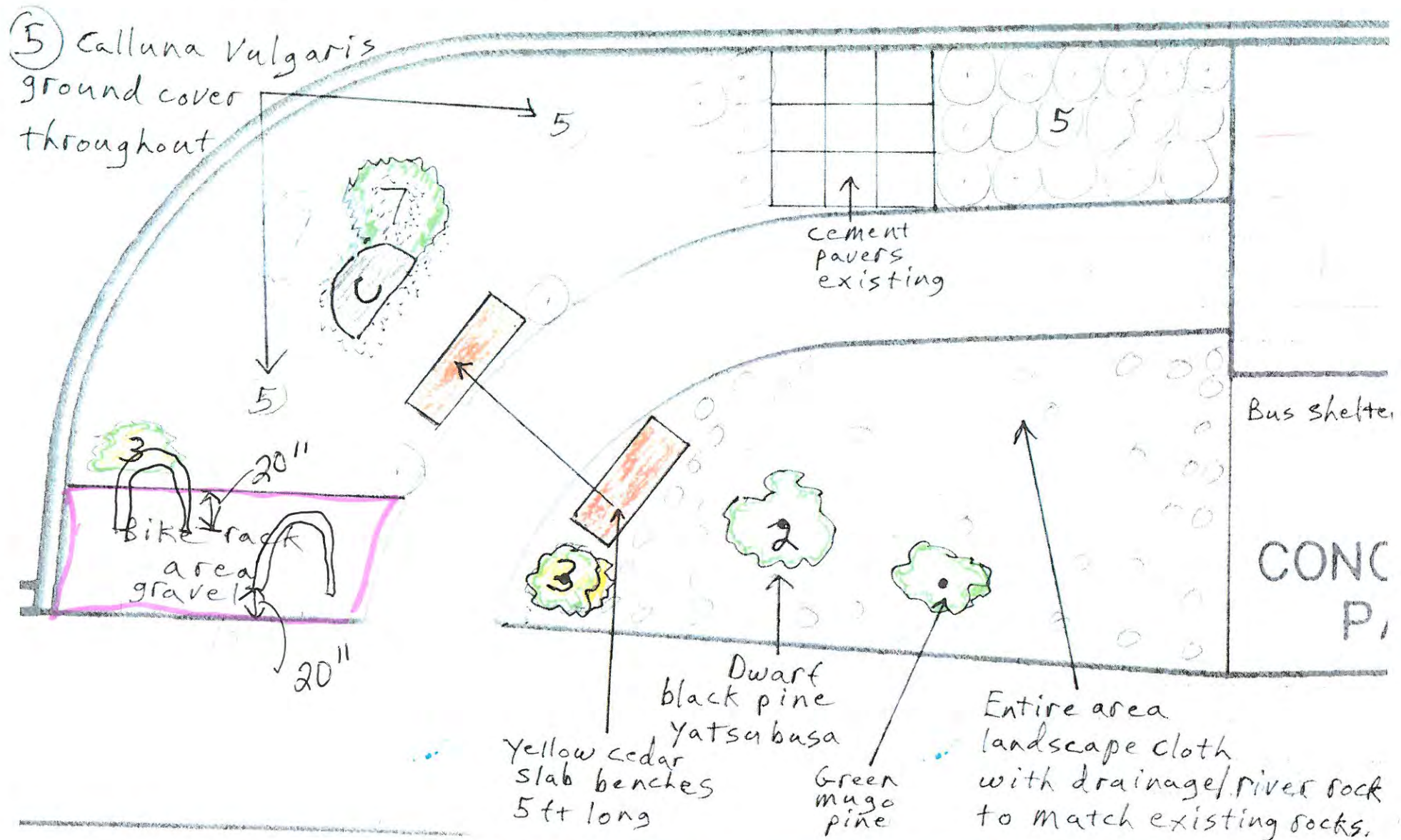


- (A) 4 ft high stone
- (7) Acer Griseum
Paper bark maple
- (9) Pinus Nigra fastigiata
Columnar black pine

- (5) Calluna Vulgaris
- (3) Mugo pine yellow

Scale 1mm = 2.95 inches

Garden 3 west of bus shelter



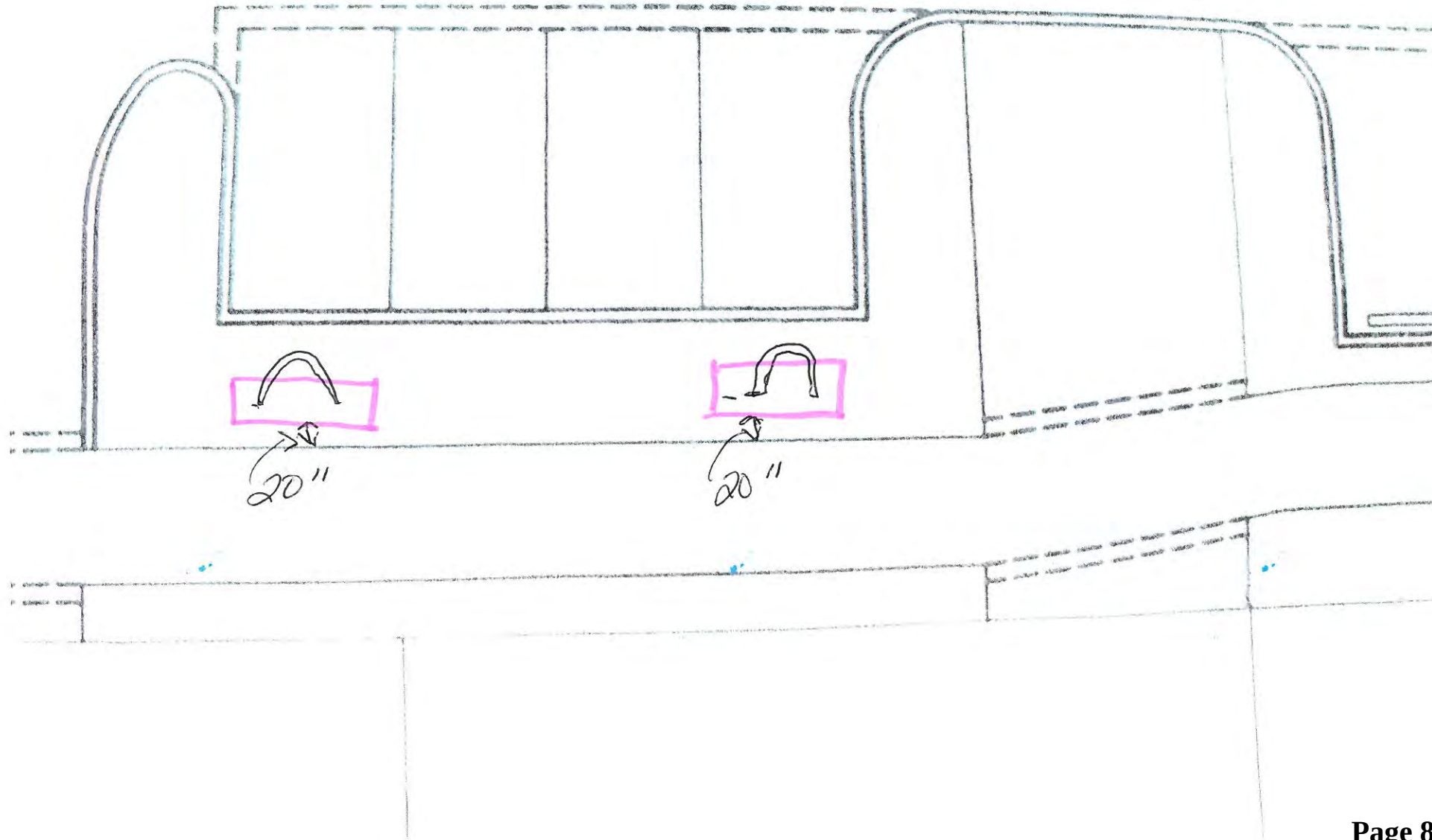
Scale 1 mm = 3" inches

⑤ *Calluna Vulgaris*
⑦ *Acer Griseum*

{3} mugo pine yellow

front of Garden in
Parking stalls in front of 4 Cats mall.

SCHOOL 17



Councillor's Report:

The purpose of this draft plan is to invite discussion, refinements and improvements before a formal proposal is submitted for the May 22 council meeting. The Village Improvement Plan which is incorporated into the District's OCP prescribes seaside elements in Village improvements. Creating a beach scene to separate the plaza from the road honours this prescription. The drought resistant beach grasses, beach stones and driftwood form a protective barrier to prevent small kids running onto the road, and to tie in with, not distract from, the ocean views.

These elements are also very inexpensive and durable.

This plan incorporates the public input of seating areas, Seaview school involvement, artistic features, good visibility between traffic and pedestrians, some vertical elements, low maintenance, and a place for coffee.

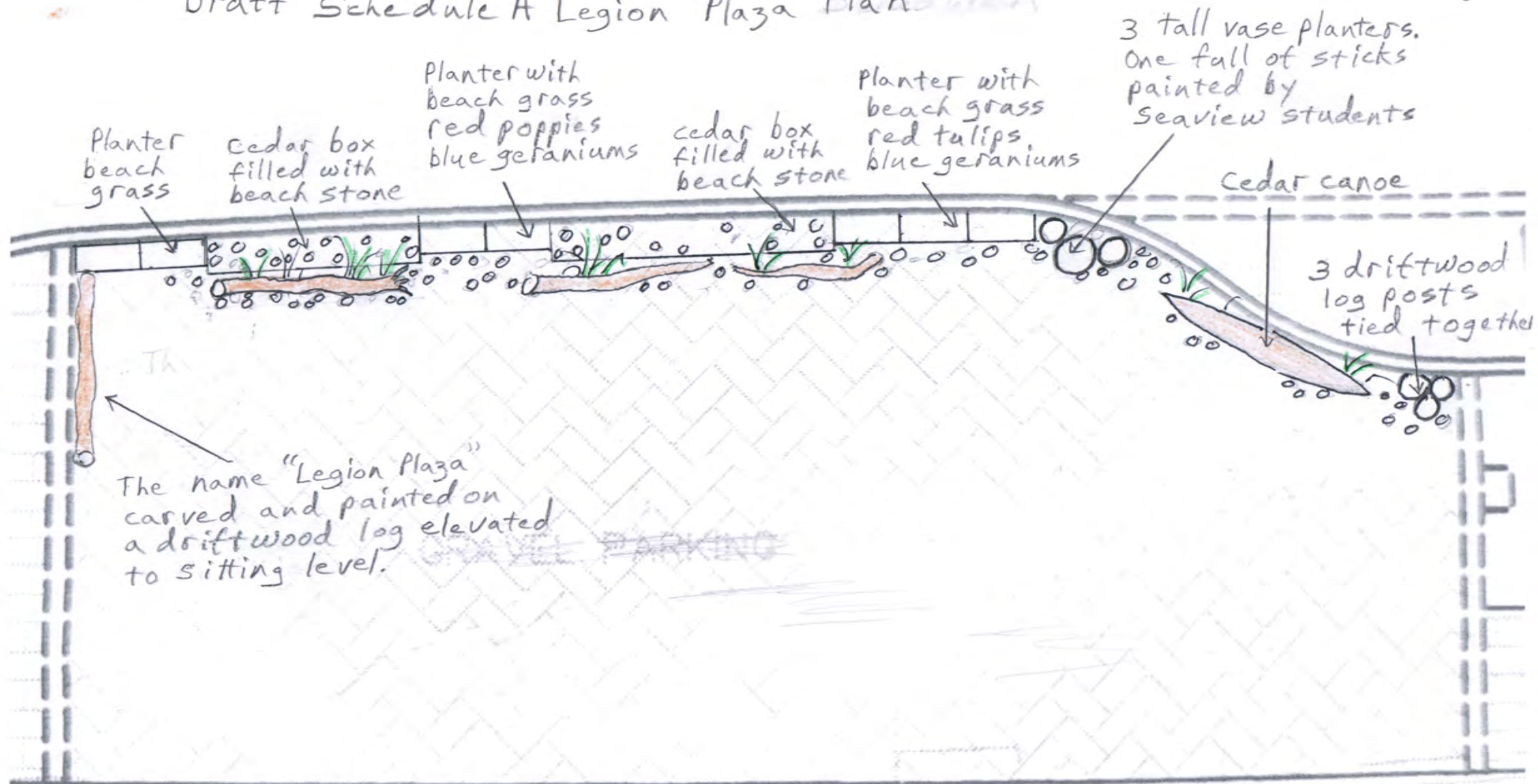
This plan includes the following Lantzville Legion input or Legion themes in the plaza: a log sign saying "Legion Plaza", red poppies, red tulips, no bike rack, a Christmas tree.

This plan does not incorporate seating in order to invite more input on the types of seating.



Draft Schedule A Legion Plaza Plan

①

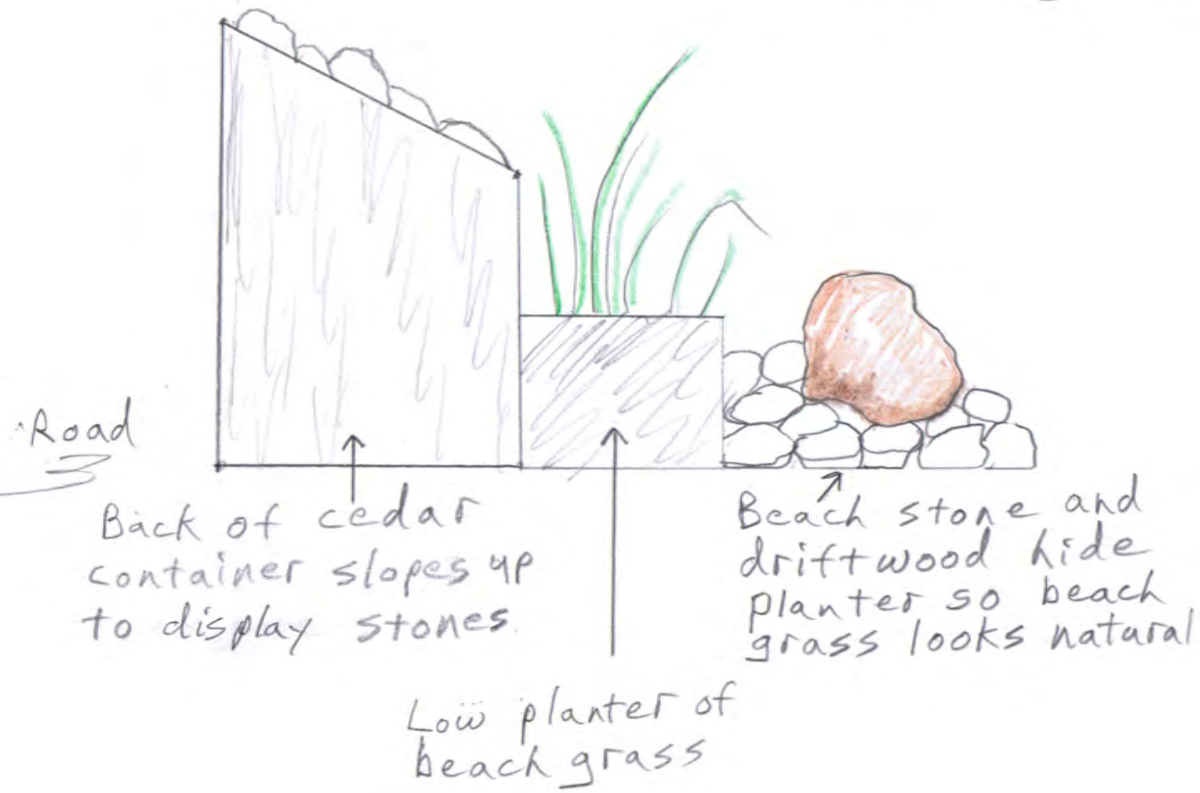


Ideas for sitting areas

- Cedar slab benches
- wrought iron table + chairs
- cape cod chairs
- Live edge narrow tall "table" for people standing.
- church pew treated with tung oil

Profile of cedar container,
beach grass, stones, driftwood.

(2)



Profile of Planters

Beach grass
all season

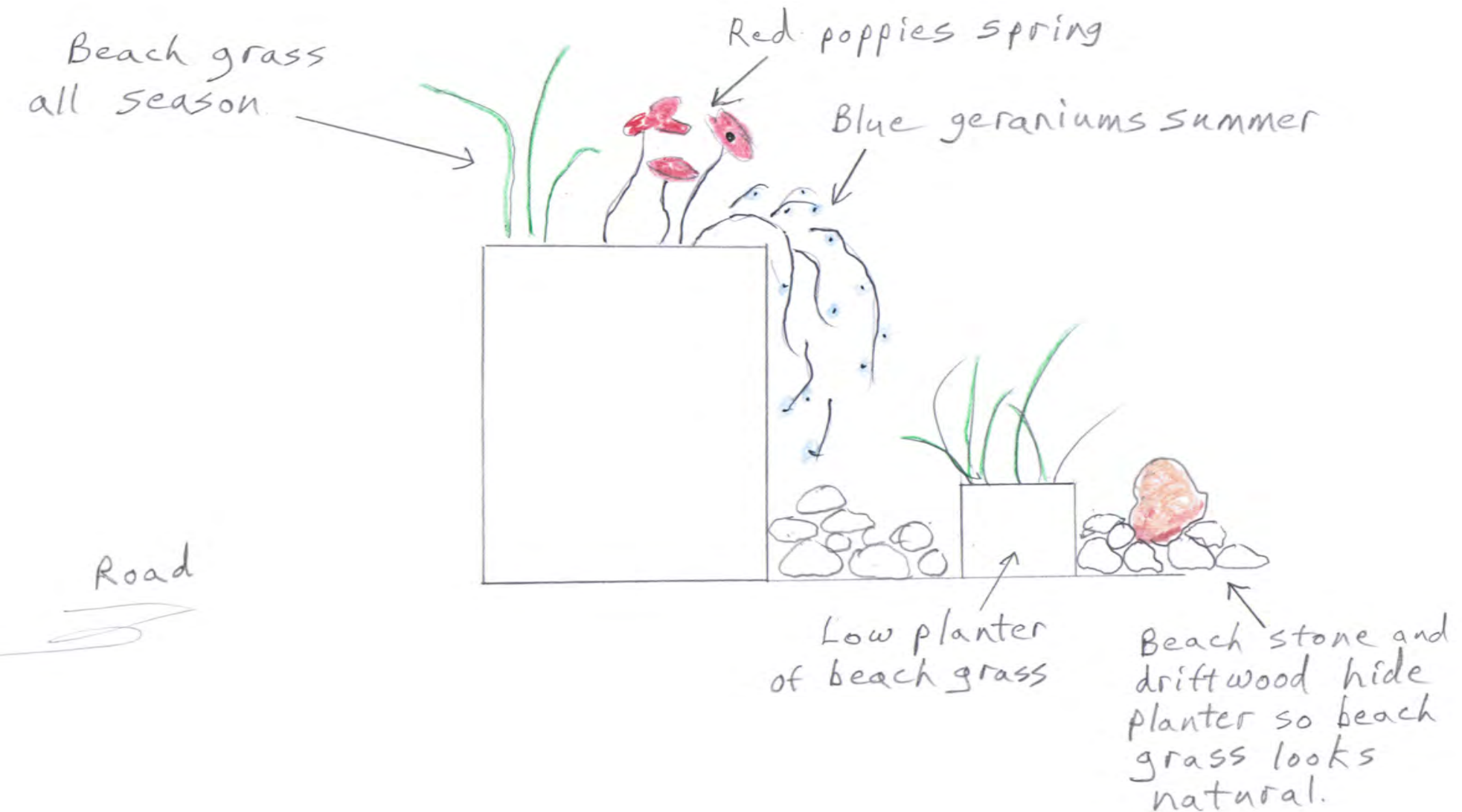
Red poppies spring

Blue geraniums summer

Road

Low planter
of beach grass

Beach stone and
driftwood hide
planter so beach
grass looks
natural.



SUMMER UPDATES

- Council submitted a resolution for the AGM of the Association of Vancouver Island and Coastal Communities (AVICC) advocating an update to provincial legislation, allowing development cost charges to include large capital expenses for firefighting, such as fire trucks. The resolution was endorsed by the Board of AVICC and passed unanimously as part of the endorsed block. We anticipate it will now make its way to the Union of BC Municipalities (UBCM) to potentially become official advocacy policy.
- A design based on resident input for landscaping in Phase II of the Village Core Improvement Project has been approved, and landscaping will begin soon. Thank you to everyone who participated in the public feedback process. More input will be gathered for design of the new Legion Plaza.
- There is some news for bikers. New bike racks have been installed at Oar Road and Harper Road ends. Similar bike racks at Eby Road end are in progress, and details are being determined for bike racks in the Village Core.
- The “greening up” of the Lavender and Jacks beach road ends, with resident input, are two more approved projects.
- All the legal requirements for Pierce Woods Marine Park are being implemented, and hopefully the park will soon open to the public.
- We also look forward to the authorized multi-use path from Leland to Huddlestone.
- Numerous grant applications have been submitted and we are hopeful for positive news.

Please continue to share your feedback and ideas, as they help guide decisions.