



## CORPORATION OF THE TOWNSHIP OF ESQUIMALT

### **A G E N D A** **SPECIAL MEETING OF COUNCIL**

Monday, May 25, 2009  
Following the Special Committee of the Whole Meeting at 5:45 p.m.  
Esquimalt Council Chambers

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1. **CALL TO ORDER**

2. **LATE ITEMS**

3. **APPROVAL OF THE AGENDA**

4. **STAFF REPORT**

*Finance*

- (1) Audited Financial Statements, Staff Report No. FIN-0-016 Pg. 1 – 26

*Development Services*

- (2) Timeline for Approval of Secondary Suites Regulations, Staff Report No. DEV-09-031 Pg. 27 – 28

5. **RISE AND REPORT**

- (1) Verbal Report from Mayor Desjardins

6. **MOTION TO GO IN CAMERA**

- (1) Motion to go *In Camera* pursuant to Section 90 of the *Community Charter* to discuss receipt of advice subject to solicitor-client privilege and negotiations and related discussions respecting the proposed provision of a municipal service, pursuant to Section 90 (1) (i) and (k) and that the general public be excluded.

7. **ADJOURNMENT**



## CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Municipal Hall, 1229 Esquimalt Road, Esquimalt, B.C. V9A 3P1  
Telephone (250) 414-7100 Fax (250) 414-7111

### STAFF REPORT

**DATE:** May 21, 2009 **REPORT NO.** FIN-09-016  
**TO:** Mayor and Council  
**FROM:** Laurie Hurst, Director of Financial Services  
**SUBJECT:** Audited Financial Statements

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#### RECOMMENDATION:

That Council receive the audited consolidated financial statements for the year ended December 31, 2008.

#### BACKGROUND:

Fiscal yearend for the Township is December 31<sup>st</sup>. The annual financial statements are compiled and produced subsequent to the yearend and reflect the financial activities for the period of January 1 to December 31.

#### DISCUSSION:

Council for the Township appointed KPMG as their municipal auditors. Finance staff analyzed and compiled the financial information for the 2008 fiscal period and KPMG conducted the audit of this information in late March and early April. Audited statements are presented here for review and receipt.

#### ALTERNATIVES:

N/A

Submitted by:

Laurie Hurst, CGA  
Director of Financial Services

**Approved for Council's consideration:**

Laurie Hurst, A/CAO

Dated: May 22/09

Consolidated Financial Statements of the

**CORPORATION OF THE  
TOWNSHIP OF ESQUIMALT**

Year ended December 31, 2008

# **CORPORATION OF THE TOWNSHIP OF ESQUIMALT**

Municipal Council

## **MUNICIPAL COUNCIL**

### **Mayor**

Barbara E. Desjardins

### **COUNCILLORS**

Meagan Brame

Randall Garrison

Alison Gaul

Lynda Hundleby

Donald E. Linge

Bruce McIlldoon

## **ESQUIMALT PARKS AND RECREATION ADVISORY COMMITTEE**

Richard J. Fyfe, Chair

Jennifer Parlee, Vice-Chair

Maureen E. Mitchell-Starkey

Councillor Lynda Hundleby

Councillor Donald E. Linge

Geoff Murray

Steve Zeitz

## **OFFICIALS**

Chief Administrative Officer

Director of Financial Services/Collector of Taxes

Director of Engineering Services

Director of Development Services

Director of Parks and Recreation Services

Fire Chief

Corporate Administrator

Auditors

Solicitors

Bankers

Thomas C. Day

Laurie A. Hurst, CGA

Gilbert Cote, P.Eng.

Barbara Snyder, MCIP

Vacant

Paul E. Nelson, B.A.

Larry Randle

KPMG LLP

Lidstone Young Anderson

Staples McDannold Stewart

Bank of Montreal

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Consolidated Financial Statements

Year ended December 31, 2008

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## **FINANCIAL REPORTING RESPONSIBILITY**

The accompanying consolidated financial statements of the Corporation of the Township of Esquimalt (the "Township") are the responsibility of management. To ensure their integrity, objectivity and reliability, management has selected appropriate accounting policies that are consistent with generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The financial statements necessarily include some amounts that are based on estimates and the judgment of management with appropriate consideration to materiality.

The Township's accounting systems and related internal controls and supporting procedures are designed and maintained to provide reasonable assurance that financial records are complete and accurate and that assets are safeguarded against loss from unauthorized use or disposition. The procedures include training and selection of qualified staff, the establishment of an organizational structure that provides a well-defined division of responsibilities, accountability for performance and communication of standards of business conduct.

The Municipal Council oversees management's responsibilities for the financial reporting and internal control systems. Council meets periodically with management and the independent auditors to satisfy themselves that management's responsibilities are properly discharged and to review and receive the consolidated financial statements.

KPMG LLP, Chartered Accountants, the independent auditors appointed by the Township, have examined these financial statements and issued their report, which follows. The auditors have full and unrestricted access to the Council to discuss their audit and their related findings.

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Corporate Administrator

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Director of Financial Services



**KPMG LLP**  
**Chartered Accountants**  
St. Andrew's Square II  
800-730 View Street  
Victoria BC V8W 3Y7

Telephone (250) 480-3500  
Fax (250) 480-3539  
Internet [www.kpmg.ca](http://www.kpmg.ca)

## **AUDITORS' REPORT TO THE MAYOR AND COUNCILLORS OF THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT**

We have audited the consolidated statement of financial position of the Corporation of the Township of Esquimalt as at December 31, 2008 and the consolidated statements of financial activities and changes in financial position for the year then ended. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in black ink that reads 'KPMG LLP'.

Chartered Accountants

Victoria, Canada

April 10, 2009

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Consolidated Statement of Financial Position

## Statement A

December 31, 2008, with comparative figures for 2007

|   | 2008              | 2007              |
|---|-------------------|-------------------|
| <b>Financial Assets</b>                 |                   |                   |
| Cash and temporary investments (note 2) | \$ 15,678,991     | \$ 17,836,703     |
| Property taxes receivable               | 995,737           | 688,237           |
| Receivables and other                   | 976,893           | 643,879           |
| Property acquired for taxes             | 181,200           | 181,200           |
| <b>Total financial assets</b>           | <b>17,832,821</b> | <b>19,350,019</b> |

## Liabilities

|  |                    |                    |
|--|--------------------|--------------------|
| Payables and accrued liabilities                     | 6,567,704          | 6,924,596          |
| Deferred revenue and deposits (note 3)               | 1,716,510          | 1,452,520          |
| Long-term debt (notes 4 and 5)                       | 11,859,096         | 12,387,099         |
| Lease obligations (note 6)                           | 153,994            | 227,596            |
| Employee benefit and retirement obligations (note 7) | 925,031            | 848,481            |
| <b>Total liabilities</b>                             | <b>21,222,335</b>  | <b>21,840,292</b>  |
| <b>Net financial liabilities</b>                     | <b>(3,389,514)</b> | <b>(2,490,273)</b> |

## Physical Assets

|                                 |                      |                      |
|---------------------------------|----------------------|----------------------|
| Materials and supplies (note 8) | 58,688               | 52,824               |
| Capital assets (note 8)         | 63,880,813           | 60,071,781           |
| <b>Total liabilities</b>        | <b>63,939,501</b>    | <b>60,124,605</b>    |
|                                 | <b>\$ 60,549,987</b> | <b>\$ 57,634,332</b> |

## Municipal Position

|                                      |                      |                      |
|--------------------------------------|----------------------|----------------------|
| Capital Fund (Schedule A)            | \$ 1,440,026         | \$ 3,505,572         |
| Operating Fund (Schedule B) (note 9) | 1,971,672            | 1,788,541            |
| Reserve Fund (Schedule C)            | 5,211,878            | 4,830,309            |
|                                      | <b>8,623,576</b>     | <b>10,124,422</b>    |
| <b>Equity in physical assets</b>     | <b>51,926,411</b>    | <b>47,509,910</b>    |
|                                      | <b>\$ 60,549,987</b> | <b>\$ 57,634,332</b> |

Contractual commitments (note 14)

Contingent liabilities (note 15)

See accompanying notes to consolidated financial statements.

Laurie Hurst, CGA  
Director of Financial Services



# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Consolidated Statement of Financial Activities

## Statement B

Year ended December 31, 2008, with comparative figures for 2007

|   | Budget<br>2008 | Actual<br>2008 | Actual<br>2007 |
|---|----------------|----------------|----------------|
| Revenue:  |                |                |                |
| Taxes for municipal purposes (note 10)                      | \$ 11,688,793  | \$ 11,694,124  | \$ 10,946,113  |
| Payments in lieu of taxes (note 11)                         | 8,194,330      | 8,212,472      | 7,833,351      |
| Sales of services   | 2,889,647      | 3,299,423      | 2,698,144      |
| Other revenue from own sources                              | 1,877,710      | 2,226,492      | 2,724,024      |
| Unconditional transfers from other governments              | 554,865        | 557,042        | 521,854        |
| Conditional transfers from other governments                | 413,500        | 190,374        | 179,663        |
|   | 25,618,845     | 26,179,927     | 24,903,149     |
| Expenditure:  |                |                |                |
| General government  | 2,843,898      | 2,324,456      | 2,969,415      |
| Protective services   | 9,395,550      | 8,993,491      | 8,645,498      |
| Transportation  | 4,193,075      | 4,003,960      | 3,182,426      |
| Environmental health (garbage collections; sanitary sewers) | 4,214,798      | 3,242,072      | 1,820,808      |
| Environmental development (land use planning)               | 663,310        | 385,102        | 386,778        |
| Recreation, parks and culture                               | 8,035,229      | 7,410,865      | 6,778,365      |
| Other   | 546,442        | 719,222        | 772,143        |
|   | 29,892,302     | 27,079,168     | 24,555,433     |
| Excess (deficiency) of revenue over expenditure             | (4,273,457)    | (899,241)      | 347,716        |
| Debt issued   | -              | -              | 2,353,000      |
| New lease obligations                                       | -              | 115,912        | 76,319         |
| Debt principal repaid                                       | (447,840)      | (447,828)      | (368,811)      |
| Actuarial adjustment on debt                                | -              | (80,175)       | (60,318)       |
| Lease obligations repaid                                    | -              | (189,514)      | (431,603)      |
|   | (447,840)      | (601,605)      | 1,568,587      |
| Change in fund balances                                     | (4,721,297)    | (1,500,846)    | 1,916,303      |
| Consolidated opening balances                               |                | 10,124,422     | 8,208,119      |
| Consolidated closing balances                               |                | \$ 8,623,576   | \$ 10,124,422  |

See accompanying notes to consolidated financial statements.

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Consolidated Statement of Changes in Financial Position

## Statement C

Year ended December 31, 2008, with comparative figures for 2007

|   | 2008          | 2007          |
|---|---------------|---------------|
| Cash and temporary investments provided by (used in): |               |               |
| Operating activities:                                 |               |               |
| Excess (deficiency) of revenue over expenditure       | \$ (899,241)  | \$ 347,716    |
| Actuarial adjustment on debt                          | (80,175)      | (60,318)      |
| Decrease (increase) in non-cash financial assets:     |               |               |
| Property taxes receivable                             | (307,500)     | (308,820)     |
| Receivables and other                                 | (333,014)     | 742,973       |
| Increase (decrease) in short-term liabilities:        |               |               |
| Payables and accrued liabilities                      | (356,892)     | 385,141       |
| Deferred revenue and deposits                         | 263,990       | 437,588       |
| Employee benefit and retirement obligations           | 76,550        | 71,931        |
| Net increase in cash from operations                  | (1,636,282)   | 1,616,211     |
| Financing:  |               |               |
| Long-term debt issued                                 | -             | 2,353,000     |
| Lease obligations incurred                            | 115,912       | 76,319        |
| Long-term debt principal repaid                       | (447,828)     | (368,811)     |
| Lease principal repaid                                | (189,514)     | (431,603)     |
| Net increase in cash from financing                   | (521,430)     | 1,628,905     |
| Increase in cash and temporary investments            | (2,157,712)   | 3,245,116     |
| Cash and temporary investments, beginning of year     | 17,836,703    | 14,591,587    |
| Cash and temporary investments, end of year           | \$ 15,678,991 | \$ 17,836,703 |

See accompanying notes to consolidated financial statements.

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

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The Corporation of the Township of Esquimalt (the "Township") is a municipality under the provisions of the British Columbia *Local Government Act and Community Charter*. These financial statements are prepared by management in accordance with Section 167 of the *Community Charter*.

### 1. Significant accounting policies:

The reporting entity comprises all organizations that are accountable for the administration of their affairs and resources to the Municipal Council and that are owned or controlled by the Township. These organizations include the Esquimalt Parks and Recreation Commission.

The accounting policies of the Township conform to Canadian generally accepted accounting principles, as prescribed by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants ("CICA"), and include the following:

#### (a) Basis of presentation:

The Township follows the fund basis of accounting. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Currently in use are:

Operating Fund - to account for all financial resources except those required to be accounted for in another fund.

Capital Fund - to account for all capital assets of the Township and related long-term liabilities.

Reserve Fund - to account for activities within designated funds established for specific purposes. The funds are governed by bylaws defining their purpose and are funded primarily by contributions from the General Operating Fund plus interest earned on fund balances.

#### (b) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the period. A significant area requiring the use of estimates is employment benefits. Actual results could differ from these estimates.

#### (c) Property acquired for taxes:

Properties acquired for taxes that have been deeded to the municipality and that are not being used for municipal purposes are recorded at assessed values for general purposes as determined by the British Columbia Assessment Authority. Properties acquired for taxes that are subject to redemption by the owner are valued at the tax sale value.

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

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### 1. Significant accounting policies (continued):

#### (d) Revenue recognition:

Sources of revenue are recorded on the accrual basis and include revenue in the period in which the transactions or events occurred that gave rise to the revenues and expenditures in the period the goods and services are acquired and a liability is incurred or transfers are due.

Revenue unearned in the current period is recorded as deposits or deferred revenue. Receipts that are restricted by legislation or by agreement with external parties are deferred and reported as deferred revenue. When qualifying expenditures are incurred, deferred revenue is brought into revenue at equal amounts.

Government transfers are recognized as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

#### (e) Employee future benefits:

The Township and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.

Sick leave and other retirement benefits are also available to the Township's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The obligation under this benefit plan is accrued based on projected benefits as the employees render services necessary to earn the future benefits.

#### (f) Capital assets:

Capital assets acquired or constructed for general government purposes are recorded at cost as expenditures in the period they are acquired. Donated capital assets are recorded at their estimated fair value at the time they are received. Incomplete projects are classified as work-in-progress until they are completed, at which time the asset is reclassified to the related capital asset account. The Township does not record amortization on capital assets.

The Township is in the process of accumulating information related to its tangible capital assets in order to comply with the new Public Sector Accounting Board Standard 3150. This new standard will be applicable to the Township's 2009 annual financial statements. As at December 31, 2007, the cost and accumulated amortization have not yet been finalized for the individual classes of tangible capital assets and hence details concerning the major categories of tangible capital assets have not been provided.

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 1. Significant accounting policies (continued):

#### (g) Equity in physical assets:

Equity in physical assets represents the historical cost of those capital assets. Equity increases as physical assets are acquired without incurring long-term debt or, where such debt is incurred, by the reduction of that debt. Equity decreases as physical assets are written off on disposal.

#### (h) Budget:

The budget figures are the amounts set out in the annual Financial Plan adopted by bylaw on or before May 15 each year. Subsequent amendments to the Financial Plan are not reflected in these statements. No amounts are budgeted for the collection of taxes or levies on behalf of other agencies and the subsequent transfer of these funds.

### 2. Cash and temporary investments:

|  | 2008                 | 2007                 |
|--|----------------------|----------------------|
| Cash and bank deposits   | \$ 366,214           | \$ 909,083           |
| Municipal Finance Authority - Money Market Funds,<br>at cost which approximates market value | 15,312,777           | 16,927,620           |
|  | <u>\$ 15,678,991</u> | <u>\$ 17,836,703</u> |

### 3. Deferred revenue and deposits:

|                           | 2008                | 2007                |
|---------------------------|---------------------|---------------------|
| Miscellaneous             | \$ 486,678          | \$ 639,982          |
| Gas Tax Agreement funds   | 241,216             | 82,477              |
| Gaming revenue            | 424,868             | 386,346             |
| Property tax installments | 563,748             | 343,715             |
|                           | <u>\$ 1,716,510</u> | <u>\$ 1,452,520</u> |

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 3. Deferred revenue and deposits (continued):

Schedule of receipts and disbursements of Gas Tax Agreement funds

|                                  | 2008       | 2007       |
|----------------------------------|------------|------------|
| Gas Tax Agreement funds          |            |            |
| Opening balance of unspent funds | \$ 82,477  | \$ 214,141 |
| Add:                             |            |            |
| Amount received during year      | 258,770    | 206,508    |
| Interest earned                  | 4,177      | 9,293      |
|                                  | 345,424    | 429,942    |
| Less amount spent on projects    | (104,208)  | (347,465)  |
| Ending balance of unspent funds  | \$ 241,216 | \$ 82,477  |

### 4. Long-term debt:

| Bylaw            | Purpose           | Matures | Rate   | Original amount | Gross balance | Sinking fund | Net balance 2008 | Net balance 2007 |
|------------------|-------------------|---------|--------|-----------------|---------------|--------------|------------------|------------------|
| General Capital: |                   |         |        |                 |               |              |                  |                  |
| 2525             | Recreation Centre | 2022    | 5.370% | \$ 4,000,000    | 4,000,000     | 825,986      | 3,174,014        | 3,329,006        |
| 2564             | Recreation Centre | 2023    | 4.775% | 2,800,000       | 2,800,000     | 473,611      | 2,326,389        | 2,430,584        |
|                  |                   |         |        | 6,800,000       | 6,800,000     | 1,299,597    | 5,500,403        | 5,759,590        |
| Sewer Capital:   |                   |         |        |                 |               |              |                  |                  |
| 2289             | Sanitary Sewers   | 2012    | 5.850% | 425,000         | 425,000       | 281,956      | 143,044          | 175,377          |
| 7-04             | Sanitary Sewers   | 2024    | 4.975% | 1,256,000       | 1,256,000     | 164,369      | 1,091,631        | 1,135,779        |
| 7-05             | Sanitary Sewers   | 2025    | 4.170% | 2,012,000       | 2,012,000     | 212,742      | 1,799,258        | 1,872,974        |
| 7-06             | Sanitary Sewers   | 2026    | 4.430% | 1,129,000       | 1,129,000     | 77,963       | 1,051,037        | 1,090,379        |
| 7-07             | Sanitary Sewers   | 2027    | 4.820% | 2,353,000       | 2,353,000     | 79,277       | 2,273,723        | 2,353,000        |
|                  |                   |         |        | 7,175,000       | 7,175,000     | 816,307      | 6,358,693        | 6,627,509        |
|                  |                   |         |        | \$ 13,975,000   | 13,975,000    | 2,115,904    | 11,859,096       | 12,387,099       |

In 2003 the Council of the Township approved Bylaw No. 2565 to authorize the construction of improvements to the sanitary sewer system and to borrow upon the credit of the Township a sum not to exceed \$6,750,000. The sewer upgrade program capital expenditures are scheduled to be completed over a five year period and the funding for annual expenditures is drawn from the unissued portion of Bylaw No. 2585. Final drawdown of funding occurred in November 2007.

Total interest on long-term debt for the year was \$678,844 including accrued interest of \$94,670 (2007 - \$670,729 including accrued interest of \$103,638).

Principal payments for the next five years are 2009 - \$520,535, 2010 - \$520,535, 2011 - \$520,535, 2012 - \$520,535, 2013 - \$520,535 with a remaining balance thereafter of \$9,619,580.

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

#### 4. Long-term debt (continued):

The loan agreements with the Capital Regional District and the Municipal Finance Authority (the "Authority") provide that if at any time the scheduled payments provided for in the agreement are not sufficient to meet the Authority's obligations in respect to such borrowings, the resulting deficiency becomes a liability of the municipality.

#### 5. Municipal Finance Authority Debt Reserve Fund:

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

As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits are held by the MFA to act as security against the possibility of debt repayments default. If the debt is retired without default, the deposits are refunded to the Township. As the security and debt reserve funds are held and maintained separately from the Township's assets and liabilities, they are excluded from the consolidated statement of financial position.

The MFA Debt Reserve Fund held in the Operating Fund is comprised of:

|              | 2008 |         | 2007 |         |
|--------------|------|---------|------|---------|
| Cash         | \$   | 171,303 | \$   | 164,400 |
| Demand notes |      | 426,972 |      | 426,972 |
|              | \$   | 598,275 | \$   | 591,372 |

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 6. Lease obligations:

The Township has, in part, financed the municipal hall and library building and specific administrative, recreational and fire department equipment by entering into capital lease arrangements with the MFA. The Township will acquire ownership of the assets at the end of the lease term. Repayments are due as shown.

|   | 2008       | 2007       |
|---|------------|------------|
| 2008  | \$ -       | \$ 230,416 |
| 2009  | 61,559     | 22,899     |
| 2010  | 57,210     | 18,874     |
| 2011  | 28,091     | 17,388     |
| 2012  | 22,659     | 13,560     |
| 2013  | 4,569      | -          |
| Total minimum payments                                | 174,088    | 303,137    |
| Less amounts representing interest (at prime plus 1%) | (20,094)   | (75,541)   |
| Present value of net minimum capital lease payments   | \$ 153,994 | \$ 227,596 |

Total interest on leases for the year was \$7,720 (2007 - \$21,654).

### 7. Employee benefit and retirement obligations:

Employees of the Township are entitled to severance pay upon retirement or resignation after a minimum of 10 years service and to jointly funded purchase of pensionable service for their probationary periods of employment. The amounts recorded for these benefits are based upon an actuarial evaluation performed by an independent firm using a projected benefit actuarial valuation method pro-rated on services, and is reviewed on a periodic basis.

The Township provides benefits for sick leave to all of its regular employees. These employees accumulate sick leave on a monthly basis and can only use this paid time off under certain circumstances. The Town funds the employee future benefits from current operating revenue.

The Township commissioned an independent actuarial review concerning its estimated liability for sick leave, severance benefits and purchase of pensionable service as at December 31, 2008. The significant actuarial assumptions adopted in measuring the Township's accrued benefit obligations are as follows:

|   | 2008          | 2007          |
|---|---------------|---------------|
| Discount rates  | 4.75%         | 4.75%         |
| Expected wage and salary increases, based on age and gender | 2.63% - 4.63% | 2.63% - 4.63% |
| Expected inflation rate                                     | 2.5%          | 2.5%          |



# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 7. Employee benefit and retirement obligations (continued):

Information about liabilities for employee benefit plans is as follows:

|  | 2008       | 2007       |
|--|------------|------------|
| Accrued benefit liability, beginning of year | \$ 848,481 | \$ 769,024 |
| Service cost                                 | 72,000     | 65,800     |
| Interest cost                                | 37,800     | 40,000     |
| Benefit payments                             | (29,500)   | (42,300)   |
| Special agreement refund accrual             | (3,750)    | 15,957     |
| Accrued benefit liability, end of year       | \$ 925,031 | \$ 848,481 |

The difference between the actuarially determined accrued benefit obligation of \$777,500 and the accrued benefit obligation of \$925,031 is an actuarial gain of \$117,200 and the special agreement refund accrual of \$30,331. The actuarial gain is being amortized over a period equal to the employees' average remaining service lifetime of 11 years.

### 8. Physical assets:

|  | 2008          | 2007          |
|--|---------------|---------------|
| Capital assets:  |               |               |
| Engineering structures   | \$ 19,254,147 | \$ 18,039,963 |
| Buildings  | 22,025,385    | 21,858,496    |
| Machinery and equipment  | 8,305,331     | 7,865,769     |
| Land   | 4,500,706     | 4,500,705     |
| Sanitary sewer system  | 3,656,788     | 3,602,436     |
| Work-in-progress   | 6,138,456     | 4,204,412     |
|  | 63,880,813    | 60,071,781    |
| Inventories of materials and supplies - at weighted average cost | 58,688        | 52,824        |
|  | \$ 63,939,501 | \$ 60,124,605 |

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Consolidated Financial Statements

Year ended December 31, 2008

## 9. Operating Fund:

The Operating Fund balance is comprised as follows:

|                             | 2008                | 2007                |
|-----------------------------|---------------------|---------------------|
| Appropriated:               |                     |                     |
| Celebrations Rainy Day      | \$ 8,000            | \$ 8,000            |
| Future expenditure          | 969,504             | 563,659             |
| Property acquired for taxes | 181,200             | 181,200             |
| Uncollected taxes           | 100,000             | 100,000             |
| Working capital             | 400,000             | 400,000             |
| Unappropriated              | 312,968             | 535,682             |
|                             | <b>\$ 1,971,672</b> | <b>\$ 1,788,541</b> |

## 10. Taxes:

|                                      | 2008                 | 2007                 |
|--------------------------------------|----------------------|----------------------|
| Taxes levied for municipal purposes: |                      |                      |
| General municipal taxes              | \$ 11,481,730        | \$ 10,744,168        |
| 1% utility tax                       | 212,394              | 201,945              |
|                                      | <b>\$ 11,694,124</b> | <b>\$ 10,946,113</b> |

|  | 2008                | 2007                |
|--|---------------------|---------------------|
| Taxes, requisitions and levies collected on behalf of the following agencies are not included in these financial statements: |                     |                     |
| Province of British Columbia - school purposes   | \$ 5,117,105        | \$ 5,033,265        |
| Capital Regional District - requisition  | 1,395,100           | 1,278,158           |
| Capital Regional District - 9-1-1- call answer levy  | 75,989              | 74,016              |
| Capital Regional Hospital District - requisition   | 506,998             | 455,758             |
| British Columbia Assessment Authority  | 164,787             | 161,383             |
| British Columbia Transit - Victoria Regional Transit Commission  | 418,590             | 365,091             |
| Municipal Finance Authority of British Columbia  | 442                 | 576                 |
|  | <b>\$ 7,679,011</b> | <b>\$ 7,368,247</b> |

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Consolidated Financial Statements

Year ended December 31, 2008

## 11. Payments in lieu of taxes:

|  | 2008                | 2007                |
|--|---------------------|---------------------|
| Payments in lieu of taxes received for municipal purposes: |                     |                     |
| Federal government   | \$ 8,046,210        | \$ 7,668,659        |
| British Columbia Hydro & Power Authority                   | 151,619             | 151,130             |
| Liquor Distribution Branch                                 | 12,523              | 11,388              |
| Provincial Rental Housing Corporation                      | 2,120               | 2,174               |
|  | <b>\$ 8,212,472</b> | <b>\$ 7,833,351</b> |

|  | 2008                | 2007                |
|--|---------------------|---------------------|
| Payments in lieu of taxes received on behalf of the following agencies are not included in these statements: |                     |                     |
| Province of British Columbia - school purposes   | \$ 3,439,218        | \$ 3,682,380        |
| Capital Regional District  | 962,764             | 894,786             |
| Capital Regional Hospital District   | 266,709             | 240,189             |
| British Columbia Assessment Authority  | 123,181             | 119,794             |
| British Columbia Transit - Victoria Regional Transit Commission  | 316,966             | 298,033             |
| Municipal Finance Authority of British Columbia  | 135                 | 144                 |
| Other Revenue- General   | 2                   | -                   |
|  | <b>\$ 5,108,975</b> | <b>\$ 5,235,326</b> |

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 12. Pension liability:

The municipality and its employees contribute to the Municipal Pension Plan ("Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 150,000 active members and approximately 54,000 retired members. Active members include approximately 32,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2006 indicated a surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009 with results available in 2010. The actuary does not attribute portions of the surplus to individual employers. The Township paid \$722,744 (2007 - \$700,229) for employer contributions and Township employees paid \$568,431 (2007 - \$547,559) to the plan during the year.

### 13. GVLRA – CUPE Long-Term Disability Trust:

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers and the Canadian Union of Public Employees representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The Township and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined at December 31, 2006 to be \$7,187,292 with a net surplus of \$5,035,817. The Township paid \$17,120 (2007 - \$28,884) for employer contributions to the plan during the year.

### 14. Contractual commitments:

At December 31, 2008, the following major contracts were in progress:

|                                 | Total<br>amount of<br>contract | Paid on<br>contract to<br>December 31,<br>2008 |
|---------------------------------|--------------------------------|--|
| Instituform Technologies Ltd    | \$ 1,739,424                   | \$ 1,628,190                                   |
| Stantec Engineering             | 292,463                        | 141,499  |
| 1 <sup>st</sup> Team Consulting | 186,388                        | 77,546   |
|                                 | \$ 2,218,275                   | \$ 1,847,235                                   |

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Consolidated Financial Statements

Year ended December 31, 2008

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## 15. Contingent liabilities:

- (a) Capital Regional District debt, under provisions of the *Local Government Act*, is a direct, joint and several liability of the Capital Regional District and each member municipality within the Capital Regional District, including the Township.
- (b) The Township is self-insured for general liability claims through membership in the Municipal Insurance Association of British Columbia, a reciprocal insurance exchange. Under this program, member municipalities are to share jointly for such claims in excess of individual deductibles ranging from \$2,500 to \$250,000 against any member. The Township's deductible is \$10,000.
- (c) The Township is a shareholder and member of the Capital Regional Emergency Service Telecommunications (CREST) Incorporated whose services provide centralized emergency communications and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a members' agreement.

## 16. Segment information:

The Township is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the Township's operations and activities are organized and reported by fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Township services are provided by departments and their activities reported within these funds. Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

### General government

The general government operations provide the functions of building services and maintenance, corporate administration, finance, human resources, legislative services and any other functions categorized as non-departmental.

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Consolidated Financial Statements

Year ended December 31, 2008

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## 16. Segment information (continued):

### Protective services

Protective services is comprised of four different functions, including the Township's emergency program services, fire, police and regulatory and development services. The emergency program services prepares the Township to be more prepared and able to respond to, recover from, and be aware of, the devastating effects of a disaster or major catastrophic event that will impact the community. The fire department is responsible for providing critical, life-saving services in preventing or minimizing the loss of life and property from fire and natural or man-made emergencies. The police services provided by the City of Victoria ensures the safety of the lives and property of Esquimalt as well as Victoria citizens through the enforcement of municipal bylaws, criminal laws and the laws of British Columbia, the maintenance of law and order; and the prevention of crime. The mandate of the regulatory and development services is to promote, facilitate and enforce general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community and provide a full range of planning services related to zoning, development permits, variance permits, and current regulatory issues.

### Transportation services

Transportation services is responsible for a wide variety of transportation functions such as parking, engineering operations and streets. As well, providing services around infrastructure, traffic control, transportation planning, review of land development impacts on transportation, traffic management, pedestrian and cycling issues, on-street parking regulations, including street signs and painting as well as traffic signal timing.

### Environmental health services

The environmental and public health services is comprised of three sections in the areas of solid waste services, storm drains as well as street cleaning. The solid waste collection and recycling operations section is responsible for the collection of household garbage. Storm drains section provides the design, inspection and technical supervision of civil engineering projects related to the construction and maintenance of the storm drain collection systems to protect public health. The street cleaning section is responsible for the collection and disposal of litter and debris from streets, sidewalks, squares.

### Environmental development

Environmental development works to achieve the Township's community planning goals through the official community plan, neighbourhood plans, special sector and precinct plans urban design and other policy initiatives. The division is also responsible for the heritage program, downtown vitality and public use of space.

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Consolidated Financial Statements

Year ended December 31, 2008

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## 16. Segment information (continued):

### **Recreations, parks and cultural**

Recreation services facilitates the provision of recreation and wellness programs and services through the Township's pool, arena, community and seniors' centres. Parks is responsible for the maintenance, planning and development of all park facilities such as ornamental gardens, natural ecosystems, sport and entertainment venues and playgrounds for recreational and cultural enjoyment in a beautiful and safe environment; preserves and enhances green spaces on public lands. Cultural co-ordinates and leads efforts to enhance our neighbourhoods, foster arts and culture, and work to create a Township that is vibrant and people centres.

### **Water and sewer utilities**

The sewer utility protects the environment and human health from the impacts of liquid wastes generated as a result of human occupation and development in the Township. The water utility delivers clean, safe and aesthetically pleasing potable water, in accordance with the Provincial Drinking Water Protection Act, to the citizens of the Township of Esquimalt and City of Victoria. The water is for the purpose of domestic consumption and fire fighting.

Certain allocation methodologies have been employed in the preparation of the segmented financial information. The General Fund reports on municipal services that are funded primarily by taxation such as property taxes and other tax revenues. Taxation and payments-in-lieu of taxes are apportioned to the General Fund services based on budgeted taxation revenue as presented in the 2008-2012 consolidated financial plan.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 2. For additional information see the Consolidated Schedule of Segmented Information (Schedule D).

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Statement of Financial Activities and Fund Balance  
Capital Fund

Schedule A

Year ended December 31, 2008, with comparative figures for 2007

|  | Budget<br>2008 | Actual<br>2008 | Actual<br>2007 |
|--|----------------|----------------|----------------|
| Revenue:                                     |                |                |                |
| Other revenue from own sources               | \$ -           | \$ 317,704     | \$ 223,118     |
| Conditional transfers from other governments | 229,000        | 24,338         | -              |
| Excess of revenue over expenditure           | 229,000        | 342,042        | 223,118        |
| Expenditure:                                 |                |                |                |
| General government services:                 |                |                |                |
| Buildings                                    | -              | -              | 3,498          |
| Machinery and equipment                      | 54,750         | 75,034         | 169,904        |
|  | 54,750         | 75,034         | 173,402        |
| Protective services:                         |                |                |                |
| Buildings                                    | 20,000         | 33,104         | 6,823          |
| Machinery and equipment                      | 571,900        | 129,906        | 552,431        |
|  | 591,900        | 163,010        | 559,254        |
| Transportation services:                     |                |                |                |
| Engineering structures                       | 1,471,608      | 996,886        | 1,114,751      |
| Machinery and equipment                      | 618,500        | 345,737        | 250,534        |
|  | 2,090,108      | 1,342,623      | 1,365,285      |
| Environmental health services:               |                |                |                |
| Engineering structures                       | 3,085,990      | 2,463,278      | 1,008,128      |
| Machinery and equipment                      | -              | -              | 39,469         |
|  | 3,085,990      | 2,463,278      | 1,047,597      |
| Recreational and cultural services:          |                |                |                |
| Engineering structures                       | 87,800         | 66,731         | 22,751         |
| Buildings                                    | 163,000        | 144,924        | -              |
| Machinery and equipment                      | 367,120        | 149,297        | 90,246         |
|  | 617,920        | 360,952        | 112,997        |
| Total expenditure                            | 6,440,668      | 4,404,897      | 3,258,535      |
| Excess of expenditure over revenue           | (6,211,668)    | (4,062,855)    | (3,035,417)    |
| Debt issued                                  | -              | -              | 2,353,000      |
| New lease obligations                        | -              | 115,912        | 76,319         |
| Actuarial adjustment on debt                 | -              | (80,175)       | (60,318)       |
| Interfund transfers:                         |                |                |                |
| From Operating Fund                          | 1,166,900      | 1,027,063      | 712,565        |
| From Reserve Fund                            | 5,044,768      | 934,509        | 1,369,164      |
|  | 6,211,668      | 1,997,309      | 4,450,730      |
| Change in fund balance                       |                | (2,065,546)    | 1,415,313      |
| Fund balance, beginning of year              |                | 3,505,572      | 2,090,259      |
| Fund balance, end of year                    |                | \$ 1,440,026   | \$ 3,505,572   |



# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Statement of Financial Activities and Fund Balance  
Operating Fund

Schedule B

Year ended December 31, 2008, with comparative figures for 2007

|  | Budget<br>2008 | Actual<br>2008 | Actual<br>2007 |
|--|----------------|----------------|----------------|
| Revenue:   |                |                |                |
| Taxes for municipal purposes                               | \$ 11,688,793  | \$ 11,694,124  | \$ 10,946,113  |
| Payments in lieu of taxes                                  | 8,194,330      | 8,212,472      | 7,833,351      |
| Sales of services  | 2,889,647      | 3,299,423      | 2,698,144      |
| Other revenue from own sources                             | 1,877,710      | 1,729,840      | 2,265,529      |
| Unconditional transfers from other governments             | 554,865        | 557,042        | 521,854        |
| Conditional transfers from other governments               | 184,500        | 166,036        | 179,663        |
|  | 25,389,845     | 25,658,937     | 24,444,654     |
| Expenditure:   |                |                |                |
| General government   | 2,789,148      | 2,249,422      | 2,796,013      |
| Protective   | 8,803,650      | 8,830,481      | 8,086,244      |
| Transportation   | 2,102,967      | 2,661,337      | 1,817,141      |
| Environmental health (garbage collection; sanitary sewers) | 1,128,808      | 778,794        | 773,211        |
| Environmental development (land use planning)              | 663,310        | 385,102        | 386,778        |
| Recreation, parks and culture                              | 7,417,309      | 7,049,913      | 6,665,368      |
| Other  | 546,442        | 719,222        | 772,143        |
|  | 23,451,634     | 22,674,271     | 21,296,898     |
| Excess of revenue over expenditure                         | 1,938,211      | 2,984,666      | 3,147,756      |
| Interfund transfers:                                       |                |                |                |
| To Capital Fund  | (1,166,900)    | (1,027,063)    | (712,565)      |
| To Reserve Fund  | (1,137,130)    | (1,137,130)    | (1,152,304)    |
| Debt principal repayments                                  | (447,840)      | (447,828)      | (368,811)      |
| Lease obligations repaid                                   | -              | (189,514)      | (431,603)      |
|  | (2,751,870)    | (2,801,535)    | (2,665,283)    |
| Change in fund balance                                     | (813,659)      | 183,131        | 482,473        |
| Fund balance, beginning of year                            |                | 1,788,541      | 1,306,068      |
| Fund balance, end of year                                  |                | \$ 1,971,672   | \$ 1,788,541   |

# CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Statement of Financial Activities and Fund Balance  
Reserve Fund

Schedule C

Year ended December 31, 2008, with comparative figures for 2007

|                                      | Actual<br>2008 | Actual<br>2007 |
|--------------------------------------|----------------|----------------|
| Revenue:                             |                |                |
| Return on investments                | \$ 178,948     | \$ 197,638     |
| Contributions and donations          | -              | 37,739         |
|                                      | 178,948        | 235,377        |
| Interfund transfers:                 |                |                |
| Transfers from Operating Fund        | 1,137,130      | 1,152,304      |
| Transfers to Capital Fund            | (934,509)      | (1,369,164)    |
|                                      | 202,621        | (216,860)      |
| Change in fund balance               | 381,569        | 18,517         |
| Fund balance, beginning of year      | 4,830,309      | 4,811,792      |
| Fund balance, end of year            | \$ 5,211,878   | \$ 4,830,309   |
| Reserve Fund closing balances:       |                |                |
| Capital Projects                     | \$ 1,908,225   | \$ 1,710,849   |
| Local Improvement                    | 175,228        | 168,962        |
| Machinery and Equipment Depreciation | 2,563,235      | 2,405,510      |
| Municipal Archives                   | 5,225          | 5,055          |
| Park Land Acquisition                | 418,794        | 403,813        |
| Tax Sale Lands                       | 141,171        | 136,120        |
| Fund balance, end of year            | \$ 5,211,878   | \$ 4,830,309   |

# THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT

## Consolidated Schedule of Segmented Information

Schedule D

Year ended December 31, 2008

|                               |    | General<br>Government | Protective<br>Services | Transportation<br>Services | Environmental<br>Health<br>Services | Environmental<br>Development<br>Services | Recreation<br>and Cultural<br>Services | 2008<br>Total | 2007<br>Total |
|-------------------------------|----|-----------------------|------------------------|----------------------------|-------------------------------------|--|--|---------------|---------------|
| <b>Revenues:</b>              |    |                       |                        |                            |                                     |  |  |               |               |
| Taxation                      | \$ | 19,906,596            | -                      | -                          | -                                   | -  | -                                      | 19,906,596    | 18,779,464    |
| Goods and services            |    | 1,137,516             | 38,005                 | 1,043,871                  | 294,291                             | 177,025                                  | 2,835,207                              | 5,525,915     | 5,422,168     |
| Government transfers          |    | 38,828                | 193,077                | 420,595                    | 60,152                              | -  | 34,764                                 | 747,416       | 701,517       |
| Other                         |    | -                     | -                      | -                          | -                                   | -  | -                                      | -             | -             |
|                               |    | 21,082,940            | 231,082                | 1,464,466                  | 354,443                             | 177,025                                  | 2,869,971                              | 26,179,927    | 24,903,149    |
| <b>Expenditures:</b>          |    |                       |                        |                            |                                     |  |  |               |               |
| Personnel costs               |    | 1,371,285             | 3,036,856              | 1,441,832                  | 326,713                             | 256,638                                  | 4,472,287                              | 10,905,611    | 10,347,621    |
| Supplies and services         |    | 1,107,773             | 5,793,631              | 1,012,623                  | 452,078                             | 128,464                                  | 2,577,630                              | 11,072,199    | 10,310,401    |
| Capital                       |    | 366,117               | -                      | -                          | 330,344                             | -  | -                                      | 696,461       | 638,876       |
| Interest and other            |    | 75,034                | 163,010                | 1,342,623                  | 2,463,278                           | -  | 360,952                                | 4,404,897     | 3,258,535     |
|                               |    | 2,920,209             | 8,993,497              | 3,797,078                  | 3,572,413                           | 385,102                                  | 7,410,869                              | 27,079,168    | 24,555,433    |
| <b>Excess (deficiency) of</b> |    |                       |                        |                            |                                     |  |  |               |               |
| revenues over expenditures    | \$ | 18,162,731            | (8,762,415)            | (2,332,612)                | (3,217,970)                         | (208,077)                                | (4,540,898)                            | (899,241)     | 347,716       |

## STAFF REPORT

**DATE:** May 21, 2009 **REPORT NO.** DEV-09-031  
**TO:** Laurie Hurst, A/Chief Administrative Officer  
**FROM:** Barbara Snyder, Director of Development Services  
**SUBJECT:** **TIMELINE FOR APPROVAL OF SECONDARY SUITES REGULATIONS**

### RECOMMENDATION

1. That, if information concerning secondary suites and the proposed regulations for Esquimalt are to be provided to the public at Buccaneer Days for information only [i.e. no written feedback from the public is requested], the original timeline shown below be adhered to; or
2. If there is the expectation that public input is to be gathered during Buccaneer Days or if any type of questionnaire or comment sheet is to be provided, that the original timeline be disregarded to allow time for those comments to be tabulated and brought back to Council prior to the bylaw receiving 1st and 2nd reading.

### BACKGROUND

In the previous report to the Committee of the Whole, the following Timeline was proposed.

|  |                                  |
|--|----------------------------------|
| Introduction of proposed amending Bylaws to Committee of the Whole                                       | May 11th                         |
| Draft Bylaws referred to Advisory Planning Commission  | May 26th                         |
| Public Information Meeting   | May 28th                         |
| Bylaw and Report outlining recommended changes to the amending Bylaws to Council for 1st and 2nd reading | June 15th                        |
| Public Hearing   | July 6th or 13th*                |
| Final Adoption   | July 13th or after Summer Recess |

\* The Canada Day Holiday [July 1st] affects the advertising of the Public Hearing and may prevent it from being held on July 6th.

As the COTW has requested more opportunities to familiarize the public with the proposed regulations and receive community input, information will be made available to the public during Buccaneer Days [June 12th - 14th].

If there is the intention that some type of questionnaire or other form to capture public feedback be distributed at Buccaneer Days, there will not be time to process those comments and bring a report back to the June 15th Council meeting. This would mean

that 1st and 2nd reading of the amending bylaws could not occur until at least June 22nd [provided a Special Council meeting was held on that day] and the Public Hearing could not occur until after Council's summer recess.

Although many residents attend Buccaneer Days, and this is an opportunity to get information to the public, this is not the same as an Information Meeting or Open House where people come specifically to discuss the issue of Secondary Suites. Perhaps, if Council feels the proposed timeline does not provide for enough public information and input, an additional information evening could be held in June or July. As noted above, if the Buccaneer Days input is to be brought back to Council prior to the bylaws receiving 1st and 2nd reading, the bylaws will not be adopted until after the summer recess leaving additional time for another public meeting if Council chooses.

Respectfully submitted,



Barbara Snyder  
Director of Development Services

**Approved for Council's consideration:**



Laurie Hurst, A/Chief Administrative Officer

Dated: May 21/09