

2019

ANNUAL  
REPORT



For the fiscal year ended  
December 31, 2019  
District of Kent  
British Columbia





*Photo courtesy of R. Scott Secord*



*Annual Report for the fiscal year ended  
December 31, 2019*

*Prepared by the District of Kent  
Corporate and Financial Services Departments*

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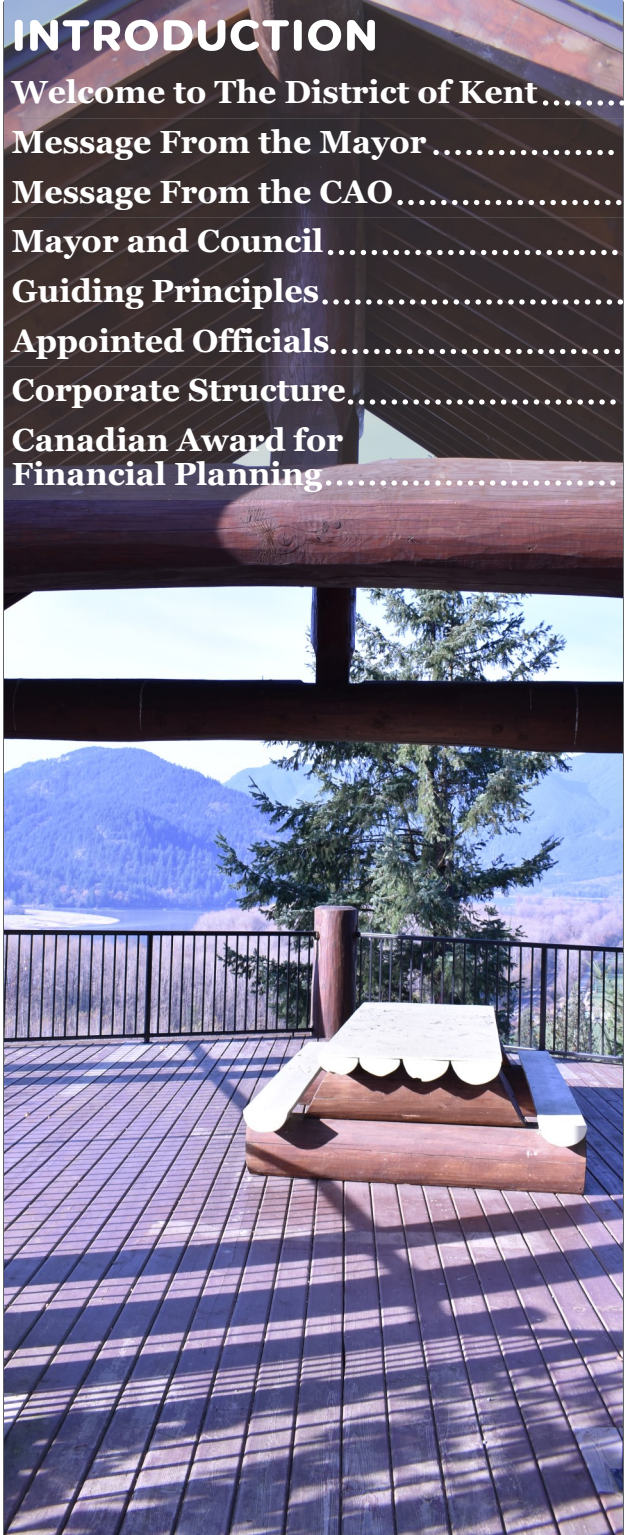
*Published June 2020*

*Front cover photo courtesy of David Lord*

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# WELCOME TO THE DISTRICT OF KENT

The District of Kent spans a wide area in the Eastern Fraser Valley and is made up of several small communities, the largest and most well-known being the townsite of Agassiz which contains the majority of the population and is the District's commercial and industrial centre.

Agassiz is a friendly agricultural community that offers the comfort and lifestyle of country-living, with a touch of urban convenience and services to meet everyone's needs.

Other communities in the District include Rockwell Drive along the eastern shore of Harrison Lake, Mount Woodside, Harrison Highlands and Harrison Mills to the West, and Seabird Island and Ruby Creek to the northeast. Within the District's boundaries are separately-governed First Nations: Seabird Island Band, Cheam First Nation, Sts'ailes Nation Sq'ewlets First Nation, and Yale First Nation.

Much of the District of Kent is scenic, unspoiled nature which offers excellent fishing, boating and camping. There is easy access to hiking and cycling trails, and a

number of great golf courses close by.

Step back in time with a visit to the Kilby Historic Site. Nestled against the mountains on the north shore of the Fraser River. This BC Heritage site is a must see.

No longer one of the Fraser Valley's best kept secrets, the District of Kent is a vibrant, growing community and popular tourist destination for visitors from all over the world.



WHERE URBAN  
AMENITIES  
UNITE WITH  
RURAL VALUES.

## MESSAGE FROM THE MAYOR



On behalf of the District of Kent, I am pleased to invite you to read the 2019 Annual Report. The information contained on the following pages looks back on the work, projects and goals of the previous year.

When Council looks to the principles that guide us in our decisions, the health and overall well-being of our residents is one that we value most.

The complete installation of all-inclusive play equipment and repurposed rubberized surfacing at Pioneer Park is just one of the beneficial projects competed in 2019. Residents of all ages and abilities came out to celebrate the grand opening of the play structure which covers approximately 2,500 sq. ft. The total project costs were \$150,000. Funding of \$98,000 was provided through the Federal Governments Enabling Accessibility Grant Program and \$30,000 from the Tire Stewardship Grant Program.

Forward thinking led to projects such as the Hammersley Pump Station where two fish-friendly Archimedes screw pumps were installed to support the environment and to provide drainage for agricultural production. The upgrades to the existing pump station have the capacity to handle a 1:50 year storm event.

We value opportunities to partner with our neighbouring communities to meet the needs and services for the District. Together with the Village of Harrison Hot Springs and the Seabird Island Band, the shared services of a Deputy Fire Chief/Emergency Coordinator ensures that we are all working together during an emergency.

Council and staff work hard to maintain a solid fiscal plan that ensures affordability for our residents while continuing smart investment in our communities' priorities.

On behalf of Council and Staff, we are extremely proud of the work we have accomplished this year and of our employee's dedication to providing quality programs and services for our residents and visitors.

Best Regards,

A handwritten signature in black ink that reads "Sylvia Pranger". The signature is written in a cursive, flowing style.

Sylvia Pranger  
Mayor

## MESSAGE FROM THE CAO

This annual report reflects the strategic planning process undertaken by engaging our newly elected officials and asking them what their visions and dreams are, both large (capital) and small (operating) and then seeing it through during their term in public office.

The Mayor plays a vital role in not only upholding good governance in legislative matters but also affecting the future planning and innovation to create positive changes for the entire community.

There are certainly no easy answers or simple solutions to please everyone while keeping your community sustained with low taxes and fees.

Council worked with senior managers in a strategic planning workshop to achieve a vision for the next few years. The strategic plan is creating tomorrow's world by preparing a method or sequence of effective actions today. Managers often provide the input to help create the community goals and priorities with Council. This process provides direction to both staff and Council in establishing priorities.

Achievement of consensus by Council on specific projects helps guide manager(s) to develop action plans in allocating resources, establish administrative regulations, set procedures, meet with other government agencies if applicable, and assign staff to take on the responsibility in getting the job done.

At the end of the day, effectiveness, efficiency, resources, grant funds, public politics, and the economy all play a significant part in a complex environment in meeting the goals of Council. As never before, our manager(s) must deal with the contingencies and work to reduce uncertainties as the function at demanding crossroads of provincial/federal politics and legislative requirements of government in addressing local demands.

For success in achieving some of our goals and projects, administration must integrate best organizational practices consistently with the regulations of the Provincial and Federal authority in order to be successful. With 2019's goals and accomplishments paving the way, we begin 2020 with a strong foundation of initiatives and objectives that will continue to build a vibrant and sustainable community for today and future generations.

Respectfully Submitted,



Wallace Mah  
Chief Administrative Officer



# MAYOR AND COUNCIL

## DISTRICT OF KENT COUNCIL November 2018—October 2022



Left to right: Councillor Stan Watchorn, Councillor Kerstin Schwichtenberg, Mayor Sylvia Pranger, Councillor Duane Post, Councillor Susan Spaeti

# GUIDING PRINCIPLES



## GROWTH MANAGEMENT

Manage growth to strengthen the community both socially and economically, to preserve the natural environment, protect valuable agricultural land, and to maintain rural charm.



## ENVIRONMENTAL

Protect the environment and properly manage land air and water resources.



## AGRICULTURE

Support farming as an economic activity and lifestyle choice.



## RESIDENTIAL

Encourage innovative housing solutions and provide housing alternatives.



## COMMERCIAL

Enhance community pride and revitalize Agassiz in order to create a diversified and vibrant local economy.



## INDUSTRIAL

Foster economic growth through diversity of activity and value added services.



## INFRASTRUCTURE

Provide adequate infrastructure to ensure appropriate levels of service to meet the needs of existing and future residents and business.



## PARKS, RECREATION & FACILITIES

Promote park, recreational, and community opportunities for residents and visitors



## HEALTH & SOCIAL WELLBEING

Maintain and enhance the quality of life, health and well-being for all Kent residents regardless of ages, stages and abilities.

Excerpt taken from Kent—2040 Official Community Plan, Urban Systems Ltd., 2014

# APPOINTED OFFICIALS

Chief Administrative Officer .....	Wallace Mah
Director of Corporate Services .....	Clair Lee
Director of Financial Services/Collector .....	Judy Lewis
(As at December 31, 2019)	
Deputy Director of Financial Services .....	Cheryl Bourel
Director of Development Services .....	Darcey Kohuch
Director of Engineering Services .....	Mick Thiessen
Director of Community Services & Projects .....	Jennifer Thornton
Fire Chief .....	Gerald Basten
Deputy Fire Chief .....	Mike Van Laerhoven

## DISTRICT SOLICITORS

Lidstone & Company

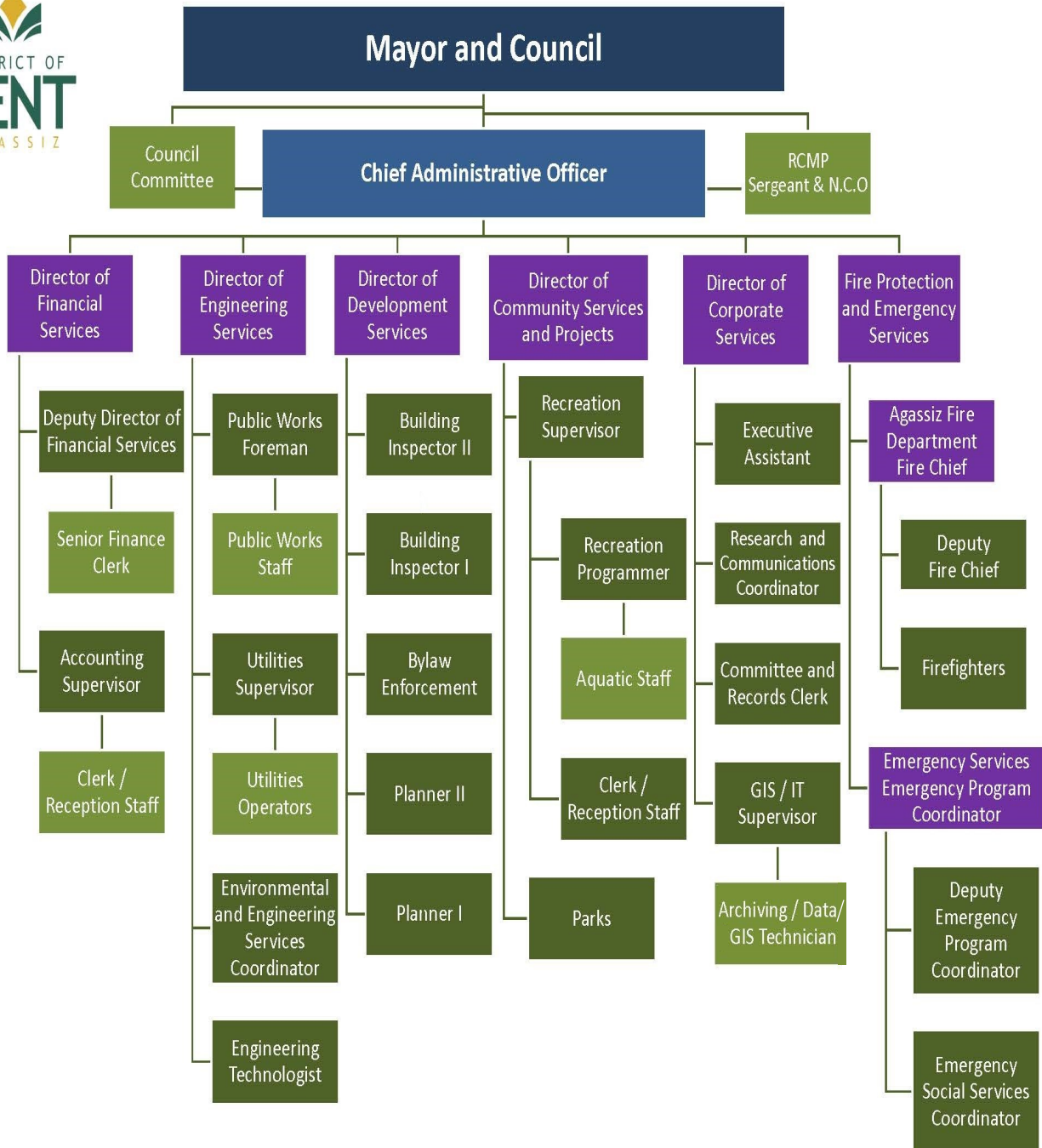
## DISTRICT AUDITORS

KPMG LLP

## FINANCIAL INSTITUTION

Envision Financial

# CORPORATE STRUCTURE



# CANADIAN AWARD FOR FINANCIAL PLANNING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the District of Kent for its annual financial report for the fiscal year ended December 31, 2019. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles, and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to the GFOA .



Government Finance Officers Association

## Canadian Award for Financial Reporting

Presented to

**District of Kent  
British Columbia**

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2018**

*Christopher P. Morrill*

Executive Director/CEO

The District of Kent has been a recipient of the GFOA Award for Excellence in Financial Reporting since 2007.

# REPORT FROM THE DIRECTOR OF FINANCIAL SERVICES



*Cheam Wetlands  
Photo Courtesy of David Lord*



## REPORT TO COUNCIL

**DATE:** June 29, 2020

**FROM:** Mike Veenbaas, Director of Financial Services

**SUBJECT:** 2019 Audited Financial Statements

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### BACKGROUND:

The District of Kent prepares Financial Statements annually to report the results of its operations and financial position for the reporting year. Management is responsible for the preparation and fair presentation of these consolidated 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 the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

The auditors' responsibility is to express an opinion on the consolidated financial statements based on their audit. The audit is conducted in accordance with Canadian generally accepted auditing standards. Those standards require compliance with ethical requirements and the audit is planned and performed to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. The 2019 Financial Statements have been audited by KPMG LLP and have been approved by resolution of Council on April 15, 2020.

### LEGISLATIVE AUTHORITY:

The *Community Charter*, along with the *Local Government Act* provide municipalities and their Councils with:

- a) A legal framework for the powers, duties and functions that are necessary to fulfill their purposes,
- b) The authority and discretion to address existing and future community needs and,
- c) The flexibility to determine the public interest of their communities and to respond to the different needs and circumstances of their communities.

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**SIGNIFICANT FINANCIAL MANAGEMENT POLICIES:**

The District of Kent and staff are also governed by bylaws and polices, many of which are financial in nature, designed to ensure adequate controls are in place. Significant financial policies of the District relate to purchasing and disbursements, write-off of assets, and accounting for tangible capital assets.

Significant accounting policies are described in Note One (1) to the consolidated financial statements.

**DISCUSSION:**

The consolidated financial statements of the District of Kent include the consolidated statement of financial position as at December 31, 2019, the consolidated statements of operations and accumulated surplus, changes in net financial assets, cash flows for the year ended, and notes comprising a summary of significant accounting policies and other explanatory information.

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

The consolidated Statement of Financial Position shows the results of net financial assets and tangible capital assets. The resulting "Accumulated Surplus" includes net assets, which is financial assets less financial liabilities plus tangible capital assets and other non-financial assets. Accumulated surplus increased by \$3,485,000 in 2019.

**Long-Term Debt**

Total long-term debt decreased by \$756,000 in 2019 with a significant portion related to the early pay down of the Fire Hall debt balance.

The current long-term debt balance is \$1,246,000 and relates to the General Fund only. General Fund debt is serviced through taxation revenue.

**Tangible Capital Assets**

Tangible capital assets are accounted for at net value (acquisition cost less accumulated amortization (depreciation)). The net book value of tangible capital assets increased by \$1,926,500 in 2019. Other non-financial assets, including inventories and prepaid expenses, increased by \$21,700 during the year.

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## **CONSOLIDATED STATEMENT OF OPERATIONS**

The Consolidated Statement of Operations shows the difference between revenues and expenses for the year. Amortization for tangible capital assets is also expensed.

### **Revenues**

Total revenues in 2019 increased by approximately \$1,306,000 from 2018. This resulted from \$1,055,000 in additional government grants, \$224,000 in additional taxation, and a \$133,000 increase in contributions from developers.

A significant level of government grants has been recorded in 2019 with the continuation of the Hammersley Pump Station. In addition, a one-time additional payment of Community Works Fund was allocated to local governments in 2019.

Sales of services, licenses and permits revenues include services performed by the District. Such business services include building & development fees, bylaw fees, fines, engineering fees, recreation facility and program user fees, transit passes, cemetery plot purchases and water and sewer user rates. Overall, the 2019 revenues from these sources was consistent with that received in the previous year with the total reduction in services' revenues being a result of reduced wildfire recoverable works in emergency services for 2019 compared to 2018.

Revenues saw increases of \$224,000 from taxation and grants-in-lieu, and \$89,000 earned on investments, from those received in 2018. Municipal taxation (both taxation and grants-in-lieu) accounted for approximately 52% of the 2019 total revenue sources for the District. Interest returns received on the District's investments remained relatively low on renewed funds.

Contribution from developers represents 1) recoveries received for utility operations, 2) assets contributed through development agreements and 3) development cost charges (DCCs) used in the current financial year to pay for growth in infrastructure required to support new development. These revenues relate to sanitary sewer, water, storm drains, roads and park development. When DCCs are collected, they are treated as restricted revenues and held in reserves to be used only for specific identified DCC eligible projects. As these DCC funds are expended on eligible capital projects, the restricted funds are used to pay for the costs of the projects and show on the financial statements as revenues. In 2019, \$15,400 was recovered for utility operations, \$145,000 in assets were contributed through development agreements and \$45,000 in DCCs were expended on eligible projects

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## **Expenses**

Consolidated expenses include only operational items and capital expenditures not meeting the threshold requirements of the District's capitalization policy. Amortization is calculated on each specific asset and is based on the historical acquisition cost of the asset and its useful operational life span.

Total expenses decreased by almost \$50,000 from the previous year. The lower operating and recoverable expenditures in policing, firefighting and emergency social services were partially offset by an increase in amortization expense, related to capital assets, and increased operations to service the community's recreation facilities.

## **RESERVE FUND OPERATIONS**

Community Works Gas Tax Funds are reserve funds that are set aside and held to fund future eligible projects, expenses and capital replacements. Additional statutory Reserves consist of Capital Reserves for General, Water and Sewer Funds, and Parkland. The statutory reserve fund balances increased by over \$2,150,000 in 2019, including approximately \$664,000 from the Community Works Fund, \$1,882,000 from Sewer and Water capital reserves and the remainder representing a reduction primarily from the General capital reserve. Additions to the reserves consist of interest earnings on held portfolio investments and budgeted transfers from operations.

## **FUTURE OUTLOOK**

One of the most significant challenges facing the District continues to be the community's policing costs. In the current Municipal Police Agreement, the municipality is faced with increasing costs both for manpower and accommodation costs (building operational costs), in which the municipality has very limited control. Although no new officers were added in 2019, costs of the existing police force and the demand for officer hours continue to increase, adding pressure for continued budget increases for policing services.

The District continued to develop its asset management program in 2019; albeit, very slowly due to limited financial resources. With the aid of expected grant funding, the District will continue to develop this program in 2020.

The District is committed to fiscal responsibility and will seek out grants as they become available for specific eligible and relevant projects. Grant funding remains vital for the District of Kent as large projects are most often not possible without supplemental funding sources or the need for debt borrowing. The District is unable to generate the level of taxation revenues necessary to fund very large projects without grant funding, as a 1% increase in taxes generates less than \$65,000.

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While agriculture is paramount in our community, strong economic growth in different sectors of the community, such as tourism, logging and industry is also encouraged. Diversification remains a priority to strengthen our local tax base and economy and will also provide job opportunities closer to home. However, the limited supply of land suitable for affordable housing and industrial and commercial development is a continuing challenge.

Lastly, as a result of the COVID-19 pandemic, the District will need to closely monitor the resulting impact on District revenues and future cashflows. While estimating the financial impact is not practical at this time, the District is in a strong financial position and is not expected to experience significant financial loss.

**BUDGETARY CONSIDERATIONS:**

There are no budgetary considerations arising from this report.

**POLICY CONSIDERATIONS:**

Policy through Council resolution.

Respectfully submitted for your consideration



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Mike Veenbaas, CPA, CMA  
Director of Financial Services

Approved for submission by



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Wallace Mah  
Chief Administrative Officer



# DEPARTMENTAL HIGHLIGHTS

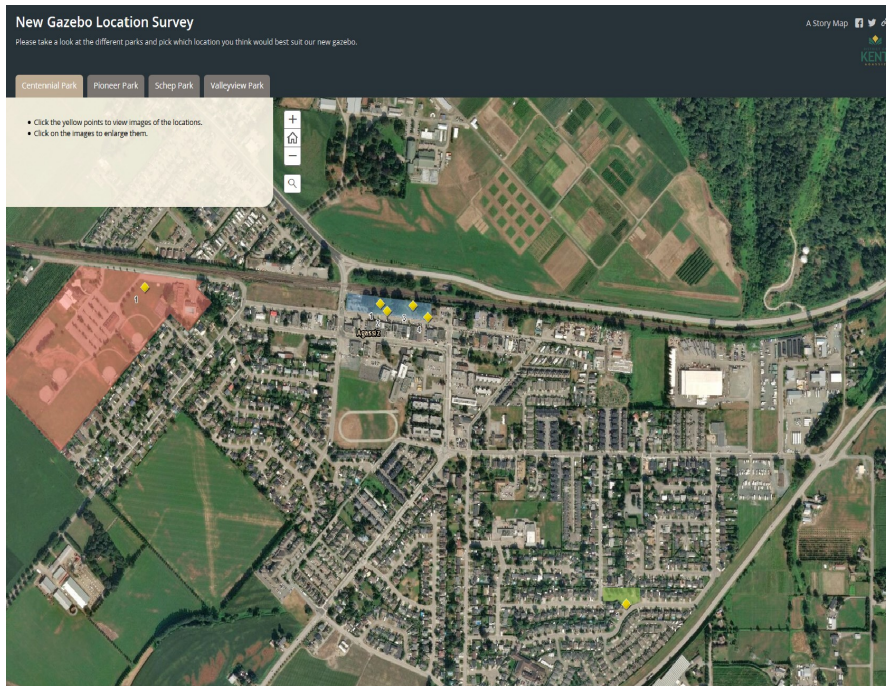


*Ferny Coombe Outdoor Pool*

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# CORPORATE SERVICES



*GIS web APP*

**A**dministrative staff supported Council in conducting a total of 70 meetings.

The District participated in three meetings with the Kent-Harrison Joint Emergency Program Committee.

Four meetings as a member of the Lets'mot Community to Community with our indigenous leaders.

Corporate Services includes Administration, Human Resources, Information Systems and Communications. This department is the direct liaison to Mayor and Council and is responsible for the preparation and preservation of minutes, bylaws and other District records. We support Council as they set policy and priorities, and provide guidance in executing Council's directives.

## CORPORATE ADMINISTRATION

The focus in 2019 was to improve communications and information technology efficiencies. After adopting its first communications policy in the latter part of 2018, this opened the doors for the launch of the District's new website which coincided with the District's social media presence on Facebook, Instagram and Twitter.

Within information technology, the District began to build its business continuity plan and issued proposals seeking an improved work order software, telephone system and computer hardware. These projects are expected to be completed in 2020. The Geographic Information System web APP proved to be beneficial in the online survey for the gazebo placement.

## FINANCIAL SERVICES

**T**wo additional bus shelters were installed in the downtown core and transit services expanded to include Seabird Island and Hope. An additional 8 new stops were added on the route to Harrison Hot Springs.

Council was successful in securing \$1.4 million dollars in grant funding.

Received GFOA Award for Excellence in Financial Reporting for the 2019 Annual Report.



*2019 Budget Open House*

Financial Services is responsible for the overall financial administration of the District of Kent. Duties include allocating and monitoring financial resources, accounts payable and receivable, payroll, maintenance of property records, property tax and utility billing and collection, investment portfolio administration, grant application monitoring, cemetery burial administration, risk and insurance management, as well as internal, external, and statutory financial reporting requirements.

Financial Services is also responsible for preparing and monitoring the five (5) year Financial Plan (Budget) that details short and long-term operational and capital needs, including annual tax rate recommendations made to Council.

The District's 5-Year Financial Plan was amended in 2019 to include an indoor swimming pool. Financial and Community Recreation Services combined resources and submitted a grant application, that if successful, will cover a significant portion of the capital costs of the project. Recreation staff are working closely with the Finance department to develop a financial plan for the operations of this facility.

## PROTECTIVE SERVICES



*Agassiz Fire Department responds to structure fire*

**T**he Agassiz Fire Department responded to 306 alarms, 3,017 firefighting hours and 182 training events.

There are 6 firefighters who make up the newly form

Annual golf tournament raised \$8,014.73.

Terry Fox Run raised \$3,890.25 for the Terry Fox Foundation.

Annual Christmas Food Drive garnered 4,857 lbs of donated items.

Protective Services supports a safe community and enhances the quality of life for residents by providing fire and rescue services and responding to motor vehicle accidents. Engage with the community through education, inspection and community events. Protective Services consists of Fire Protection Services, Kent Harrison Joint Emergency Program, Emergency Social Services, and Victim Services.

### AGASSIZ FIRE DEPARTMENT

The Agassiz Fire Department continues to provide fire and rescue services at a high level to businesses, residents and visitors of the District of Kent. The year 2020 will mark the 75th anniversary for the department which began in 1945 with a gasoline powered water pump mounted to a trailer.

Currently there are 27 active firefighters and 2 training officers which consists of a Fire Chief and Deputy Fire Chief .

# PROTECTIVE SERVICES

## VICTIM SERVICES

The Victim Services Program is offered to the community with grant support from the Ministry of Public Safety and Solicitor General. The program ensures that victims of crime receive the highest quality of support and counselling.

## EMERGENCY PROGRAM PLANNING & EMERGENCY SOCIAL SERVICES (ESS)

Kent Harrison Joint Emergency Program and ESS plan for the response and recovery of both natural and man made disasters and to assist with the well-being of those affected by such incidents. The District of Kent Emergency Program is currently operated by a paid coordinator and a number of volunteer members, and is cost shared with the Village of Harrison Hot Springs and Seabird Island Band.

### ***Community Wildfire Protection Plan***

*The District received a Community Wildfire Protection Plan (CWPP) prepared by B.C. Blackwell & Associates. The CWPP included 50 recommendations for the District to consider with the goal of reducing wildfire risk to the community. The District has applied for a grant to reduce wildfire risk in the Harrison Highlands area through forest fuel management and will continue to address additional recommendations over the coming years.*

### ***Freshet***

*During the 2019 freshet, the District of Kent saw much lower water levels in the Fraser river than in 2018 due to lower snowpack coupled with early melting in March.*

### ***Wildfires***

*The 2019 wildfire season did not have much of an impact locally. The area experienced a dry spring, and as a result one small fire burned on Mt. Woodside in May and was quickly contained by the Agassiz Fire Department and BC Wildfire Services crews.*

### ***Evacuation Route Plan***

*The District of Kent received a grant from the Union of BC Municipalities for Evacuation Route Planning. A consultant is completing a report outlining possible evacuation routes from the Rockwell Drive area and will present the results to Council in early 2020.*

# ENGINEERING SERVICES



*Flusher/Vacuum Truck*

**A**dditional streetlights installed on a section of the Agassiz-Rosedale Highway.

Speed reader boards installed at the Morrow Road School Zone.

Approximately 5 km of road lines, 42 stop bars and 4 crosswalks painted.

Completed upgrades and improvements to the Bridge Road Trail.

Engineering Services includes Public Works, Environmental Services, Dyking and Drainage, Sewer Utilities, and Water Utilities. This department's responsibilities include the planning, design, construction, operation and maintenance of municipal infrastructure as well as other specific capital projects as required.

## ENGINEERING & PUBLIC WORKS

The installation of the snow fencing "pilot project" along McCartney, McDonald and Tranmer Roads was completed. Monitoring will continue to test the effectiveness of snow fences in enhancing safety and reducing snow plowing requirements.

Brine mixing and application tanks along with the associated equipment, were installed to help improve the District's Snow and Ice Control Program.

A Flusher/Vacuum Truck was added to the District's fleet to provide essential services associated with sanitary sewer systems, storm drainage and projects requiring hydro excavation.

Organizing the setup and clean up of community events, led to successful Fall Fair and CP Holiday Train events.



*Concrete pads for transit shelters installed*



*Speed Reader boards*

# ENGINEERING SERVICES

## ENVIRONMENTAL SERVICES, DYKING & DRAINAGE

**G**reen Waste Yard Clean-up program for residents in the spring and fall with the assistance from the Agassiz Community Gardens.

*Active participant in the Agricultural Climate Action Initiative.*

*The Hammersley Pump Station Upgrade Project was successfully completed. Upgrades include a fish friendly station with the capacity to handle a 1:50 year storm event.*

Dyking and drainage infrastructure is used to protect areas from rising river water and to provide proper removal of water from land areas. The District of Kent has 143 kilometres of drainage ditches within its boundaries. Every year, District staff work with property owners to identify priority areas to help alleviate ditch drainage issues in the Westlin and MS1 Ditches.

The District was successful in receiving a grant through the BC Hydro Tree Canada Community Greening Program planting 14 trees at the Valley View Cemetery.



*Annual Drainage Maintenance Program*

## WASTEWATER/WATER SERVICES & TREATMENT PLANT

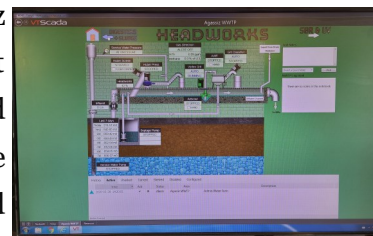
**F**inal phase to upgrade to VT SCADA completed.

*The second of three submersible pumps at the Vimy Sanitary Lift Station was replaced. This is the District's largest sewer lift station. The third pump is scheduled for 2020.*

*Installations of water service are being provided on current applications for connections. There were 22 new service connections.*

There are three water systems within the District: Agassiz Townsite, Rockwell and Mount Woodside.

Sewer Utility operation include sanitary sewer collection system, sewer blockage repairs, monitoring, inspecting and testing sewer treatment systems, sludge handling and composting, and overseeing the overall operations of the Wastewater Treatment Plant (WWTP), which takes in wastewater from Agassiz and Seabird Island. The treatment plant also has a laboratory to test and monitor the systems, to ensure the effluent is meeting the required regulations for discharge. The treatment of this wastewater consists of



*VT SCADA System*

three stages: pre-treatment, secondary treatment, and solids handling.

# DEVELOPMENT SERVICES

Development Services support the public by providing planning, building inspection, and bylaw enforcement. The department administers on-going development activities within the District including the following application processes: building permits, Official Community Plan (OCP) bylaw amendments, Zoning bylaw amendments, Agricultural Land Commission (ALC), development permits, development variance permits, board of variance, temporary commercial/industrial use permits, sign permits, subdivision and development, business license, liquor license referral, and farm employee residence.

## LAND USE STRATEGIES & DEVELOPMENT

The Development Services department worked with a developer on assembling and developing industrial properties on existing vacant parcels. A subdivision application process is currently underway.

Council approved a Zoning Bylaw amendment for an accommodation use (Coach House) in the Agriculture Land Reserve as permitted by the Agricultural Land Commission.

The District was successful in its grant application to BC Hydro for a free level 2 charging station. Installation is anticipated for 2020.

Council adopted a Zoning Bylaw amendment permitting retail cannabis sales in the District.

## BYLAW & BUSINESS LICENSING SERVICES

Bylaw Services are responsible for interpreting the District's bylaws and regulations to the public while investigating and processing complaints related to infractions or violations. This department also gathers evidence and attends adjudication hearings as a witness when necessary.

Business Licensing service ensure that all businesses operating within the District have a valid licence to do so , as well as assists the public in completing required forms and answering related questions.

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*The District received a \$100,000 grant from the Rural Dividend Program. The funding was used to complete the Community Industrial Sustainability Plan.*

*A grant for the UBCM Housing Needs Reports program was applied to. If the District is successful, a Housing Needs Assessment will be conducted in 2020.*

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*Continuing to work with one outstanding non-compliant business, anticipated to achieve compliance in early 2020.*

*Reviewing District Kennel regulations to bring Zoning Bylaw amendment options to the Kent Agricultural Advisory Committee and Council in 2020.*

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## COMMUNITY SERVICES

**I**n partnership with British Columbia Recreation and Parks Association and the Active Aging Society to offer *ActiAge* and *Choose to Move* fitness programs. These programs introduce individuals to a safe and fun physical activity environment.

We also partnered with the *Alzheimer's Society* to offer *Minds in Motion*. A program for people living with early stage dementia.

**V**arious committees and special event volunteers assist in the delivery of large community celebrations including: *Canada Day*, *Halloween Spooktacular* and the *CP Holiday Train*.



*Story Time in Pioneer Park*

The Parks, Recreation and Cultural Services department is dedicated to delivering health and wellness programs and events year round through the Community Recreation and Cultural Centre, Ferny Coombe Outdoor Pool and various neighbourhood parks throughout the District.

These services enhance the quality of life for all District residents through positively influencing personal health and wellness, environmental stewardship, economic development and tourism, volunteerism and community connections.

Each year many special events are delivered and supported throughout our recreation facilities, public parks and other community facilities. These events are usually in partnership with local organizations such as: Agassiz Harrison Community Services, Agassiz Harrison Historical Society, Fraser Valley Regional Library, Agassiz Harrison Lions Club and many more. Partial funding for these events come from a variety of grant programs and community sponsorship.

# COMMUNITY SERVICES

## COMMUNITY RECREATION & CULTURAL CENTRE



The Community Recreation and Cultural Centre operates year-round, offering fitness and gymnasium drop-in programs, registered recreation activities, birthday parties, special events and private room bookings. The Agassiz Family Chiropractic Centre leases space at the facility for their commercial practice.

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**V**ariety Play was introduced in September and averages 6-8 children daily.

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## TRAIL ENHANCEMENTS



*Trans Canada Trail*



*Fitness Circuit at Centennial Park*

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**C**ommunity parks and trail maintenance are supported by the Public Works department. The gardening team cares for all District garden beds, planter boxes, hanging baskets and tree maintenance.

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# COMMUNITY SERVICES

## PARK ENHANCEMENTS

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**A**pproximately 2,500 sq. ft. of all-inclusive play equipment and repurposed rubberized surfacing was installed.

Installation of 20' x 20' gazebo, which was donated and funded through District film productions.

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*Accessible Play Ground in Pioneer Park*



*Gazebo in Schep Park*

Capital projects are often made possible by the financial assistance of provincial and federal grant programs.

Additional community improvement projects include interior painting of the Community Recreation and Cultural Centre, outdoor recycle stations for Schep Park and Centennial Park and boulevard tree maintenance.

## CEMETERY IMPROVEMENTS

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**T**hrough the BC Hydro Community Beautification Program, 18 maple trees were planted at the Valley View Cemetery. The total cost of the project was \$7,000, through the program, \$3,500 was funded.

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*Memorial, Old Agassiz Cemetery*



*Trees planted at Valley View Cemetery*

# FINANCIAL STATEMENTS



## *Budget Open House*

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Consolidated Financial Statements of

**CORPORATION OF THE  
DISTRICT OF KENT**

And Independent Auditors' Report thereon

Year ended December 31, 2019

# **CORPORATION OF THE DISTRICT OF KENT**

Consolidated Financial Statements

Year ended December 31, 2019

## Financial Statements

Independent Auditors' Report

Consolidated Statement of Financial Position

Consolidated Statement of Operations and Accumulated Surplus

Consolidated Statement of Change in Net Financial Assets

Consolidated Statement of Cash Flows

Notes to Consolidated Financial Statements



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## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Corporation of the District of Kent

We have audited the consolidated financial statements of the Corporation of the District of Kent (the "District") which comprise:

- the consolidated statement of financial position as at December 31, 2019
- the consolidated statements of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2019, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated 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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' 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.



Corporation of the District of Kent

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Responsibilities of Management 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.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the 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.



Corporation of the District of Kent

- 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 auditors' 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 auditors' report. However, future events or conditions may cause the District's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

Chartered Professional Accountants

Chilliwack, Canada

April 15, 2020

# CORPORATION OF THE DISTRICT OF KENT


## Consolidated Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
<b>Financial assets:</b>		
Cash and cash equivalents (note 2)	\$ 21,882,289	\$ 22,762,732
Accounts receivable (note 3)	698,215	814,039
Portfolio investments (note 2)	1,443,386	1,925,776
Deposit - Municipal Finance Authority (note 4)	49,534	98,382
	<u>24,073,424</u>	<u>25,600,929</u>
<b>Liabilities:</b>		
Accounts payable and accrued liabilities (note 5)	2,538,236	2,512,645
Refundable deposits	399,623	565,384
Unearned revenue (note 6)	1,138,515	3,320,644
Restricted revenue (note 7)	2,803,034	2,720,318
Reserve - Municipal Finance Authority (note 4)	49,534	98,382
Long-term debt (note 8)	1,245,934	2,021,523
	<u>8,174,876</u>	<u>11,238,896</u>
Net financial assets	15,898,548	14,362,033
<b>Non-financial assets:</b>		
Tangible capital assets (note 16)	46,850,091	44,923,621
Other non-financial assets	280,455	258,773
	<u>47,130,546</u>	<u>45,182,394</u>
Contingencies (note 13)		
Subsequent event (note 19)		
<b>Accumulated surplus</b> (note 9)	<u>\$ 63,029,094</u>	<u>\$ 59,544,427</u>

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

On behalf of the District:



Director of Financial Services

# CORPORATION OF THE DISTRICT OF KENT

## Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget (note 17)	2019 Actual	2018 Actual
<b>Revenues:</b>			
Municipal taxation (note 10)	\$ 7,633,651	\$ 7,665,528	\$ 7,441,399
Government grants and transfers (note 11)	4,805,402	3,650,938	2,596,449
Sale of services	2,189,159	2,299,200	2,507,310
Return on investments	375,800	548,448	459,608
Licenses, permits, penalties and fines	399,384	453,212	440,003
Contributions from developers	108,785	205,527	72,271
	<u>15,512,181</u>	<u>14,822,853</u>	<u>13,517,040</u>
<b>Expenses:</b>			
General government services	2,480,535	2,180,123	2,237,477
Protective services	1,961,722	1,876,350	2,186,485
Development services	866,358	864,523	843,644
Engineering services	2,110,390	2,086,921	2,069,536
Water and sewer services	1,871,325	1,822,007	1,743,018
Drainage and dyking services	352,979	448,543	325,987
Parks, recreation and cultural services	1,948,653	2,059,719	1,981,749
	<u>11,591,962</u>	<u>11,338,186</u>	<u>11,387,896</u>
Earnings before the undernoted	3,920,219	3,484,667	2,129,144
Gain on disposal of tangible capital assets	-	-	666,897
Annual surplus	3,920,219	3,484,667	2,796,041
Accumulated surplus, beginning of year	59,544,427	59,544,427	56,748,386
Accumulated surplus, end of year	<u>\$ 63,464,646</u>	<u>\$ 63,029,094</u>	<u>\$ 59,544,427</u>

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

# CORPORATION OF THE DISTRICT OF KENT

## Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget (note 17)	2019 Actual	2018 Actual
Annual surplus	\$ 3,920,219	\$ 3,484,667	\$ 2,796,041
Acquisition of tangible capital assets	(10,380,217)	(3,533,047)	(2,452,705)
Amortization of tangible capital assets	-	1,751,578	1,595,226
Proceeds on disposal of tangible capital assets	-	-	1,028,890
Gain on disposal of tangible capital assets	-	-	(666,897)
Contributions from developers	-	(145,000)	(10,200)
	(10,380,217)	(1,926,469)	(505,686)
Change in other non-financial assets	-	(21,683)	33,715
Change in net financial assets	(6,459,998)	1,536,515	2,324,070
Net financial assets, beginning of year	14,362,033	14,362,033	12,037,963
Net financial assets, end of year	\$ 7,902,035	\$ 15,898,548	\$ 14,362,033

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

# CORPORATION OF THE DISTRICT OF KENT

## Consolidated Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 3,484,667	\$ 2,796,041
Items not involving cash:		
Amortization of tangible capital assets	1,751,578	1,595,226
Gain on disposal of tangible capital assets	-	(666,897)
Contributions from developers	(145,000)	(10,200)
Actuarial adjustment on debt	(21,788)	(25,768)
Change in non-cash operating assets and liabilities:		
Accounts receivable	115,824	1,228,446
Other non-financial assets	(21,683)	33,715
Accounts payable and accrued liabilities	25,591	442,325
Unearned revenue	(2,182,129)	(1,444,587)
Refundable deposits	(165,761)	213,181
	2,841,299	4,161,482
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(3,533,047)	(2,452,705)
Proceeds on disposal of tangible capital assets	-	1,028,890
	(3,533,047)	(1,423,815)
<b>Investing activities:</b>		
Change in portfolio investments	482,389	(90,972)
<b>Financing activities:</b>		
Change in restricted revenues, net	82,717	186,373
Repayment of long-term debt	(753,801)	(107,405)
	(671,084)	78,968
Increase (decrease) in cash and cash equivalents	(880,443)	2,725,663
Cash and cash equivalents, beginning of year	22,762,732	20,037,069
Cash and cash equivalents, end of year	\$ 21,882,289	\$ 22,762,732

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

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements

Year ended December 31, 2019

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The Corporation of the District of Kent (the "District") was incorporated on January 1, 1895 under Letters Patent and operates under the authority of the British Columbia Community Charter. The District's principal activities include the provision of local government services to residents of the incorporated area including administrative, protective, transportation, recreational, water, sewer, dyking and drainage services.

## 1. Significant accounting policies:

The accounting policies of the District have been presented in accordance with current standards as issued in the CPA Canada Public Sector Handbook.

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon the receipt of goods and services or the creation of an obligation to pay.

### (a) Basis of presentation:

These consolidated financial statements include the operations of the General, Water, Sewer, Dyking, Drainage and Reserve Funds.

All material interfund accounts and transactions have been eliminated.

The consolidated financial statements do not include assets, liabilities or surplus of trust funds administered by the District.

### (b) Cash and cash equivalents:

Cash and cash equivalents include cash, cashable term deposits and deposits in the Municipal Finance Authority investment short-term money market investment pool. These investments are highly liquid and are readily convertible to known amounts of cash.

### (c) Portfolio investments:

Portfolio investments are recorded at amortized cost plus accrued interest. Discounts or premiums arising on the purchase of portfolio investments are amortized on a straight line basis over the term to maturity. If it is determined that there is a permanent impairment in the value of an investment, it is written down to net realizable value.

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

---

## 1. Significant accounting policies (continued):

(d) Revenue recognition:

Municipal taxation revenue is recognized on the accrual basis using the approved mill rates and the assessment related to each year. Grants in lieu of taxes and utility charges are recognized when the levies are billed or billable to the property owner. Revenue from sales of services are recognized when the services are provided. Development cost charges are recognized as revenue in the period the funds are expended on a development project. Development cost charges not expended are recorded as restricted revenue.

(e) Contaminated sites:

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

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

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

(f) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, contributions from developers, and the estimated useful lives of tangible capital assets. Actual results could differ from those estimates.

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

---

## 1. Significant accounting policies (continued):

(g) Government transfers:

Government transfers received by the District are recognized as revenue once the transfer has been authorized by the transferring government and the District has met any eligibility requirements. In cases where stipulations have been imposed by the transferring government on the District with respect to the use or retention of funds already transferred and those stipulations have not been met, a liability is recognized. Transfers from the District to other agencies are normally granted only in return for services provided to the community. As such, they would be recognized on the same basis as other expenses.

(h) Non-financial capital 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 operations.

(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, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Land and land improvements	Indefinite
Buildings and building improvements	35
Machinery and equipment	15-20
Furniture and fixtures	5
Transportation equipment	10-15
Office and information technology	5-10
Infrastructure	25-100
Dykes	Indefinite

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Annual amortization is charged in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use.

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

---

## 1. Significant accounting policies (continued):

(h) Non-financial capital assets (continued):

(ii) Contributions of tangible capital assets:

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

(iii) Interest capitalization:

The District does not capitalize 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 as incurred.

## 2. Restricted assets:

Included in cash and cash equivalents and portfolio investments are the following restricted amounts:

	2019	2018
Cash and cash equivalents	\$ 21,882,289	\$ 22,762,732
Portfolio investments	1,443,386	1,925,776
	<u>23,325,675</u>	<u>24,688,508</u>
Less restricted for:		
Statutory Reserve Funds	9,263,744	7,103,931
Restricted revenue	2,803,034	2,720,318
Unearned revenue	1,138,515	3,320,644
	<u>13,205,293</u>	<u>13,144,893</u>
Funds available for operations	<u>\$ 10,120,382</u>	<u>\$ 11,543,615</u>

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

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### 3. Accounts receivable:

	2019	2018
Taxes	\$ 367,226	\$ 402,221
Accrued interest on term deposits	111,965	183,736
Trade accounts	94,593	67,659
Water and sewer trade receivable	66,412	61,302
Government of Canada	58,019	99,121
	<u>\$ 698,215</u>	<u>\$ 814,039</u>

### 4. Municipal Finance Authority reserve deposits and demand notes:

The District issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The District also executes demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the Municipal Finance Authority.

The cash deposit and demand notes at the year end totaled \$49,534 (2018 - \$98, 382).

### 5. Accounts payable and accrued liabilities:

	2019	2018
Trade accounts	\$ 1,310,321	\$ 1,441,134
Accrued payroll and benefits	856,798	795,335
Due to Trust Fund	253,405	144,977
Holdbacks	117,712	131,199
	<u>\$ 2,538,236</u>	<u>\$ 2,512,645</u>

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 6. Unearned revenue:

	2018	Amounts received	Revenue earned	2019
Prepaid taxes	\$ 358,079	\$ 381,072	\$ (358,079)	\$ 381,072
Water meter deposits	107,158	575	-	107,733
Other	2,855,407	30,620	(2,236,317)	649,710
	\$ 3,320,644	\$ 412,267	\$(2,594,396)	\$ 1,138,515

## 7. Restricted revenue:

Restricted revenue represents funds received from developers for capital infrastructure expenditures required as a result of their development projects. As these funds are expended, the liability will be reduced and the amount expended will be recorded as revenue.

Assets are not always physically segregated to meet the requirements of the restricted revenues. The liability will be settled with cash and cash equivalents and portfolio investments.

The restricted revenues, reported on the consolidated statement of financial position, are made up of the following:

	2019	2018
Roads	\$ 1,144,628	\$ 1,097,744
Community parks	618,114	642,398
Sewer	461,177	426,841
Storm drainage	430,587	407,706
Cash-in-lieu	135,466	132,821
Water	13,062	12,808
Total restricted revenue	\$ 2,803,034	\$ 2,720,318

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 8. Long-term debt:

The balance of long-term debt is as follows:

By-Law	Purpose	Term (Years)	Year Due	Rate	Balance Outstanding		Interest Remaining	
					2019	2018	2019	2018
<b>General</b>								
1426	Firehall	20	2029	4.90	\$ -	\$ 704,168	\$ -	\$ 263,217
1511	Community Centre	20	2035	2.20	1,106,242	1,160,135	73,569	96,171
1526	Cemetery Road	10	2026	2.60	139,692	157,220	5,789	9,576
<b>Sewer</b>								
					\$ 1,245,934	\$ 2,021,523	\$ 79,358	\$ 368,964

Interest on long-term debt totalled \$40,501 (2018 - \$67,143) in the General Fund.

Future principal payments required over the next five years on issued debt are as follows:

2020	\$ 70,708
2021	73,182
2022	75,744
2023	78,395
2024	81,138
2025 and thereafter	866,768

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 9. Accumulated surplus:

	2019	2018
Unappropriated:		
General	\$ 3,335,932	\$ 3,394,120
Sewer	787,623	2,262,325
Dyking	719,779	731,071
Drainage	739,448	707,588
Water	747,102	674,132
	6,329,884	7,769,236
Appropriated:		
Operating Reserve	1,831,309	1,769,162
Statutory Reserve Funds:		
General capital	4,207,899	4,597,202
Sewer capital	1,804,722	114,905
Water capital	392,733	200,428
Parkland	117,046	113,663
Gas tax - community works	2,741,344	2,077,733
	9,263,744	7,103,931
Total financial equity	17,424,937	16,642,329
Equity in Tangible Capital Assets:		
General	27,334,916	24,035,785
Sewer	10,555,990	10,850,094
Water	7,713,251	8,016,219
Accumulated surplus	\$ 63,029,094	\$ 59,544,427

## 10. Municipal taxation revenue:

	2019	2018
Municipal property taxes	\$ 6,669,829	\$ 6,403,360
Payments in lieu of taxes	880,672	932,798
Utility tax	115,027	105,241
	\$ 7,665,528	\$ 7,441,399

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

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## 11. Government grants and transfers:

	2019	2018
Provincial government	\$ 2,865,827	\$ 2,220,563
Federal government	763,708	365,386
Other minor grants	21,403	10,500
	<u>\$ 3,650,938</u>	<u>\$ 2,596,449</u>

## 12. Collections for other governments:

The Municipality collects and remits taxes on behalf of other government jurisdictions as follows:

	2019	2018
Ministry of Education	\$ 3,413,545	\$ 3,270,436
Fraser Valley Regional Hospital District	209,082	203,698
Fraser Valley Regional District	204,786	185,839
B.C. Assessment Authority	76,343	71,196
Municipal Finance Authority	322	279
	<u>\$ 3,904,078</u>	<u>\$ 3,731,448</u>

These taxes are not included in the Consolidated Statement of Operations and Accumulated Surplus of the District.

## 13. Contingencies:

- (a) Debt held by the Fraser Valley Regional District is, pursuant to the Local Government Act, a direct joint and several liability of each member municipality within the regional district, including the District.
- (b) The District is currently engaged in certain legal actions. The District has accrued for claims for which the amounts are known or can reasonably be estimated. The outcome of other claims is undeterminable at this time and, accordingly, no provision has been made in the consolidated financial statements.

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

---

## 14. Pension liability:

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, 2019, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

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

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

The District paid \$306,772 (2018 - \$287,008) for employer contributions while employees contributed \$269,459 (2018 - \$249,446) to the plan in fiscal 2019.

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

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

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

---

## **15. Fair value of financial assets and financial liabilities:**

The fair value of the District's cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities approximate their carrying amounts due to the immediate or short term maturity of these financial instruments.

The fair value of portfolio investments at December 31, 2019 was \$1,458,628 (2018 - \$2,036,383).

The fair value of the long-term debt approximates their book value as the interest rates represent borrowing rates for loans under similar terms and maturities.

# CORPORATION OF THE DISTRICT OF KENT

## Notes to Consolidated Financial Statements

Year ended December 31, 2019

### 16. Tangible capital assets:

	COST			
	Opening Balance	Additions	Disposals	Closing Cost
<b>General Fund</b>				
Land	\$ 3,743,090	\$ 774,503	\$ -	\$ 4,517,593
Roads	11,965,429	112,500	4,596	12,073,333
Sidewalks	2,783,693	-	-	2,783,693
Parking lots	979,504	-	-	979,504
Street lights	1,005,944	-	-	1,005,944
Dykes	901,140	-	-	901,140
Drainage pump stations and culverts	3,382,074	3,681,204	-	7,063,278
Environmental structures	647,930	-	-	647,930
Buildings	3,926,650	-	-	3,926,650
Information technology	407,330	19,887	-	427,217
Firehall	1,758,301	-	-	1,758,301
Fire department mobile equipment	1,269,173	10,974	-	1,280,147
Other firefighting equipment	390,788	-	-	390,788
Emergency program equipment	68,039	-	-	68,039
Recreation facilities	3,583,836	23,617	-	3,607,453
Recreation play structures	178,450	178,245	8,359	348,336
Recreational areas and sports fields	1,077,682	-	-	1,077,682
Fitness equipment	153,866	9,557	-	163,423
General mobile equipment	2,722,156	181,602	-	2,903,758
Other general equipment	87,607	-	-	87,607
Other structures	163,715	19,801	-	183,516
<b>Total General Fund</b>	<b>41,196,397</b>	<b>5,011,890</b>	<b>12,955</b>	<b>46,195,332</b>
<b>Sewer Fund</b>				
Storm drainage system	3,837,628	32,500	-	3,870,128
Wastewater collection system	6,311,222	-	-	6,311,222
Lift stations	479,130	23,918	-	503,048
Treatment plant	5,822,987	-	-	5,822,987
IT Scada Systems	126,017	25,452	-	151,469
Other buildings and structures	154,060	-	-	154,060
Mobile equipment	198,123	-	-	198,123
Other equipment	198,416	-	-	198,416
Composting equipment	107,524	-	-	107,524
Mt. Woodside Sewer	808,626	-	-	808,626
<b>Total Sewer Fund</b>	<b>18,043,733</b>	<b>81,870</b>	<b>-</b>	<b>18,125,603</b>
<b>Water Fund</b>				
Rockwell water system	139,103	19,155	-	158,258
Townsite water system	8,870,201	-	-	8,870,201
Fire hydrants	828,440	-	-	828,440
Mt. Woodside Water	1,389,469	-	-	1,389,469
<b>Total Water Fund</b>	<b>11,227,213</b>	<b>19,155</b>	<b>-</b>	<b>11,246,368</b>
<b>Work in Progress</b>				
General	1,571,169	(1,428,073)	-	143,096
Water	6,795	(6,795)	-	-
<b>Total Work in Progress</b>	<b>1,577,964</b>	<b>(1,434,868)</b>	<b>-</b>	<b>143,096</b>
<b>Total Capital Assets</b>	<b>\$ 72,045,307</b>	<b>\$ 3,678,047</b>	<b>\$ 12,955</b>	<b>\$ 75,710,399</b>

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue. The value of contributed tangible capital assets received during the year is as follows:

	2019	2018
Buildings	\$ -	\$ -
Roads	112,500	-
Sidewalks	-	-
Land	-	-
Storm Sewer	32,500	3,000
Sewer	-	-
Townsite Water System	-	7,200
	<b>\$ 145,000</b>	<b>\$ 10,200</b>

# CORPORATION OF THE DISTRICT OF KENT

## Notes to Consolidated Financial Statements

Year ended December 31, 2019

ACCUMULATED AMORTIZATION						
	Opening Balance	Current Provision	Disposals	Closing Balance	Opening Net book value	Net Book Value
\$	-	\$ -	\$ -	\$ -	3,743,090	\$ 4,517,593
	7,641,908	261,075	4,596	7,898,387	4,323,521	4,174,946
	1,065,518	62,611	-	1,128,129	1,718,175	1,655,564
	381,595	27,365	-	408,960	597,909	570,544
	745,413	26,112	-	771,525	260,531	234,419
	-	-	-	-	901,140	901,140
	341,283	109,281	-	450,564	3,040,791	6,612,714
	147,252	13,176	-	160,428	500,678	487,502
	910,011	96,215	-	1,006,226	3,016,639	2,920,424
	160,251	31,849	-	192,100	247,079	235,117
	490,424	44,983	-	535,407	1,267,877	1,222,894
	839,762	104,882	-	944,644	429,411	335,503
	262,799	13,449	-	276,248	127,989	114,540
	63,784	3,846	-	67,630	4,255	409
	877,568	96,017	-	973,585	2,706,268	2,633,868
	67,406	12,815	8,359	71,862	111,044	276,474
	636,244	33,613	-	669,857	441,438	407,825
	120,156	10,290	-	130,446	33,710	32,977
	1,804,704	96,635	-	1,901,339	917,452	1,002,419
	52,492	4,816	-	57,308	35,115	30,299
	101,684	11,249	-	112,933	62,031	70,583
	16,710,254	1,060,279	12,955	17,757,578	24,486,143	28,437,754
	2,129,946	77,349	-	2,207,295	1,707,682	1,662,833
	1,944,480	100,428	-	2,044,908	4,366,742	4,266,314
	88,422	8,993	-	97,415	390,708	405,633
	2,577,338	110,863	-	2,688,201	3,245,649	3,134,786
	51,564	28,253	-	79,817	74,453	71,652
	49,915	5,195	-	55,110	104,145	98,950
	92,910	11,578	-	104,488	105,213	93,635
	91,795	4,831	-	96,626	106,621	101,790
	75,713	5,376	-	81,089	31,811	26,435
	91,557	23,104	-	114,661	717,069	693,965
	7,193,640	375,970	-	7,569,610	10,850,093	10,555,993
	92,086	3,477	-	95,563	47,017	62,695
	2,679,826	252,942	-	2,932,768	6,190,375	5,937,433
	286,968	19,136	-	306,104	541,472	522,336
	158,912	39,774	-	198,686	1,230,557	1,190,783
	3,217,792	315,329	-	3,533,121	8,009,421	7,713,247
	-	-	-	-	1,571,169	143,096
	-	-	-	-	6,795	-
	-	-	-	-	1,577,964	143,096
\$	27,121,686	\$ 1,751,578	\$ 12,955	\$ 28,860,309	\$ 44,923,621	\$ 46,850,091

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

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## 17. Budget figures:

The operating and capital budget figures, presented on a basis consistent with that used for actual results, were approved by Council as the 2019 - 2023 Financial Plan Bylaw, No. 1618. The chart below reconciles the approved budget to the budget figures reported in these financial statements.

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	2019
Budgeted annual surplus	\$ -
Internal transfers to reserves and surplus	(2,637,392)
Amortization of tangible capital assets	(1,600,000)
Net proceeds of long-term debt	(2,222,606)
Acquisition of tangible capital assets	10,380,217
Budgeted surplus	\$ 3,920,219

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## 18. Contractual rights:

The District has entered into contracts for various property rentals and leases, and is scheduled to receive the following amounts under those contracts:

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2020	\$ 46,270
2021	5,591
2022	5,714
2023	2,484
2024	-
	\$ 60,059

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# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

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## **19. Subsequent event:**

Subsequent to December 31, 2019 the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social impact. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the District's operations are not known at this time. At the time of approval of these financial statements, the District has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic:

- Closing of recreation, leisure and library facilities;
- Potential delays in collection of revenue; and
- Potential reduction in revenue due to facilities closing, development slowing services decreasing and penalties being delayed or reduced.

At this time these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

## **20. Related party transaction:**

During the year, the District purchased a property for \$407,000 from a member of Council. The purchase was funded by cash and was on the same terms and conditions as transactions with other parties.

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

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## 21. Segmented information:

The District is a diversified municipal government institution that provides a wide range of services to its citizens, including General Government Services; Protective Services; Engineering Services; Water and Sewer Services; Parks, Recreation and Cultural Services; Development Services; and Drainage and Dyking Services. For management reporting purposes, the District's operations and activities are organized and reported by service areas. Service areas were created for the purpose of recording specific activities to attain certain objectives in accordance with regulations, restrictions or limitations. The service areas are as follows:

### **General Government Services**

General government services include all activities associated with adopting bylaws, mayor and council support, financial management, municipal facilities, and the cost effective delivery of services. Items included are Mayor and Council, administration, clerks, purchasing, management information systems, graphical information systems, corporate services, finance, community grants and unallocated costs including insurance and legal.

### **Protective Services**

Protective services include all activities associated with protection including the enforcement of laws and the prevention of crime. Items included are fire protection, emergency services, and all costs associated with policing.

### **Development Services**

Development services include all activities associated with community planning. These include building permits and inspections, bylaw enforcement and animal controls.

### **Engineering Services**

Engineering services include all activities associated with transportation including roads and drainage networks. Items included are services of the engineering department, traffic services, street lighting, transit, snow removal, maintenance and enhancements to roads, shoulders, open drainage, storm sewers, and dykes. This also includes operation of the District owned rock quarry as well as recycling and solid waste.

### **Drainage and Dyking Services**

Drainage and dyking services include the construction and maintenance of the dyke network, and the related drainage systems for preventative measures against flooding.

# CORPORATION OF THE DISTRICT OF KENT

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 21. Segmented information (continued):

	General Government Services	Protective Services	Development Services	Engineering Services	Water & Sewer Services	Drainage and Diking Services	Parks, Recreation and Cultural Services	Capital and Reserves	2019	2018
<b>Revenues</b>										
Municipal taxation and payments in lieu of taxes	\$ 7,449,794	\$ -	\$ -	\$ -	\$ 15,904	\$ 199,830	\$ -	\$ -	\$ 7,665,528	\$ 7,441,399
Government grants and transfers	577,730	100,010	28,957	20,188	-	2,146,761	161,395	615,897	3,650,938	2,596,449
Sale of services	50,967	137,224	100,962	40,318	1,593,046	-	376,683	-	2,299,200	2,507,310
Return on investments	294,297	-	-	-	47,873	28,692	-	177,586	548,448	459,608
Licences, permits, penalties and fines	69,983	10,685	320,725	51,819	-	-	-	-	453,212	440,003
Contributions from developers	-	-	-	153,625	51,902	-	-	-	205,527	72,271
	8,442,771	247,919	450,644	265,950	1,708,725	2,375,283	538,078	793,483	14,822,853	13,517,040
<b>Expenses</b>										
Salaries and benefits	1,490,349	580,512	663,619	1,007,006	657,116	135,360	1,051,102	-	5,585,064	5,305,777
Other Employee/Council costs	76,552	39,736	13,253	20,340	5,655	152	8,573	-	164,261	163,958
Office/Administrative costs	96,657	39,705	5,005	14,303	10,450	-	21,671	-	187,791	252,309
Communication and Advertising	63,932	9,245	8,445	14,642	14,795	739	31,917	-	143,715	140,122
Professional fees	180,687	917,935	66,152	80	1,501	-	-	-	1,166,355	1,294,114
Departmental program supplies/services	60,619	64,984	15,809	274,578	90,456	65,590	464,858	-	1,036,894	1,664,293
Infrastructure maintenance	2,186	56,376	93,487	632,809	351,100	137,448	299,928	-	1,573,334	1,450,074
Transfer payments to other governments and agencies	22,936	-	-	-	-	-	25,000	-	47,936	48,500
Fiscal services	154,357	697	(1,247)	(476,088)	(365)	(27)	3,995	-	(318,738)	(526,477)
Amortization of tangible capital assets	31,848	167,160	-	599,251	691,299	109,281	152,735	-	1,751,574	1,595,226
	2,180,123	1,876,350	864,523	2,096,921	1,822,007	448,543	2,059,719	-	11,338,186	11,387,896
Gain from disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	(666,897)
	-	-	-	-	-	-	-	-	-	(666,897)
<b>Annual surplus (deficit)</b>	<b>\$ 6,262,648</b>	<b>\$ (1,628,431)</b>	<b>\$ (413,879)</b>	<b>\$ (1,820,971)</b>	<b>\$ (113,282)</b>	<b>\$ 1,926,740</b>	<b>\$ (1,521,641)</b>	<b>\$ 793,483</b>	<b>\$ 3,484,667</b>	<b>\$ 2,796,041</b>



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## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Corporation of the District of Kent

### *Opinion*

We have audited the statements of financial position of the Cemetery Care Trust Fund (the "Fund"), which comprise:

- the statement of financial position as at December 31, 2019
- and notes to the financial statements including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Cemetery Care Trust Fund as at December 31, 2019 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 "*Auditors' Responsibilities for the Audit of the Financial Statements*" section of our auditors' report.

We are independent of the Fund 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.

### *Responsibilities of Management 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 Fund'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 Fund or to cease operations, or has no realistic alternative but to do so.



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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that 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 the 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 Fund'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 Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Fund's 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.



Corporation of the District of Kent  
Cemetery Care Trust Fund

- 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.

*KPMG LLP*

Chartered Professional Accountants

Chilliwack, Canada

April 15, 2020

# CORPORATION OF THE DISTRICT OF KENT

Cemetery Care Trust Fund

Statements of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
<b>Assets</b>		
Portfolio investments	\$ -	\$ 93,816
Due from General Fund (note 2)	253,404	144,977
	<u>\$ 253,404</u>	<u>\$ 238,793</u>
<b>Equity</b>		
Equity:		
Balance, beginning of year	\$ 238,793	\$ 225,652
Add:		
Interest earnings	4,286	4,586
Contributions	10,325	8,555
Balance, end of year	<u>\$ 253,404</u>	<u>\$ 238,793</u>



Director of Financial Services

See accompanying notes to financial statements.

# CORPORATION OF THE DISTRICT OF KENT

Notes to Cemetery Care Trust Fund

Year ended December 31, 2019

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## 1. Significant accounting policies:

(a) Basis of accounting:

The operations of the Trust are accounted for on an accrual basis.

(b) Portfolio investments:

Portfolio investments are carried at cost, which approximates market value.

(c) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

## 2. Due from General Fund:

The amounts due from the General Fund are due from the Corporation of the District of Kent (the "District"). The balance earns interest at the average rate of return of the temporary investments held by the District.

## 3. Fair value of financial assets:

The fair value of the Trust Fund's cash and cash equivalents and due from General Fund approximate their carrying amounts due to the immediate or short term maturity of these financial instruments.

The fair value of portfolio investments at December 31, 2019 for the Cemetery Care Trust Fund was nil (2018 - \$92,118).



# 2019 OUTCOMES





# 2019 OUTCOMES

PROJECT	OBJECTIVE	OUTCOME
<b>PROTECTIVE SERVICES</b>		
Acquire new emergency response vehicle	Acquire a suitable pick up truck through the District procurement policy to replace the current written off unit from MVA. Outfit with emergency response equipment.	Completed
Permanent mount of generator to power fire hall and emergency operations centre	Move generator from its current mount on a trailer inside the fire hall to an enclosed permanent mount outside. Presently the diesel exhausts fills the building with smoke and fumes. New outside setup allows for automatic start when power is interrupted as well as regular automatic weekly running of the diesel engine to maintain good repair and reliability.	Move is complete including concrete base, mounting of unit, wiring and setup of automatic switch over and maintenance cycles. Fencing around unit to be completed.
<b>ENGINEERING DEPARTMENT</b>		
Vimy Sanitary Lift Station Improvements	This is the District's largest sewer lift station that pumps a significant portion of the townsites sewage directly to the Agassiz Waste Water Treatment Plant. Three submersible pumps are at the end of their lifespan and need replacing.	Second of three pumps have been replaced.
SCADA System Improvements	Complete the installation and programming of second and final stages to upgrade the District's SCADA to operate on one system using VT SCADA which is on the forefront of technology.	Completed
Upgrades to the Agassiz Water System	Submit grant applications for funding to further expand and complete this project.	Grant applications submitted. Waiting on announcement.
Highways 7 and 9 Shoulder Enhancement Project	Continue to work with the Ministry of Transportation and Infrastructure along with Engineering Consultants to complete construction and administration of the project	Completed
Hammersley Pump Station Upgrades	Staff will continue project management and liaison with consultant to complete the construction and installation of the upgraded pump station.	Pump station upgrade complete.

# 2019 OUTCOMES

PROJECT	OBJECTIVE	OUTCOME
<b>ENGINEERING DEPARTMENT CONTINUED</b>		
Public Works Storage Building	Replace damaged coverall structure at the District's gravel pit with a permanent wood frame storage structure that will offer improved security and better weather protection.	Completed
Sutherland Road Upgrade	Complete engineering road design and environmental approvals for Sutherland Road from Highway 7 to Humphrey Road	Completed
Water and Sewer Bylaw Review and update	Review bylaw and update as required, amendments to be brought forward for Council's consideration.	Updated bylaws adopted by Council.
Electrical Vehicle Charging Station	The District was successful in its grant application to BC Hydro for a free level 2 charging station. Installation and signage scheduled for 2019.	Equipment and signage installed in spring 2020 with payment system yet to be confirmed.
<b>DEVELOPMENT SERVICES</b>		
Municipal Hall Fire Alarm System	Installation of pull stations and control panel.	Completed
Carpet Replacement	Proposed area for 2 of 6 is the reception area and adjacent finance offices and meeting room.	Completed
Regulation Review: Short Term Rentals (STR)	Public consultation completed in 2018 Present findings and STR regulation options to Council.	Options presented in January 2019.
	Amend zoning bylaw to regulate STR as directed by Council.	Zoning Bylaw Amendment 1622, 2019 adopted with three categories of STR in select zones with conditions.
	Address illegal short-term rentals	Enforcement ongoing.
Continue Compliance Process	Two of 23 non-compliant businesses remained outstanding at beginning of 2019.	One business remains non-compliant. Continue to work with the owner who is in the process of relocating their facility to a properly zoned property.

# 2019 OUTCOMES

PROJECT	OBJECTIVE	OUTCOME
<b>DEVELOPMENT SERVICES CONTINUED</b>		
Strategy to Develop Industrial Land	Received grant from the Rural Dividend Program. Urban Systems proceeded with Community Industrial Sustainability Plan research	Council approved the community Industrial Sustainability Plan as prepared by Urban Systems.
ALC Act and Regulation Review: Accommodation Use	Present to Council the Zoning Bylaw Amendment options for an accommodation use (i.e. Coach House) as permitted by the ALC. Zoning Bylaw amendment authorizing Coach House use in the ALR was approved	The ALC Regulation was amended removing Second-residences as a permitted use. ALC announced further consultation with regards to second residences was needed. New regulations are anticipated in 2021.
Retail Sale of Cannabis	Following public consultation completed in 2018 present findings and options for retail sale of cannabis.	Regulation options presented at Council's meeting January 2019.
	Amend zoning bylaw to regulate retail sales of cannabis as directed by Council.	Amendment bylaw received introduction and second reading. Public hearing set for 2020.
<b>COMMUNITY SERVICES</b>		
Community Recreation and Cultural Centre Facility Improvements	Interior Painting	Complete (except for lower washroom)
	Gymnasium Improvements	Removed from capital list as project was moved inhouse for 2020.
	Utility Upgrades	Hot water tank was replaced with Navien (\$1,000 energy rebate received) and AC rooftop unit replaced.
	Fitness Equipment Improvements	Hand weights were replaced, and Max Trainer purchased.

# 2019 OUTCOMES

PROJECT	OBJECTIVE	OUTCOME
<b>COMMUNITY SERVICES CONTINUED</b>		
Indoor Swimming Facility	Applications to Investing in Community Infrastructure Grant	Applications submitted. Results expected in 2020.
Park Enhancements	Schep Park	20' x 20' Gazebo installed 2nd phase park enhancements deferred to 2020
	Pioneer Park	Approximately \$120,000 in grant funding received for new accessible playground and rubberized surfacing.
	Centennial Spray Park	Grant funding still being researched.
	Mount Woodside Park	Park development deferred to 2021 to coincide with residential development plan.
Trail Enhancements	Centennial Park Perimeter Trail & Fitness Circuit	Completed
	Trans Canada Trail Signage	Completed
Cemetery Improvements	Kent Municipal Cemetery	Hosted Henry White Fraser Memorial Service, marker installed Site improvements deferred to 2020.
	Valley View Cemetery Beautification Project	Tree plantings with funding received from BC Hydro tree grant.
Community Health	Establishment of Health & Wellness Advisory Committee & Amalgamation of the Parks, recreation & Trails committees.	Completed
125th Anniversary Celebrations	Community events 7 activities scheduled and promoted throughout 2020.	Ongoing

# CURRENT & FUTURE OBJECTIVES





# CURRENT & FUTURE OBJECTIVES

PROJECT	2020	2021
<b>PROTECTIVE SERVICES</b>		
<p>Satellite Fire Hall—Harrison Mills Area To Provide an enhanced fire and rescue service, within in 8 km radius, to the western portion of the District of Kent residents and businesses.</p>	<p>Continuing to study and evaluate the costs/benefits of the service. The District maintains communications with the developer to base decisions in conjunction with the developer of the subdivision and need for the enhanced fire service.</p>	<p>Continuing to study and evaluate the costs/benefits of the service. The District maintains communications with the developer to base decisions in conjunction with the developer of the subdivision and need for the enhanced fire service.</p>
<p>Technical Rescue Team To certify firefighters to the basic rescuer qualifications and then build from there to provide specialty rescue services such as advanced auto rescue, confined space rescue, slow moving water rescue and rope/slope rescue.</p>	<p>This is a continuing program that certifies more firefighters as time goes on Currently the AT=D has a compliment of auto extrication certified firefighters through level 1, 2, and 3 (commercial truck rescue), a certified confined space team, and a rope rescue team. Slow moving water rescue is a future goad of the AFD</p>	<p>This is a continuing program that certifies more firefighters as time goes on. Slow moving water recue is a goal of the AFD for 2021.</p>
<p>Front Line Engine Replacement In order to stay within the recommendations of the Fire Underwriters Survey (in accordance with the National Fire Protection Association - NFPA) front line fire apparatus should be retired or moved to reserve status after 15 years.</p>	<p>Collect information regarding the latest technologies and information regarding industry best practices. Liaise with truck manufacturers to design the most suitable long-term truck for the District.</p>	<p>Develop and execute the RFP for the apparatus. Award the contract to build the new engine with delivery to be in 2022.</p>
<b>ENGINEERING DEPARTMENT</b>		
<p>Vimy Sanitary Lift Station Improvements</p>	<p>Third and final pump will be replaced, installed and operational.</p>	
<p>Upgrades to the Agassiz Water System</p>	<p>Depending on the amount of funding received, if any, and subject to grant conditions, a schedule for the design, tender and construction phases t complete the water system will be established and construction completed.</p>	<p>Complete construction phases (grant funding dependant).</p>
<p>Sutherland Road Upgrade</p>	<p>Complete construction of phase 1 or 2 for Sutherland Road from Highway 7 to Humphrey Road.</p>	<p>Complete construction of phase 2.</p>

# CURRENT & FUTURE OBJECTIVES

PROJECT	2020	2021
<b>ENGINEERING DEPARTMENT CONTINUED</b>		
Agassiz Wastewater Treatment Plant Digester Modifications Design	Complete final design and cost estimate for digester modifications.	Install digester modifications.
Agassiz Slough Floodbox Upgrades	Develop a RFP for proposals for engineering assessment, design, cost estimate and contract administration	Construction of fish friendly flood box.
Agassiz Waste Water Treatment Plant Office Addition	Complete design and construction of office addition and SCADA server room	
Electrical Vehicle Charging Station	Install payment system for EV charger.	
Flood Risk Assessment & Management Plan	Depending on funding approval, develop a flood risk assessment and flood mitigation plan for bank protection along Fraser and Harrison Rivers.	
Asset Management Framework	Staff will continue to work with a consultant to improve and update asset inventory in preparation for future asset management practices.	Establish a long-term asset management financial strategy for the District.
<b>DEVELOPEMENT SERVICES</b>		
Municipal Hall Roof Replacement (West End)	Hire a roofing contractor to replace west section of roof after review of engineering design, installation of fall protection tie-back anchors and removal of asbestos.	
Carpet Replacements	Replace old, worn Municipal hall carpeting. The proposed area for Phase 3 of 6 is the reception area and adjacent finance offices and meeting room.	Replace old, worn carpeting, Proposed area for Phase 4 to 6 are GIS and Building Dept offices, Director of Finance and Engineering offices; Boardroom and Planning offices.
Home Occupations	Provide options to Council for amendments to Zoning Bylaw to expand home occupation uses within residential areas and on ALR land	
Teacup ALC Block Exclusion Application	To provide options to Council for the consideration of an ALC Block Exclusion for the Teacup Lands.	

# CURRENT & FUTURE OBJECTIVES

PROJECT	2020	2021
<b>DEVELOPMENT SERVICES CONTINUED</b>		
Municipal Hall Hot Water Tanks Replacement	Replace 2 Municipal hall hot water tanks with models recommended in Municipal Hall Energy Study	
Secondary Suites	Investigate regulatory options for expansion of secondary suites for duplexes, townhouses and other building types. Present options to Council for bylaw amendments.	
Urban Beekeeping	Investigate regulatory options to permit urban beekeeping in the District.	
Housing Needs Assessment	Received UBCM Housing Needs Reports grant. Conduct Housing Needs Assessment in accordance with Provincial legislative requirements.	
ALC Act and Regulations Review: Accommodation Use	The ALC Regulation was amended removing second residences as a permitted use. Participate in public engagement on 'Residential Flexibility in the ALT' undertaken by Ministry	New ALCA regulations for Residential Flexibility in the ALR anticipated for 2021.
Regulations Review: Short-term Rentals	Continue to obtain compliance with illegal short-term rentals. Began enforcement (letters). Dec/19.	Continue enforcement in 2020.
Retail Cannabis	Complete Zoning amendment bylaw process to adopt retail sales of cannabis regulations within specific zones and outside of areas near schools and childcare centres.	

# CURRENT & FUTURE OBJECTIVES

PROJECT	2020	2021
<b>COMMUNITY SERVICES</b>		
Community Recreation & Cultural Centre Improvements	Weight Room: Equipment replacement or new purchase program.	Weight Room: Equipment replacement or new purchase program.
Indoor Pool (Consultation & Construction)	Contingent on Investing in Canada's Infrastructure Program	
Ferny Coombe Pool Upgrades	Washroom improvements contingent on ICIP Grant Funds	
Park Improvements	Schep Park: Phase 2 Improvement Plan - lighting, gazebo refurbishment, playground surfacing and outdoor fitness equipment (contingent on grant funding)	Playground surfacing and outdoor fitness equipment (contingent on grant funding)
	Centennial Park: 5 Year Improvement Plan—Park signage and picnic table replacement. Tennis court resurfacing	5 year Improvement Plan (Picnic shelter and washroom upgrades).
	Mt. Woodside Park(s): Playground and park amenities	Playground and park amenities based on residential development plan.
Trail Improvements	Mountain View Trail: Improvements to existing trail including signage and pathway accessibility.	
	Mt. Woodside Multiuse/Mountain Bike Trail: Application through FLNRO Section 57.	Application through FLNRO Section 57.
Cemetery Improvements	Valley View: Tree Plantings (BC Hydro Re-Greening Program) and Columbarium	Tree Plantings (BC Hydro Re-Greening Program).
	Limbert Mountain: Installation of benches, picnic tables, receptacles, plot and row markers, stabilization of hillside. Some tree removal.	Installation of benches, picnic tables, receptacles, plot and row markers, stabilization of hillside. Some tree removal.
Community Health Initiatives	Health & Wellness Community Strategy	Health & Wellness Community Strategy
Public Facility Improvements	Library: Roof Replacement	
	Sort Separation Receptacles: Indoor & Outdoor Receptacles	

# STATISTICAL INFORMATION



## *Overlooking the Fraser River*

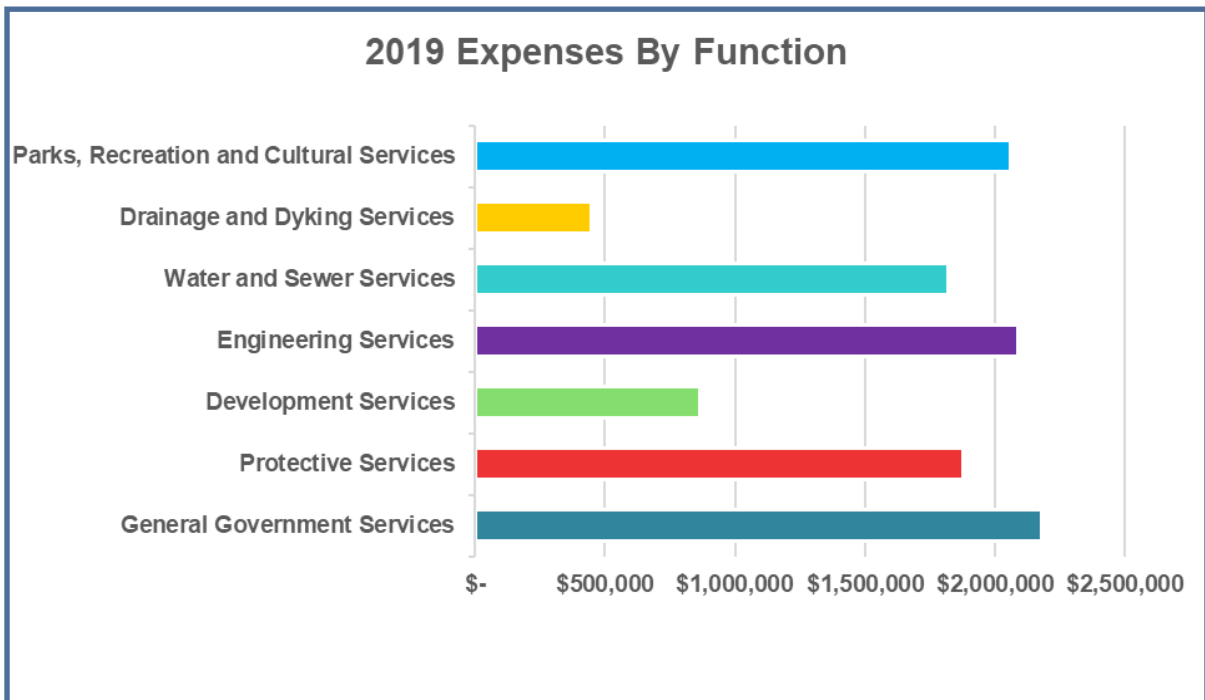
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# STATISTICAL INFORMATION

## EXPENSES BY FUNCTION

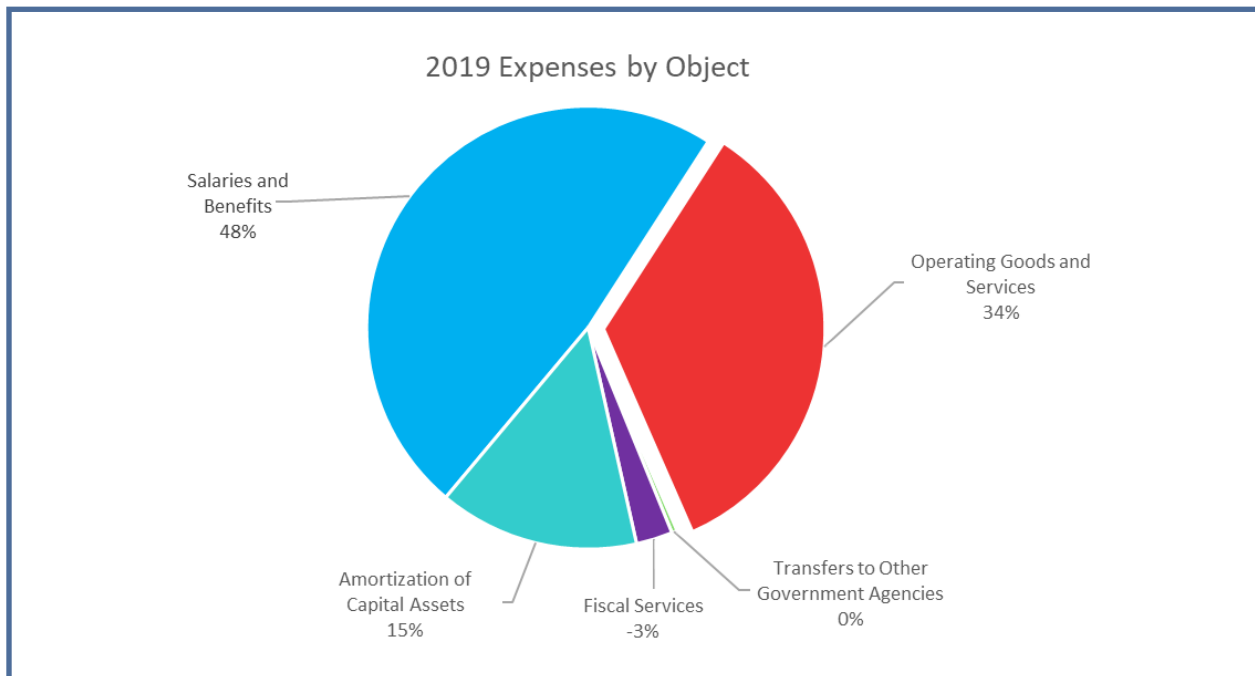
	2019	2018	2017	2016	2015
<b>General Government Services</b>	\$ 2,180,123	\$ 2,237,477	\$ 2,081,299	\$ 2,150,424	\$ 1,979,794
<b>Protective Services</b>	1,876,350	2,186,485	1,955,168	1,809,844	1,817,736
<b>Development Services</b>	864,523	843,644	881,585	703,232	660,880
<b>Engineering Services</b>	2,086,921	2,069,536	2,005,365	2,271,222	1,912,462
<b>Water and Sewer Services</b>	1,822,007	1,743,018	1,803,108	1,621,714	1,507,341
<b>Drainage and Dyking Services</b>	448,543	325,987	292,379	393,910	289,910
<b>Parks, Recreation and Cultural Services</b>	2,059,719	1,981,749	2,155,235	1,799,005	1,803,671
	<b>\$ 11,338,186</b>	<b>\$ 11,387,896</b>	<b>\$ 11,174,139</b>	<b>\$ 10,749,351</b>	<b>\$ 9,971,794</b>



# STATISTICAL INFORMATION

## EXPENSES BY OBJECT

	2019	2018	2017	2016	2015
<b>Salaries and Benefits</b>	\$ 5,749,325	\$ 5,469,735	\$ 5,245,355	\$ 5,096,122	\$ 4,631,327
<b>Operating Goods and Services</b>	4,108,089	4,800,912	3,821,216	3,852,219	3,541,844
<b>Transfers to Other Government Agencies</b>	47,936	48,500	277,105	22,738	-
<b>Fiscal Services</b>	- 318,738	- 526,477	270,665	252,832	293,053
<b>Amortization of Capital Assets</b>	1,751,574	1,595,226	1,559,798	1,525,440	1,505,570
	<b>\$ 11,338,186</b>	<b>\$ 11,387,896</b>	<b>\$ 11,174,139</b>	<b>\$ 10,749,351</b>	<b>\$ 9,971,794</b>

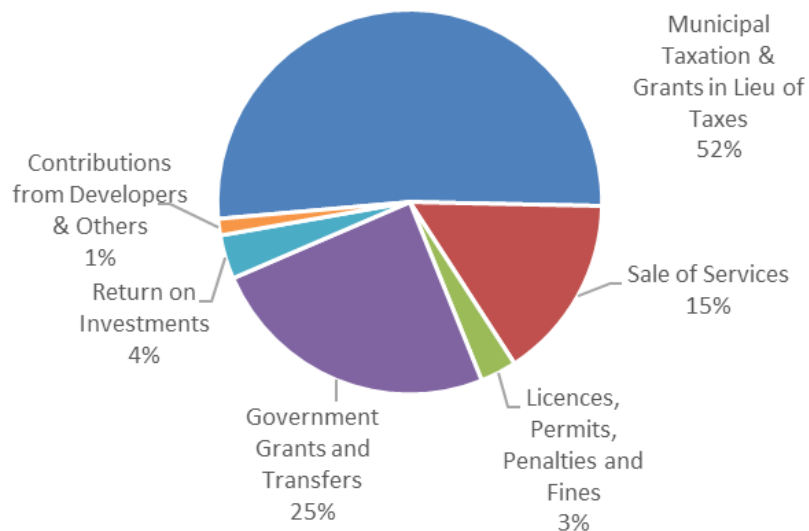


# STATISTICAL INFORMATION

## REVENUE BY SOURCE

	2019	2018	2017	2016	2015
<b>Municipal Taxation &amp; Grants in Lieu of Taxes</b>	\$ 7,665,528	\$ 7,441,399	\$ 7,107,359	\$ 6,712,852	\$ 6,531,965
<b>Sale of Services</b>	2,299,200	2,507,310	2,272,733	2,167,388	2,054,041
<b>Licences, Permits, Penalties and Fines</b>	453,212	440,003	423,044	440,790	392,057
<b>Government Grants and Transfers</b>	3,650,938	2,596,449	2,197,183	1,442,561	1,163,332
<b>Return on Investments</b>	548,448	459,608	423,540	237,401	216,745
<b>Contributions from Developers &amp; Others</b>	205,527	72,271	1,678,611	407,027	2,687,071
	<b>\$ 14,822,853</b>	<b>\$ 13,517,040</b>	<b>\$ 14,102,470</b>	<b>\$ 11,408,019</b>	<b>\$ 13,045,211</b>

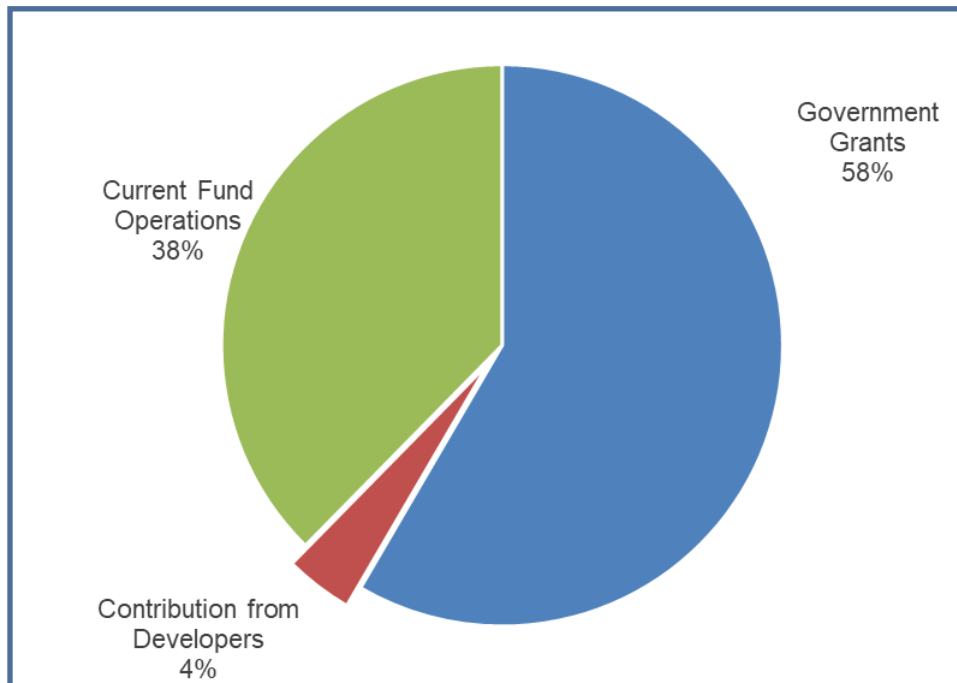
2019 Consolidated Revenue by Source



# STATISTICAL INFORMATION

## SOURCES OF CAPITAL FUNDING

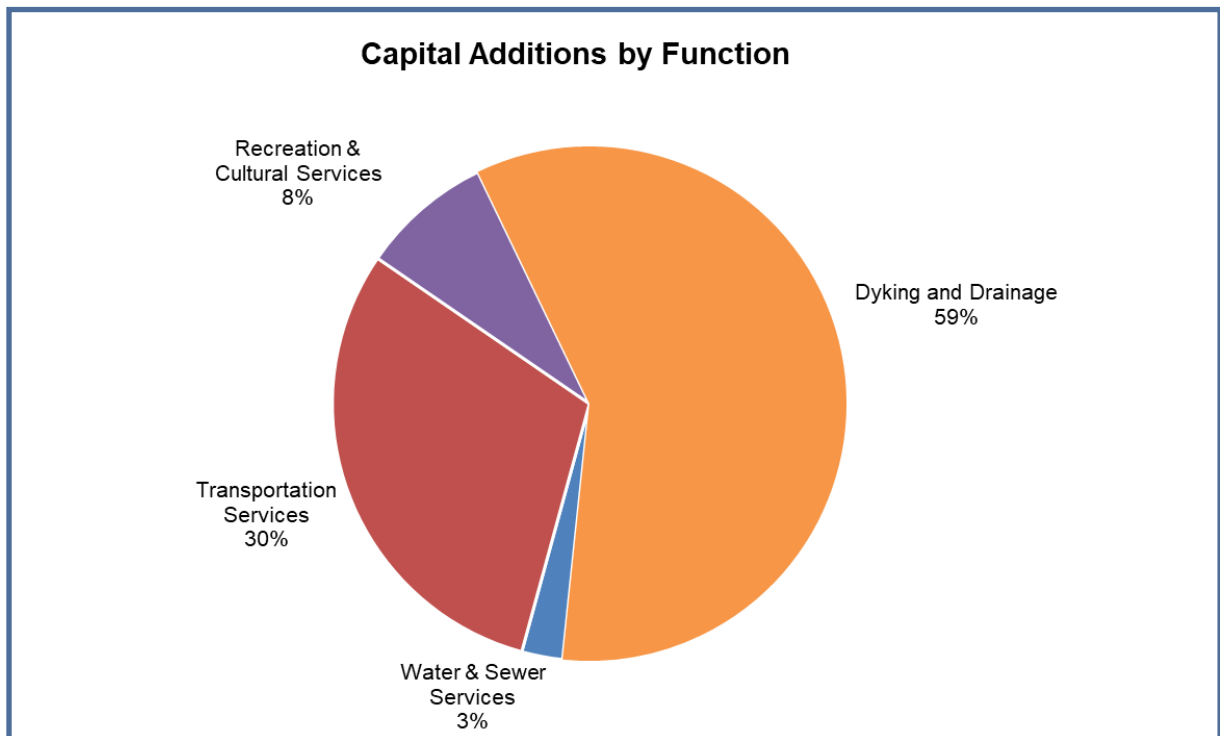
	2019	2018	2017	2016	2015
<b>Reserve Funds</b>	\$ -	\$ -	\$ -	\$ 622,681	\$ 136,959
<b>Government Grants</b>	2,148,747	1,513,784	1,235,155	-	-
<b>Contribution from Developers</b>	145,000	10,200	1,621,804	407,027	2,687,071
<b>Current Fund Operations</b>	1,384,300	520,740	917,535	179,129	1,056,407
<b>Long-Term Debt</b>	-	-	-	190,000	-
	<b>\$ 3,678,047</b>	<b>\$ 2,044,724</b>	<b>\$ 3,774,494</b>	<b>\$ 1,398,837</b>	<b>\$ 3,880,437</b>



# STATISTICAL INFORMATION

## CAPITAL ADDITIONS BY FUNCTION

	2019	2018	2017	2016	2015
<b>Water &amp; Sewer Services</b>	\$ 94,230	\$ 116,313	\$ 1,805,886	\$ 453,681	\$ 2,622,126
<b>Transportation Services</b>	1,107,591	52,307	888,642	151,660	496,486
<b>General Government Services</b>	14,112	241,133	780,809	737,061	518,476
<b>Recreation &amp; Cultural Services</b>	302,393	114,249	299,157	-	76,246
<b>Protective Services</b>	10,974	6,938	-	56,435	18,490
<b>Dyking and Drainage</b>	2,148,747	1,513,784	-	-	148,613
	<b>\$ 3,678,047</b>	<b>\$ 2,044,724</b>	<b>\$ 3,774,494</b>	<b>\$ 1,398,837</b>	<b>\$ 3,880,437</b>

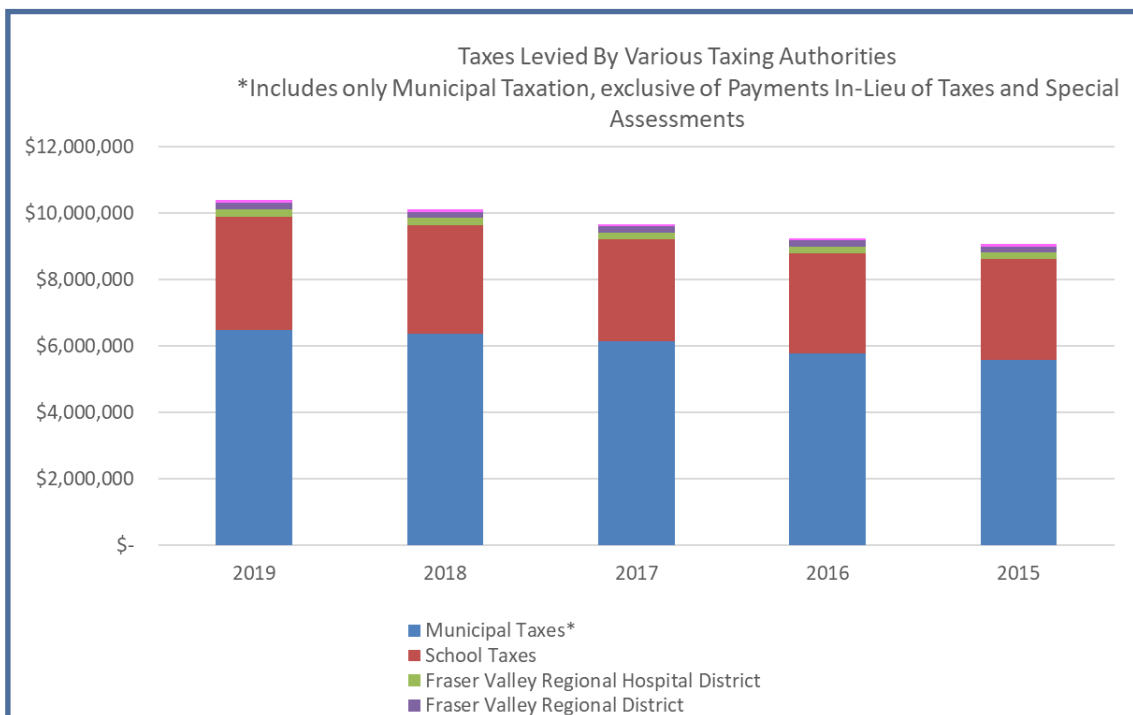


# STATISTICAL INFORMATION

## TAXES LEVIED BY VARIOUS TAXING AUTHORITIES

	2019	2018	2017	2016	2015
Municipal Taxes*	\$ 6,490,177	\$ 6,386,728	\$ 6,139,158	\$ 5,782,983	\$ 5,589,999
School Taxes	3,413,545	3,270,504	3,093,714	3,007,861	3,032,774
Fraser Valley Regional Hospital District	209,082	203,698	194,661	208,764	208,152
Fraser Valley Regional District	204,786	185,839	183,498	184,216	170,388
Municipal Finance Authority	322	279	234	197	187
BC Assessment Authority	76,343	71,196	65,008	65,691	66,721
	<b>\$ 10,394,255</b>	<b>\$ 10,118,244</b>	<b>\$ 9,676,273</b>	<b>\$ 9,249,712</b>	<b>\$ 9,068,221</b>
Penalties and Interest	<b>\$ 68,605</b>	<b>\$ 70,766</b>	<b>\$ 60,313</b>	<b>\$ 59,795</b>	<b>\$ 49,342</b>
	<b>\$ 10,462,860</b>	<b>\$ 10,189,010</b>	<b>\$ 9,736,586</b>	<b>\$ 9,309,507</b>	<b>\$ 9,117,563</b>

\* Includes only Municipal Taxation, exclusive of Payments In-Lieu of Taxes and Special Assessments

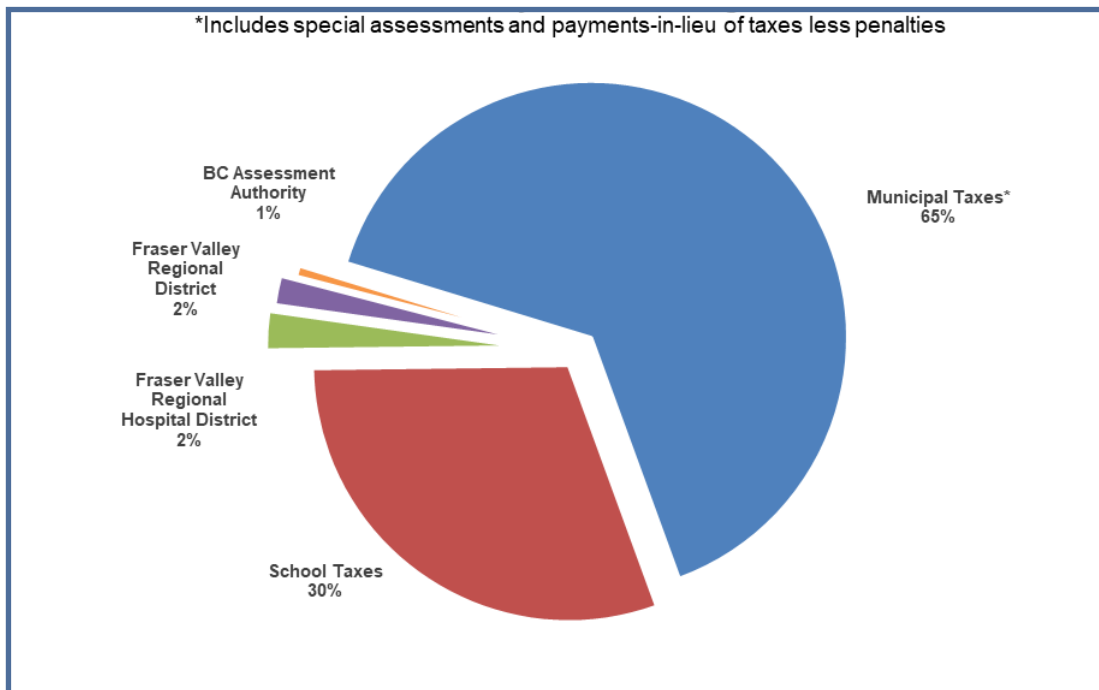


# STATISTICAL INFORMATION

## TAXES LEVIED BY VARIOUS TAXING AUTHORITIES

	2019	2018	2017	2016	2015
<b>Municipal Taxes*</b>	\$ 7,499,895	\$ 7,398,989	\$ 7,107,359	\$ 6,712,852	\$ 6,531,965
<b>School Taxes</b>	3,722,449	3,473,610	3,093,714	3,007,861	3,032,774
<b>Fraser Valley Regional Hospital District</b>	235,610	277,044	194,661	208,764	208,152
<b>Fraser Valley Regional District</b>	231,362	208,430	183,498	184,216	170,388
<b>Municipal Finance Authority</b>	363	273	234	197	187
<b>BC Assessment Authority</b>	84,797	75,898	65,008	65,691	66,721
	<b>\$ 11,774,476</b>	<b>\$ 11,434,244</b>	<b>\$ 10,644,474</b>	<b>\$ 10,179,581</b>	<b>\$ 10,010,187</b>

\* Includes Special Assessments and Payments-in-Lieu of Taxes less penalties



	2019	2018	2017	2016	2015
<b>Tax Levy Per Capita</b>	\$ 1,712	\$ 1,668	\$ 1,576	\$ 1,525	\$ 1,570
<b>Taxes Collected</b>	\$ 10,144,795	\$ 9,893,515	\$ 9,386,489	\$ 8,984,767	\$ 8,784,725
<b>% of Current Taxes Collected</b>	97.6%	97.8%	97.0%	97.1%	96.9%

# STATISTICAL INFORMATION

## DEBT OUTSTANDING BY FUNCTION

	2019	2018	2017	2016	2015
<b>General Government*</b>	\$ 1,245,934	\$ 2,021,523	\$ 2,140,925	\$ 2,256,049	\$ 2,160,044
<b>Sewer Fund**</b>	-	-	13,771	27,048	101,982
	<b>\$ 1,245,934</b>	<b>\$ 2,021,523</b>	<b>\$ 2,154,696</b>	<b>\$ 2,283,097</b>	<b>\$ 2,262,026</b>

\*Debt serviced with property taxes  
\*\*Debt serviced with sewer user rates

## OVERLAPPING DEBT

	2019	2018	2017	2016	2015
<b>District of Kent</b>	\$ 1,245,934	\$ 2,021,523	\$ 2,154,696	\$ 2,283,097	\$ 2,262,026
<b>Fraser Valley Regional District</b>	67,583,202	72,596,938	75,426,455	77,400,544	83,944,136
<b>Fraser Valley Regional Hospital District</b>	31,668,053	34,799,515	37,810,537	40,705,750	43,489,609
	<b>\$ 100,497,189</b>	<b>\$ 109,417,976</b>	<b>\$ 109,417,976</b>	<b>\$ 120,389,391</b>	<b>\$ 129,695,771</b>

# STATISTICAL INFORMATION

## ANNUAL DEBT SERVICING

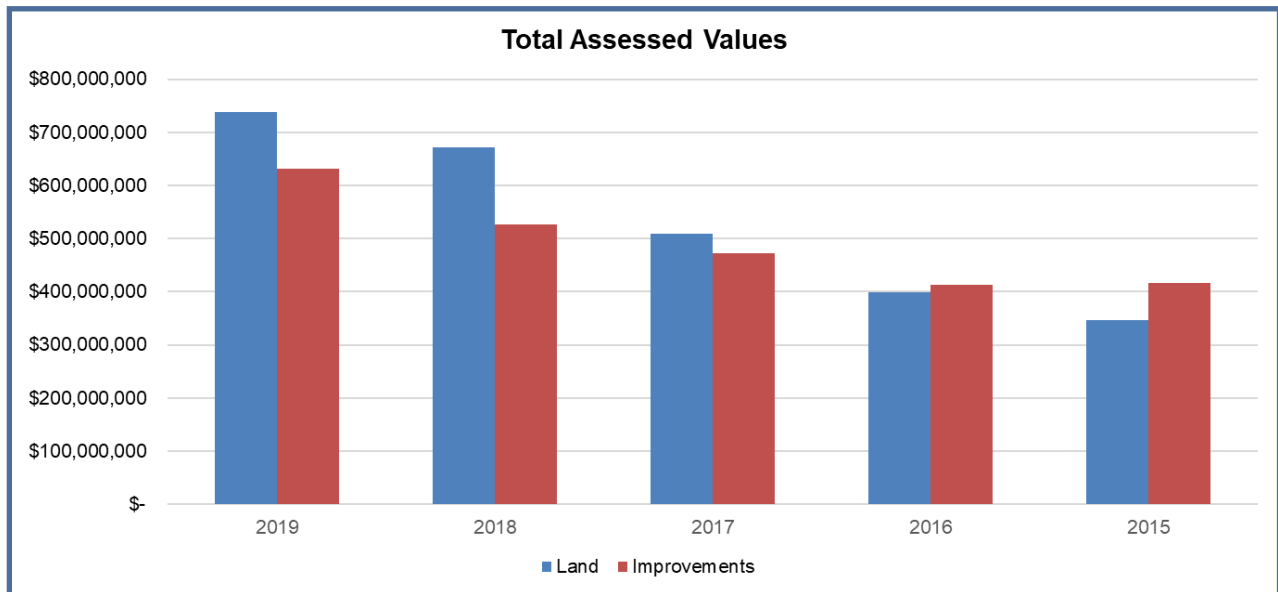
	2019	2018	2017	2016	2015
<b>Annual Debt Servicing</b>	\$ 159,595	\$ 200,359	\$ 200,722	\$ 319,220	\$ 310,868
<b>% of Total Expense</b>	1.4%	1.6%	1.8%	3.0%	3.1%
*Excludes one time early debt retirement					
<b>Annual Legal Debt Servicing Limit</b>	\$ 2,880,582	\$ 2,850,452	\$ 2,694,928	\$ 2,516,575	\$ 2,149,436
<b>% of Legal Limit</b>	5.5%	7.0%	7.4%	12.7%	12.9%
<b>Annual Liability Servicing Capacity Available</b>	\$ 2,720,987	\$ 2,650,093	\$ 2,494,206	\$ 2,197,355	\$ 2,108,568
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Total Debt</b>	\$ 1,245,934	\$ 2,021,523	\$ 2,154,696	\$ 2,283,097	\$ 2,262,026
<b>Population*</b>	6,260	6,200	6,140	6,067	5,834
<b>Debt Per Capita</b>	199	326	351	376	388
* Per BC Stats - 2011 & 2016 per census Canada results. Other years by estimate from BC Stats					

# STATISTICAL INFORMATION

## PROPERTY ASSESSMENT

### General Assessment

	2019	2018	2017	2016	2015
Land	\$ 737,870,895	\$ 672,106,980	\$ 508,798,186	\$ 398,171,424	\$ 346,307,511
Improvements	630,967,844	526,452,373	472,467,978	413,237,042	416,727,976
<b>Total</b>	<b>\$ 1,368,838,739</b>	<b>\$ 1,198,559,353</b>	<b>\$ 981,266,164</b>	<b>\$ 811,408,466</b>	<b>\$ 763,035,487</b>

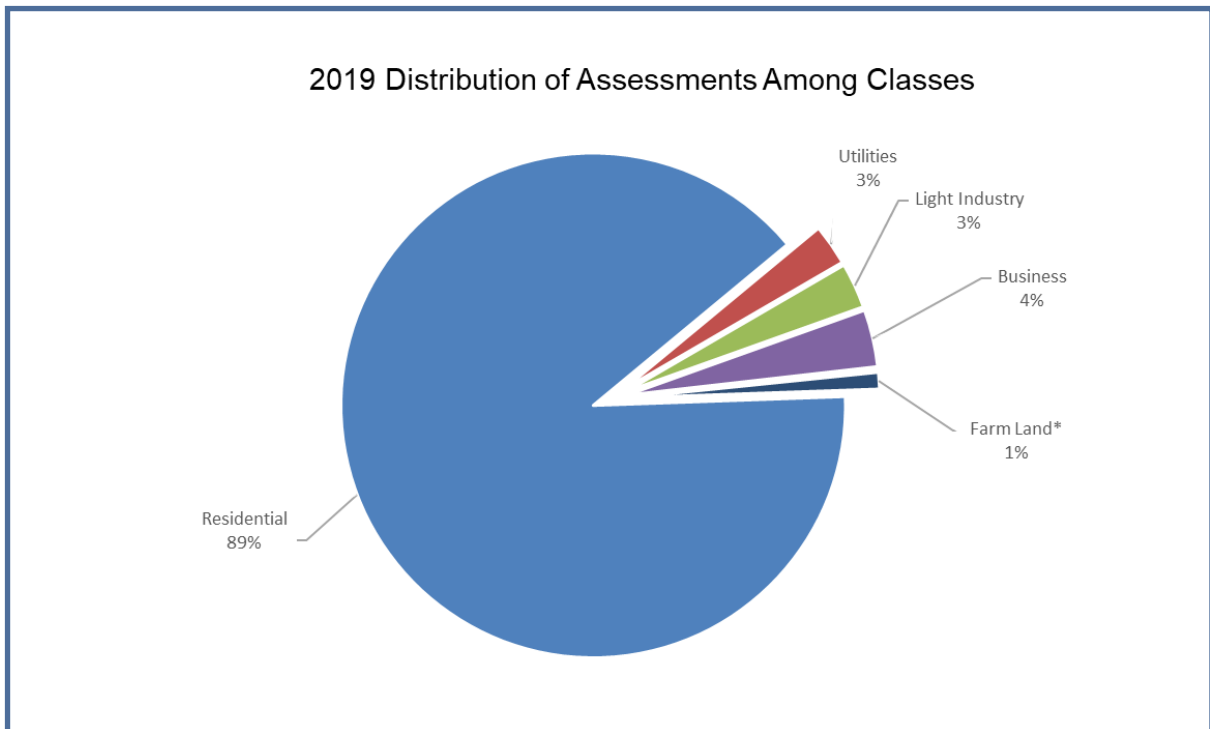


# STATISTICAL INFORMATION

## PROPERTY ASSESSMENT

General Assessment	2019 % of Roll		2018 % of Roll		2017 % of Roll		2016 % of Roll		2015 % of Roll	
Class 1 - Residential	\$ 1,225,729,746	89.55%	\$ 1,076,051,170	88.78%	\$ 869,228,860	86.58%	\$ 705,859,669	86.99%	\$ 660,029,098	86.50%
Class 2 - Utilities	36,123,790	2.64	34,617,905	3.89	34,077,770	3.47	33,785,315	4.16	33,124,005	4.34
Class 5 - Light Industry	39,833,700	2.91	25,093,500	2.09	21,993,400	2.24	18,953,300	2.34	19,031,300	2.49
Class 6 - Business	50,078,600	3.66	46,207,000	3.86	39,784,800	4.06	36,243,550	4.47	34,364,900	4.5
Class 7 - Managed Forest	-	0.00	-	0.00	-	0	133,300	0.02	125,500	0.02
Class 8 - Recreation	2,507,800	0.18	2,325,500	0.19	2,007,800	0.21	2,131,500	0.26	2,069,500	0.27
Class 9 - Farm Land*	14,565,103	1.06	14,264,278	1.19	14,173,534	1.44	14,301,832	1.76	14,291,184	1.88
	<b>\$ 1,368,838,739</b>	<b>100.00%</b>	<b>\$ 1,198,559,353</b>	<b>100.00%</b>	<b>\$ 981,266,164</b>	<b>100.00%</b>	<b>\$ 811,408,466</b>	<b>100.00%</b>	<b>\$ 763,035,487</b>	<b>100.00%</b>

\*Improvements on Farm Land are included in Class 1



## DISTRICT OF KENT 2019 PERMISSIVE TAX EXEMPTIONS

<u>Name of Organization</u>	<u>Value of Exempt Taxes</u>	
<b>Municipally Held Land</b>	\$ 1,315	\$ 1,315
<b>Churches:</b>		
Agassiz Christian Reformed Church	\$ 5,270	
Roman Catholic Archbishop of Vancouver	4,138	
Trustees of the Agassiz British Columbia Congregation of Jehovah's Witnesses	6,077	
United Church of Canada	3,822	
Anglican Church	<u>2,880</u>	\$ 22,187
<b>Non-Profit:</b>		
Agassiz Harrison Community Services Society	\$ 6,442	
Agassiz Harrison Senior Citizens Housing Society	14,112	
Agassiz Harrison Senior Citizens Housing Society (Friendship House)	2,902	
Agassiz Harrison Historical Society	9,361	
Kent-Harrison Search and Rescue Society	11,433	
Boy Scouts Provincial Council of British Columbia Lease	1,699	
Harrison Mills Community Club	2,148	
Royal Canadian Legion	6,554	
Chilliwack Society for Community Living	<u>1,411</u>	\$ 56,062
<b>Private Schools:</b>		
Agassiz Christian School	\$ <u>19,231</u>	\$ 19,231
<b>Athletic or Recreational:</b>		
Agassiz Harrison Rod and Gun Club	\$ 4,514	
BC Region Canadian Motorcycle Association	5,873	
Kent Raceways Society	<u>6,427</u>	\$ 16,814
<b>TOTALS</b>	<u>\$</u>	<u><b>115,609</b></u>

# STATISTICAL INFORMATION

## FINANCIAL EQUITY

### OPERATING FUNDS

	2019	2018	2017	2016	2015
General	\$ 3,335,932	\$ 3,394,120	\$ 3,159,573	\$ 2,642,528	\$ 2,727,740
Dyking & Drainage	1,459,227	1,438,659	1,371,542	1,296,557	1,309,577
Sanitary Sewer	787,623	2,262,325	2,216,130	2,893,203	2,821,989
Waterworks	747,102	674,132	574,950	287,602	84,603
<b>Total</b>	<b>\$ 6,329,884</b>	<b>\$ 7,769,236</b>	<b>\$ 7,322,195</b>	<b>\$ 7,119,890</b>	<b>\$ 6,943,909</b>

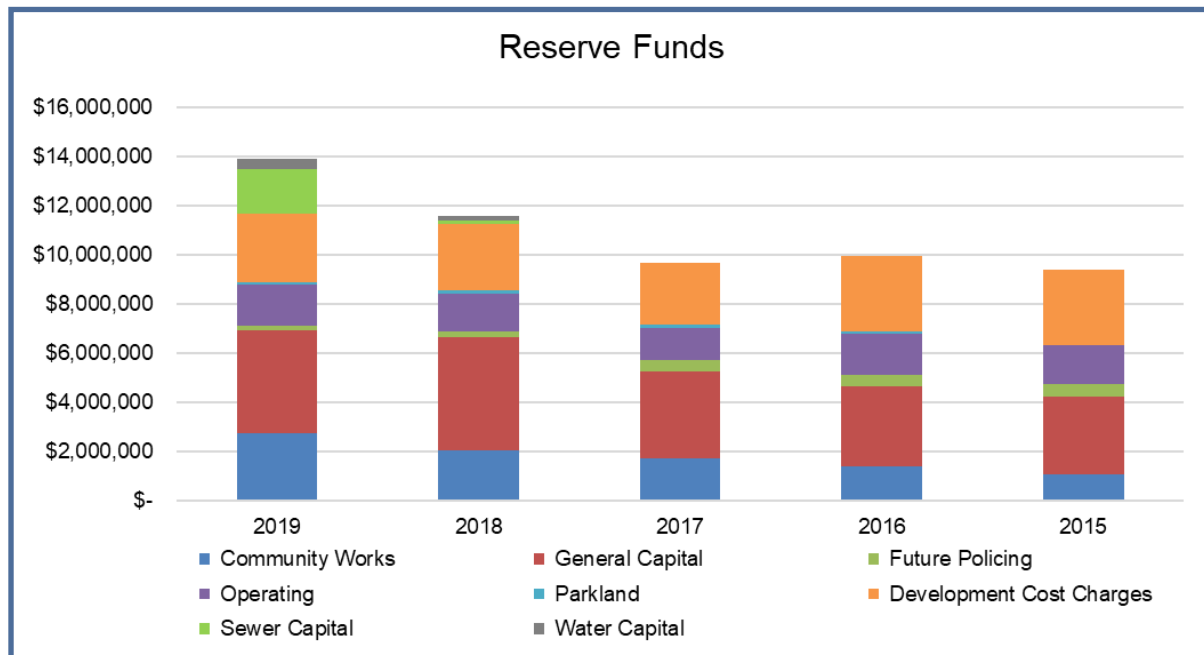
### EQUITY IN TANGIBLE CAPITAL ASSETS

	2019	2018	2017	2016	2015
General	\$ 27,334,916	\$ 24,035,785	\$ 22,855,669	\$ 21,549,816	\$ 21,567,242
Sanitary Sewer	10,555,990	10,850,094	11,090,207	9,992,685	9,767,991
Waterworks	7,713,251	8,016,219	8,317,364	8,250,846	8,556,640
<b>Total</b>	<b>\$ 45,604,157</b>	<b>\$ 42,902,098</b>	<b>\$ 42,263,240</b>	<b>\$ 39,793,347</b>	<b>\$ 39,891,873</b>

# STATISTICAL INFORMATION

## FINANCIAL EQUITY

	2019	2018	2017	2016	2015
<b>RESERVE FUNDS</b>					
Community Works	\$ 2,741,344	\$ 2,077,733	\$ 1,734,593	\$ 1,412,523	\$ 1,102,368
General Capital	4,207,899	4,597,202	3,556,234	3,274,882	3,166,515
Future Policing	200,000	232,353	432,353	432,353	482,353
Operating	1,631,309	1,536,809	1,329,414	1,679,297	1,574,369
Parkland	117,046	113,663	110,357	107,763	-
Development Cost Charges	2,803,034	2,720,318	2,533,945	3,048,961	3,095,404
Sewer Capital	1,804,722	114,905	-	-	-
Water Capital	392,733	200,428	-	-	-
	<b>\$ 13,898,087</b>	<b>\$ 11,593,411</b>	<b>\$ 9,696,896</b>	<b>\$ 9,955,779</b>	<b>\$ 9,421,009</b>

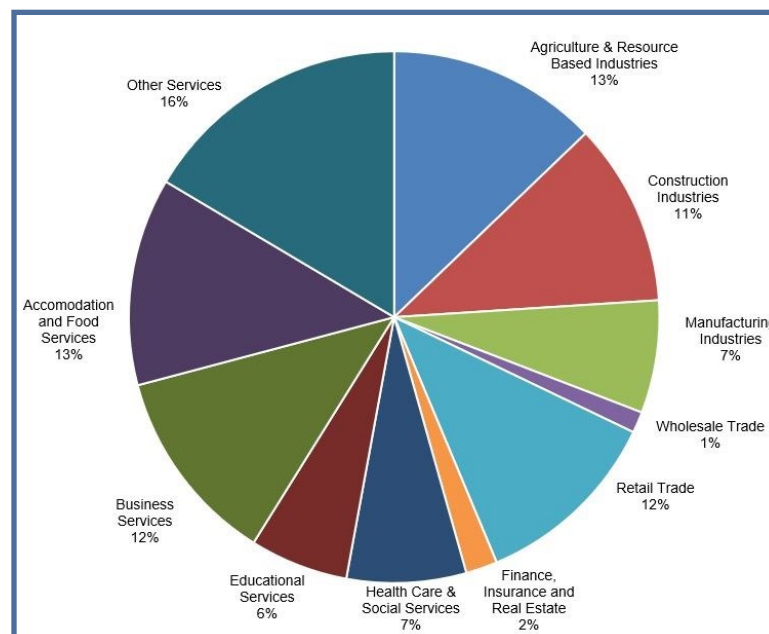


# STATISTICAL INFORMATION

## EMPLOYMENT DEMOGRAPHICS

Agriculture & Resource Based Industries	300
Construction Industries	260
Manufacturing Industries	160
Wholesale Trade	30
Retail Trade	270
Finance, Insurance and Real Estate	45
Health Care & Social Services	170
Educational Services	140
Business Services	280
Accommodation and Food Services	295
Other Services	385

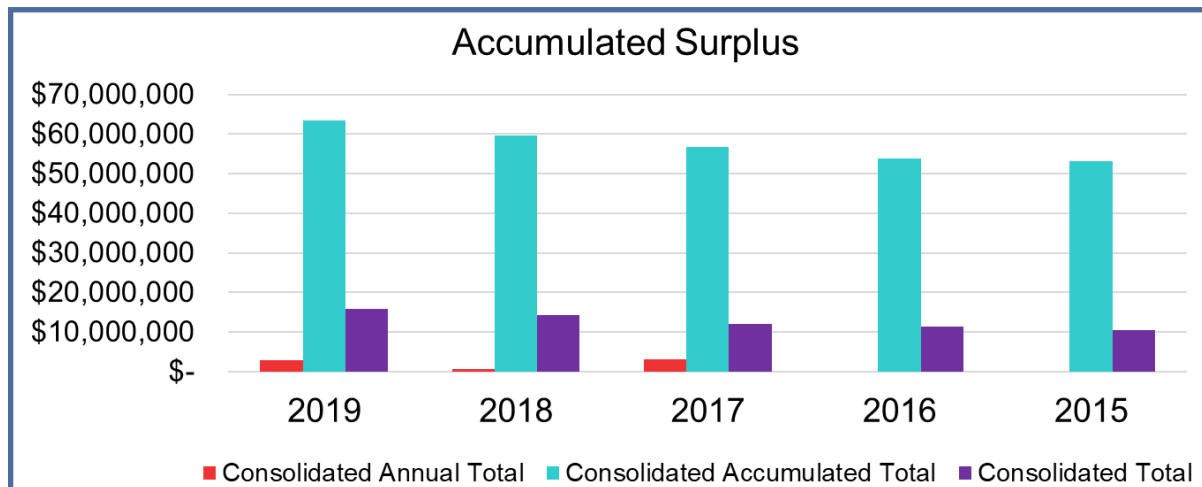
Source: Statistics Canada 2016 Census



# STATISTICAL INFORMATION

## ACCUMULATED SURPLUS

	2019	2018	2017	2016	2015
<b>ANNUAL SURPLUS</b>					
Consolidated Annual Total	\$ 3,484,667	\$ 2,796,041	\$ 2,928,331	\$ 658,668	\$ 3,073,417
<b>ACCUMULATED SURPLUS</b>					
Consolidated Accumulated Total	\$ 63,029,094	\$ 59,544,427	\$ 56,748,386	\$ 53,820,055	\$ 53,161,387
<b>NET FINANCIAL ASSETS</b>					
Consolidated Total	\$ 15,898,548	\$ 14,362,033	\$ 12,037,963	\$ 11,359,087	\$ 10,475,781



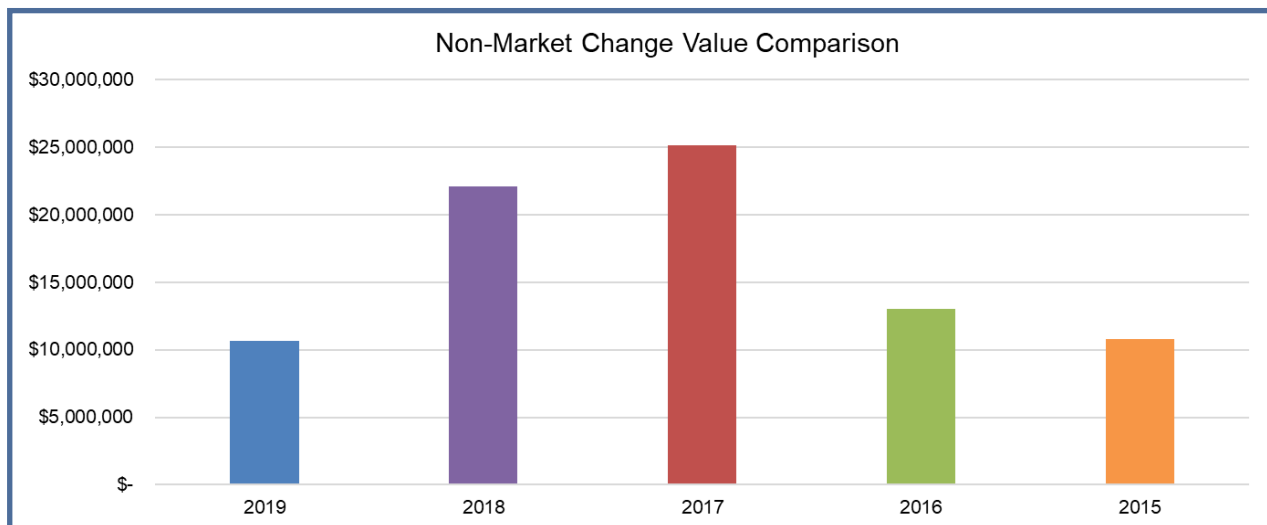
# STATISTICAL INFORMATION

## NON-MARKET CHANGE

Non-Market Change refers to the change in assessed property values as a result of boundary extensions, property class changes, exemption status changes, additions or deletions to the roll, inventory change (i.e. new construction) and zoning changes. This differs from “construction values” in later charts, in the fact that those values reflect estimated construction values of construction, where the non-market change values are

### NON-MARKET CHANGE VALUES

	2019	2018	2017	2016	2015
<b>Class 1 - Residential</b>	\$ 10,196,438	\$ 21,558,575	\$ 23,776,637	\$ 14,850,475	\$ 10,006,550
<b>Class 2 - Utilities</b>	-	90,775	-	3,340	-
<b>Class 5 - Light Industry</b>	1,310,000	250,000	1,250,000	1,134,000	152,000
<b>Class 6 - Business</b>	- 812,800	296,600	636,720	1,300	844,500
<b>Class 8 - Recreational</b>	- 58,100	-	151,000	349,700	28,000
<b>Class 9 - Farm</b>	53,071	104,439	362,583	347,210	246,358
	<b>\$ 10,688,609</b>	<b>\$ 22,091,511</b>	<b>\$ 25,149,774</b>	<b>\$ 13,024,205</b>	<b>\$ 10,784,692</b>



# STATISTICAL INFORMATION

## DEMOGRAPHICS

### Population Growth (1921-2016)

Source: BC Stats Estimates

Statistics Canada Census

Year	Population	% Increase	BC Population	% Increase
1921	1,054		525,000	
1931	1,207	14.52%	694,300	32.25%
1941	1,287	6.63%	817,800	17.79%
1951	1,725	34.03%	1,165,200	42.48%
1956	1,989	15.30%	1,398,500	20.02%
1961	2,194	10.31%	1,629,100	16.49%
1966	2,642	20.42%	1,873,700	15.01%
1971	2,966	12.26%	2,184,600	16.59%
1976	2,924	-1.42%	2,533,899	15.99%
1981	3,394	16.07%	2,826,558	11.55%
1986	3,741	10.22%	3,003,621	6.26%
1991	4,322	15.53%	3,373,787	12.32%
1996	4,844	12.08%	3,874,317	14.84%
2001	4,925	1.67%	4,076,264	5.21%
2006	4,735	-3.86%	4,243,580	4.10%
2011	5,665	19.64%	4,400,057	3.70%
2016	6,070	7.10%	4,648,055	5.60%

### Population By Age Group

Source: Statistics Canada Census Age Distribution

Age	2016	2011	2006
0 to 4	280	295	240
5 to 9	295	255	280
10 to 14	275	295	310
15 to 19	290	290	320
20 to 24	310	300	230
25 to 29	330	345	195
30 to 34	365	370	220
35 to 39	335	310	260
40 to 44	305	350	340
45 to 49	370	420	375
50 to 54	455	445	365
55 to 59	505	430	370
60 to 64	485	420	295
65 to 69	490	330	265
70 to 74	330	260	245
75 to 79	250	210	215
80 to 84	160	175	115
85+	240	165	95
	6,070	5,665	4,735

# STATISTICAL INFORMATION

## PRINCIPAL CORPORATE TAXPAYERS

### Principal Corporate Taxpayers - Top Ten (General Municipal Taxes Only)

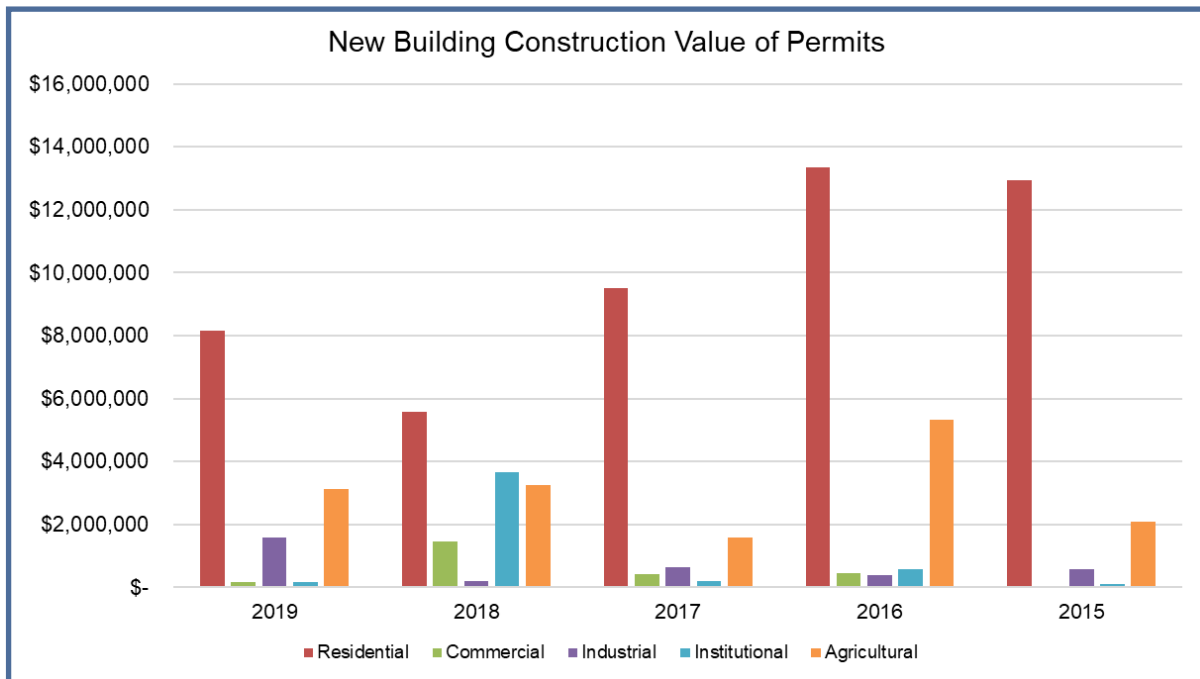
	<b>2019</b>	<b>2018</b>
UTILITIES	\$ 1,316,900	\$ 1,311,793
GOVERNMENT	855,298	890,766
UTILITES	543,282	553,308
MANUFACTURING	180,198	147,101
MANUFACTURING	102,266	83,352
UTILITIES	61,343	56,476
UTILITIES	58,009	52,300
RESIDENTIAL	49,855	49,951
COMMERCIAL	40,095	38,823
COMMERCIAL	23,760	22,478
	<u>\$ 3,231,006</u>	<u>\$ 3,206,348</u>
TOTAL DISTRICT OF KENT GENERAL TAX	<u>\$ 7,665,528</u>	<u>\$ 7,441,399</u>
PROPORTION OF TAX PAID BY TOP TEN	42.1%	43.1%

# STATISTICAL INFORMATION

## NEW CONSTRUCTION

### NEW BUILDING CONSTRUCTION VALUE

	2019	2018	2017	2016	2015
Residential	\$ 8,173,023	\$ 5,587,956	\$ 9,517,413	\$ 13,341,615	\$ 12,927,912
Commercial	180,360	1,451,059	412,000	441,059	19,000
Industrial	1,577,480	205,000	633,000	390,000	588,526
Institutional	163,000	3,676,710	204,440	578,465	103,600
Agricultural	3,128,075	3,246,248	1,571,850	5,337,712	2,085,162
	<b>\$ 13,221,938</b>	<b>\$ 14,166,973</b>	<b>\$ 12,338,703</b>	<b>\$ 20,088,851</b>	<b>\$ 15,724,200</b>



# STATISTICAL INFORMATION

## NEW CONSTRUCTION

### Building Permits Issued (By Type)

	2019	2018	2017	2016	2015
Residential	41	49	70	86	95
Commercial	7	8	8	6	3
Industrial	3	1	2	3	4
Institutional	3	4	1	2	4
Agricultural	17	22	15	18	16
Demolition	10	11	13	11	6
	<b>81</b>	<b>95</b>	<b>109</b>	<b>126</b>	<b>128</b>

