



REGULAR MEETING OF COUNCIL AGENDA

Monday, June 23, 2025 at 7:00 p.m.

Council Chambers

325 Wallace Street, Hope, British Columbia

For those in attendance at District of Hope Open Council Meetings and Public Hearings, please be advised that the Hope Ratepayers Association is recording these meetings and hearings. The District, in no way, has custody or control of the recordings. Therefore, all persons who do not want their presentation or themselves recorded, please approach the Clerk to declare same and the District will relay this to the Association so that you can freely speak.

1. CALL TO ORDER

Mayor to acknowledge that the meeting is being held on the traditional, ancestral and unceded territories of the Stó:lō people, particularly the Chawathil, Union Bar and Yale First Nations.

2. APPROVAL OF AGENDA

Recommended Resolution:

THAT the June 23, 2025, Regular Council Meeting Agenda be adopted, as presented.

3. ADOPTION OF MINUTES

(a) Regular Council Meeting

(1)

Recommended Resolution:

THAT the Minutes of the Regular Council Meeting held June 9, 2025, be adopted, as presented.

4. DELEGATIONS

(a) Living With Foundation

(5)

Megan te Boekhorst will be in attendance to present to Council regarding the Hope Walk 'n' Roll Project.

5. STAFF REPORTS

- (a) **Report dated June 11, 2025 from the Director of Corporate Services** (15)
Re: AdvantageHOPE Board New Nominee for 2025

Recommended Resolution:

THAT Council endorse Nate Brown's appointment to the AdvantageHOPE Board, this 23rd day of June 2025.

- (b) **Report dated June 19, 2025 from the Director of Finance** (24)
Re: 2024 Annual Report

Recommended Resolution:

THAT Council approves the 2024 Annual Report.

- (c) **Report dated June 16, 2025 from the Director of Finance** (107)
Re: 2024 Statement of Financial Information

Recommended Resolution:

THAT Council approves the 2024 Statement of Financial Information.

6. COMMITTEE REPORTS

There are no Committee Reports.

7. MAYOR AND COUNCIL REPORTS

8. PERMITS AND BYLAWS

- (a) **Report dated June 16, 2025 from the Planner II** (152)
Re: Development Variance Permit Application at 919 Water Avenue

Recommended Resolution:

THAT Council approves the following Zoning Bylaw variance for the redevelopment of the Old Station House at 919 Water Avenue into a museum and restaurant:

- **Part 5.8.2** to allow an accessibility ramp to project 3.0 m into the exterior side yard.
- **Part 6.12.1** to allow off-street parking spaces to be accessed directly from a highway or street.
- **Part 6.19.2 and 6.19.3** to reduce the minimum number of parking spaces provided for a:
 - restaurant use from 15 to 8.
 - civic use (museum) from 4 to 2.
- **Part 13.2.3.3** to increase the maximum floor area for an accessory restaurant use from 70 m² to 82 m².

(b) Fees and Charges Amendment Bylaw No. 1602, 2025**(160)**Recommended Resolution:

THAT *Fees and Charges Amendment Bylaw No. 1602, 2025*, be read a first, second, and third time this 23rd day of June, 2025.

9. FOR INFORMATION CORRESPONDENCE**(a) For Information Correspondence****(164)**Recommended Resolution:

THAT the For Information Correspondence List dated June 23, 2025, be received.

10. OTHER PERTINENT BUSINESS**11. QUESTION PERIOD**

Call for questions from the public for items relevant to the agenda.

12. NOTICE OF NEXT REGULAR MEETING

Monday, July 14, 2025 at 7:00 p.m.

13. RECESS TO COMMITTEE OF THE WHOLE MEETING**14. RETURN TO REGULAR MEETING**

Mayor to reconvene the Regular Council Meeting.

15. RECESS TO IN-CAMERA MEETINGRecommended Resolution:

THAT the meeting be closed to the public to consider matters pursuant to Section 90(1)(c) [labour relations or other employee relations] of the *Community Charter* and adopting closed meeting minutes.

16. RETURN TO REGULAR MEETING

Mayor to reconvene the Regular Council Meeting.

17. ADJOURN REGULAR COUNCIL MEETING

**MINUTES OF THE REGULAR
COUNCIL MEETING**

Monday, June 9, 2025
Council Chambers, District of Hope Municipal Office
325 Wallace Street, Hope, British Columbia

Council Members Present: Mayor Victor Smith
Councillor Bonny Graham
Councillor Scott Medlock
Councillor Pauline Newbigging
Councillor Angela Skoglund
Councillor Dusty Smith
Councillor Heather Stewin

Staff Present: John Fortoloczky, Chief Administrative Officer
Donna Bellingham, Director of Corporate Services
Robin Beukens, Director of Community Development
Branden Morgan, Deputy Corporate Officer
Danielle Laporte, Communications/IT

Others Present: 1 member of the Public

1. CALL TO ORDER

Mayor Smith called the meeting to order at 7:00 p.m. and acknowledged that the meeting is being held on the traditional, ancestral and unceded territories of the Stó:lō people, particularly the Chawathil, Union Bar and Yale First Nations.

2. APPROVAL OF AGENDA

Moved / Seconded

THAT the June 9, 2025, Regular Council Meeting Agenda be adopted, as presented.
CARRIED.

3. ADOPTION OF MINUTES

(a) Regular Council Meeting

Moved / Seconded

THAT the Minutes of the Regular Council Meeting held May 26, 2025, be adopted, as presented.
CARRIED.

4. DELEGATIONS

There were no Delegations.

5. STAFF REPORTS

There were no Staff Reports.

6. COMMITTEE REPORTS

There were no Committee Reports.

7. MAYOR AND COUNCIL REPORTS

(a) Letter dated May 26, 2025 to the Minister of Public Safety and Solicitor General Re: Proposed Changes to the South Coast Highway Patrol Service

Moved / Seconded

THAT the Council authorize the Mayor issue a letter to the Minister of Public Safety and Solicitor General expressing the District of Hope's concerns regarding the proposed changes to the South Coast Highway Patrol Service Model. **CARRIED.**

Mayor Smith Reported:

- He noted that Trash to Treasure will be taking place on Saturday, June 14th, from 8:00 a.m. to 4:00 p.m. He added that any items that are not picked up by 4:00 p.m. should be brought back inside as they will not be collected by Communities in Bloom or the District.
- He toured the Richmond Hill Multiuse Pathway Project, Flood Falls Homeless Camp, Hope & District Chamber of Commerce White Lights Project, and chainsaw carving repairs with MLA Tony Luck.
- He introduced Ben Hooper, owner of BFG Welding, to businesses in the District. He noted that it is nice to have a welding shop in the community, and that they are working on creating a steel inventory.
- He noted that beginning on July 1st, the Fraser Valley Regional District will begin taking infant car seats for recycling. He added that Canadian Mattress Recycling in Hope already provides this service for \$15.00, while other communities charge \$20.00.
- He attended a Ministry of Emergency Management and Climate Readiness meeting, noting that as of May 15th 61% of normal snowpack remained, which is slightly higher than last year. He advised that there is currently a low risk of flooding because of early snow melt and elevated drought levels in northeast BC.
- He noted that Citizens on Patrol is being reestablished by Rudy Pushman.
- He noted that the Richmond Hill Multi-use Pathway Project is nearing completion. He added that with the new barriers installed, Council may want to look at increasing the speed limit from Highway 1 Exit 170 to the bottom of Richmond Hill in Silver Creek to 60 km/h.

Council briefly considered the feasibility of raising the speed limit, with discussion including challenges with speeding vehicles, speed limits near schools in other communities, safety concerns, and increased pedestrian traffic on the new pathway. Council noted that they welcome a staff report, upon the completion of the Pathway Project, with speed limit recommendations.

Moved/Seconded

THAT Council direct Staff to bring a report to Council regarding the impacts of increasing the speed limit from Highway 1 Exit 170 to the bottom of Richmond Hill in Silver Creek to 60 km/h. **CARRIED.**

Councillor Stewin Reported:

- She will be attending a Hope Inclusion Project meeting on June 10th at 3:30 p.m.
- She attended a School District #78 Board Meeting, noting that they were shown a presentation regarding the Hope Secondary Name Fusion Project. The project, originally started by student Tristen Kelly, involves a proposal to rename Hope Secondary School to Shxwelis te Ts'qó:ls – Spirit of Hope Secondary School. A short video regarding the project was played for those in attendance.

Councillor Newbigging Reported:

- She noted that the Farmer's Market is now taking place every Friday in Memorial Park from 9:30 a.m. to 2:30 p.m.
- She noted that as part of the Downtown Revitalization Project, a total of 10 businesses will have white lights installed by the weekend.

Councillor Graham Reported:

- She attended an AdvantageHOPE marketing presentation on June 2nd, noting that as part of the hiring process for the marketing position Amanda Figlarska delivered a 20-minute presentation regarding her vision for AdvantageHOPE. She added that the AdvantageHOPE Board has not reached a decision on the position at this time.
- She noted that the Hope and District Arts Council has finished painting the white and green stenciled art signs directing visitors from the downtown area to the art gallery.

Councillor Skoglund Reported:

- She noted that the Hope United Church will be celebrating its 90th anniversary, which will include music and a birthday cake. She added that the church will be closing its doors on October 12th, and that the congregation is currently at 11 people.

Councillor Medlock and Councillor Smith had nothing to report.

8. PERMITS AND BYLAWS

There were no Permits or Bylaws.

9. FOR INFORMATION CORRESPONDENCE

(a) For Information Correspondence

Moved / Seconded

THAT the For Information Correspondence List dated June 9, 2025, be received.
CARRIED.

(b) Accounts Payable Cheque Listing – April 2025

Moved / Seconded

THAT the Accounts Payable Cheque Listing for the period of May 1-31, 2025, be received.
CARRIED.

10. OTHER PERTINENT BUSINESS

There was no other pertinent business.

11. QUESTION PERIOD

There were no questions raised.

12. NOTICE OF NEXT REGULAR MEETING

Monday, June 23, 2025 at 7:00 p.m.

13. ADJOURN REGULAR COUNCIL MEETING

Moved / Seconded

THAT the Regular Council Meeting adjourn at 7:26 p.m.

CARRIED.

Certified a true and correct copy of the Minutes of the Regular Meeting of Council held June 9, 2025, in Council Chambers, District of Hope, British Columbia.

Mayor

Director of Corporate Services





Who Are We?

Hope Walk 'n' Roll is a community-led initiative aimed at:

- Promoting **active transportation**
- Reducing morning traffic congestion
- Raising **road safety** awareness



The project is funded by the **BC Vision Zero Road Safety Grant** and is a collaborative effort.

Megan te Boekhorst, Director
Living With Foundation

Andriana Lanji, Active Living
Community Health Specialist
Fraser Health

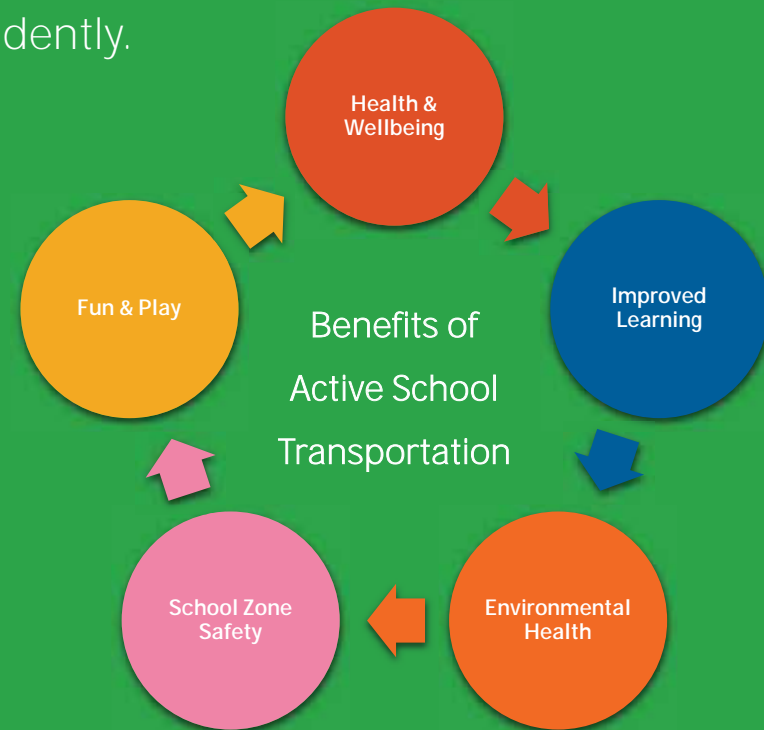
Michelle Van Daele, Public Health
Nurse, Healthy Schools Program
Fraser Health





Less Honking, More Walking

We envision a safer, healthier, more connected Hope – one where kids can walk, bike, and roll to school safely and confidently.





Why Behind The Wheels

- 48% of Grade 6 students get to school by car but 32% wish they could walk, bike or roll another way
- 49% report a medium to low sense of belonging at school – active transportation builds confidence, connection, and community
- Safety and congestion concerns



What's Rolling Out

In the 2025-2026 school year, Coquihalla Elementary and Silver Creek Elementary will each host two Walk 'n' Roll Weeks.

- Pilot active transportation activities to get kids walking, biking and rolling
- Road safety education to build lifelong habits
- Community outreach events to raise awareness



Wait, What's A Bike Bus?



[https://www.tiktok.com/@coachbalto/
video/7468011602868997406](https://www.tiktok.com/@coachbalto/video/7468011602868997406)

Long-Term Community Benefits

- Free safety gear
- Funding for PAC discretion
- Community outreach events
- School Active Travel Maps
- Community report



School Active Travel Map





Timeline Of Events

Summer 2025

- School Walk About
- Community Needs Assessments



Fall 2025

- October 6 - 10
- Distribute safety gear
- Pilot Walk 'n' Roll Week

Spring 2026

- February & March
- Community Outreach Events
- Walk 'n' Roll Week



Let's Roll Together

Active school transportation works best when the whole community gets involved.

- Help shape the Active School Travel Maps
<https://forms.office.com/r/e76nW3CGVH>
- Come out to cheer on the bike bus
- Collaborate on road safety improvements
- Spread the word & Volunteer



REPORT/RECOMMENDATION TO COUNCIL

REPORT DATE: June 11, 2025

FILE: 230-25

SUBMITTED BY: Director of Corporate Services

MEETING DATE: June 23, 2025

SUBJECT: AdvantageHOPE Board New Nominee for 2025

PURPOSE:

The purpose of this report is to present a recommended new nominee for the AdvantageHOPE Board as reviewed by the current Board members. Council endorsement is sought for the proposed new member for immediate appointment.

RECOMMENDATION:

Recommended Resolution:

THAT Council endorse Nate Brown's appointment to the AdvantageHOPE Board, this 23rd day of June 2025.

ANALYSIS:

A. Rationale:

In accordance with the Hope Business and Development Society (AdvantageHOPE) Constitution and Bylaws, Directors are to be elected to serve one-year terms (renewable). Vacancies on the Board of Directors, however caused, may so long as a quorum of Directors remains in office, be filled by the Directors according to Section 3.5(d) [Selection Procedures], if they shall see fit to do so, otherwise such vacancy shall be filled at the next annual General Meeting of the Members at which the Directors for the ensuing year are elected.

The Board systematically evaluates applicants by contrasting the applicant's skills, experience, and interests against the strengths of the current Board to identify if the new applicants could add experience and expertise in areas identified as lacking within the areas of community leadership, knowledge of local history, entrepreneurship etc.

Mr. Nate Brown has been working with Hope Mountain Centre for the past five years building trails and assisting with programs. He has raised his family in Hope for the past seventeen years and ran a family business for a number of years, as well he has been part of several community outreach programs,

B. Attachments:

Hope Business and Development Society Board Member Application

C. Strategic Plan Objectives:

The current AdvantageHOPE Board recommends that Council endorse Nate Brown for the election to the Board.

Prepared by:

Approved for submission to Council:

Original Signed by Donna Bellingham
Director of Corporate Services

Original Signed by John Fortoloczky
Chief Administrative Officer



919 Water Avenue | P.O. Box 370
Hope, BC V0X 1L0
Phone: 604-860-0930
www.hopebc.ca | boardchair@hopebc.ca

Name of Applicant: Nate Brown

Date: May 28th 2025

Mailing Address of Applicant:

Residential Address of Applicant:

Work #:

Fax:

Cell #:

Email:

Thank you for your interest in serving on the Board of the Hope Business and Development Society (HBDS), operating as AdvantageHOPE, Tourism Hope, Cascades & Canyons, as well as the Hope, Cascades & Canyons Visitor Centre & Museum.

There are eleven (11) Board seats, appointed by the District of Hope, based on recommendations brought forward by the HBDS Board of Directors.

In order to ensure fair and balanced representation from a wide cross-section of the community, the HBDS Board has adopted a Board Matrix approach to evaluate and select new Board members.

In accordance with the Societies Act, board members must:

- 1) Not be declared incapable by a Court;
- 2) Not be an undischarged bankrupt; and
- 3) Have had no criminal judgements for 5 years.

1. What goals will you bring to the HBDS?

Increase tourism levels, in particular during the winter months.
Attract an anchor business, i.e. a Conference Centre and Hotel Complex.

2. What is your Business/Work experience in the past five years?

For the last 5 years I have worked for the Hope Mountain Centre building trails and assisting with programs. I was also a part of several community outreach programs.

3. Do you have an education/background or professional qualifications related to the mandate of the Hope Business and Development Society?

I ~~previously~~ previously ran a small family owned construction business.

4. Are you available to participate throughout the year?

Yes.

5. Other relevant information, if any:

I plan to run for Council at the next municipal election.

Board Matrix Indicators on the following pages.

1. Community Leadership

- ☐ No experience
- ☒ Some experience – community or school boards and other associations
- ☐ Extensive experience – held public office, or served extensively on boards, executives, etc.

Details: School Groups, Hope Mountain Centre.

2. Healthcare & Seniors' Issues

- ☐ General awareness
- ☒ Increased awareness through personal experience or employment
- ☐ Intimately aware of healthcare and senior issues in the area

Details: My wife is a Community Nurse.

3. First Nations

- ☒ No special affiliations
- ☐ Actively engaged with First Nations in current projects
- ☐ Actively engaged and First Nations heritage

Details: _____

4. Young Family Issues

- ☐ Limited awareness – no children, no daily interaction with children
- ☐ Good Awareness – grown children/grandchildren or work/live with kids regularly
- ☒ Intimate Awareness – parent of school aged children

Details: Two teenage children born and raised here.

5. Previous Board Experience

- ☐ No previous Board experience
- ☒ Some previous Board experience, past appointments
- ☐ Extensive Board experience, other current & past appointments

Details: Sat in with the Mountain Centre board meetings.

6. Community Recreation

- ☐ Not involved in organized community recreation
- ☒ Involved with community recreation groups or organizations
- ☐ Community recreation leader – executive member of a sports club or recreation organization, involved in organizing community recreation initiatives

Details: School teams, Hiking Clubs

7. Service Groups

- ☒ Limited connection to local service groups
- ☐ Member of some local service clubs or groups
- ☐ Leader in local service groups or multiple representation

Details: Hope to Volunteer with the Lions and Brigade Days.

8. Community History

- ☐ New resident (less than 2 years) with limited local connections
- ☐ More than 2 years residency, understanding of local issues
- ☒ More than 10 years local history, deep connections

Details: 17 years in Hope

9. Economic Development

- ☒ No direct experience with economic development
- ☐ Some economic development experience

- ☐ Extensive experience with economic development

Details: _____

10. Destination Management & Marketing

- ☒ No direct experience with ~~economic development~~ *destination management & marketing*
- ☐ Some ~~economic development~~ *destination management & marketing* experience
- ☐ Extensive experience with ~~economic development~~ *destination management & marketing*

Details: _____

11. Real Estate Experience

- ☒ None, other than personal
- ☐ Some previous experience as a real estate investor
- ☐ Active and engaged participant in local real estate market

Details: Have owned property in Hope

12. Community Engagement

- ☐ None
- ☒ Some previous experience
- ☐ Extensive experience, currently engaged

Details: _____

13. Administrative Experience

- ☐ None
- ☒ Some previous experience
- ☐ Extensive experience, currently engaged

Details: _____

14. Tourism Industry Experience

- ☐ None
☒ Some previous experience
☐ Extensive experience, currently engaged

Details: Running Programs with the Mountain Centre

15. Entrepreneurship

- ☐ None
☒ Some previous experience
☐ Extensive experience, currently engaged

Details: Started a construction Company

16. Business/Ops Management

- ☐ None
☒ Some previous experience
☐ Extensive experience, currently engaged

Details: _____

17. Corporate Experience

- ☒ No corporate experience
☐ Some, or past, corporate experience
☐ Current, ongoing corporate relationships and experience

Details: _____

18. Education System

- ☐ Low engagement, no special relationships
- ☒ Mid engagement - past teacher, parent of school aged children
- ☐ High engagement - Current teacher, SD Board member, PAC member

Details: _____

19. Experience in strategic planning

- ☒ No direct experience with strategic planning
- ☐ Some economic development experience
- ☐ Extensive experience with economic development

Details: _____

20. Annual budgets

- ☐ No direct experience with annual budgets
- ☒ Some economic development experience
- ☐ Extensive experience with economic development

Details: _____



REPORT/RECOMMENDATION TO COUNCIL

REPORT DATE: June 19, 2025

FILE: 640-20

SUBMITTED BY: Mike Olson, Director of Finance

MEETING DATE: June 23, 2025

SUBJECT: 2024 Annual Report

PURPOSE:

To approve the 2024 Annual Report.

RECOMMENDATION:

THAT Council approves the 2024 Annual Report.

ANALYSIS:

Section 98 and 99 of the Community Charter requires that an annual report be considered by Council at a council or other public meeting. The report was made available to the public on June 9, 2025 for public inspection. The report is to be approved by Council by June 23, 2025.

Prepared by:

Approved for submission to Council:

Original Signed by Mike Olson

Mike Olson, CPA, CA

Original Signed by John Fortoloczky

Chief Administrative Officer

A flag with a green field and a white field, featuring the District of Hope crest in the center. The crest depicts a landscape with a river, mountains, and a sun.

District of Hope,
British Columbia

2024 ANNUAL REPORT

For the Fiscal Year Ended
December 31, 2024





2024 ANNUAL REPORT

For the 2024 Fiscal Year
(Ended Dec. 31, 2024.)

Prepared by the District of Hope
Financial Services, Community
Development, Operations, Corporate
Services & Fire Department.

325 Wallace Street,
Hope, B.C.

604 - 869 - 5671
info@hope.ca

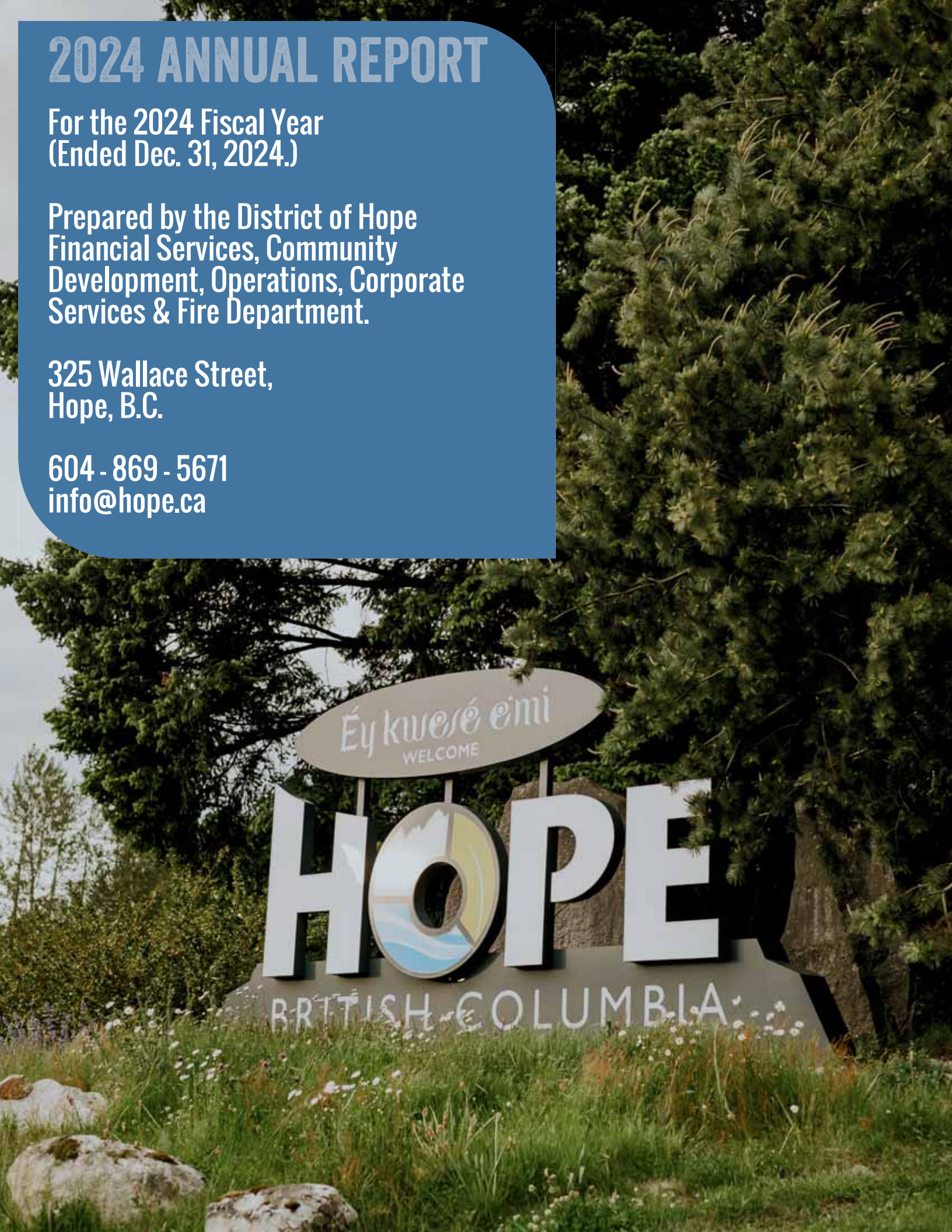


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INTRODUCTORY SECTION



COMMUNITY PROFILE

Located at the edge of the Fraser Valley, Hope offers a peaceful lifestyle surrounded by stunning mountains, rivers, and forests. With some of the most affordable housing in the Lower Mainland, it's an attractive place to live, especially for outdoor enthusiasts who enjoy hiking, cycling, fishing, and camping.

Hope is known for its welcoming, tight-knit community and active local spirit. Residents come together throughout the year for events like Hope Brigade Days, the Classic Car Show, and Mini Stock Derbies, fostering a strong sense of belonging and community pride.



GUIDING PRINCIPALS

At the District of Hope, our work is guided by a shared commitment to excellence, responsibility, and inclusivity. These principles shape our decisions, strengthen our community, and help us build a vibrant future:

- **Communication** – We ensure residents are informed about what we do and why, fostering transparency and trust.
- **Inclusion** – We are committed to listening to all voices and ensuring our services are accessible to everyone.
- **Environmental Responsibility** – We carefully consider the impact of our actions on the environment and strive for sustainable choices.
- **Forward Thinking** – We have the courage to make bold decisions that support long-term community wellbeing.
- **Financial Sensitivity** – We respect the financial realities of our citizens and businesses in every decision we make.

Together, these principles support our vision of Hope as a progressive, connected, and resilient mountain community—where people, nature, and opportunity thrive.



District of Hope

INITIATIVE SUMMARY



Each project below is aligned with strategic priorities and supported by targeted funding, partnerships, and planning efforts. The table highlights progress made throughout the year, along with anticipated timelines, milestones, and any adjustments to scope or scheduling.

2024 Community Services Objectives and Progress Measures

Objectives	Strategies	Measures
Othello Road Stabilization Project	Phased approach. \$1.67 M grant received.	To be completed 2025.
Station House Project	Relocate or demolish Station House.	Building moved Feb 2024. Development in progress (2026).
Paving Program	Follow Paving Management Plan.	Planning for 2025; spot repairs & maintenance underway.
Transportation Master Plan	\$50 K grant received; project started.	Delayed to 2025.
Richmond Hill Pathway Project	\$1 M grant secured; design underway.	Completion late 2025.
Water Utility Borrowing Bylaw	\$1.56 M grant applied to 753 Water System.	Public assent completed 2023.
Homelessness Response	BC Housing advancing transition proposal.	New site confirmed; build underway for 2025/26.
Facilities Master Plan	Consultant to draft long-term plan.	RFP in progress. Delayed to 2025.
Flood Recovery	\$2.5 M provincial grant for design.	Ongoing. Glenhala Dyke repairs complete 2024.
Flood Recovery Planning	\$500 K grant for regional plan.	Delayed to 2026 (data updates required).

COUNCIL MEMBERS





Victor Smith

A MESSAGE FROM THE MAYOR

Continuing from 2023, the District made progress towards achieving its strategic goals, facilitating growth and economic development, all while maintaining a focus on fiscal responsibility. Asset management and addressing the infrastructure deficit continued with our planned capital projects, such as repairs to Othello Road, repairs to the Glenhalla Dyke, and improvements to our utilities. Additionally, you may have noticed continued improvements in our communications with you.

Our first key Council strategic objective is Emergency Management. The Province is changing its emergency management legislation, which will affect how municipalities manage emergencies. We will update our emergency response and management plans accordingly and seek every opportunity to improve our capabilities. In relation to this, the District is undertaking new studies related to flood hazard risk and mitigation, along with creating a new FireSmart program that includes a dedicated FireSmart coordinator. You will see a lot of changes in the next few years as improved emergency management is also a Provincial priority.

Another key strategic objective relates to First Nations Relations and Partnerships. Significant progress was made this year when we signed a Protocol Agreement with Chawathil First Nation in May. This is a notable and necessary step in our journey to support Reconciliation and the principles of the United Nations Declaration on the Rights of Indigenous Peoples. We will actively pursue additional agreements with other First Nations within our region.

Prudent financial management continued with the 2024 tax rate being pegged at a reasonable 3.9%. This requires Council discipline to focus on our strategic goals only and not chase every opportunity or initiative that could be entertained. The District received another clean financial audit, and our financial statements reflect our continued efforts at cost control while still moving forward with necessary projects.

The year 2024 also marked several significant events:

- The election of our new MLA, Tony Luck.
- The 50th anniversary of Jim Dent Construction.
- The 30th anniversary of the Hope and Area Transition Society (HATS).
- The creation of a new and significant Mountain Bike trail on Mount Hope.
- The formation of the District Accessibility Advisory Committee.
- Trooper headlining this year's Brigade Days celebration, which is a notable achievement for a community our size.

Finally, I wish to acknowledge the outstanding work of our volunteer organizations and individuals. With them, we raise the bar for engagement in the District and a better quality of life. If you can, please volunteer or at least thank them when you see them. On behalf of Council, I wish you a happy and successful 2025.

Mayor, Victor Smith

ELECTED OFFICIALS



Pauline Newbigging

Elected: 2022 - present

Committees: Hope Chamber of Commerce, Fraser Valley Regional Library, Tillicum Board (Secretary), Cariboo Place Strata Board & Rotary Club.

Notable: Pro Shop Manager at the Hope Golf & Country Club; Organizer of Fundraiser on the Fraser.

Scott Medlock



Elected: 2008 - present

Committees: Director on AdvantageHOPE, alternate to the Mayor for the FVRD board & the Hospital board, Hope Lion's Club, Vice Chair of Community Futures Sun Country.

Notable: Volunteer firefighter for 16 years; Member of the Hope Motorsports Group.



Angela Skoglund

Elected: 2022 - present

Committees: Hope & District Ratepayers Association, Accessibility Committee, District Representative to the Hope & District Arts Council.

Notable: Has lived in Hope 40+ years and involved in a variety of community groups as far back as high school.

ELECTED OFFICIALS



Heather Stewin

Elected: 2014 - present

Committees: The Hope Inclusion Project, The Municipal Insurance Association as a delegate, Liaison to Purple Light Nights.

Notable: Served as Council Liaison to the Golden Ages from 2014 to 2023.

Dusty Smith



Elected: 2014 - present

Committees: Former President of Hope Brigade Days (2014 - 2017), Communities in Bloom.

Notable: Local business owner (Silver Skagit Mechanical), previously coached Hope Minor Hockey.



Zachary Wells

Elected: 2022-2025 (Resigned February 3, 2025)

Committees: Hope & District Chamber of Commerce (Alternate) & Community Advisory Committee (Housing) (Alternate)

John Fortoloczky

A MESSAGE FROM THE CAO



This is the first time in recent memory that the Chief Administrative Officer (CAO) has included a message in the District's Annual Report. I felt it important to reinforce to residents how District staff work diligently to achieve Council objectives while providing direct service to our residents.

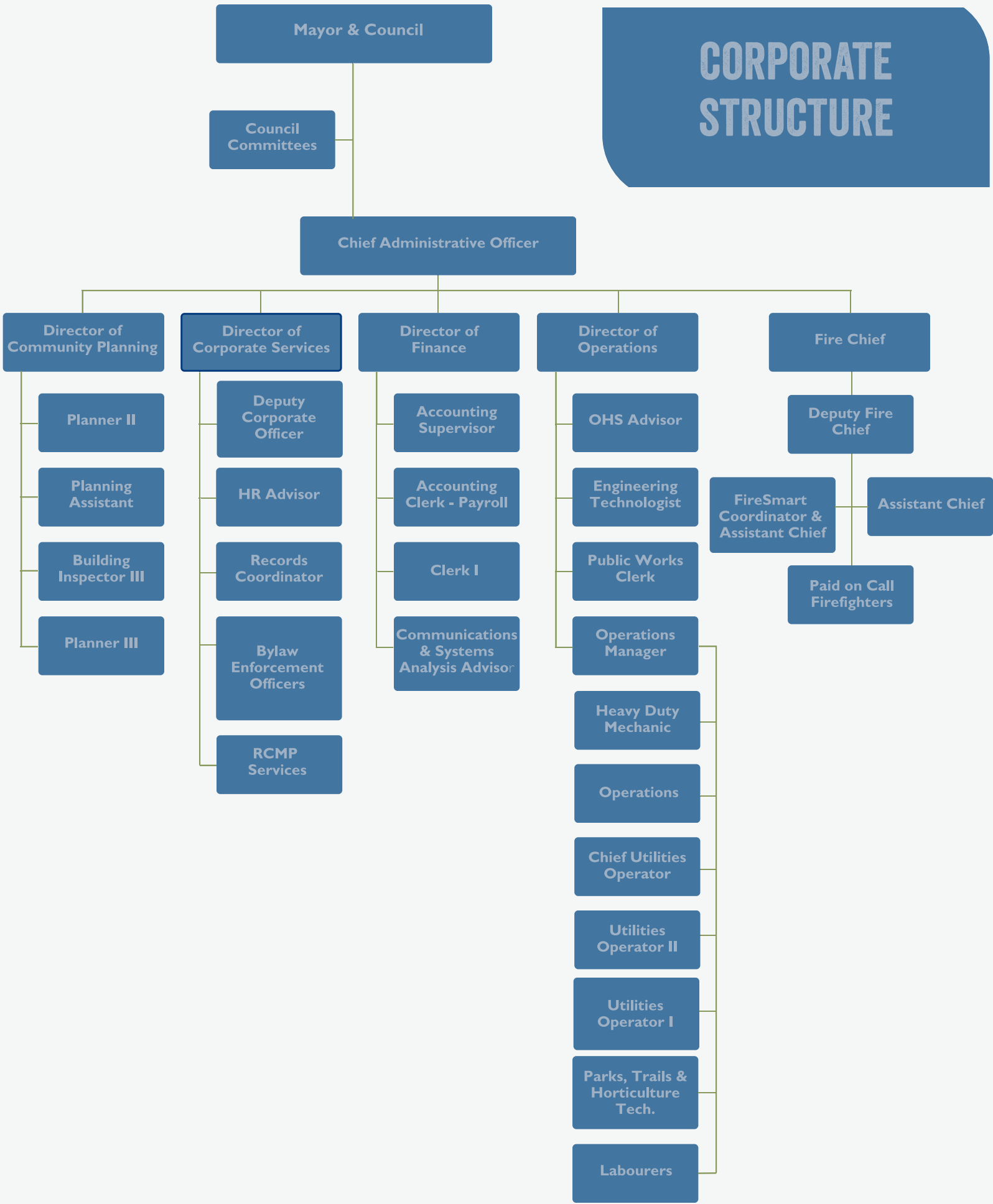
District staff are also largely District residents. They are your friends and neighbours. They share all the burdens and reap all the benefits of living in our great community. It is worth acknowledging that all District projects, initiatives, and milestones are only possible through the efforts of our dedicated staff, all of whom I have the pleasure to work with and, as a resident myself, make me proud.

As per the Mayor's message and this Annual Financial Report, Council strategic goals are being achieved and our community is seeing positive change. Council policies drive all that we do, and staff appreciate their continued and regular direction and feedback to work in complete unison. It is this Council leadership that our community should look to and inform as District staff work to improve our quality of life.

I would also encourage residents to regularly view our social media, website, and other communication channels to stay informed on what's happening within their local government. We have increased our efforts to improve this communication. Also, please give us the feedback we need to even better serve your needs, whatever they may be. 2024 was a good year of achievement, and I, along with all members of staff, wish you all a great 2025.

CAO, John Fortoloczky

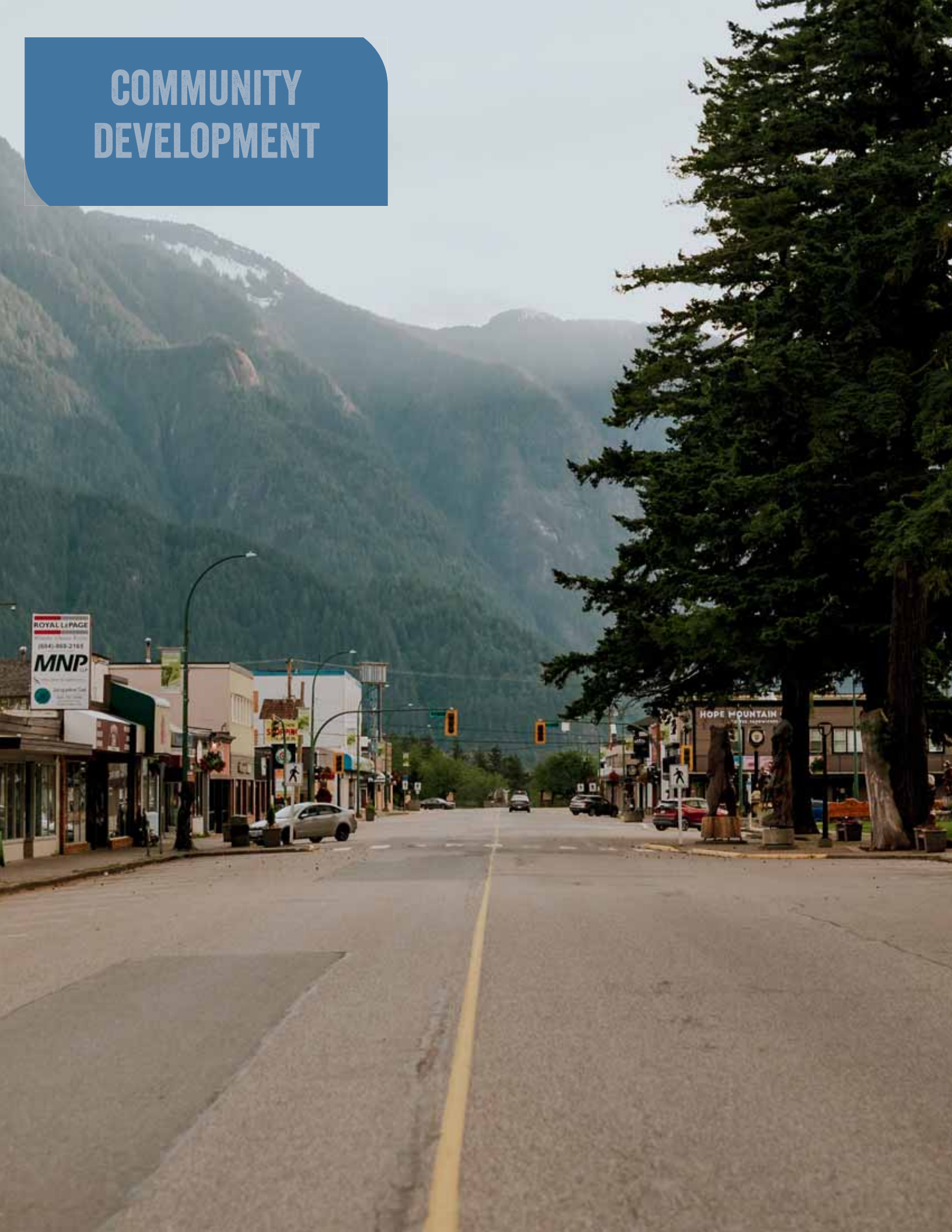
CORPORATE STRUCTURE



DEPARTMENT HIGHLIGHTS



COMMUNITY DEVELOPMENT



As stewards of the District's long-term planning vision, the Community Development team manages and updates the OCP - Hope's primary land use policy document - which sets the direction for future development, environmental protection, and community livability. The Department is actively engaged in identifying emerging trends, analyzing planning challenges, and recommending policy solutions that align with the community's evolving needs and priorities.

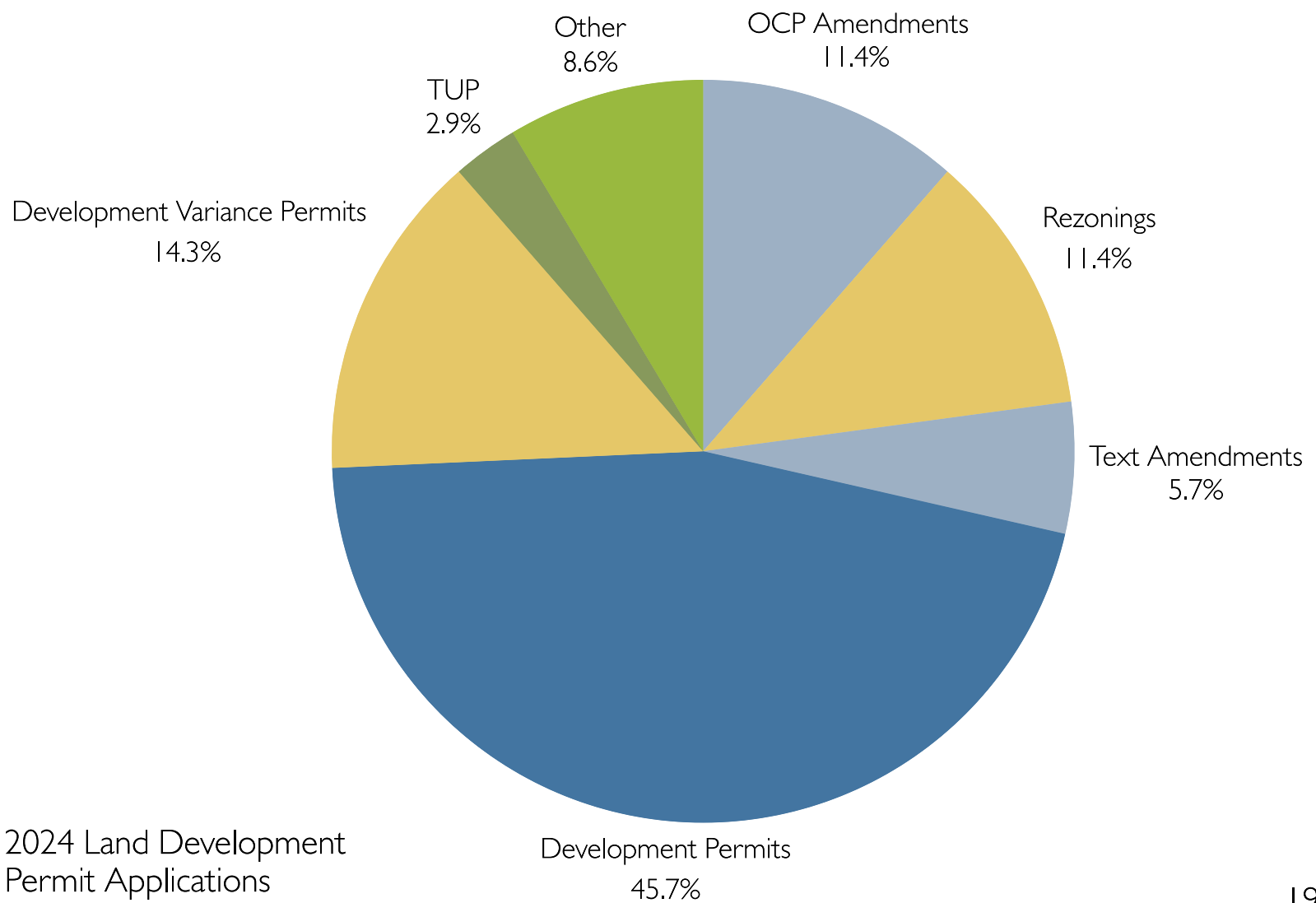
By balancing growth with sustainability and community values, Community Development supports Council and senior leadership in making informed decisions that shape the future of the District of Hope.



In 2024, the District of Hope's Planning Department processed a total of **35 land development permit applications**, reflecting ongoing development interest and a steady level of community investment.

Key highlights include:

- 16 Development Permits:** The largest category, indicating consistent construction and development activity within the guidelines of the OCP.
- 5 Development Variance Permits (DVPs):** Suggesting a moderate level of unique project considerations requiring flexibility beyond standard zoning regulations.
- 4 Official Community Plan (OCP) Amendments and 4 Rezoning:** Reflecting a dynamic planning environment where growth and land use adjustments remain top of mind.
- 2 Text Amendments:** Signaling refinement of the zoning bylaw to improve clarity or adapt to evolving needs.
- 1 Temporary Use Permit (TUP) & 3 Other Applications:** Showcasing the department's responsiveness to more niche or case-specific land use needs.
- 0 Subdivisions:** There were no subdivision applications submitted in 2024.

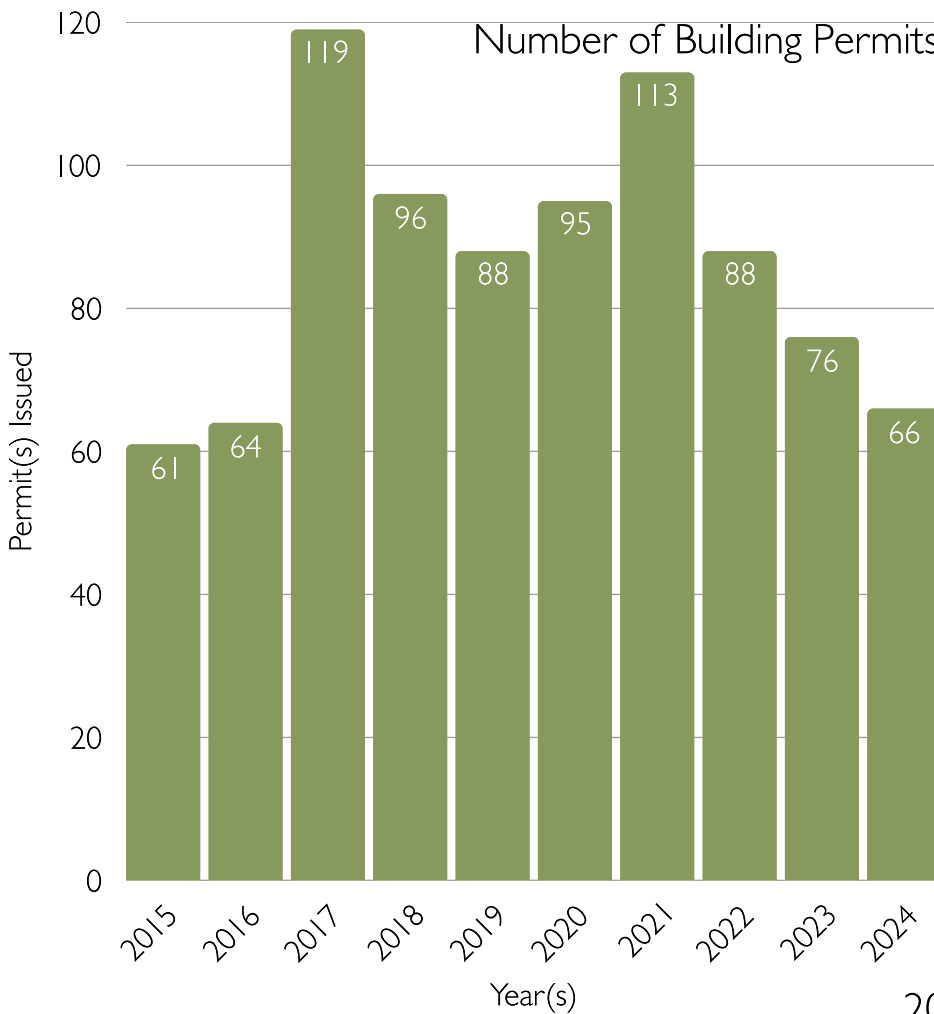
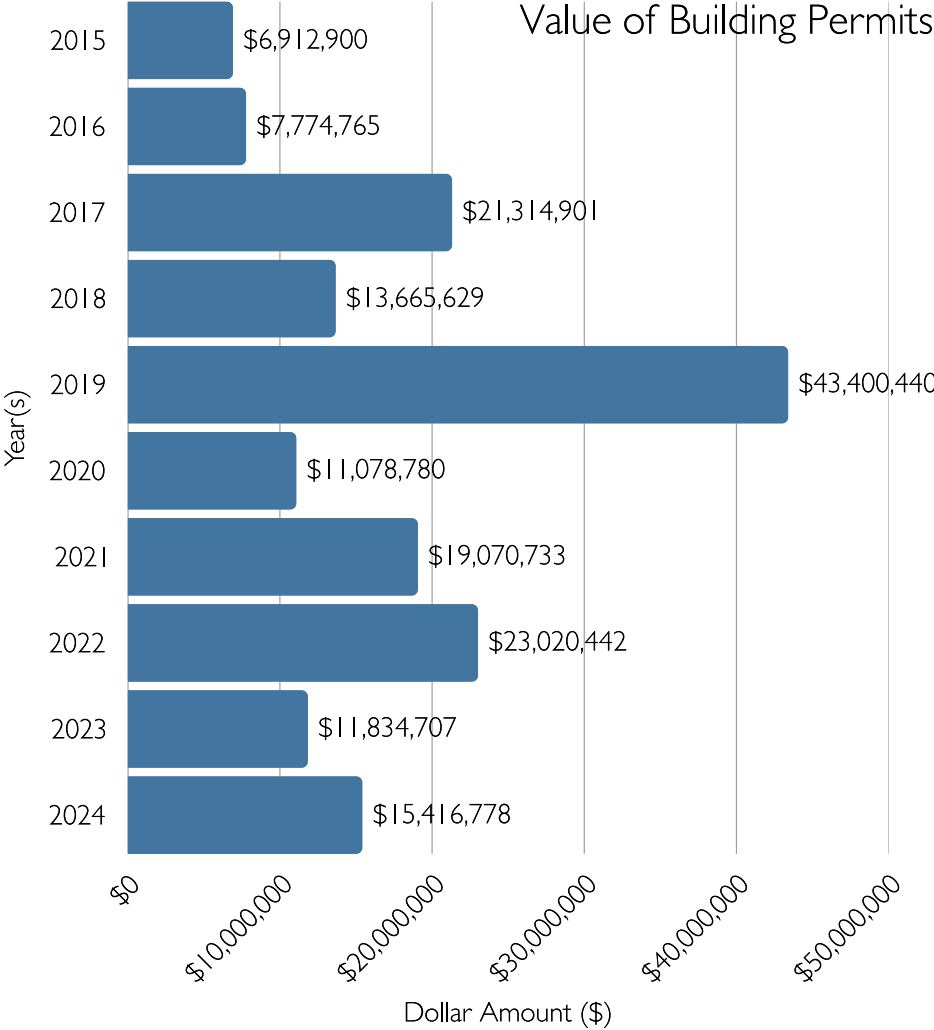


In 2024, the District of Hope issued **66 building permits** with a combined construction value of approximately **\$15.4 million**.

While the total number of permits issued decreased by **13%** compared to 2023, the **overall construction value increased by more than 30%** suggesting a shift toward larger scale or higher value developments. This aligns with a regional trend of prioritizing quality and density in new builds over sheer permit volume.

Looking at the broader picture, permit volumes and construction values have fluctuated over the past two decades in response to market conditions, economic shifts, and evolving community needs. The consistent presence of both residential, commercial and industrial projects signals ongoing confidence in Hope’s development potential.

This year’s data tells a clear story: although fewer projects may have broken ground, those that did were built to make a significant impact.



Major Projects

In late 2023, the Province of British Columbia introduced major amendments to the *Local Government Act* aimed at increasing housing supply and expanding housing options across the province. As part of this legislative shift, the District of Hope was required to take several key actions, including enabling small-scale multi-unit housing and preparing an interim housing needs report.

Small-Scale Multi-Unit Housing (RS-I) Zone

To comply with the new provincial legislation, the District of Hope implemented changes to permit up to four housing units on lots previously zoned for single-family and duplex dwellings. This applies to properties located within the regional growth boundary and connected to community water and sewer services. Permitted housing forms now include secondary suites, detached accessory dwelling units, single-family homes, duplexes, triplexes, and fourplexes.

To streamline the transition and support these new housing options, six existing zones were consolidated into a single, unified Small-Scale Multi-Unit Housing (RS-I) Zone.

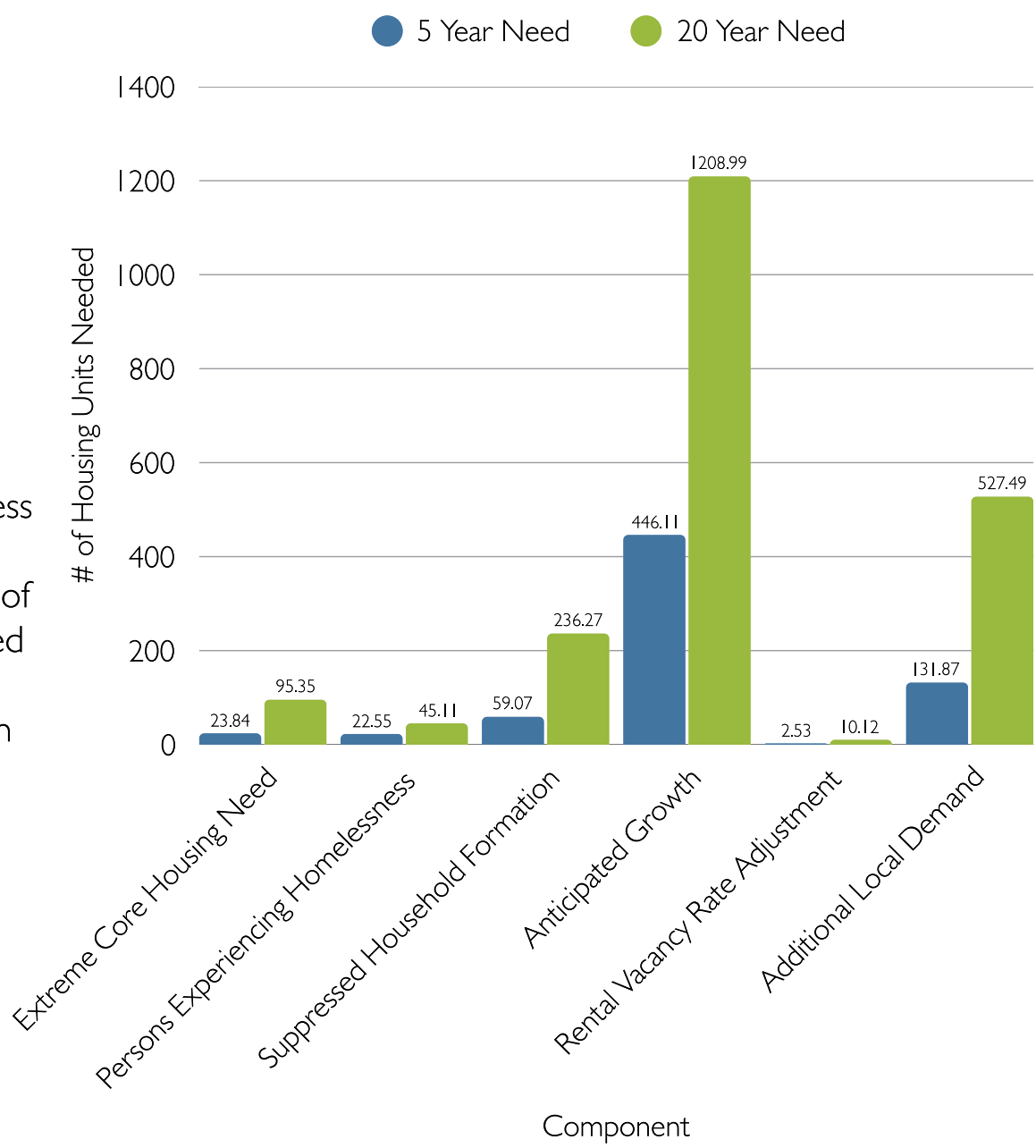


Source: BC Ministry of Housing



Interim Housing Needs Report

The District of Hope assessed its housing requirements using the provincially mandated Housing Needs Report methodology. This process provided a data-driven estimate of the number of new housing units needed to meet current and projected demand within the community.



Future Work Required

Local governments play a critical role in creating the conditions necessary for housing development to meet both current and future needs. As part of the District of Hope’s ongoing commitment to housing planning, the findings from the Interim Housing Needs Report must be integrated into key planning documents.

By December 31, 2025, the District is required to:

- Update the Official Community Plan (OCP) to reflect and plan for housing needs over the next 20 years.
- Amend the Zoning Bylaw to pre-zone sufficient land to accommodate the projected 20-year housing demand.

These updates will ensure alignment with provincial legislation and support the long-term growth and livability of the community.

CORPORATE SERVICES



Corporate Services plays a vital administrative role in supporting the governance and legislative functions of the District of Hope. This department ensures that the District meets its legislative obligations under the *Community Charter*, the *Local Government Act*, and other applicable legislation.

Key responsibilities include providing administrative and clerical support to Mayor and Council, managing the preparation of Council meeting agendas, recording and maintaining official minutes, and overseeing the certification and execution of legal documents such as bylaws and contracts. Corporate Services also administers the District's corporate records management program and ensures compliance with the *Freedom of Information and Protection of Privacy Act* (FOIPPA).

In addition, the department coordinates local government elections, by-elections, and referenda, and supports Council committees and public participation processes. Corporate Services also oversees Human Resources and Bylaw Services, encouraging education and compliance with municipal bylaws related to property maintenance, business licensing, animal control, noise, parking, and public nuisance concerns.



Additional areas of responsibility for Corporate Services include:

- **Freedom of Information (FOI):** Receiving and processing FOI requests in compliance with the *Freedom of Information and Protection of Privacy Act*. In 2024, the District processed **57 FOI** requests—consistent with previous years.
- **Records Management:** Overseeing both digital and paper-based records systems to ensure proper documentation and retrieval practices across the organization.
- **Bylaw Enforcement & Animal Control:** Enforcing regulations related to animal control, parking, unsightly properties, and noise. With an increase in incidents involving aggressive dogs and dogs running at large, the District continues to engage the public in responsible pet ownership and education.
- **Policy and Document Review:** Drafting and reviewing bylaws, policies, and contracts to ensure legal compliance and operational efficiency.
- **Human Resources:** Managing recruitment and job postings, maintaining personnel records, facilitating union negotiations, and coordinating Labour/Management meetings under the terms of the Collective Agreement.
- **Elections & Referendums:** Administering the Local Government General Election and any referenda in accordance with provincial legislation.

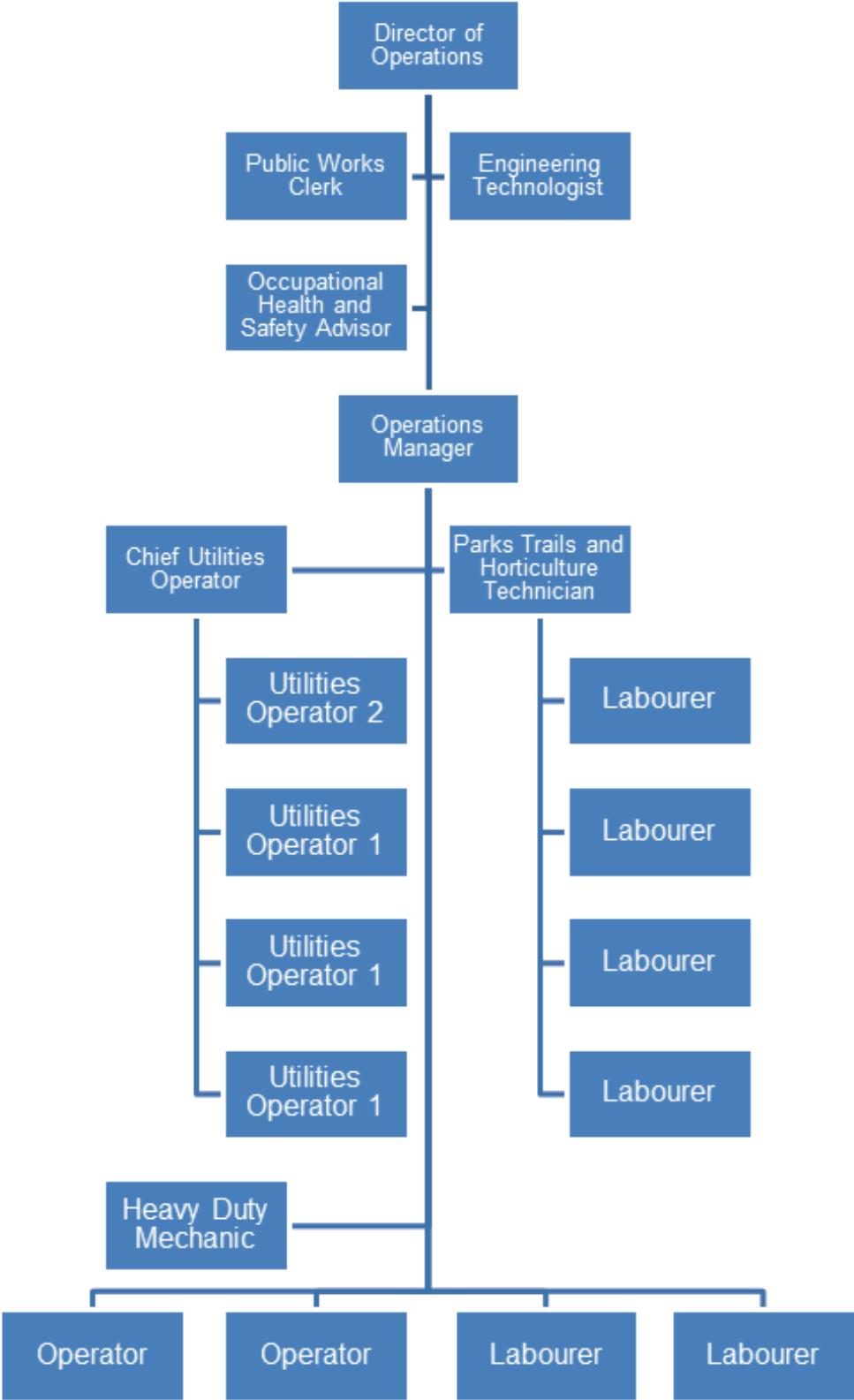


OPERATIONS: PUBLIC WORKS



The Operations Department is at the heart of maintaining and enhancing the District of Hope's core infrastructure and services. We manage and support everything from roads and bridges to parks and waste systems, ensuring smooth daily operations and responding to emergencies like floods and snowstorms. Our work enables a safe, efficient, and sustainable community for all residents.

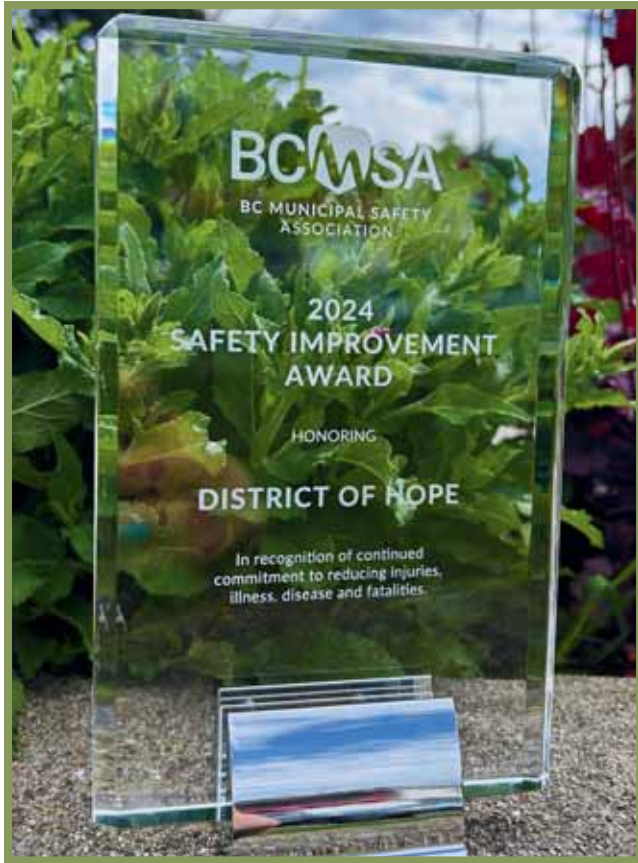
We are organized into nine core service groups: Administration, Fleet Maintenance, Transportation, Utilities, Parks, Solid Waste, Facilities, Corporate Safety, and Infrastructure Planning/Replacement.



Administration Located at 1225 Nelson Street and led by the Director of Operations, this team oversees the planning, inspection, and delivery of essential services like roads, wastewater, parks, and buildings, ensuring cost-effective, high-quality public works.

Fleet Maintenance We continued our 10-year Fleet Replacement Program to maintain a reliable and versatile equipment inventory. Notable 2024 purchases included:

- Hook lift deck box for Unit 134 - \$32,000
- Snow bucket for backhoe - \$12,000



Corporate Safety 2024 brought recognition for our workplace safety improvements. The District of Hope received the **BC Municipal Safety Association's Safety Improvement Award** at the BCMSA/PWABC Joint Conference for our leadership in creating a healthier, safer work environment. Our WorkSafeBC Experience Rating improved significantly, reducing insurance costs by cutting claims from 69% in 2021 to a discounted rate by 2024.



Transportation Our road maintenance program handled snow removal, potholes, line painting, and more. Major 2024 projects included:

Richmond Hill Multi-Use Pathway (Under Construction, \$2.97M): Adding a 3.6m-wide path to support pedestrians and cyclists.

Othello Road Upgrades (In-design, \$1.86M): Building upon the work of Transmountain, the District advance planning and design of further improvements to Othello Road with construction planned for 2025. This project is supported by provincial and federal grant funding.



Utilities

Water: We maintain four water systems, including 60 km of pipes and assets valued at \$55 million.

- 87 m and 138 m pressure zones in the central area;
- Silver Creek;
- East Kawkawa Lake;
- Lake of the Woods

Groundwater is the primary water source used by the District. One exception to this is the Lake of the Woods area, which is a small system using surface water.

For more information on the District of Hope water systems; please refer to the [Water Master Plan](#), available on our website.

Sanitary Sewer: A \$57 million system with 49 km of gravity pipes and 7 km of force mains, with upgrades spanning decades. The existing wastewater collection and treatment system has been constructed in the period since the early 1960's. Some key dates in the development of the system include:

- 1960's First sewers constructed in the Town of Hope.
- 1970's Trunk sewer constructed to a new treatment plant in Silver Creek. Sewers constructed in the Kawkawa Lake area.
- 1980's Sewers constructed in Silver Creek.
- 1980's Construction of original Pollution Control Centre and outfall.
- 1993 District takes responsibility for the Pollution Control Centre.
- 1999 Third treatment cell added at the Pollution Control Centre.
- 2017 Pollution Control Centre lagoons re-configured and aeration replaced.
- 2018 Dissolved air flotation system constructed at Pollution Control Centre.



For more information on the District of Hope Sanitary Sewer System; please refer to the [Sanitary Sewer Master Plan](#), available on our website.

Stormwater

The District of Hope is responsible for managing a complex and aging stormwater system valued at approximately \$28 million. It includes nearly **37 km of storm pipe**, hundreds of manholes and catch basins, and around 50 discharge points such as outfalls, rock pits, and infiltration areas. This infrastructure is essential for protecting the community from flooding, erosion, and environmental damage.

2024 Focus: Forrest Crescent Improvements

In 2024, the District advanced planning and design for the replacement of a culvert on Thacker Creek at Forrest Crescent - a site significantly impacted during the 2021 atmospheric river event. This upgrade will improve system capacity during peak flows and supports the climate resilience goals identified in the Stormwater Master Plan.

Smarter Infrastructure Monitoring

To support proactive maintenance and extend asset life, the District implemented **SmartCover remote monitoring technology** across parts of its stormwater and sewer systems. This system provides real-time data, helping staff identify issues early, reduce operational costs, prevent overflows, and make informed decisions that improve overall system performance.

Planning for the Future

The Stormwater Master Plan (2022) recommends a combination of capital upgrades and policy changes to address aging infrastructure and increasing climate pressures. With a current infrastructure deficit estimated at \$6.5 million, continued investment and innovation are essential to ensure long-term system resilience.

For more information, please visit our website to view the [Stormwater Master Plan](#).



Parks The Parks Department maintained a wide range of assets: trails, sports fields, trees, benches, hanging baskets, and more. They also supported key events like Brigade Days, the Farmer's Market, and Concerts in the Park.



Facilities Operations staff ensured the upkeep of municipal buildings including District Hall, libraries, firehalls, the Visitor Centre, and more. 2024 highlights included the installation of a new fence at the operations yard, replacing problematic maple trees and the replacement of 4 aging rooftop heating & cooling units at District Hall.

Infrastructure Planning We advanced our Asset Management Investment Plan with projects like:

- **Richmond Hill Reservoir & Pressure Zone Connection:** Improving water storage and fire flow.
- **138 m Zone to East Kawkawa Lake Connection:** Enhancing firefighting capacity and redundancy.
- **Integrated Transportation Master Plan:** Developing long-term strategies for accessible and balanced mobility networks.

Local Diking Authority

Flood Protection: As the Local Diking Authority, we completed full inspections and reporting on three major dikes, ensuring continued compliance and community safety. In 2024, the District of Hope advanced its commitment to flood protection and infrastructure resilience through the successful inspection of three dikes within its jurisdiction. These inspections included detailed documentation, photographic records, and a thorough assessment of structural integrity.

A comprehensive annual report was compiled and submitted to the BC Provincial Diking Authority, ensuring full compliance with provincial regulations. This timely submission reflects the District's proactive approach to flood risk management and its ongoing dedication to maintaining critical infrastructure that protects both residents and the surrounding environment.



Glenhalla Dike, on the Coquihalla River



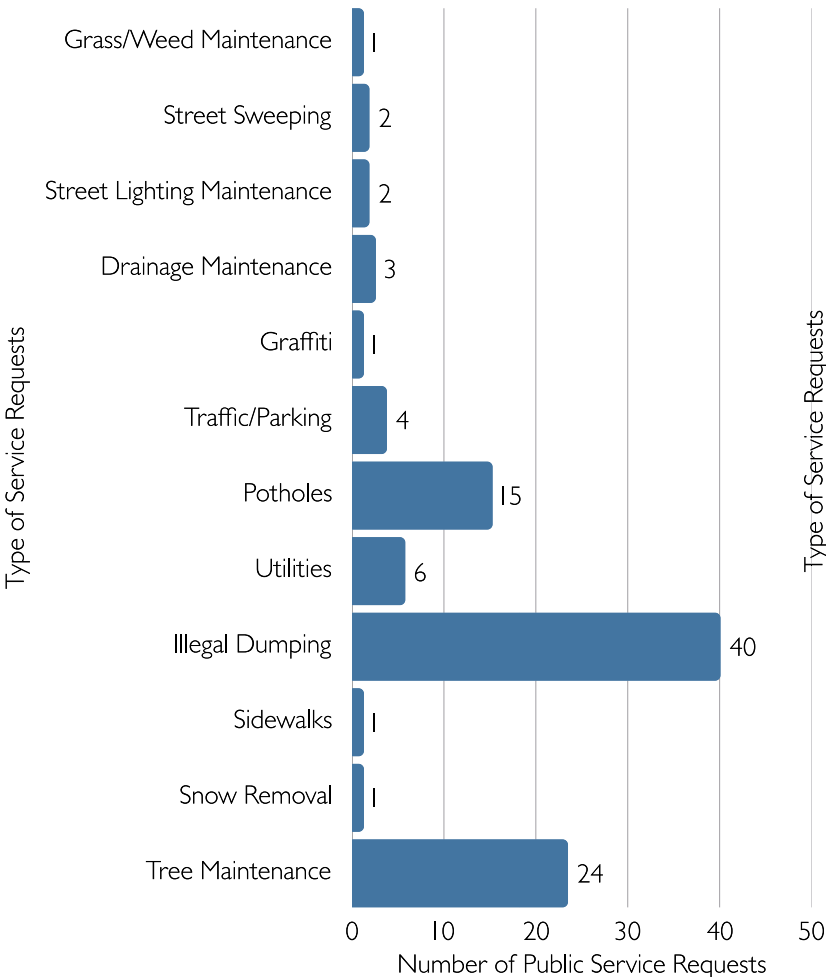
Service Requests and Operational Activity

In 2024, the Operations Department responded to a wide range of public service requests, reflecting its central role in maintaining essential infrastructure and community standards. The majority of requests (54%) were received during business hours, with after-hours service calls making up 21% of total activity.

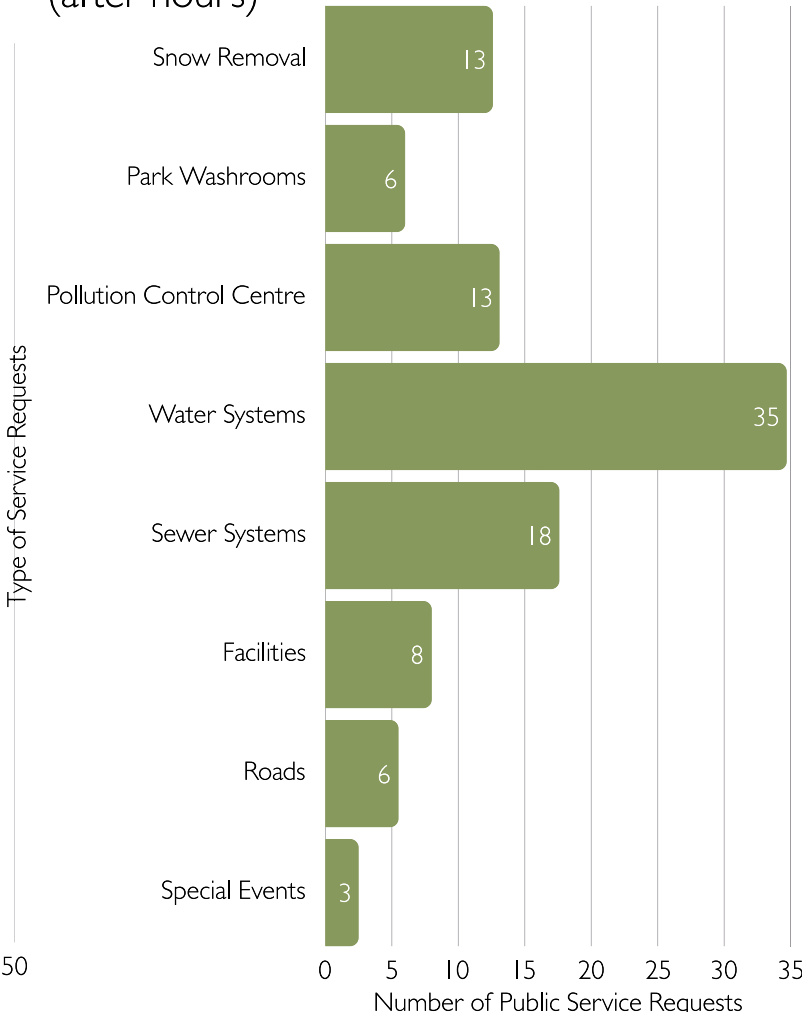
The first chart shows a breakdown of **public service requests during business hours**, with illegal dumping accounting for the largest share (40.1%), followed by tree maintenance (23.5%) and pothole repairs (15.3%). This data highlights persistent demands in areas affecting public safety, cleanliness, and urban forestry.

The second chart illustrates the distribution of **operational activities carried out by the department after-hours**. The largest portion of work focused on water systems (34.7%) and sewer systems (17.6%), underscoring the department's focus on core utilities. Notably, snow removal, park washroom maintenance, and pollution control were also key areas of activity, reflecting the seasonal and environmental challenges managed by staff. Together, these charts demonstrate the breadth of services the Operations team delivers, the range of public concerns addressed, and the department's continued commitment to timely, responsive, and essential municipal service delivery.

Public Service Requests
(during business hours)



Service Calls
(after-hours)



FIRE DEPARTMENT



BRITISH COLUMBIA
FireSmartTM

The year 2024 marked significant progress and operational growth for the District of Hope Fire Department. From new staffing and training initiatives to enhanced wildfire preparedness and a refined inspection program, the department continued its commitment to protecting residents and strengthening community resilience.

Staffing & Organizational Development

In early 2024, the department welcomed three new full time exempt staff. One of these positions - FireSmart Coordinator - was fully funded by a \$199,800 grant from the Union of BC Municipalities (UBCM) under the 2023 FireSmart Community Funding & Supports Program. This role plays a key part in implementing FireSmart strategies and securing future funding.

The other two positions were created to meet regulatory and operational demands, including compliance with WorkSafeBC Part 3 I, Motor Vehicle Act Regulations, and to enhance capacity in Emergency Management, specifically with the addition of an Emergency Support Services Director.

In conjunction with staffing changes, the **Community Wildfire Resilience Plan** (CWRP) was developed and completed in January 2025. This plan is now a foundational element in the District's approach to long term wildfire mitigation and preparedness.

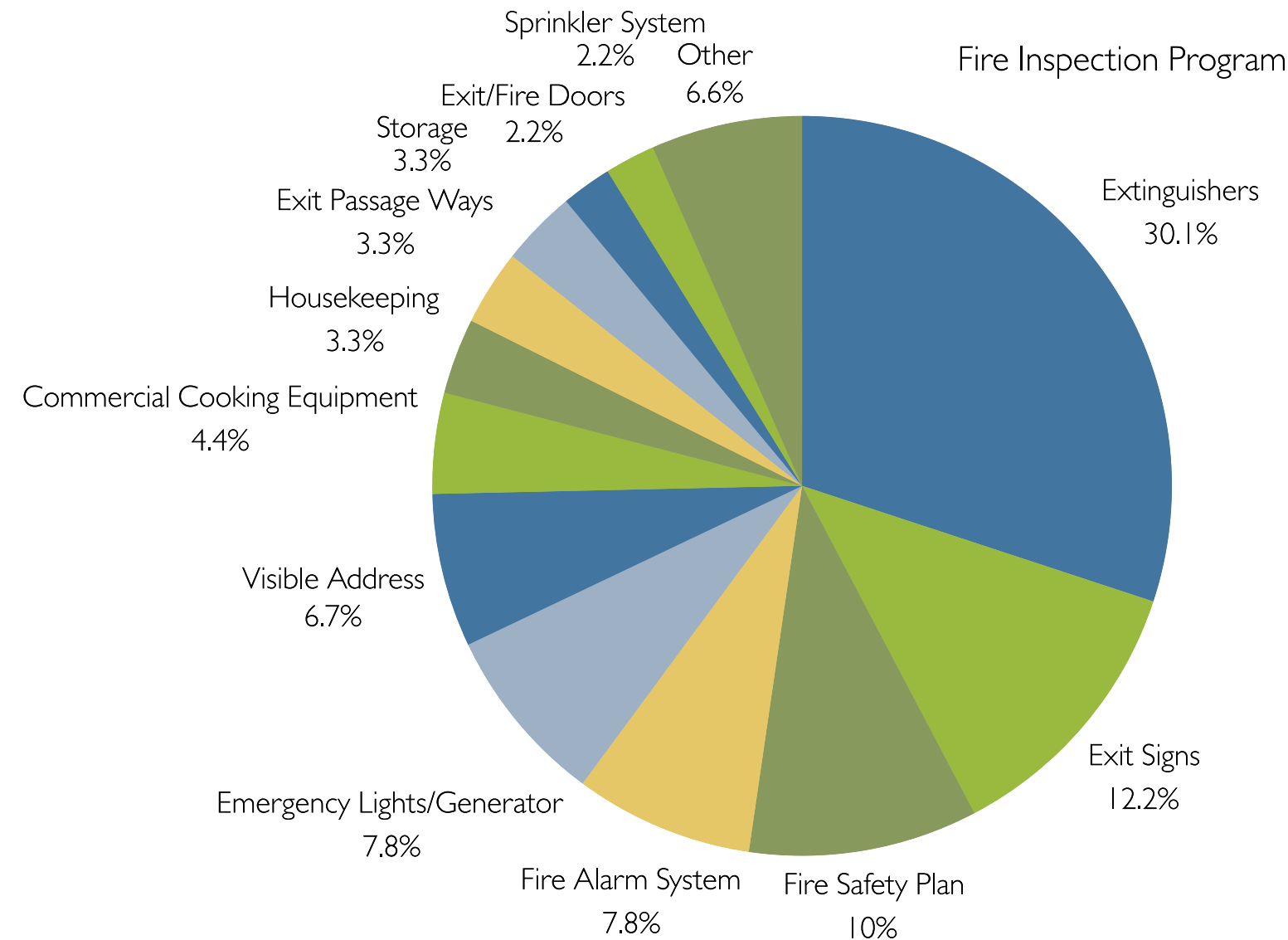
Training & Recruitment

Hope Fire continues to strengthen its training framework. In addition to the ongoing Paid On Call firefighter recruitment each spring, an extra Tuesday evening training session - introduced in 2023 - focuses on foundational skills for new recruits. This complements the regular Thursday night sessions and allows new members to reach operational readiness more efficiently.



Fire Inspection Program

The department conducted **75 occupancy inspections** in 2024. Approximately **18.7% required follow-up** due to fire code violations. The most frequent issues are illustrated in pie chart pictured below.



Regular fire inspections are a key part of ensuring occupant safety and code compliance in commercial, industrial, and multi-family unit buildings. In 2024, the District’s Fire Department placed particular focus on preventative education and timely follow-up, helping property owners correct hazards before they become serious risks.

The most common issues identified during inspections included **expired or missing extinguishers (30.1%)**, non-compliant exit signage (12.2%), and incomplete fire safety plans (10%). These findings emphasize the importance of maintaining basic safety equipment and documentation.

The Fire Department continues to work closely with business owners and property managers to promote fire prevention, improve compliance, and reduce the need for re-inspections through early intervention and education.

Incident Response Overview

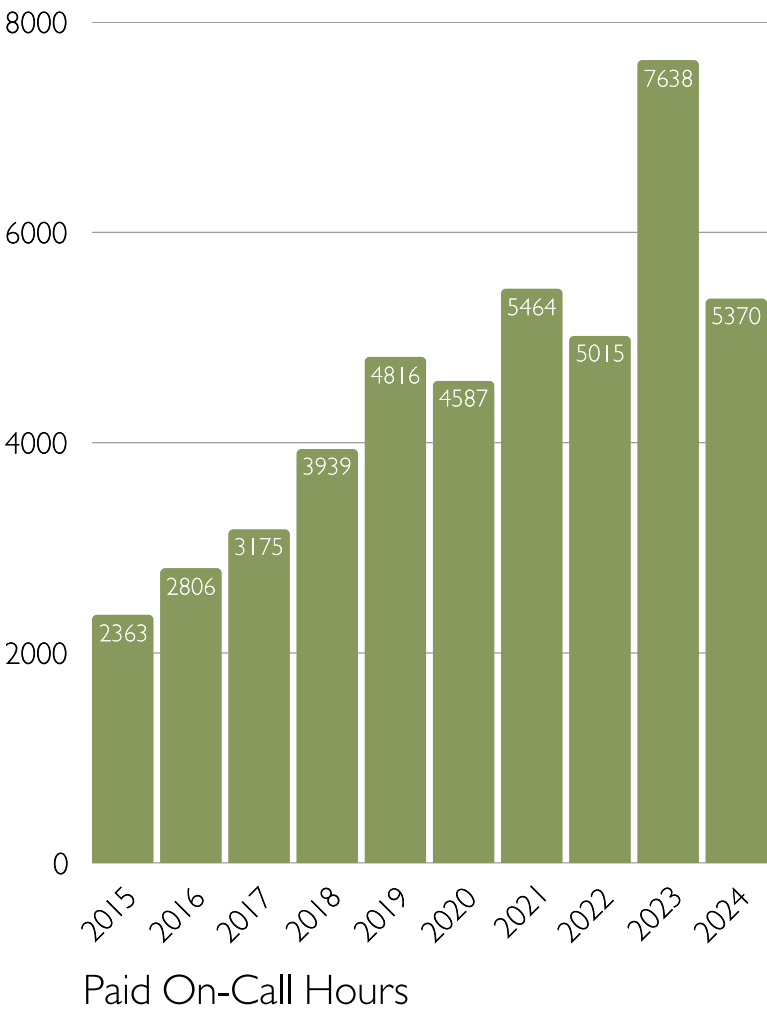
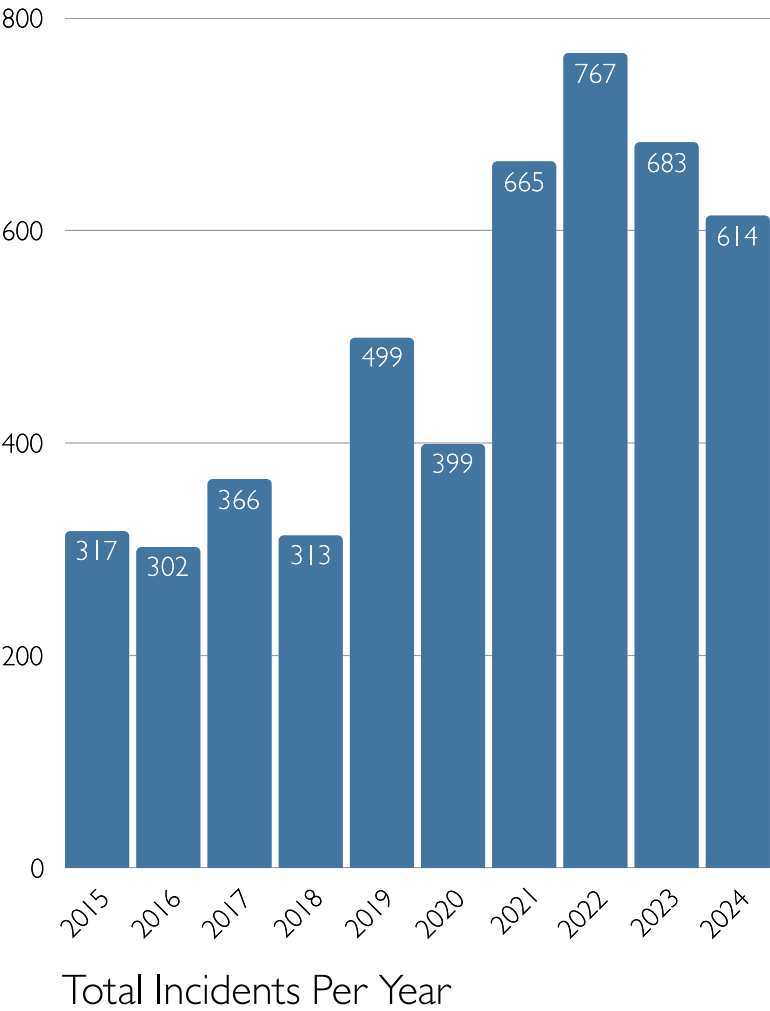
Hope Fire responded to **614 incidents** in 2024 - a **10% decrease** from the previous year. Key highlights:

- **Fire Alarms** accounted for **20.5%** of calls - a notable increase of 63 events over 2023.
- **Burning Complaints** dropped to **16%**, down from 31% the previous year.
- **Medical Calls** represented **14%** of total calls.
- **Structure Fires** made up just over **1%** of incidents.

The department reported **89 fires** to the **Office of the Fire Commissioner**, with a total property loss of **\$787,250**. No fire-related fatalities occurred in 2024.

May was the busiest month, with **67 calls** - a 67% increase compared to the same month in 2023.

In total, Hope Fire's volunteers contributed **over 5,374 hours** in combined training and emergency response. The department's roster maintained an average of **19 members** throughout the year.



Wildfire Preparedness

Wildfire readiness continued to be a departmental priority. In June 2024, Hope hosted a Wildfire Mitigation Specialist course, training 14 individuals - six of whom were Hope Fire members. This built regional capacity and positioned the department to assist with future FireSmart assessments and community education.

Hope FireSmart achievements in 2024 included:

- **30 Home Ignition Zone Assessments**
- **80 Home Partners Program Assessments**
- **20 Critical Infrastructure Assessments**

These accomplishments support eligibility for the next round of FireSmart funding.

The department also supported the **BC Wildfire Service** during the **Slocan Complex** response from **July 26 to August 12**, contributing over **700 combined volunteer hours** from six members.

Acknowledgments

The District of Hope sincerely thanks all Paid On Call firefighters and department staff for their unwavering commitment and service. Your dedication continues to safeguard our community and strengthen our collective resilience.



CEMETERY SERVICES



Cemeteries

The District of Hope is committed to providing respectful, compassionate cemetery services for residents and their families during times of loss. The District operates two municipal cemeteries: Mountainview Cemetery and Heritage Cemetery. At this time, Mountainview Cemetery is the only active cemetery available for interments.

Mountainview Cemetery, located at 65823 Kawkawa Lake Road, offers a peaceful and dignified environment for remembrance. The site provides a range of interment options, including traditional burial plots, cremation plots, and columbarium niches. This variety ensures that families can select arrangements that best reflect their personal, cultural, and spiritual preferences.

Pioneer Cemetery, located at 555 Coquihalla Street, is no longer accepting new burials. While it remains an important historical site, all new interment activity is now directed to Mountainview Cemetery.



To ensure personalized support, the District offers private appointments for individuals and families to discuss interment options and answer any questions they may have. Both in person and virtual meetings are available to accommodate varying needs and circumstances.

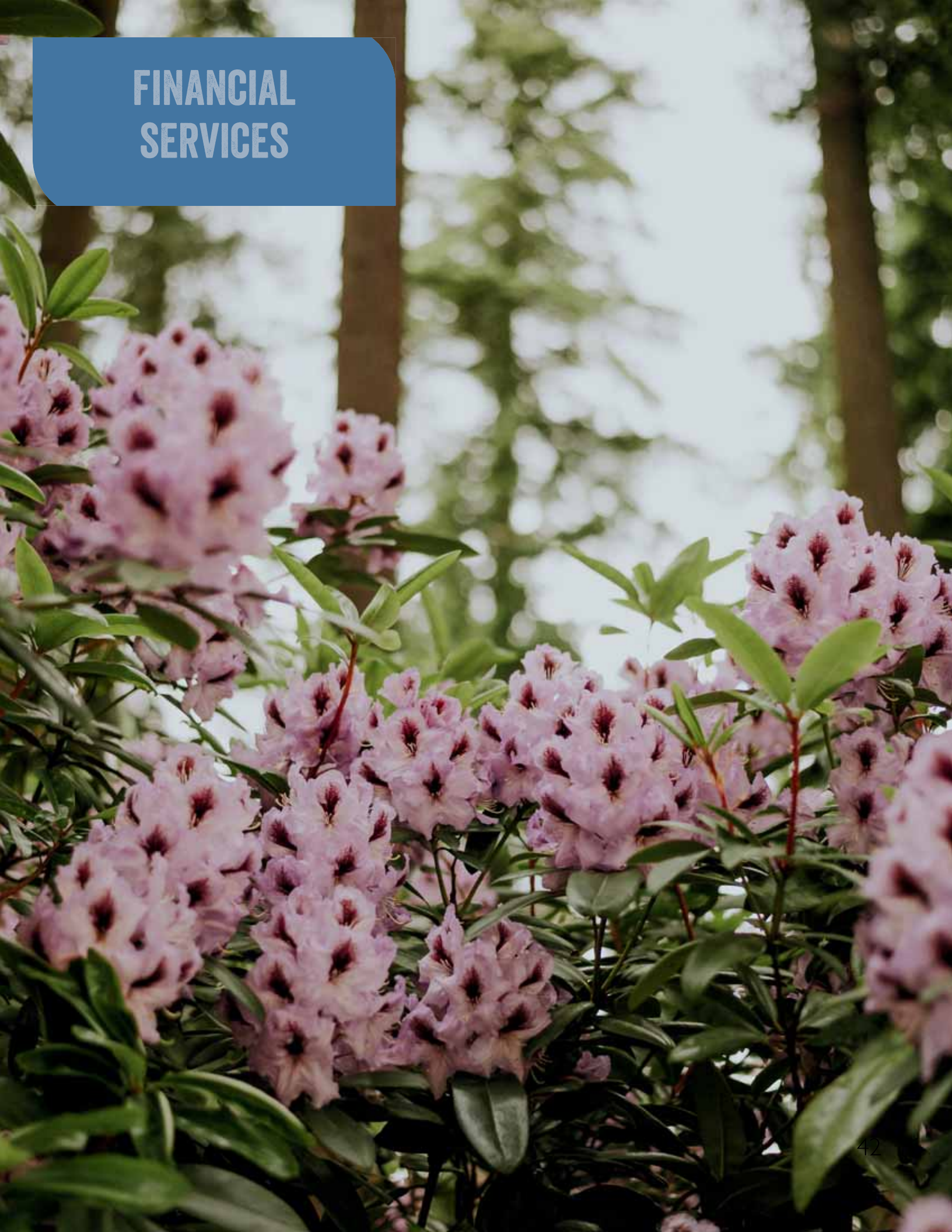
In addition to interment services, the District of Hope offers a **Legacy Program** that includes the installation of memorial benches. These benches, placed in parks and green spaces across the community, serve as lasting tributes and places of reflection, engraved with personalized inscriptions to commemorate loved ones.

Through thoughtful cemetery planning and ongoing support services, the District remains dedicated to providing meaningful ways to honor those who have passed, while supporting the needs of grieving families with care and respect.

FINANCIAL SECTION



FINANCIAL SERVICES



The **Finance Department** is responsible for managing the District's financial services as well as the IT infrastructure. Core functions include revenue collection, property tax administration, treasury and asset management, grant processing, budgeting, financial planning, and ensuring compliance with the *Local Government Act* and the *Community Charter*. The department also supports the District's technology needs to maintain reliable and secure digital services.

In 2024, the District managed an operating budget of over \$20 million, while maintaining a strong financial position with over **\$30 million in net financial assets**. Strategic portfolio management helped generate **\$2.1 million in investment income**, significantly exceeding expectations. The District also continued to benefit from government funding through the **Growing Communities Fund** and **Safe Restart reserves**.

This year, the Finance team implemented **new national public sector accounting standards**, enhancing financial transparency and accountability. Staff also prepared and updated our five year capital and operating plans to support informed decision making by Council, senior leadership, and external stakeholders.

The department remains focused on **long term sustainability**, transparent reporting, and providing timely, accurate information to support responsible governance and effective service delivery for the community.



REPORT FROM THE DIRECTOR OF FINANCE



In 2024, the District of Hope ended the year with an **annual deficit of \$0.6 million**, compared to a \$5.1 million surplus in 2023. A key factor influencing this year's results was the government transfer of the **Dan Sharrers Aquatic Centre** (DSAC) — including the facility building and associated Capital Reserve — to the Fraser Valley Regional District (FVRD). This transfer had a total financial impact of \$2.3 million. The benefit to the District is a streamlined operation under a single operator (FVRD), while still ensuring that Hope residents continue to enjoy full access to the facility.



District revenues exceeded budget expectations, driven primarily by:

- **Higher than anticipated government funding** (\$1.3 million above budget), and
- **Strong investment income** (\$1.0 million above budget), thanks to favorable interest rates and strong reserve balances.

Total **expenses for 2024 were \$20.3 million**, up from **\$17.5 million in 2023**, and **\$1.8 million above budget**. The main driver of this increase was the DSAC transfer, which significantly impacted recreation related expenditures. Additional cost pressures included **increased policing costs**, with one more RCMP member on staff throughout the year.

The District's **tangible capital assets grew by \$2.1 million** in 2024 (2023 – \$5.2 million). Notable capital projects and equipment purchases **in progress but not completed** by year-end include:

- Richmond Hill Multi-Use Pathway – \$583,400
- Fire vehicles (to be delivered in 2025) – \$187,100
- 753 Water Amalgamation – \$167,000

Major capital projects **completed in 2024** include:

- SCADA upgrades for the water system – \$116,100
- Fire equipment upgrades – \$44,200
- Vehicles – \$116,100



These investments reflect the District's ongoing commitment to improving core infrastructure and delivering essential services to the community.

The District currently holds **\$28.5 million in investments** (2023 – \$23.0 million), strategically placed in a mix of short- and long-term holdings. Interest earned from these investments is reinvested into the appropriate reserve funds, helping support future capital needs and operational stability.

Under the leadership of Council, the District of Hope continues to follow a disciplined and forward thinking financial strategy. A sincere thank you is extended to the Finance team for their dedication and hard work in ensuring responsible stewardship of public funds and quality service to the residents of Hope.

FINANCIAL STATEMENTS



Consolidated Financial Statements of

DISTRICT OF HOPE

Year ended December 31, 2024

DISTRICT OF HOPE

Consolidated Financial Statements

Year ended December 31, 2024

Financial Statements

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Fax (604) 793-4747

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the District of Hope *Opinion*

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

- ☒ the consolidated statement of financial position as at December 31, 2024
- ☒ 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

(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 District as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our 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 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 and Those Charged with Governance for the Financial Statements

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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue and 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 risk 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- ☒ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- ☒ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- ☒ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- ☒ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ☒ 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
May 12, 2025

DISTRICT OF HOPE

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash and short term deposits(note 3)	\$ 14,232,905	\$ 16,046,766
Accounts receivable(note 4)	1,603,045	1,485,756
Portfolio investments(note 3)	28,448,793	23,027,933
Investment in government business partnership(note 5)	1,441,476	1,219,141
	45,726,219	41,779,596
Financial liabilities:		
Accounts payable and accrued liabilities(note 7)	4,084,735	3,473,312
Development cost charges(note 8)	2,904,392	2,548,705
Deferred revenue	5,068,981	3,229,977
Long-term debt(note 9)	2,838,550	3,102,524
Equipment financing	5,247	7,275
Asset retirement obligation(note 11)	822,276	779,059
	15,724,181	13,140,852
Net financial assets	30,002,038	28,638,744
Non-financial assets:		
Tangible capital assets(note 12)	41,231,133	42,829,737
Prepaid expenses and deposits	202,984	192,660
Inventories	176,298	503,970
Contingencies(note 15)		
Accumulated surplus(note 13)	\$ 71,612,453	\$ 72,165,111

Director of Finance

Mayor

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

DISTRICT OF HOPE

Consolidated Statement of Operations and Accumulated Surplus

Year Ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 18)	2024	2023
Revenues:			
Municipal taxation	\$ 10,738,600	\$ 10,729,910	\$ 10,014,386
Parcel taxes	229,300	228,790	229,300
Payments in lieu of taxes	283,100	327,100	303,715
Sales of services	4,626,100	4,505,867	4,422,200
Investment income	1,100,000	2,141,771	1,961,931
Government business partnership income	90,000	222,335	741,310
Rents and leases	35,000	32,933	31,970
Transfers from other governments	1,504,900	1,479,175	4,804,883
Contributions from developers	-	49,950	-
Actuarial adjustment on debenture debt	85,000	61,091	62,466
	18,692,000	19,778,922	22,572,161
Expenses:			
General government	2,366,600	2,326,566	2,158,641
Recreation(note 22)	1,296,000	3,694,694	1,504,284
Protective services	4,365,950	4,480,907	3,405,577
Environment and public health	2,331,900	2,026,714	2,988,654
Transportation	3,152,850	2,534,787	2,764,577
Community development	1,435,000	937,153	974,884
Utilities	1,553,700	1,658,631	1,507,747
Loss on disposal of tangible capital assets	-	246,072	-
Interest	127,800	127,914	80,555
Accretion expense	-	85,226	17,717
Amortization	1,900,000	2,212,916	2,076,589
	18,529,800	20,331,580	17,479,225
Annual surplus (deficit)	162,200	(552,658)	5,092,936
Accumulated surplus, beginning of year	72,165,111	72,165,111	67,072,175
Accumulated surplus, end of year	\$ 72,327,311	\$ 71,612,453	\$ 72,165,111

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

DISTRICT OF HOPE

Consolidated Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2024, with comparative information for 2023

	2024	2023
Annual surplus (deficit)	\$ (552,658)	\$ 5,092,936
Acquisition of tangible capital assets	(2,088,656)	(3,660,240)
Amortization of tangible capital assets	2,212,916	2,076,589
(Gain) loss on disposal of tangible capital assets	246,072	-
Initial recognition of asset retirement obligation	-	(370,497)
Capital assets transferred to other governments	1,228,272	-
	1,598,604	(1,954,148)
Change in inventories	327,672	(316,040)
Change in prepaid expenses	(10,324)	(56,939)
	317,348	(372,979)
Change in net financial assets	1,363,294	2,765,809
Net financial assets, beginning of year	28,638,744	25,872,935
Net financial assets, end of year	\$ 30,002,038	\$ 28,638,744

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

DISTRICT OF HOPE

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ (552,658)	\$ 5,092,936
Items not involving cash:		
Government business partnership income	(222,335)	(741,310)
Amortization on tangible capital assets	2,212,916	2,076,589
(Gain) loss on disposal of tangible capital assets	246,072	-
Capital assets transferred to other governments	1,228,272	-
Actuarial adjustment on debt	(61,091)	(62,466)
Change in non-cash operating assets and liabilities:		
Accounts receivable	(117,289)	500,124
Prepays	(10,324)	(56,939)
Inventories	327,672	(316,042)
Accounts payable and accrued liabilities	611,424	(49,199)
Asset retirement obligation	-	388,214
Asset retirement obligation - landfill	43,217	(432,794)
Deferred revenue	1,839,004	(27,300)
Development cost charges	355,687	131,435
	5,900,567	6,503,248
Capital activities:		
Acquisition of tangible capital assets	(2,088,656)	(3,660,240)
Investing activities:		
Change in portfolio investments	(5,420,860)	4,517,616
Partnership draws	-	175,000
	(5,420,860)	4,692,616
Financing activities:		
Repayment of equipment financing debt	(2,028)	\$ (1,942)
Proceeds of long-term debt	-	1,800,000
Repayment of long-term debt	(202,884)	(126,000)
	(204,912)	1,672,058
Increase (decrease) in cash	(1,813,861)	9,207,682
Cash and equivalents, beginning of year	16,046,766	6,839,084
Cash and cash equivalents, end of year	\$ 14,232,905	\$ 16,046,766

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

DISTRICT OF HOPE

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2024, with comparative information for 2023

	2024	2023
Supplemental cash flow information:		
Interest paid	\$ 127,914	\$ 80,555
Interest received	2,141,771	1,961,931
Non-cash transaction		
Capitalization of initial asset retirement obligation for building and wells	\$ -	\$ 370,947

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

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

General

The District of Hope (the "District") was incorporated in 1992 under Letters Patent and operates under the authority of 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, environmental health and fiscal services.

1. Significant accounting policies:

These financial statements are prepared using standards issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

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 operating, water, sewer, 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 short-term deposits:

Cash and short-term deposits include term deposits whose maturities upon acquisition were 90 days or less.

(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.

(d) Inventories:

Inventories consist of land held for resale and supplies and are valued at the lower of cost and net realizable value.

(e) Revenue recognition:

Revenue from municipal taxation payments, 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 and collection is reasonably assured. Government grants are recognized when they are

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

1. Significant accounting policies: (continued)

(e) Revenue recognition: (continued)

approved by senior governments and the conditions required to earn the grants have been completed. 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 unearned revenue.

(f) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- a) an environmental standard exists
- b) contamination exceeds the environmental standard
- c) the organization is directly responsible or accepts responsibility for the liability
- d) future economic benefits will be given up, and
- e) a reasonable estimate of the liability can be made.

(g) 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, the disclosure of contingent assets and liabilities, and reported amounts of revenues and expenses at the date of the financial statements. Areas that contain estimates include assumptions used in determining the landfill post-closure liability, contingent liabilities, and estimated useful lives of tangible capital assets.

(h) Government Business Partnership

The investment in government business partnership is accounted for using the modified equity basis.

DISTRICT OF HOPE

Notes to the Financial Statements
For the Year Ended December 31, 2024

1. Significant accounting policies: (continued)

(i) 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, excluding land and landfill sites, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Land	Indefinite
Engineering structures	10-100
Buildings	10-75
Machinery and equipment	5-20
Water systems	10-100
Sewer systems	10-100

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

(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) Natural resources:

Natural resources that have not been purchased are not recognized as assets in the financial statements.

(iv) Works of art and cultural and historic assets:

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

1. Significant accounting policies: (continued)

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

(v) Interest capitalization:

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(vi) 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

(j) Asset retirement obligation

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset that the District will be required to settle. The District recognizes asset retirement obligations when there is a legal obligation to incur retirements costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured at the best estimate of the amount required to retire a tangible capital asset at the financial statement date. The estimate of a liability includes costs directly attributable to asset retirement activities.

Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset. Subsequently, the asset retirement costs are allocated to expenses over the estimated remediation of the tangible capital asset. The obligation is adjusted to reflect period to period changes in the liability resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate.

(k) Financial instruments

The Districts financial instruments consist of cash, short-term investments, accounts and grants receivable, accounts payable, and long-term debt. It is management's opinion that the City is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

2. Change in accounting policies

(a) Revenue recognition

On January 1, 2024, the District of Hope adopted Canadian public sector accounting standard PS3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. The adoption of this new standard did not have an impact on the amounts presented in the financial statements.

(b) Purchased Intangibles

On January 1, 2024, the District of Hope adopted Canadian public sector accounting guideline PSG-8 Purchased Intangibles. The new accounting guideline permits recognition of purchased intangibles that are acquired through an arm's length exchange transaction between willing parties provided the purchased intangible meets the recognition criteria for an asset. The adoption of this new guideline did not have an impact on the amounts presented in the financial statements.

(c) Public Private Partnerships

On January 1, 2024, the District of Hope adopted Canadian public sector accounting standard PS 3160 Public Private Partnerships. The new accounting standard includes requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The adoption of this new standard did not have an impact on the amounts presented in the financial statements.

3. Restricted assets:

Included in cash and short-term deposits and portfolio investments are the following restricted amounts:

	2024	2023
Cash and short term deposits	\$ 14,232,905	\$ 16,046,766
Portfolio investments	28,448,793	23,027,933
	42,681,698	39,074,699
Less restricted for:		
Statutory reserves	5,109,360	4,837,998
Deferred revenue	5,068,981	3,229,977
Development cost charges	2,904,392	2,548,705
	13,082,733	10,616,680
Funds available for operations	\$ 29,598,965	\$ 28,458,019

DISTRICT OF HOPE

Notes to the Financial Statements
For the Year Ended December 31, 2024

4. Accounts receivable:

	2024	2023
Taxes	\$ 755,145	\$ 689,459
Utilities	483,830	437,321
Trade accounts	233,490	131,909
Provincial government	-	127,623
Federal government	130,580	99,444
	\$ 1,603,045	\$ 1,485,756

5. Investment in Government Business Partnership

(a) Partnership

The District owns a 1/3 partnership share in the Cascade Lower Canyon Community Forest LP "CLCCF" or the "Partnership".

(b) Establishment

In 2006, the District along with Yale First Nation and the Fraser Valley Regional District established the CLCCF for the purpose of operating a community forest. The District initially invested \$10,000 for 10,000 units in the Partnership. In 2013, the Partnership acquired a license to forest up to 34,300 cubic meters of timber annually. At this time net revenues are anticipated to remain within the Partnership until such time that the CLCCF Board determines that sufficient reserves exist to fund capital needs related to forestry operations. Should the Partnership cease to exist, the District would be entitled to 1/3 of the accumulated equity.

The Partnership has a March 31 year-end. The condensed results for the year end March 31, 2024 are summarized below.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

5. Investment in Government Business Partnership (continued)

CLCCF Condensed Financial Statements:

Assets	2024	2023
Cash	\$ 3,606,470	\$ 3,514,036
Other Current Assets	1,186,342	1,181,243
Tangible Capital Assets	211,404	230,006
	\$ 5,004,216	\$ 4,925,285
Liabilities	2024	2023
Accounts Payable	\$ 690,112	\$ 747,950
Partnership Equity	4,327,487	4,185,416
	\$ 5,017,599	\$ 4,933,366
	2024	2023
Total Revenue	\$ 4,577,873	\$ 11,749,831
Total Expenses	3,910,802	9,525,680
Net Income	\$ 667,071	\$ 2,224,151

6. 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 details of the cash deposits and demand notes at the year-end are as follows:

	2024	2023
General fund	\$ 120,702	\$ 119,209
Sewer fund	91,812	73,180
	\$ 212,514	\$ 192,389

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

7. Accounts payable:

	2024	2023
Security deposits and other items	\$ 884,442	\$ 1,477,652
Trade accounts	1,654,215	689,054
Accrued liabilities	1,263,697	1,067,960
Accrued payroll and benefits	253,726	210,044
Accrued interest	28,655	28,602
	\$ 4,084,735	\$ 3,473,312

8. Development cost charges:

Development cost charges represent 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 portfolio investments.

DISTRICT OF HOPE

Notes to the Financial Statements
For the Year Ended December 31, 2024

9. Long-term debt:

The balance of the long-term debt reported on the consolidated statement of financial position is made up the following:

Purpose	By-Law	Term (Years)	Year Due	Rate	Balance Outstanding	
					2024	2023
General Fund						
Other	1288	20	2030	4.00	\$ 1,131,879	\$ 1,302,524
Water fund						
Water	1477	15	2038	4.97	1,706,671	1,800,000
Sewer Fund						
					\$ 2,838,550	\$ 3,102,524

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

2025-2026	\$	271,067
2027-2028		280,650
2029		290,572
Thereafter		300,845
		311,481
	\$	1,383,935

Interest on long-term debt totaled \$38,400 (2023 - \$38,400) in the General Fund, and \$89,513 (2023 - \$37,554) in the Water Fund.

10. Liability for Contaminated Sites

The District has determined that as of December 31, 2024, no contamination in excess of an environmental standard exists related to land not in productive use for which the District is responsible.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

11. Asset retirement obligation

(a) Landfill

The District closed the Hope Landfill in September 2013. Costs related to post closure activities at the site include, gas monitoring and recovery, leachate management and treatment, closure assessment and planning and regulatory approvals.

The Hope landfill site is still expected to require care up to, and including the year 2038. A liability of \$348,836 at December 31, 2024 (2023 - \$390,845) is calculated based on the discounted estimated future cash flows associated with closure and post-closure activities. The discount rate used in 2024 was 4.20% (2023 - 3.49%). Landfill restoration costs incurred by the District in 2024 were \$42,009 (2023 - \$62,298). The District had an agreement with a private contractor to contribute in-kind the remaining closure costs in exchange for the right to fill the remaining airspace in the landfill. This contribution and related operating expenditure was recognized in 2013 when the closure activities were significantly completed.

(b) Building and wells

The District owns and operates several assets that are known to have asbestos and lead paint, which represent a health hazard upon demolition or renovation of the assets. There is a legal obligation to remove and dispose of the hazardous materials. Following the adoption of Public Accounting Standard PS 3280 Asset Retirement Obligations, the District recognized an obligation relating to the removal of the hazardous materials in these assets as estimated at January 1, 2023. The transition and recognition of asset retirement obligations involved an accompanying increase to the Buildings and Water system capital assets. The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

The District has adopted this standard prospectively. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Estimated costs totaling \$370,497 have been discounted using a present value calculation with a discount rate of 4.44% (2023 - 4.76%) for buildings and 4.44% (2023 - 4.84%) for well infrastructure. The timing of these expenditures is estimated to occur between 2025 and 2079 with the regular replacement, renovation, or disposal of assets. No recoveries are expected at this time.

	2024	2023
Liability, beginning of year	\$ 779,059	\$ 453,143
Initial recognition of expected discounted cash flows - buildings and wells	-	370,497
Increase due to accretion	85,226	17,717
Reduction to landfill liability for costs incurred	(42,009)	(62,298)
Total	\$ 822,276	\$ 779,059

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

12. Tangible capital assets:

Cost	Balance December 31, 2023	Transfers/ Additions	Transfers/ Disposals	Balance December 31, 2024
Engineering structures	\$ 40,742,613	\$ 308,087	\$ -	\$ 41,050,700
Buildings	8,615,958	97,660	(5,024,272)	(1,334,926)
Machinery and equipment	9,970,606	292,323	(253,223)	10,009,706
Land	3,416,273	-	-	3,416,273
Sewer systems	16,650,921	63,466	-	16,714,387
Water systems	13,322,667	156,150	-	13,478,817
Work in progress	487,612	1,170,970	(183,738)	1,474,844
	\$ 93,206,650	\$ 2,088,656	\$ (5,461,233)	\$ 84,809,801

Accumulated amortization	Balance December 31, 2023	Amortization	Disposals	Balance December 31, 2024
Engineering structures	\$ 23,206,061	\$ 853,299	\$ -	\$ 24,059,360
Buildings	5,510,100	296,876	(3,796,000)	2,010,976
Machinery and equipment	6,031,158	443,942	(190,888)	6,284,212
Sewer systems	8,617,660	369,162	-	8,986,822
Water systems	7,011,935	249,637	-	7,261,572
	\$ 50,376,914	\$ 2,212,916	\$ (3,986,888)	\$ 48,602,942

	Net book value December 31, 2023	Net book value December 31, 2024
Engineering structures	\$ 17,536,552	\$ 16,991,340
Buildings	3,105,860	(3,345,902)
Machinery and equipment	3,939,448	3,725,494
Land	3,416,273	3,416,273
Sewer systems	8,033,261	7,727,565
Water systems	6,310,731	6,217,245
Work in progress	487,612	1,474,844
	\$ 42,829,737	\$ 36,206,859

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

13. Financial equity - current fund:

	2024	2023
Unappropriated:		
Operating	\$ 12,219,143	\$ 14,650,681
Non-Statutory reserves:		
Accessibility initiatives reserve	7,960	7,638
Community events reserve	14,445	13,861
Community development regulatory reserve	46,206	44,338
Coquihalla Campground Reserve	131,413	-
Fire department reserve	870,101	698,561
Future capital expenditures reserve	6,520,654	6,441,462
Infrastructure replacement reserve	6,903,523	4,939,065
Water reserve	1,685,480	1,482,197
Sewer reserve	497,845	468,837
Assessment appeals reserve	41,263	39,595
	16,718,890	14,135,554
Statutory reserves and restricted funds:		
Parkland acquisition reserve	514,280	488,960
Landfill reserve	847,568	805,838
Land for development reserve	206,827	196,643
Growing Communities reserve	3,124,482	2,950,846
Bridge unexpended funds reserve	416,203	395,711
	5,109,360	4,837,998
Total financial equity	34,047,393	33,624,233
Equity in tangible capital assets	37,565,060	38,940,878
Accumulated surplus	\$ 71,612,453	\$ 72,565,111

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

14. Collections for other governments:

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

	2024	2023
Tax Collected - School Tax	\$ 5,321,044	\$ 4,874,982
Tax Collected - FVRD	2,358,063	1,940,567
Tax Collected - Regional Hospital	285,663	272,015
Tax Collected - BC Assessment	139,689	129,771
Tax Collected - MFA	642	627
	\$ 8,105,101	\$ 7,217,962

15. 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) Monitoring of leachates in the landfill is required for 25 years subsequent to the closure. Any potential costs arising from future issues will be the responsibility of the District.
- (c) The District is currently engaged in certain legal actions. The District has accrued for claims for which the amounts are known or can be reasonably estimated. The outcome of other claims is indeterminable at this time. Accordingly, no provision has been made in the accounts for these actions.
- (d) The District and its employees contribute to the Municipal Pension Plan (Plan) a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the 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, 2024, the Plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 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 of December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$380,841 (2023 - \$309,337) for employer contributions to the Plan in fiscal 2024.

The next valuation will be as at December 31, 2024, with results available in 2025.

DISTRICT OF HOPE

Notes to the Financial Statements
For the Year Ended December 31, 2024

15.Contingencies: (continued)

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

16.Fair value of financial assets and financial liabilities:

The fair value of the District's cash and short term deposits, accounts receivable and accounts payable 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, 2024 was \$28,448,793 (2023 - \$23,027,933).

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

17.Contractual Rights

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

2025	\$	233,779
2026		239,647
2027		245,709
2028		251,968
2029		258,428

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

18. Budget figures:

The financial statements have included the Annual budget as approved by Council. The following is a reconciliation of the budget presentation required for the financial statements and the annual financial plan bylaw:

	2024
Annual deficit from statement of operations	\$ 162,200
Amortization of capital assets	1,900,000
Capital expenditures	(6,877,900)
Transfers from surplus	1,055,900
Proceeds of debt financing	1,600,000
Proceeds from grant financing	2,400,000
Reserves used for capital financing	1,231,000
Contributions to reserves	(1,268,900)
Principal repayment of debt	(202,300)
Net annual budget	\$ -

19. Perpetual Cemetery Care Trust:

The District operates a cemetery in accordance with the Cemetery and Funeral Services Act. The District is required to maintain a trust fund which is not included in these financial statements.

The asset and equity of the Perpetual Cemetery Care Trust are as follows:

	2024	2023
Cash and Deposits	\$ 158,665	\$ 146,185

	2024	2023
Equity balance, beginning of the year	\$ 146,185	\$ 140,098
Transfer from operating	5,065	5,945
Interest	7,415	142
Equity, end of year	\$ 158,665	\$ 146,185

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

20. Financial risks

Market risk is the risk that changes in market prices, such as interest rates, will affect the District's income. The District's cash and portfolio investments include amounts on deposit with financial institutions that earn interest at market rates. The District manages its cash by maximizing the interest income earned on excess funds while maintaining the liquidity necessary to conduct operations on a day-to-day basis. Fluctuations in market rates of interest would not have a significant effect on the District's income.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Management does not believe that the District is exposed to significant credit risk.

There has been no change to the risk exposures outlined above from 2023.

21. Comparative figures

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

22. Recreation

During the year, the District agreed to transfer the Dan Sharrers Aquatic Centre (DSAC) facility and the DSAC reserve fund to Fraser Valley Regional District. This is a government transfer at net book value for the building of \$1,228,272, and a transfer of cash of \$1,050,000 for the DSAC Reserve. The total amount of the government transfer of \$2,278,272 is included in the Recreation expense at the statement of operations.

23. Segmented information:

The District is a diversified municipal government institution that provides a wide range of services to its citizens. For management reporting purposes, the local government'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 Council policies and District's bylaws. The service areas are as follows:

General Government Services

General government services include activities associated with Mayor and Council administration, bylaw review and adoption, financial management, and information systems, economic development and corporate services, including human resources.

Protective Services

Protective services include activities associated with community safety. These services include local policing, fire protection, bylaw enforcement and emergency services.

Transportation Services

A component of Public Works department is transportation services. Transportation services include activities associated with roads and drainage networks. Services include traffic services, street lighting, public works administration, fleet operations, winter maintenance, and maintenance and improvements to roads, shoulders,

DISTRICT OF HOPE

Notes to the Financial Statements
For the Year Ended December 31, 2024

23.Segmented information: (continued)

Transportation Services (continued)
sidewalks, drainage, storm sewers and dykes.

Environmental Health Services

Environmental development services include all activities associated with waste management, landfill operations, transfer stations and cemetery operations.

Community Development Services

Community Development services include development activities associated with planning and zoning and building inspections.

Recreation and Culture Services

Recreation and Cultural services include activities associated with operations of parks, recreation and cultural services. Activities also include grants-in-aid, library operations, tourism and minor building maintenance services.

Utilities: Water and Sewer Services

Water and sewer services include all activities associated with water and sanitary sewer operations. Items include maintenance and enhancements of the water supply system, water pump stations, water distribution systems, hydrants, sanitary sewer collection system, sewer lift stations and sewer treatment and disposal.

Segmented information has been identified based upon lines of service provided by the District. District services are provided by departments and their activities are reported by functional area in the body of the financial statements.

DISTRICT OF HOPE

Segmented Reporting Note

For the Year Ended December 31, 2024

	Recreation and Culture	Protective Services	Transportation	Environmental Health	Community Development	Utilities - Water & Sewer	General Government	Total 2024	Total 2023
Revenues									
Municipal taxation	\$ -	\$ 2,799,831	\$ -	\$ -	\$ -	\$ -	\$ 7,930,079	\$10,729,910	\$ 10,014,386
Parcel taxes	-	-	-	-	-	228,790	-	228,790	229,300
Payments in lieu of taxes	-	-	-	-	-	-	327,100	327,100	303,715
Sales of services	130,980	118,739	19,471	2,085,781	187,533	1,674,739	288,624	4,505,867	4,422,200
Investment income	-	-	-	-	-	-	2,141,771	2,141,771	1,961,931
Government business partnership income	-	-	-	-	-	-	222,335	222,335	741,310
Rents and leases	-	-	-	-	-	-	32,933	32,933	31,970
Transfers from other governments	34,358	170,475	2,740	-	-	-	1,271,602	1,479,175	4,804,883
Actuarial adjustment on debenture debt	-	-	-	-	-	-	61,091	61,091	62,466
Contributions from developers	-	-	-	-	-	-	49,950	49,950	-
Total Revenues	165,338	3,089,045	22,211	2,085,781	187,533	1,903,529	12,325,485	19,778,922	22,572,161
Expenditures									
Salaries and benefits	382,042	1,182,522	1,252,615	82,505	572,962	554,977	1,611,421	5,639,044	4,673,642
Insurance and claims	29,707	11,100	86,721	313	-	44,315	107,607	279,763	263,240
Office and administration	464,276	3,082,054	115,458	1,897,623	364,191	28,257	547,564	6,499,423	7,234,679
Repair and maintenance	375,756	186,575	1,037,244	38,863	-	828,039	41,247	2,507,724	2,806,793
Government transfer	2,278,272	-	-	-	-	-	-	2,278,272	-
Utilities	164,641	18,656	42,749	7,410	-	203,043	18,727	455,226	326,009
Total Expense, before interest and amortization	3,694,694	4,480,907	2,534,787	2,026,714	937,153	1,658,631	2,326,566	17,659,452	15,304,363
Loss on disposal of tangible capital assets	-	-	246,072	-	-	-	-	246,072	-
Interest	-	-	-	-	-	89,514	38,400	127,914	80,555
Accretion expense	-	-	-	71,912	-	13,314	-	85,226	17,717
Amortization	-	-	-	1,594,117	-	618,799	-	2,212,916	2,076,589
Net operating revenues(expenses)	\$ (3,529,356)	\$ (1,391,862)	\$ (2,758,648)	\$ (1,606,962)	\$ (749,620)	\$ (476,729)	\$ 9,960,519	\$ (552,658)	\$ 5,092,937

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

DISTRICT OF HOPE

Schedule 1 - COVID-19 Safe Restart Grants for Local Governments

For the Year Ended December 31, 2024

In November 2020 the District of Hope was the recipient of a \$1,833,000 grant under the COVID-19 Safe Restart for Local Governments program from the Province of BC.

	2024	2023
COVID Reserve, beginning of year	906,612	\$ 1,002,873
Information technology	\$ 34,173	12,933
Public works	-	80,328
Fire department	18,796	-
Expenditures through the year	52,969	93,261
COVID reserve, end of year	853,643	\$ 909,612

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

DISTRICT OF HOPE

Schedule 2 - Growing Communities Fund

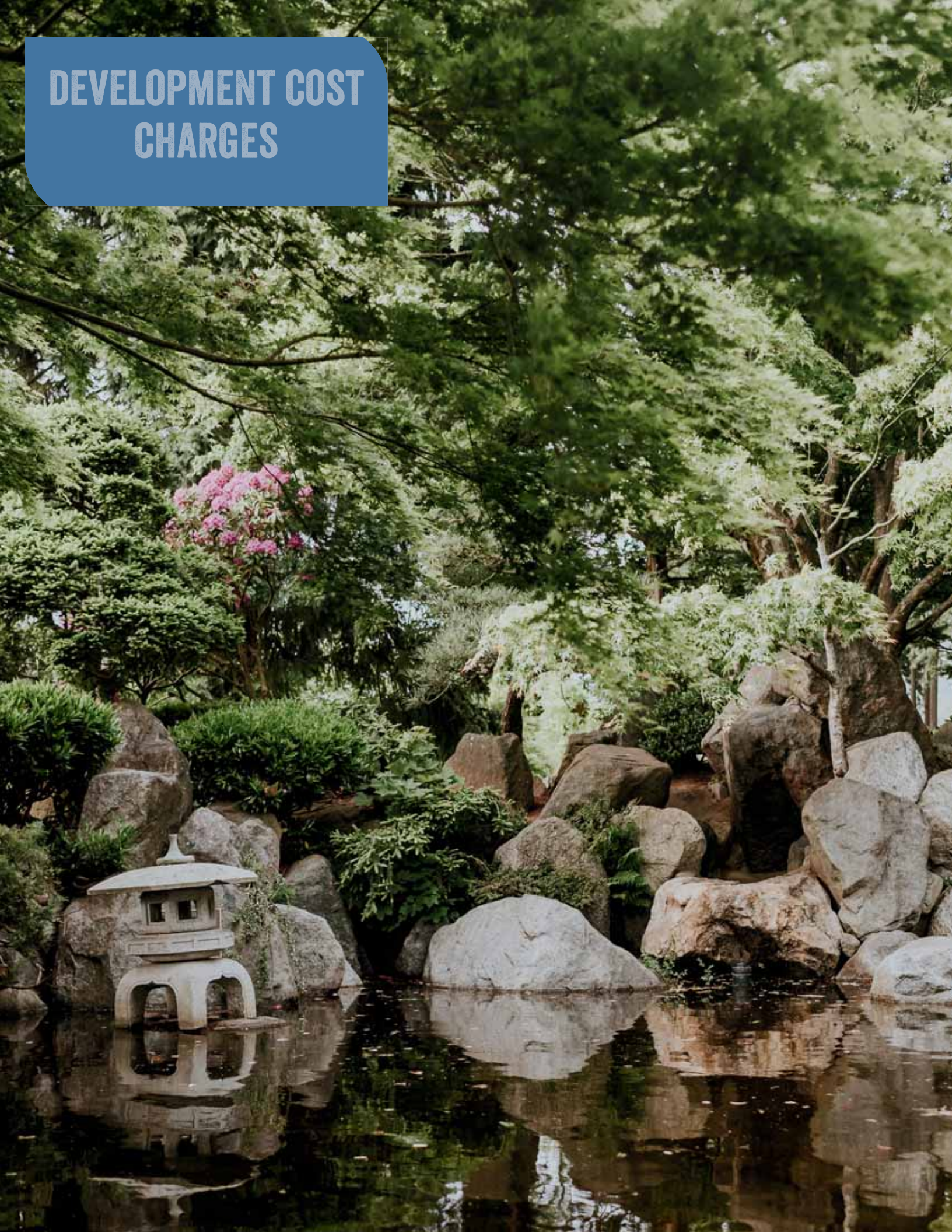
For the Year Ended December 31, 2024

In 2023, the District of Hope was the recipient of a \$2,874,000 grant under the Growing Community Fund for Local Governments program from the Province of BC.

	2024	2023
Opening balance	\$ 2,950,846	\$ -
Contributions for the year	-	2,874,000
Interest received	173,636	76,846
	\$ 3,124,482	\$ 2,950,846

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

DEVELOPMENT COST CHARGES



Development Cost Charges (DCCs) – 2024 Snapshot

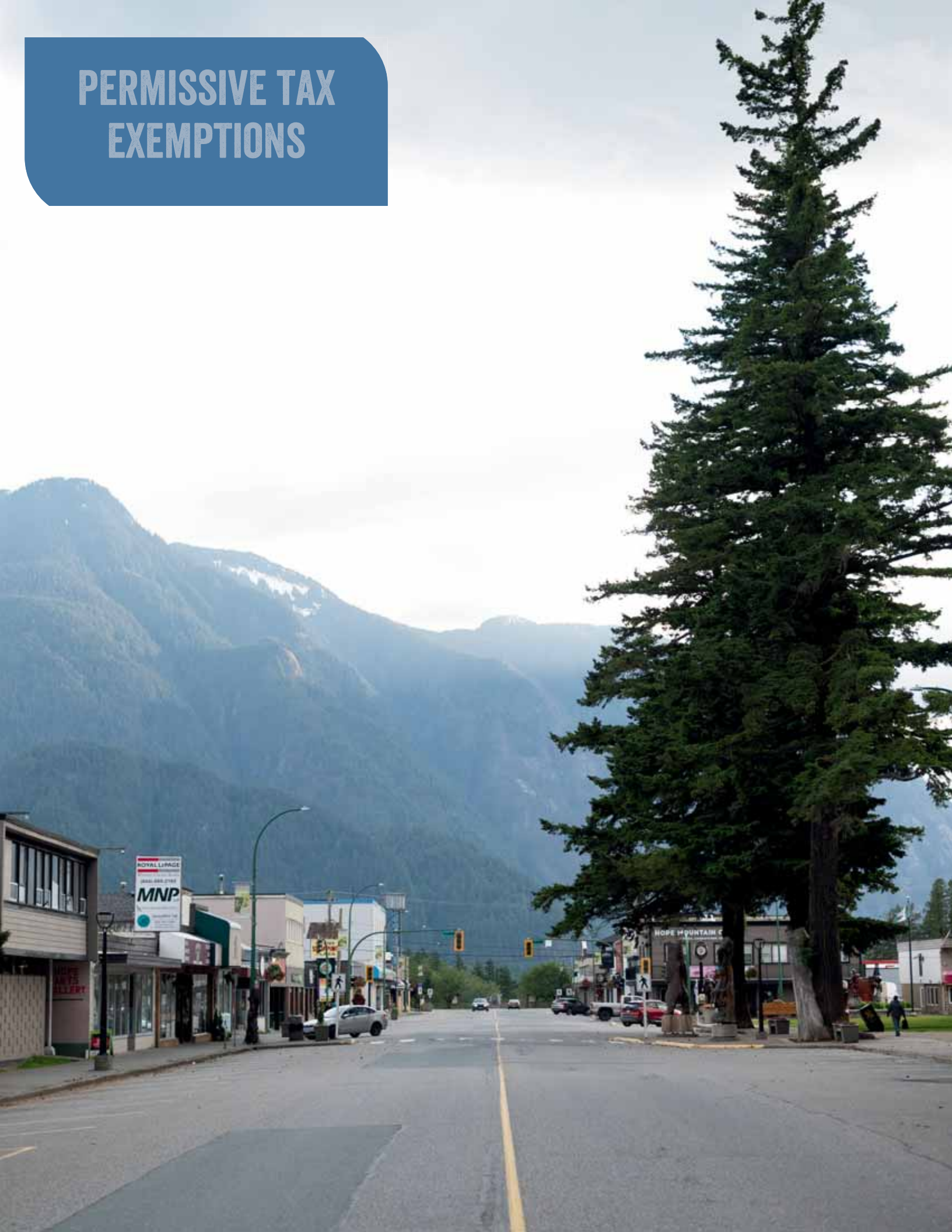
In 2024, the District of Hope maintained a healthy Development Cost Charge (DCC) reserve, with a year-end total of \$2.9 million. Contributions from developers added over \$220,000, while interest revenue generated an additional \$132,000. These funds support future infrastructure projects in water, drainage, and sanitary systems - ensuring growth pays for growth.

Development Cost Charges — 2024

	Water	Drainage	Sanitary	DCC Total
Opening balance	\$ 1,506,572	\$ 287,015	\$ 755,119	\$ 2,548,706
Deductions	-	-	-	-
Contributions	97,231	55,320	71,143	223,694
Sub-Total	\$ 1,603,803	\$ 342,335	\$ 826,262	\$ 2,772,400
Interest Revenue	78,039	14,847	39,107	131,993
TOTAL	\$ 1,681,842	\$ 357,182	\$ 865,369	\$ 2,904,393



PERMISSIVE TAX EXEMPTIONS



Permissive Tax Exemptions – 2024

Each year, the District of Hope provides permissive tax exemptions to qualifying non-profit organizations, faith based groups, and community service providers. These exemptions support groups that offer vital services and programs aligned with Council's social, cultural, and recreational priorities.

In 2024, **23 organizations received exemptions totaling approximately \$109,000** in foregone municipal taxes. The largest exemption was granted to Kawkawa Camp & Retreat Society, which operates an extensive community recreation and youth program. Other recipients include local churches, housing societies, seniors' services, and cultural groups.

These exemptions represent the District's continued commitment to supporting community wellbeing and ensuring that valuable services remain accessible to all residents.

Permissive Tax Exemptions		
Organization Name	Community Charter	2024
		Municipal Taxes
Anglican Lord Bishop of New Westminster	Section 224(2)(f)	4,360.37
Fraser-East Affordable Housing Society	Section 224 (2)(a)(i)	5,771.70
BC Corporation of Seventh-Day Adventist	Section 224(2)(f)	5,950.31
Coquihalla Intercare Society	Section 224 (2)(a)(i)	509.64
Fraser Inclusive and Supportive Housing Society	Section 224(2)(a)(i)	1,170.06
Fraternal Order of Eagles	Section 224(2)(a)(i)	2,332.28
Grace Fellowship Baptist Church	Section 224(2)(f);224(2)(a)(i)	6,011.29
Hope Branch 228 Canadian Legion	Section 224(2)(a)(i)	7,804.10
Hope Christian Fellowship/Northwest Harvest Church	Section 224(2)(g)	7,680.88
Hope Community Services	Section 224(2)(a)(i)	3,055.88
Hope Congregation of Jehovah's Witness	Section 224(2)(f)	2,354.30
Hope Curling Club	Section 224(2)(i)	7,044.39
Hope Golf & Country Club	Section 224(2)(b)	8,026.23
Hope Search & Rescue Group	Section 224(2)(b)	4,578.86
Hope United Church	Section 224(2)(f)	6,798.38
Kawkawa Camp & Retreat Society	Section 224(2)(a)(i)	16,353.79
Mamele'awt Qweesome Housing Society	Section 224 (2)(a)(i)	4,793.74
Mount Hope Senior Citizens Housing Society	Section 224(2)(h)	3,552.85
Mount Hope Temple Society	Section 224(2)(f)	1,630.60
Pentecostal Assemblies of Canada	Section 224(2)(f)	2,522.66
Roman Catholic Archbishop of Vancouver	Section 224(2)(f)	4,132.69
The Hope & Area Transition Society	Section 224(2)(a)(i)	10,763.09
The Nature Trust of BC	Section 224(2)(a)(i)	5,006.21
Vancouver Soaring Association	Section 224(2)(i)	4,174.98
		126,379.29

DISTRICT OF HOPE

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District of Hope

Report Coordination and Design

Compiled and edited by Danielle Laporte, *Communications Analyst, District of Hope*

Photography by Kayla Lee Artistry



REPORT/RECOMMENDATION TO COUNCIL

REPORT DATE: June 16, 2025

FILE: 1830-02

SUBMITTED BY: Mike Olson, Director of Finance

MEETING DATE: June 23, 2025

SUBJECT: 2024 Statement of Financial Information

PURPOSE:

To approve the 2024 Statement of Financial Information.

BACKGROUND:

The Statement of Financial Information (SOFI) is a statutory requirement under the *Financial Information Act* that must be filed annually by June 30th each year. Section 9 of BC reg. 371/93 states: “the Statement of Financial Information and accompanying schedules must be approved in writing by the Council and the Chief Financial Officer. In addition, a Management Report approved by the Chief Financial Officer must accompany the Statement of Financial Information.”

RECOMMENDATION:

THAT Council approves the 2024 Statement of Financial Information.

Prepared by:

Approved for submission to Council:

Original Signed by Mike Olson
Mike Olson, CPA, CA

Original Signed by John Fortoloczky
Chief Administrative Officer



STATEMENT OF FINANCIAL INFORMATION YEAR ENDED DECEMBER 31, 2024

(In compliance with the Public Bodies Financial Information
Act Statutes of British Columbia, Chapter 140)

DISTRICT OF HOPE
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MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information have been prepared by management in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The integrity and objectivity of these statements are management's responsibility. Management is responsible for all statements and schedules and for ensuring that this information is consistent with the information contained in the financial statements.

Further management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The external auditors, KPMG LLP Chartered Professional Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Financial Information Act. Their examination includes a review of the District's system of internal controls and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and fair access to the District's records.

On behalf of the District of Hope,

Mike Olson, CPA, CA
Director of Finance

2024 CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Financial Statements of

DISTRICT OF HOPE

Year ended December 31, 2024

DISTRICT OF HOPE

Consolidated Financial Statements

Year ended December 31, 2024

Financial Statements

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Telephone (604) 793-4700
Fax (604) 793-4747

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the District of Hope

Opinion

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

- the consolidated statement of financial position as at December 31, 2024
- 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

(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 District as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our 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 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 and Those Charged with Governance for the Financial Statements

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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue and 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 risk 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

Chilliwack, Canada
May 12, 2025

DISTRICT OF HOPE

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash and short term deposits (note 3)	\$ 14,232,905	\$ 16,046,766
Accounts receivable (note 4)	1,603,045	1,485,756
Portfolio investments (note 3)	28,448,793	23,027,933
Investment in government business partnership (note 5)	1,441,476	1,219,141
	45,726,219	41,779,596
Financial liabilities:		
Accounts payable and accrued liabilities (note 7)	4,084,735	3,473,312
Development cost charges (note 8)	2,904,392	2,548,705
Deferred revenue	5,068,981	3,229,977
Long-term debt (note 9)	2,838,550	3,102,524
Equipment financing	5,247	7,275
Asset retirement obligation (note 11)	822,276	779,059
	15,724,181	13,140,852
Net financial assets	30,002,038	28,638,744
Non-financial assets:		
Tangible capital assets (note 12)	41,231,133	42,829,737
Prepaid expenses and deposits	202,984	192,660
Inventories	176,298	503,970
Contingencies (note 15)		
Accumulated surplus (note 13)	\$ 71,612,453	\$ 72,165,111

Director of Finance

Mayor

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

DISTRICT OF HOPE

Consolidated Statement of Operations and Accumulated Surplus

Year Ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 18)	2024	2023
Revenues:			
Municipal taxation	\$ 10,738,600	\$ 10,729,910	\$ 10,014,386
Parcel taxes	229,300	228,790	229,300
Payments in lieu of taxes	283,100	327,100	303,715
Sales of services	4,626,100	4,505,867	4,422,200
Investment income	1,100,000	2,141,771	1,961,931
Government business partnership income	90,000	222,335	741,310
Rents and leases	35,000	32,933	31,970
Transfers from other governments	1,504,900	1,479,175	4,804,883
Contributions from developers	-	49,950	-
Actuarial adjustment on debenture debt	85,000	61,091	62,466
	18,692,000	19,778,922	22,572,161
Expenses:			
General government	2,366,600	2,326,566	2,158,641
Recreation (note 22)	1,296,000	3,694,694	1,504,284
Protective services	4,365,950	4,480,907	3,405,577
Environment and public health	2,331,900	2,026,714	2,988,654
Transportation	3,152,850	2,534,787	2,764,577
Community development	1,435,000	937,153	974,884
Utilities	1,553,700	1,658,631	1,507,747
Loss on disposal of tangible capital assets	-	246,072	-
Interest	127,800	127,914	80,555
Accretion expense	-	85,226	17,717
Amortization	1,900,000	2,212,916	2,076,589
	18,529,800	20,331,580	17,479,225
Annual surplus (deficit)	162,200	(552,658)	5,092,936
Accumulated surplus, beginning of year	72,165,111	72,165,111	67,072,175
Accumulated surplus, end of year	\$ 72,327,311	\$ 71,612,453	\$ 72,165,111

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

DISTRICT OF HOPE

Consolidated Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2024, with comparative information for 2023

	2024	2023
Annual surplus (deficit)	\$ (552,658)	\$ 5,092,936
Acquisition of tangible capital assets	(2,088,656)	(3,660,240)
Amortization of tangible capital assets	2,212,916	2,076,589
(Gain) loss on disposal of tangible capital assets	246,072	-
Initial recognition of asset retirement obligation	-	(370,497)
Capital assets transferred to other governments	1,228,272	-
	1,598,604	(1,954,148)
Change in inventories	327,672	(316,040)
Change in prepaid expenses	(10,324)	(56,939)
	317,348	(372,979)
Change in net financial assets	1,363,294	2,765,809
Net financial assets, beginning of year	28,638,744	25,872,935
Net financial assets, end of year	\$ 30,002,038	\$ 28,638,744

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

DISTRICT OF HOPE

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ (552,658)	\$ 5,092,936
Items not involving cash:		
Government business partnership income	(222,335)	(741,310)
Amortization on tangible capital assets	2,212,916	2,076,589
(Gain) loss on disposal of tangible capital assets	246,072	-
Capital assets transferred to other governments	1,228,272	-
Actuarial adjustment on debt	(61,091)	(62,466)
Change in non-cash operating assets and liabilities:		
Accounts receivable	(117,289)	500,124
Prepays	(10,324)	(56,939)
Inventories	327,672	(316,042)
Accounts payable and accrued liabilities	611,424	(49,199)
Asset retirement obligation	-	388,214
Asset retirement obligation - landfill	43,217	(432,794)
Deferred revenue	1,839,004	(27,300)
Development cost charges	355,687	131,435
	5,900,567	6,503,248
Capital activities:		
Acquisition of tangible capital assets	(2,088,656)	(3,660,240)
Investing activities:		
Change in portfolio investments	(5,420,860)	4,517,616
Partnership draws	-	175,000
	(5,420,860)	4,692,616
Financing activities:		
Repayment of equipment financing debt	(2,028)	\$ (1,942)
Proceeds of long-term debt	-	1,800,000
Repayment of long-term debt	(202,884)	(126,000)
	(204,912)	1,672,058
Increase (decrease) in cash	(1,813,861)	9,207,682
Cash and equivalents, beginning of year	16,046,766	6,839,084
Cash and cash equivalents, end of year	\$ 14,232,905	\$ 16,046,766

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

DISTRICT OF HOPE

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2024, with comparative information for 2023

	2024	2023
Supplemental cash flow information:		
Interest paid	\$ 127,914	\$ 80,555
Interest received	2,141,771	1,961,931
Non-cash transaction		
Capitalization of initial asset retirement obligation for building and wells	\$ -	\$ 370,947

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

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

General

The District of Hope (the "District") was incorporated in 1992 under Letters Patent and operates under the authority of 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, environmental health and fiscal services.

1. Significant accounting policies:

These financial statements are prepared using standards issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

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 operating, water, sewer, 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 short-term deposits:

Cash and short-term deposits include term deposits whose maturities upon acquisition were 90 days or less.

(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.

(d) Inventories:

Inventories consist of land held for resale and supplies and are valued at the lower of cost and net realizable value.

(e) Revenue recognition:

Revenue from municipal taxation payments, 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 and collection is reasonably assured. Government grants are recognized when they are

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

1. Significant accounting policies: (continued)

(e) Revenue recognition: (continued)

approved by senior governments and the conditions required to earn the grants have been completed. 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 unearned revenue.

(f) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- a) an environmental standard exists
- b) contamination exceeds the environmental standard
- c) the organization is directly responsible or accepts responsibility for the liability
- d) future economic benefits will be given up, and
- e) a reasonable estimate of the liability can be made.

(g) 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, the disclosure of contingent assets and liabilities, and reported amounts of revenues and expenses at the date of the financial statements. Areas that contain estimates include assumptions used in determining the landfill post-closure liability, contingent liabilities, and estimated useful lives of tangible capital assets.

(h) Government Business Partnership

The investment in government business partnership is accounted for using the modified equity basis.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

1. Significant accounting policies: (continued)

(i) 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, excluding land and landfill sites, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Land	Indefinite
Engineering structures	10-100
Buildings	10-75
Machinery and equipment	5-20
Water systems	10-100
Sewer systems	10-100

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

(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) Natural resources:

Natural resources that have not been purchased are not recognized as assets in the financial statements.

(iv) Works of art and cultural and historic assets:

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

1. Significant accounting policies: (continued)

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

(v) Interest capitalization:

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(vi) 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

(j) Asset retirement obligation

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset that the District will be required to settle. The District recognizes asset retirement obligations when there is a legal obligation to incur retirements costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured at the best estimate of the amount required to retire a tangible capital asset at the financial statement date. The estimate of a liability includes costs directly attributable to asset retirement activities.

Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset. Subsequently, the asset retirement costs are allocated to expenses over the estimated remediation of the tangible capital asset. The obligation is adjusted to reflect period to period changes in the liability resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate.

(k) Financial instruments

The Districts financial instruments consist of cash, short-term investments, accounts and grants receivable, accounts payable, and long-term debt. It is management's opinion that the City is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

2. Change in accounting policies

(a) Revenue recognition

On January 1, 2024, the District of Hope adopted Canadian public sector accounting standard PS3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. The adoption of this new standard did not have an impact on the amounts presented in the financial statements.

(b) Purchased Intangibles

On January 1, 2024, the District of Hope adopted Canadian public sector accounting guideline PSG-8 Purchased Intangibles. The new accounting guideline permits recognition of purchased intangibles that are acquired through an arm's length exchange transaction between willing parties provided the purchased intangible meets the recognition criteria for an asset. The adoption of this new guideline did not have an impact on the amounts presented in the financial statements.

(c) Public Private Partnerships

On January 1, 2024, the District of Hope adopted Canadian public sector accounting standard PS 3160 Public Private Partnerships. The new accounting standard includes requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The adoption of this new standard did not have an impact on the amounts presented in the financial statements.

3. Restricted assets:

Included in cash and short-term deposits and portfolio investments are the following restricted amounts:

	2024	2023
Cash and short term deposits	\$ 14,232,905	\$ 16,046,766
Portfolio investments	28,448,793	23,027,933
	42,681,698	39,074,699
Less restricted for:		
Statutory reserves	5,109,360	4,837,998
Deferred revenue	5,068,981	3,229,977
Development cost charges	2,904,392	2,548,705
	13,082,733	10,616,680
Funds available for operations	\$ 29,598,965	\$ 28,458,019

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

4. Accounts receivable:

	2024	2023
Taxes	\$ 755,145	\$ 689,459
Utilities	483,830	437,321
Trade accounts	233,490	131,909
Provincial government	-	127,623
Federal government	130,580	99,444
	\$ 1,603,045	\$ 1,485,756

5. Investment in Government Business Partnership

(a) Partnership

The District owns a 1/3 partnership share in the Cascade Lower Canyon Community Forest LP "CLCCF" or the "Partnership".

(b) Establishment

In 2006, the District along with Yale First Nation and the Fraser Valley Regional District established the CLCCF for the purpose of operating a community forest. The District initially invested \$10,000 for 10,000 units in the Partnership. In 2013, the Partnership acquired a license to forest up to 34,300 cubic meters of timber annually. At this time net revenues are anticipated to remain within the Partnership until such time that the CLCCF Board determines that sufficient reserves exist to fund capital needs related to forestry operations. Should the Partnership cease to exist, the District would be entitled to 1/3 of the accumulated equity.

The Partnership has a March 31 year-end. The condensed results for the year end March 31, 2024 are summarized below.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

5. Investment in Government Business Partnership (continued)

CLCCF Condensed Financial Statements:

Assets	2024	2023
Cash	\$ 3,606,470	\$ 3,514,036
Other Current Assets	1,186,342	1,181,243
Tangible Capital Assets	211,404	230,006
	\$ 5,004,216	\$ 4,925,285
Liabilities	2024	2023
Accounts Payable	\$ 690,112	\$ 747,950
Partnership Equity	4,327,487	4,185,416
	\$ 5,017,599	\$ 4,933,366
	2024	2023
Total Revenue	\$ 4,577,873	\$ 11,749,831
Total Expenses	3,910,802	9,525,680
Net Income	\$ 667,071	\$ 2,224,151

6. 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 details of the cash deposits and demand notes at the year-end are as follows:

	2024	2023
General fund	\$ 120,702	\$ 119,209
Sewer fund	91,812	73,180
	\$ 212,514	\$ 192,389

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

7. Accounts payable:

	2024	2023
Security deposits and other items	\$ 884,442	\$ 1,477,652
Trade accounts	1,654,215	689,054
Accrued liabilities	1,263,697	1,067,960
Accrued payroll and benefits	253,726	210,044
Accrued interest	28,655	28,602
	\$ 4,084,735	\$ 3,473,312

8. Development cost charges:

Development cost charges represent 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 portfolio investments.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

9. Long-term debt:

The balance of the long-term debt reported on the consolidated statement of financial position is made up the following:

Purpose	By-Law	Term (Years)	Year Due	Rate	Balance Outstanding	
					2024	2023
General Fund						
Other	1288	20	2030	4.00	\$ 1,131,879	\$ 1,302,524
Water fund						
Water	1477	15	2038	4.97	1,706,671	1,800,000
Sewer Fund						
					\$ 2,838,550	\$ 3,102,524

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

2025	\$	271,067
2026		280,650
2027		290,572
2028		300,845
2029		311,481
Thereafter	\$	1,383,935

Interest on long-term debt totaled \$38,400 (2023 - \$38,400) in the General Fund, and \$89,513 (2023 - \$37,554) in the Water Fund.

10. Liability for Contaminated Sites

The District has determined that as of December 31, 2024, no contamination in excess of an environmental standard exists related to land not in productive use for which the District is responsible.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

11. Asset retirement obligation

(a) Landfill

The District closed the Hope Landfill in September 2013. Costs related to post closure activities at the site include, gas monitoring and recovery, leachate management and treatment, closure assessment and planning and regulatory approvals.

The Hope landfill site is still expected to require care up to, and including the year 2038. A liability of \$348,836 at December 31, 2024 (2023 - \$390,845) is calculated based on the discounted estimated future cash flows associated with closure and post-closure activities. The discount rate used in 2024 was 4.20% (2023 - 3.49%). Landfill restoration costs incurred by the District in 2024 were \$42,009 (2023 - \$62,298). The District had an agreement with a private contractor to contribute in-kind the remaining closure costs in exchange for the right to fill the remaining airspace in the landfill. This contribution and related operating expenditure was recognized in 2013 when the closure activities were significantly completed.

(b) Building and wells

The District owns and operates several assets that are known to have asbestos and lead paint, which represent a health hazard upon demolition or renovation of the assets. There is a legal obligation to remove and dispose of the hazardous materials. Following the adoption of Public Accounting Standard PS 3280 Asset Retirement Obligations, the District recognized an obligation relating to the removal of the hazardous materials in these assets as estimated at January 1, 2023. The transition and recognition of asset retirement obligations involved an accompanying increase to the Buildings and Water system capital assets. The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

The District has adopted this standard prospectively. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Estimated costs totaling \$370,497 have been discounted using a present value calculation with a discount rate of 4.44% (2023 - 4.76%) for buildings and 4.44% (2023 - 4.84%) for well infrastructure. The timing of these expenditures is estimated to occur between 2025 and 2079 with the regular replacement, renovation, or disposal of assets. No recoveries are expected at this time.

	2024	2023
Liability, beginning of year	\$ 779,059	\$ 453,143
Initial recognition of expected discounted cash flows - buildings and wells	-	370,497
Increase due to accretion	85,226	17,717
Reduction to landfill liability for costs incurred	(42,009)	(62,298)
Total	\$ 822,276	\$ 779,059

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

12. Tangible capital assets:

Cost	Balance December 31, 2023	Transfers/ Additions	Transfers/ Disposals	Balance December 31, 2024
Engineering structures	\$ 40,742,613	\$ 308,087	\$ -	\$ 41,050,700
Buildings	8,615,958	97,660	(5,024,272)	(1,334,926)
Machinery and equipment	9,970,606	292,323	(253,223)	10,009,706
Land	3,416,273	-	-	3,416,273
Sewer systems	16,650,921	63,466	-	16,714,387
Water systems	13,322,667	156,150	-	13,478,817
Work in progress	487,612	1,170,970	(183,738)	1,474,844
	\$ 93,206,650	\$ 2,088,656	\$ (5,461,233)	\$ 84,809,801

Accumulated amortization	Balance December 31, 2023	Amortization	Disposals	Balance December 31, 2024
Engineering structures	\$ 23,206,061	\$ 853,299	\$ -	\$ 24,059,360
Buildings	5,510,100	296,876	(3,796,000)	2,010,976
Machinery and equipment	6,031,158	443,942	(190,888)	6,284,212
Sewer systems	8,617,660	369,162	-	8,986,822
Water systems	7,011,935	249,637	-	7,261,572
	\$ 50,376,914	\$ 2,212,916	\$ (3,986,888)	\$ 48,602,942

	Net book value December 31, 2023	Net book value December 31, 2024
Engineering structures	\$ 17,536,552	\$ 16,991,340
Buildings	3,105,860	(3,345,902)
Machinery and equipment	3,939,448	3,725,494
Land	3,416,273	3,416,273
Sewer systems	8,033,261	7,727,565
Water systems	6,310,731	6,217,245
Work in progress	487,612	1,474,844
	\$ 42,829,737	\$ 36,206,859

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

13. Financial equity - current fund:

	2024	2023
Unappropriated:		
Operating	\$ 12,219,143	\$ 14,650,681
Non-Statutory reserves:		
Accessibility initiatives reserve	7,960	7,638
Community events reserve	14,445	13,861
Community development regulatory reserve	46,206	44,338
Coquihalla Campground Reserve	131,413	-
Fire department reserve	870,101	698,561
Future capital expenditures reserve	6,520,654	6,441,462
Infrastructure replacement reserve	6,903,523	4,939,065
Water reserve	1,685,480	1,482,197
Sewer reserve	497,845	468,837
Assessment appeals reserve	41,263	39,595
	16,718,890	14,135,554
Statutory reserves and restricted funds:		
Parkland acquisition reserve	514,280	488,960
Landfill reserve	847,568	805,838
Land for development reserve	206,827	196,643
Growing Communities reserve	3,124,482	2,950,846
Bridge unexpended funds reserve	416,203	395,711
	5,109,360	4,837,998
Total financial equity	34,047,393	33,624,233
Equity in tangible capital assets	37,565,060	38,940,878
Accumulated surplus	\$ 71,612,453	\$ 72,565,111

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

14. Collections for other governments:

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

	2024	2023
Tax Collected - School Tax	\$ 5,321,044	\$ 4,874,982
Tax Collected - FVRD	2,358,063	1,940,567
Tax Collected - Regional Hospital	285,663	272,015
Tax Collected - BC Assessment	139,689	129,771
Tax Collected - MFA	642	627
	\$ 8,105,101	\$ 7,217,962

15. 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) Monitoring of leachates in the landfill is required for 25 years subsequent to the closure. Any potential costs arising from future issues will be the responsibility of the District.
- (c) The District is currently engaged in certain legal actions. The District has accrued for claims for which the amounts are known or can be reasonably estimated. The outcome of other claims is indeterminable at this time. Accordingly, no provision has been made in the accounts for these actions.
- (d) The District and its employees contribute to the Municipal Pension Plan (Plan) a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the 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, 2024, the Plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 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 of December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$380,841 (2023 - \$309,337) for employer contributions to the Plan in fiscal 2024.

The next valuation will be as at December 31, 2024, with results available in 2025.

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

15. Contingencies: (continued)

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

16. Fair value of financial assets and financial liabilities:

The fair value of the District's cash and short term deposits, accounts receivable and accounts payable 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, 2024 was \$28,448,793 (2023 - \$23,027,933).

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

17. Contractual Rights

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

2025	\$	233,779
2026		239,647
2027		245,709
2028		251,968
2029		258,428

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

18. Budget figures:

The financial statements have included the Annual budget as approved by Council. The following is a reconciliation of the budget presentation required for the financial statements and the annual financial plan bylaw:

	2024
Annual deficit from statement of operations	\$ 162,200
Amortization of capital assets	1,900,000
Capital expenditures	(6,877,900)
Transfers from surplus	1,055,900
Proceeds of debt financing	1,600,000
Proceeds from grant financing	2,400,000
Reserves used for capital financing	1,231,000
Contributions to reserves	(1,268,900)
Principal repayment of debt	(202,300)
Net annual budget	\$ -

19. Perpetual Cemetery Care Trust:

The District operates a cemetery in accordance with the Cemetery and Funeral Services Act. The District is required to maintain a trust fund which is not included in these financial statements.

The asset and equity of the Perpetual Cemetery Care Trust are as follows:

	2024	2023
Cash and Deposits	\$ 158,665	\$ 146,185

	2024	2023
Equity balance, beginning of the year	\$ 146,185	\$ 140,098
Transfer from operating	5,065	5,945
Interest	7,415	142
Equity, end of year	\$ 158,665	\$ 146,185

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

20. Financial risks

Market risk is the risk that changes in market prices, such as interest rates, will affect the District's income. The District's cash and portfolio investments include amounts on deposit with financial institutions that earn interest at market rates. The District manages its cash by maximizing the interest income earned on excess funds while maintaining the liquidity necessary to conduct operations on a day-to-day basis. Fluctuations in market rates of interest would not have a significant effect on the District's income.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Management does not believe that the District is exposed to significant credit risk.

There has been no change to the risk exposures outlined above from 2023.

21. Comparative figures

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

22. Recreation

During the year, the District agreed to transfer the Dan Sharrers Aquatic Centre (DSAC) facility and the DSAC reserve fund to Fraser Valley Regional District. This is a government transfer at net book value for the building of \$1,228,272, and a transfer of cash of \$1,050,000 for the DSAC Reserve. The total amount of the government transfer of \$2,278,272 is included in the Recreation expense at the statement of operations.

23. Segmented information:

The District is a diversified municipal government institution that provides a wide range of services to its citizens. For management reporting purposes, the local government'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 Council policies and District's bylaws. The service areas are as follows:

General Government Services

General government services include activities associated with Mayor and Council administration, bylaw review and adoption, financial management, and information systems, economic development and corporate services, including human resources.

Protective Services

Protective services include activities associated with community safety. These services include local policing, fire protection, bylaw enforcement and emergency services.

Transportation Services

A component of Public Works department is transportation services. Transportation services include activities associated with roads and drainage networks. Services include traffic services, street lighting, public works administration, fleet operations, winter maintenance, and maintenance and improvements to roads, shoulders,

DISTRICT OF HOPE

Notes to the Financial Statements

For the Year Ended December 31, 2024

23. Segmented information: (continued)

Transportation Services (continued)
sidewalks, drainage, storm sewers and dykes.

Environmental Health Services

Environmental development services include all activities associated with waste management, landfill operations, transfer stations and cemetery operations.

Community Development Services

Community Development services include development activities associated with planning and zoning and building inspections.

Recreation and Culture Services

Recreation and Cultural services include activities associated with operations of parks, recreation and cultural services. Activities also include grants-in-aid, library operations, tourism and minor building maintenance services.

Utilities: Water and Sewer Services

Water and sewer services include all activities associated with water and sanitary sewer operations. Items include maintenance and enhancements of the water supply system, water pump stations, water distribution systems, hydrants, sanitary sewer collection system, sewer lift stations and sewer treatment and disposal.

Segmented information has been identified based upon lines of service provided by the District. District services are provided by departments and their activities are reported by functional area in the body of the financial statements.

DISTRICT OF HOPE

Segmented Reporting Note

For the Year Ended December 31, 2024

	Recreation and Culture	Protective Services	Transportation	Environmental Health	Community Development	Utilities - Water & Sewer	General Government	Total 2024	Total 2023
Revenues									
Municipal taxation	\$ -	\$ 2,799,831	\$ -	\$ -	\$ -	\$ -	\$ 7,930,079	\$10,729,910	\$ 10,014,386
Parcel taxes	-	-	-	-	-	228,790	-	228,790	229,300
Payments in lieu of taxes	-	-	-	-	-	-	327,100	327,100	303,715
Sales of services	130,980	118,739	19,471	2,085,781	187,533	1,674,739	288,624	4,505,867	4,422,200
Investment income	-	-	-	-	-	-	2,141,771	2,141,771	1,961,931
Government business partnership income	-	-	-	-	-	-	222,335	222,335	741,310
Rents and leases	-	-	-	-	-	-	32,933	32,933	31,970
Transfers from other governments	34,358	170,475	2,740	-	-	-	1,271,602	1,479,175	4,804,883
Actuarial adjustment on debenture debt	-	-	-	-	-	-	61,091	61,091	62,466
Contributions from developers	-	-	-	-	-	-	49,950	49,950	-
Total Revenues	165,338	3,089,045	22,211	2,085,781	187,533	1,903,529	12,325,485	19,778,922	22,572,161
Expenditures									
Salaries and benefits	382,042	1,182,522	1,252,615	82,505	572,962	554,977	1,611,421	5,639,044	4,673,642
Insurance and claims	29,707	11,100	86,721	313	-	44,315	107,607	279,763	263,240
Office and administration	464,276	3,082,054	115,458	1,897,623	364,191	28,257	547,564	6,499,423	7,234,679
Repair and maintenance	375,756	186,575	1,037,244	38,863	-	828,039	41,247	2,507,724	2,806,793
Government transfer	2,278,272	-	-	-	-	-	-	2,278,272	-
Utilities	164,641	18,656	42,749	7,410	-	203,043	18,727	455,226	326,009
Total Expense, before interest and amortization	3,694,694	4,480,907	2,534,787	2,026,714	937,153	1,658,631	2,326,566	17,659,452	15,304,363
Loss on disposal of tangible capital assets	-	-	246,072	-	-	-	-	246,072	-
Interest	-	-	-	-	-	89,514	38,400	127,914	80,555
Accretion expense	-	-	-	71,912	-	13,314	-	85,226	17,717
Amortization	-	-	-	1,594,117	-	618,799	-	2,212,916	2,076,589
Net operating revenues(expenses)	\$ (3,529,356)	\$ (1,391,862)	\$ (2,758,648)	\$ (1,606,962)	\$ (749,620)	\$ (476,729)	\$ 9,960,519	\$ (552,658)	\$ 5,092,937

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

DISTRICT OF HOPE

Schedule 1 - COVID-19 Safe Restart Grants for Local Governments

For the Year Ended December 31, 2024

In November 2020 the District of Hope was the recipient of a \$1,833,000 grant under the COVID-19 Safe Restart for Local Governments program from the Province of BC.

	2024	2023
COVID Reserve, beginning of year	906,612	\$ 1,002,873
Information technology	\$ 34,173	12,933
Public works	-	80,328
Fire department	18,796	-
Expenditures through the year	52,969	93,261
COVID reserve, end of year	853,643	\$ 909,612

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

DISTRICT OF HOPE

Schedule 2 - Growing Communities Fund

For the Year Ended December 31, 2024

In 2023, the District of Hope was the recipient of a \$2,874,000 grant under the Growing Community Fund for Local Governments program from the Province of BC.

	2024	2023
Opening balance	\$ 2,950,846	\$ -
Contributions for the year	-	2,874,000
Interest received	173,636	76,846
	\$ 3,124,482	\$ 2,950,846

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

SCHEDULE OF DEBTS - December 31, 2024

Prepared under the Financial Information Regulation, Schedule 1, Section 4

Schedule of Debenture Debt - December 31, 2023

Bylaw	Purpose	Term (Years)	Year Due	Rate	Balance Outstanding
1288	Other	20	2030	4.00	1,131,879
1477	Water	15	2038	4.97	<u>1,706,671</u>
					<u>\$ 2,838,550</u>

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

Prepared under the Financial Information Regulation, Schedule 1, Section 5

Information on all guarantees and indemnities for the District of Hope is included in Note 17 to the Financial Statements.

Schedule of Remuneration and Expenses

For the Year Ending December 31, 2024

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2)

Regulations require the District of Hope to report the total amount of remuneration for each employee that exceeds \$75,000 in the year reported. However, certain exceptions have been noted below:

1. Elected Officials, Employees appointed by Cabinet and Members of the Board of Directors

Name	Position	Remuneration	Expenses
Smith, Victor A	Mayor	35,833.40	16,160.98
Stewin, Heather	Councillor	20,305.12	4,556.43
Smith, Dustin	Councillor	20,305.12	-
Newbigging, Pauline	Councillor	20,457.39	3,844.67
Medlock, Scott N.	Councillor	20,305.12	4,897.61
Skoglund, Angela	Councillor	20,305.12	-
Wells, Zachary	Councillor	20,305.12	2,462.27
Total Elected Officials		\$ 157,816.39	\$ 31,921.96

2. Other Employees

Name	Remuneration	Expenses
Ariyaratne, Chandra G	98,088.02	211.91
Bellingham, Donna	137,146.37	3,105.93
Beukens, Robin	128,433.58	230.75
Blackwell, Ross E.	98,026.46	255.99
Blake, Scott	86,982.63	4,443.20
Cameron, Thomas K	124,449.16	9,106.89
Clarke, Bobby	117,681.92	5,927.02
Cline, Duncan H.	84,323.51	918.72
Del Degan, Kevin	93,345.80	542.96
Dicken, Kevin	143,351.87	6,706.54
Fortoloczky, John	194,004.70	13,840.62
Glasson, Stephen	111,276.36	3,297.55
Goglin, Linda	81,994.37	1,375.00
Lepitre, Donald R	112,976.29	691.53
Lothian, Nolan	78,459.92	6,547.35
McMillan, Dan J	89,305.66	60.02
Morgan, Branden R	90,923.92	2,546.42
Olson, Michael	149,714.45	4,343.10
Schmunk, Oksana	84,871.56	85.00
Sodhi, Gurvinder	100,345.11	20.23
Westcott, Joshua	98,595.65	20,830.34
Total over \$75,000 remuneration	\$ 2,304,297.31	\$ 81,649.19
Consolidated total under \$75,000 remuneration	\$ 2,011,720.35	\$ 80,964.31
Consolidated total of all Employees	\$ 4,316,017.66	\$ 194,535.46

3. Reconciliation

Total Remuneration - elected officials	\$	157,816.39
Total Remuneration - other employees		4,316,017.66
Subtotal (Per T4 Summaries RP0001 & RP0002)	\$	4,473,834.05
<hr/>		
Other: fringe benefits, accruals	\$	1,165,209.95
Total per Statement of Revenue and Expenditure	\$	5,639,044.00

Schedule of Remuneration and Expenses - con't

For the Year Ending December 31, 2024

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(6)

Regulations require the District of Hope to report the total employer portion of CPP & EI paid to the Receiver General for Canada

CPP \$	192,310.81
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EI \$	65,969.70
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Statement of Severance Agreements

Prepared under the Financial Information Regulation, Schedule 1,
subsection 6(7)

There was one severance agreements under which payment commenced between District of Hope and its non-unionized employees during fiscal year 2024 that was for a total of three months of pay.

Schedule of Suppliers of Goods and Services

For the Year Ending December 31, 2024

Prepared under the Financial Information Regulation, Schedule 1, subsection 7(1)

Regulations require the District of Hope to report the total amount paid to each supplier for goods and services that exceeds \$25,000 in the year reported.

1. Alphabetical list of suppliers who received aggregate payments exceeding \$25,000

Supplier Name	Aggregate amount paid to supplier
Aardvark Pavement Marking Services	56,922.72
Alumichem Canada Inc	143,150.67
A-Mais Technologies Inc.	32,550.49
Anser Power Systems	43,431.30
Associated Engineering (B.C.) Ltd.	50,928.35
Astech Consultants Ltd	26,564.50
Awc Process Solutions Ltd	31,182.43
BC Assessment Financial Services	139,775.08
BC Hydro	432,541.47
Bell Mobility Inc.	25,430.90
Black Press Group Ltd.	26,779.13
Canadian National Railway	36,822.00
Canyon Automotive Ltd.	27,157.06
Canyon Cable 1988 Ltd.	53,857.53
Coastal Mountain Fuels	143,779.32
Commercial Truck Equipment Corp-Surrey	104,187.56
Decker Diana	52,566.22
Ebbwater Consulting Inc	53,263.90
Ecowise Tree Care	59,702.30
Emco Corporation	102,543.54
Employer Health Tax	86,803.07
Empyion Technologies Inc.	162,944.04
Exceed Electrical Engineering Ltd	61,725.65
Flowsystems Distribution Inc	32,738.27
Fort Garry Fire Trucks Ltd	187,095.00
Fortis BC-Natural Gas	32,415.01
Fraser Valley Regional Hospital District	285,663.16
Fraser Valley Regional Library	426,215.00
Fred Surridge Ltd.	36,293.74
Frontera Forest Solutions Inc	30,043.89
Hope Business And Development Society	341,542.89
Hope Mountain Centre For Outdoor	40,000.00
Hope Ready Mix Limited	47,131.27
Insurance Corporation Of BC	54,442.00
Jakes Construction Ltd.	218,026.30
Khronos Security Services	59,755.80
KPMG LLP T4348	43,805.27
L. B. J. Services Ltd	59,724.00
Lacas Consultants Inc.	189,080.55

Lidstone & Company	51,688.35
Loewen Paving	76,051.50
Lordco Auto Parts	29,736.67
Lou Toby Tip	165,178.82
Mainroad Maintenance Products Lp	27,588.85
Mechanical Advantage Industries Ltd	55,089.30
Minister Of Finance	145,572.83
Mt. Hope Electric	67,308.27
Municipal Insurance Association Of BC	245,386.62
Nickel Bros House Moving Ltd	152,334.97
Nor-Mar Industries Ltd.	91,000.00
Receiver General R.C.M.P.	1,719,249.69
Rocky Mountain Phoenix	44,904.79
Seal Tec Industries Ltd.	64,740.35
Silver Skagit Mechanical	50,585.31
Skoro Cindy	26,645.00
Sperling Hansen Associates	59,896.62
Stantec Consulting Ltd.	48,750.45
Starline Cabinets	26,575.57
Thermaltech Refrigeration Ltd	55,391.97
Timbro Contracting	154,084.00
Tri-West Group Enterprises Ltd	69,771.50
True Consulting Ltd	624,850.84
Uline Canada Corporation	60,338.05
Union Bar First Nation	40,000.00
Valley Waste & Recycling Inc	2,050,401.69
Vector Geomatics Land Surveying Ltd	28,685.96
Vertec Transport Ltd	67,741.79
Vimar Equipment Ltd.	28,495.45
Waterhouse Executive Search	31,689.45
Xceed Machine Works Inc.	34,437.97
Payments Made (Vendors Over \$25000)	10,432,754.01
Miscellaneous Payments (\$25000 and Under)	1,391,203.83
	11,823,957.84

Schedule of Approved District Grants

Prepared under the Financial Information Regulation, Schedule 1, subsection 7(2)(b) regulations require the District of Hope to report a statement of payments for the purposes of grants or contributions.

Non-profit Organization	Approved (\$)
Fraser Canyon Hospice Society	5,000.00
Hope & District Arts Council	5,000.00
Hope Care Transit Society	5,000.00
Hope Community Choir	600.00
Hope Art Crawl	2,400.00
Hope Crime Prevention Society	5,000.00
Mount Hope Senior Citizens' Housing Society	2,000.00
	\$ 25,000.00

Total Grants for 2024	\$ 25,000.00
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STATEMENT OF FINANCIAL INFORMATION APPROVAL

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

Mayor, District of Hope

Director of Finance

REPORT/RECOMMENDATION TO COUNCIL

REPORT DATE: June 16, 2025

FILE: LDP 06/25- DVP

SUBMITTED BY: Christian Parr, Planner II

MEETING DATE: June 23, 2025

SUBJECT: Development Variance Permit Application at 919 Water Avenue

PURPOSE:

To obtain Council approval for a Development Variance Permit to facilitate the renovations of the Old Station House at 919 Water Avenue.

RECOMMENDATION:

THAT Council approves the following Zoning Bylaw variance for the redevelopment of the Old Station House at 919 Water Avenue into a museum and restaurant:

- **Part 5.8.2** to allow an accessibility ramp to project 3.0 m into the exterior side yard.
- **Part 6.12.1** to allow off-street parking spaces to be accessed directly from a highway or street.
- **Part 6.19.2 and 6.19.3** to reduce the minimum number of parking spaces provided for a:
 - restaurant use from 15 to 8.
 - civic use (museum) from 4 to 2.
- **Part 13.2.3.3** to increase the maximum floor area for an accessory restaurant use from 70 m² to 82 m².

ALTERNATIVE:

Applicant's request:

THAT Council approves the following Zoning Bylaw variance for the redevelopment of the Old Station House at 919 Water Avenue into a museum and restaurant:

- **Part 5.8.2** to allow an accessibility ramp to project 3.0 m into the exterior side yard.
- **Part 6.19.2 and 6.19.3** to reduce the minimum number of parking spaces provided for a:
 - restaurant use from 15 to 0.
 - civic use (museum) from 4 to 0.
- **Part 13.2.3.3** to increase the maximum floor area for an accessory restaurant use from 70 m² to 82 m².

BACKGROUND:

Owner:	Tashme Historical Society (building and development requirements) District of Hope (owner of land)
Agent:	Barry McGinn, McGinn Engineering and Preservation
Civic Address:	919 Water Avenue
PID Number:	031-0731-970
OCP Designation:	Downtown
DPA:	Downtown Revitalization (Exempt)
Zoning:	Institutional (P-2)
Lot Area:	1,167.7 m ² (0.3 acres)

ANALYSIS:**Applicant's Request**

The subject property is home to the recently relocated “Old Station House” which is proposed to be renovated and repurposed as a visitor center, museum, and restaurant.

This renovation will include a new wraparound deck providing outdoor seating for the proposed restaurant and a new basement which will feature storage, bathrooms and a staff room.

To facilitate the proposed renovation the applicant has requested variances to:

- Allow an accessibility ramp to project 3.0 m into the south exterior side yard.
- reduce the minimum number of parking spaces provided for a:
 - restaurant use from 15 to 0.
 - civic use (museum) from 4 to 0.
- increase the maximum floor area for an accessory restaurant use from 70 m² to 82 m².

Staff Recommendation

Staff have had ongoing discussions with the applicant about potentially amending the variance request to include some parking spaces on the site. The applicant has also indicated that there is external funding dependent on meeting certain deadlines. To that end staff have prepared the following alternative variances that, if approved, would:

- allow an accessibility ramp to project 3.0 m into the exterior side yard.
- allow off-street parking spaces to be accessed directly from Fraser Avenue.
- reduce the minimum number of parking spaces provided for a:
 - restaurant use from 15 to 8.
 - civic use (museum) from 4 to 2.
- increase the maximum floor area for an accessory restaurant use from 70 m² to 82 m².

These variances would allow 10 paved on-site parking spaces along the Fraser Avenue property line. This proposal takes advantage of the property's relatively large area by allowing the front face of the property to maintain its heritage look while still providing some on-site parking. These stalls would be in addition to the existing 21 on-street parking spaces available on Water Avenue.

The public parking spaces along Water Avenue appear to be occupied part-time either by surrounding businesses or visitors, but from staff observations there appears to be around half the stalls generally available as well. Some visitors will also arrive by bus, and there is bus only parking available along Hudson Bay Street. The location is also accessible to pedestrians as it is in the general downtown area of Hope and a short walk from Wallace Street.

While staff believe a full exemption from providing off-street parking is not ideal due to potential conflicts with neighbouring businesses and the site being large enough to accommodate off-street parking, a reduction to 10 spaces from 19 is an acceptable compromise to facilitate the revitalization of the Old Station House. Parking reductions are not uncommon for heritage buildings as there are public benefits of historical preservation for the community.

OCP Guidelines and Policies

The following OCP guidelines and policies support the variance request:

- *Objective 7.2 – to provide civic and institutional spaces and buildings that: are accessible; are conveniently located; provide useful community gathering spaces; incorporate integrated sustainability practices; and incorporate learnings and culture.*

The accessibility ramp will ensure that the renovated Old Station House is accessible for all users.

919 Water Avenue is conveniently located just off Highway 1 and close to Downtown Hope allowing for easy access by travelers and connection to Downtown.

- *Objective 7.10 – to remember and celebrate our history.*

Bringing new life to the Old Station house as a museum will provide high quality, attractive heritage experience for travelers and residents that highlights Hope's history in a historically significant building.

- *Policy 7.10.1 – encourage conservation and support the retention of significant heritage buildings and other historic resources under her British Columbia Heritage Conservation Act.*

The requested variances will facilitate the renovations and repurposing of the Old Station House by minimizing cost associated with the renovations beyond the building.

In addition, following the renovations the site will become a valuable historic asset for Hope both from the perspective of it being a retained heritage building but also as a museum.

While the alternative variances would be slightly more costly, staff have provided flexibility in a way to mitigate the additional cost such as allowing the spaces to be unpaved.

Staff Rationale and Recommendation

In light of the OCP objectives and the public benefits of the parking reduction and setback variance to enable the renovation of a historical building, staff recommend Council approve the staff recommended option for the project.

Notification

In accordance with *District of Hope Application Procedures Bylaw No. 1595, 2025* all property owners within 50 meters of the property were sent notification of the variance request on June 13, 2025.

Budget Implications:

None. The applicant has paid the required fees.

Attachments:

- Location Map
- Site plan

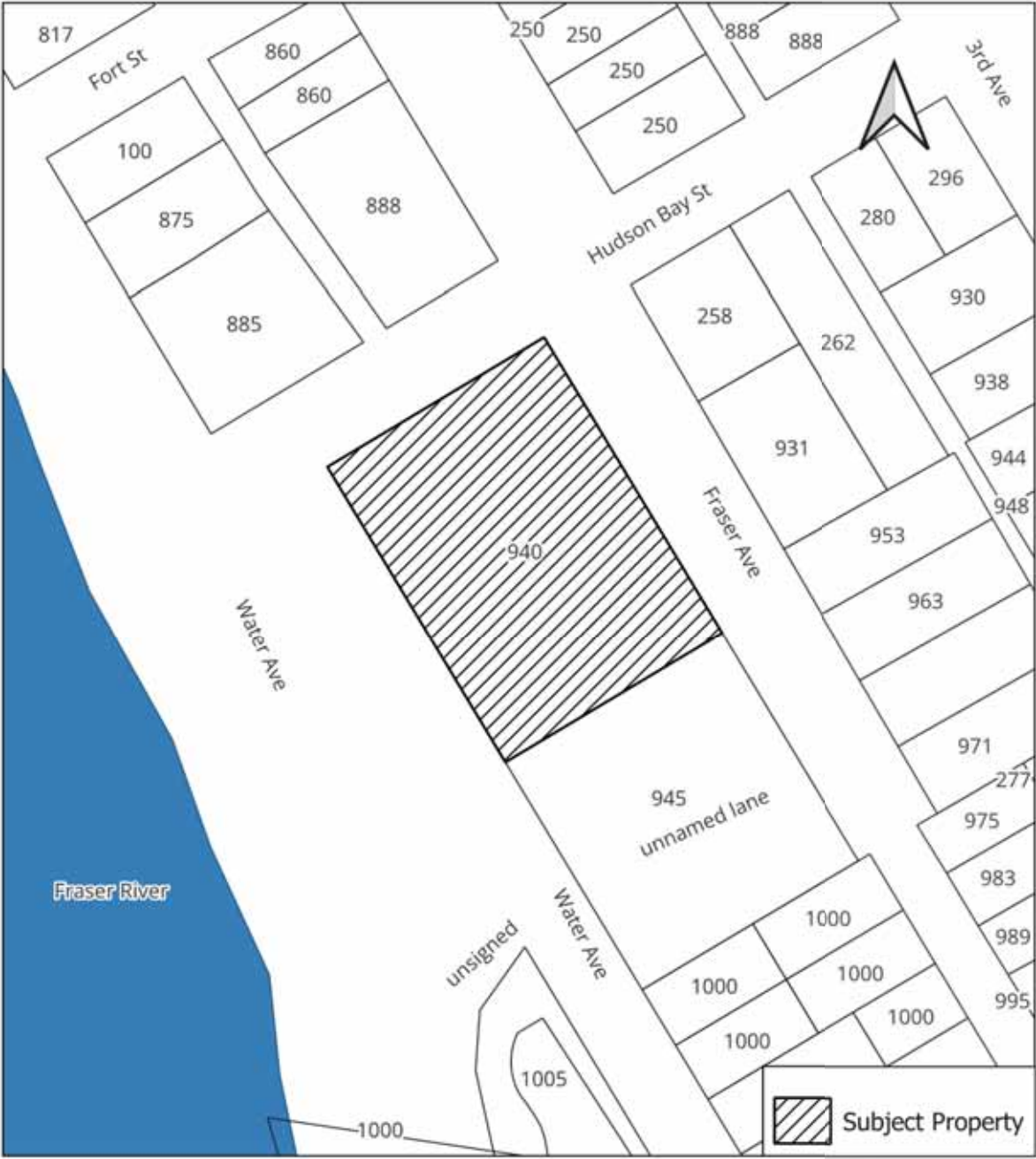
Reviewed by:

Approved for submission to Council:

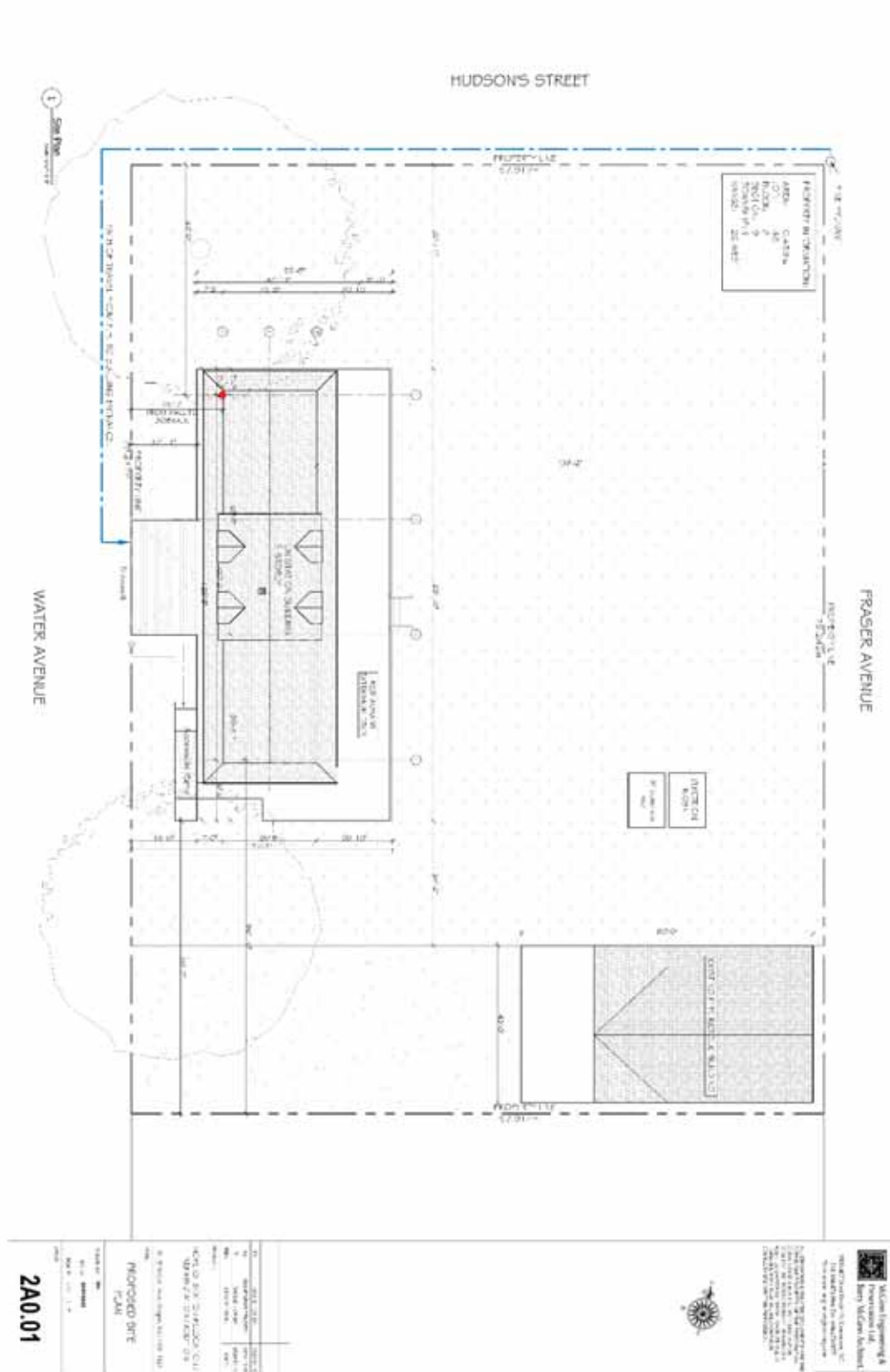
Original Signed by Robln Beukens
Director of Community Development

Original Signed by John Fortoloczky
Chief Administrative Officer

Location Map



Site Plan



From: Bud Gardner

Sent: Monday, June 16, 2025 3:13 PM

To: Planning <planning@hope.ca>

Subject: re variance

Hi I assume the restaurant variance is in old station house building I am against reducing setback, against no parking I cannot believe that the district would ask for no parking on district controlled land you require all private to abide by parking regulations put me on the agenda for the hearing will the existing trailer be removed as the parking is very restricted now Bud Gardner

BYLAW NO. 1602

A bylaw to amend Fees and Charges Bylaw 1363

WHEREAS the Council of the District of Hope has determined to amend “Fees and Charges Bylaw No. 1363, 2015”; amend fees and charges for RCMP Service Fees and Planning & Development Application Fees.

NOW THEREFORE the Council of the District of Hope, in open meeting assembled, enacts as follows:

CITATION

1. This bylaw may be cited for all purposes as **“Fees and Charges Amendment Bylaw No. 1602, 2025”**.

ENACTMENT

2. That Schedule “E” – RCMP Service Fees, attached to and forming part of “Fees and Charges Bylaw No. 1363, 2015”, be **deleted** and **replaced** with Schedule “E” attached to and forming part of “Fees and Charges Amendment Bylaw No. 1602, 2025”.
3. That Schedule “M” – Planning & Development Application Fees, attached to and forming part of “Fees and Charges Bylaw No. 1363, 2015”, be **deleted** and **replaced** with Schedule “M” attached to and forming part of “Fees and Charges Amendment Bylaw No. 1602, 2025”.

READ A FIRST, SECOND & THIRD TIME this XX day of XXXX, 2025.

ADOPTED this XX day of XXXXX, 2025.

Mayor

Director of Corporate Services

Fees and Charges Amendment Bylaw No. 1602, 2025

SCHEDULE “E” - R.C.M.P. Service Fees

R.C.M.P. Service Fees		FEES
1.	Motor Vehicle Traffic Accident Police Investigation Report (MV6020)	\$50.00
2.	Police Reports (includes Break and Enter and Reports to outside agents)	\$50.00
3.	Measurements at Accident Scene	\$25.00
4.	Analyst Report	\$500.00
5.	Mechanical Check on Vehicle Involved in Accident	\$50.00
6.	Field Drawing at Accident Scene	\$30.00
7.	Photographs	\$1.50 each + \$5.00 shipping
8.	Digital CD: 1 to 5 images	\$10.00
	6 to 10 images	\$20.00
	11 or more images	\$30.00
9.	Planned Drawing	\$35.00
10.	Fingerprinting	* \$55.00 *
11.	Police Information Check	* \$55.00 *
12.	Police Certificate for Visa Application	\$55.00
13.	Criminal Injury Cost	\$35.00
14.	Court Orders	\$35.00 + \$0.50 per page (plus additional charges as listed when applicable)
15.	R.C.M.P. Security Clearance (enhanced)	\$300.00 *
16.	Identification Badge (photo)	\$25.00

***Exemptions:** Bona fide volunteers as determined by the N.C.O. in charge, R.C.M.P. or designate, where the service is directly related to an approved volunteer service; and students requiring a criminal record check for acceptance into a recognized school program, shall be exempt from fees charged under this bylaw.

Individuals who have signed an Offer of Employment from the District of Hope to work at the Hope RCMP Detachment and require a Policy Information Check and fingerprints as part of the Security Clearance process and/or Special Constable designation, shall be exempt from fees charged under this bylaw.

Individuals requiring a Policy Information Check that are residing in an Indigenous community within the jurisdiction of the Hope RCMP, shall be exempt from fees charged under this bylaw.

Fees and Charges Amendment Bylaw No. 1602, 2025
SCHEDULE “M” – Planning & Development Application Fees

	FEES
1. Refunds for Withdrawn Applications	At the discretion of the Approving Officer
2. Development Permits (DP)*	\$1,200.00 \$950.00, plus \$500.00 for each concurrent DP (excluding Minor DP's), plus current LTSA fee(s)
3. Minor Development Permit (DP) *	\$300.00 \$200.00 plus current LTSA fee(s)
4. Geotechnical and Flood Protection Development Permit*	\$500.00
5. Development Variance Permit (DVP)*	\$800.00 \$450.00, plus 50.00 per additional variance, plus current LTSA fee(s)
6. Development Variance Permit (DVP) without a building permit*	\$1,200.00
7. Board of Variance	\$450.00 plus current LTSA fee(s)
8. Map Amendment (Rezoning)*	\$3,000.00 \$1,500.00
9. Text Amendment (Zoning Bylaw)*	\$3,000.00 \$1,500.00
10. Map Amendment (Rezoning) and Text Amendment*	\$3,500.00 \$2,000.00
11. Comprehensive Development Zone*	\$4,500.00 \$3,500.00
12. Official Community Plan (OCP) Amendment (without rezoning)*	\$3,000.00 \$1,500.00
13. Official Community Plan (OCP) Amendment (with Rezoning)*	\$3,500.00 \$2,000.00
14. Temporary Use Permit*	\$2,500.00 \$1,450.00 plus current LTSA fee(s)
15. Temporary Use Permit Renewal Fee*	\$1,500.00 \$1,450.00 plus current LTSA fee(s)
16. Phased Strata Plan	\$1,000.00 plus \$100.00 per phase
17. Subdivision and Bare-Land Strata Subdivision consisting of one (1) to four (4) lots	\$2,000.00 (base fee) plus \$100.00 per lot
18. Subdivision and Bare-Land Strata Subdivision consisting of five (5) or more lots	\$3,000.00 (base fee) plus \$100.00 per lot
19. Preliminary Layout Approval: six (6) month extension	\$175.00
20. Approval of Subdivision Plans	Legislative Fee
21. Engineering Review	Based on actual cost plus a 10% Administration Fee
22. Internal Lot Line Adjustment	\$500.00 (includes the approval of Subdivision Plans)
23. Applicant Change on Land Development Fees	\$100.00
24. Strata Conversion	\$2,000.00, plus \$100.00 per unit created

Fees and Charges Amendment Bylaw No. 1602, 2025
SCHEDULE “M” – Planning & Development Application Fees (continued)

25. Agricultural Land Commission (Exclusion and Subdivision) Fee	Legislated Fee
26. Covenant Fee – Land Title Act, Section 219 Registration or Discharge	\$300.00 plus current LTSA fee(s)
27. Modular Storage Unit (Shipping Container) Policy Variance	\$300.00
28. Road Closure Fee	\$2,000.00 plus current LTSA fee(s)
29. Contaminated Sites Regulation	Legislative Fee
30. Mobile Home Park Permit	\$200.00 for each new space created
<u>Please Note:</u> Administration fees are not applicable; they are included in the fees on this schedule, except for number 18. *includes all applicable advertising and title search fees.	

1. News Release dated June 5, 2025 from the Ministry of Energy and Climate Solutions re: New digital service will help lower home-energy bills.
2. News Release dated June 6, 2025 from the Ministry of Emergency Management and Climate Readiness re: Province supports emergency operations centres to keep communities safe.
3. Information Bulletin dated June 6, 2025 from the Ministry of Post-Secondary Education and Future Skills re: Province makes progress in international credential recognition.
4. News Release dated June 6, 2025 from the Ministry of Health re: Recruitment campaign for doctors, nurses launches in U.S.
5. News Release dated June 9, 2025 from the Ministry of Forests re: New partnership will help detect, monitor wildfires in B.C.
6. News Release dated June 9, 2025 from the Ministry of Emergency Management and Climate Readiness, the Ministry of Forests, and the Ministry of Water, Land and Resource Stewardship re: People urged to prepare as warming temperatures increase wildfire, drought risk.
7. News Release dated June 10, 2025 from the Ministry of Attorney General re: New sheriffs begin service to uphold safety in B.C. courthouses.
8. News Release dated June 10, 2025 from the Ministry of Health re: Health authority review expands to ensure support for front-line services.
9. News Release dated June 11, 2025 from the Office of the Premier, the Ministry of Agriculture and Food, and the Ministry of Jobs, Economic Development and Innovation re: Asia trade mission opens opportunities for B.C. products, businesses.
10. News Release dated June 13, 2025 from the Ministry of Jobs, Economic Development and Innovation re: Province helps build global connections for B.C.'s life-sciences sector.
11. Letter received June 9, 2025 from the Canyon Golden Agers Society re: Gratitude for Contribution to Light Replacement Project.
12. Letter dated June 13, 2025 from the MLA Bruce Banman, MLA Tony Luck, MLA Heather Maahs, and MLA A'aliya Warbus re: South Coast Highway Patrol service model.
13. Letter dated June 16, 2025 from the District of Kent re: Request to Investigate Regular Stop at the Community Recreation and Cultural Centre – Agassiz-Harrison Route 71.
14. Letter dated June 16, 2025 from the District of Kent re: Support for Option 3 – Fare Review for AGH and Hope Transit System.

Canyon Golden Agers Society

Box 1901
Hope B.C. V0X 1L0
604-869 5349

RECEIVED
JUN 09 2025
DISTRICT OF HOPE

**DISTRICT OF HOPE COMMUNITY
FOREST REVENUE SHARING**

325 Wallace St
Hope BC, V0X1L0
March 05, 2025

Dear District of Hope

We would like to express our sincere gratitude for your generous donation in support of our light replacement project.

Your contribution has allowed us to replace our aging (over 40-year-old) lights with new ones that are brighter, quieter, and more environmentally friendly. This upgrade has made a significant difference in our space, enhancing the experience for everyone who visits.

Our club provides daily activities for local seniors, including exercise sessions three times a week, card games four days a week, quilting, card tournaments, and a monthly pancake breakfast. Additionally, we serve as a community senior cooling center.

The new lighting will greatly improve these activities, creating a more welcoming and comfortable environment for all.

Attached is the financial summary of expenses. As noted, there are unspent funds (due to efficiencies in installation). We would like to apply the excess to other electrical upgrades in the Canyon Golden Agers Hall, but will return unused funds if that is appropriate.

Thank you again for your generosity and support.

Sincerely,
Addie Murphy



President
Canyon Golden Age Society



UES Electrical Services Inc.

46231 Tournier Place | Chilliwack, British Columbia V2R 6A2
1-855-791-2800 | Sales@universalelectrical.ca | www.universalelectrical.ca

Product/Service	Description	Total
Notes	<p>NOTE: UES Electrical Services inc is not responsible for drywall, paint or other repairs required due to required electrical installation.</p> <p>NOTE: UES Electrical Services Inc is not responsible for correction or replacement of discovered knob and tube wiring or Aluminum wiring systems. Additional pricing will be provided if these systems are present.</p> <p>Workmanship Warranty We are committed to providing high-quality service and stand behind our work. Our workmanship is warranted for a period of 1 year from the date of service completion. This warranty covers any issues arising from workmanship errors. If a problem occurs within this period due to our workmanship, we will repair the issue at no additional cost.</p> <p>Product Warranty Products and materials used during service are covered by warranties provided by their respective manufacturers. These warranties vary by product and are managed directly through the manufacturer. We are happy to assist you with any documentation or information required to make a warranty claim, but all product-related claims must be handled directly with the manufacturer.</p> <p>Payment due upon receipt of invoice. Payment terms 50% startup invoice sent upon approval Credit Card on file upon approval Progress invoice may be sent in between first and final invoices Remainder due at receipt of final invoice</p>	\$0.00

We accept Cheques, E-Transfers and Credit Cards as payments.

E-Transfers to be e-mailed to Dayna@universalelectrical.ca
This is our preferred method of payment

Thank you for your business. Please contact us with any questions regarding this invoice.

WCB #914488

TSBC LEL0202241

GST 790701114RT0001

Subtotal	\$5,281.20
GST (5.0%)	\$264.06
Total	\$5,545.26
Paid	- \$5,545.26
Invoice balance	\$0.00



UES Electrical Services Inc.

46231 Tournier Place | Chilliwack, British Columbia V2R 6A2
1-855-791-2800 | Sales@universalelectrical.ca | www.universalelectrical.ca

RECIPIENT:

Canyon Golden Age Club

560 Douglas Street
Hope, British Columbia V0X 1L0
Phone: [REDACTED]

Invoice #5924

Issued	Feb 13, 2025
Due	Feb 13, 2025
Paid	Mar 11, 2025

Total	\$5,545.26
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For Services Rendered

Product/Service	Description	Total
Lighting	Price \$ 9150+ GST Scope of work: - Supply and installation of 39 x 4' LED light fixtures on first floor, to replace existing inefficient fixtures as per on site review. - Supply and installation of 4 x LED bathroom vanity lights - Supply and installation of 2 x 4 ft vapour tight LED light fixtures outside on ceiling. Test for safe and correct operation upon completion as required.	\$9,150.00
Additional Lights Approved on Site	Supply and install 2x 4ft fixture Supply and install 1x round fixture	\$321.68
Deposit PAID Jan 23 (pre-tax)	Invoice#5915	-\$4,190.48

June 13, 2025

The Honourable Garry Begg
Minister of Public Safety and Solicitor General
PO Box 9010 Stn Prov Govt
Victoria, BC V8W 9E2

Dear Minister Begg,

It has come to our attention that in 2023 there were changes proposed to the South Coast Highway Patrol service model which would directly impact the communities of Abbotsford, Chilliwack and Hope. At that time, the municipalities were told that consultation would take place prior to any changes being implemented. To date, no consultation has taken place, and these community leaders are left wondering what, if any decisions might be coming. As MLAs in these jurisdictions, we are writing to express our full support for the concerns raised by the cities of Abbotsford, Chilliwack and Hope regarding any potential changes to the Highway 1 Patrol service model.

Highway 1 is the critical provincial corridor providing access from the lower mainland to all parts of the province, and as such, facilitates the movement of much needed goods throughout the province and to the rest of the country.

We ask that the South Coast Highway Patrol service remain as a provincial responsibility. We ask that any changes considered regarding this issue be done in consultation with those municipalities directly impacted.

Of great concern is the inability of our local policing detachments to take on additional highway traffic enforcement responsibilities while attending to the already heavy needs in our communities.

We respectfully ask that your office work in partnership with local municipal government to ensure public safety and operational integrity is not sacrificed due to restructuring priorities with unintended consequences.

Respectfully,

Bruce Banman
MLA Abbotsford
South

Tony Luck
MLA Fraser-Nicola

Heather Maahs
MLA Chilliwack North

A'aliya Warbus
MLA Chilliwack Cultus Lake

Cc: Karin MacMillan, Chief of Staff MPSSG
Mayor & Council, Abbotsford
Mayor & Council, Chilliwack
Mayor & Council, Hope
Inspector Brian Donaldson, RCMP South Coast Hwy Patrol
Chief Constable Colin Watson, APD
Superintendent Bryon Massie, RCMP Chilliwack
Inspector Darren Pankratz, Upper Fraser Valley Regional Dept
Assistant Commissioner Brian Edwards, Lower Mainland District Commander



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PO Box 70
Agassiz, British Columbia
Canada V0M 1A0

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Web: www.kentbc.ca

June 16, 2025

File: 0530-01

Chair Patricia Ross
Fraser Valley Regional District
45950 Cheam Avenue
Chilliwack, BC V2P 1N6

Dear Chair Ross and Members of the Board:

Re: Request to Investigate Regular Stop at the Community Recreation and Cultural Centre – Agassiz-Harrison Route 71

The District of Kent is writing to request that the Fraser Valley Regional District (FVRD) consider directing BC Transit to investigate the feasibility and associated costs of including the Community Recreation and Cultural Centre (CRCC) in Agassiz as a regular stop on the Agassiz-Harrison Transit Route 71.

Currently, the CRCC is accessible only through the limited “On-Request” service, which generally allows for up to four trips per day. While helpful, this approach limits consistent, barrier-free access to recreational and cultural programming for residents throughout the service area.

This request is also supported by the Village of Harrison Hot Springs and improved public transit access to the CRCC would enhance mobility for residents of both communities while increasing participation in regional programming. We believe a regular stop at this key community destination would encourage increased ridership and align with broader regional goals for sustainable, accessible transportation.

We thank you for considering this potential service improvement.

Sincerely,


Sylvia Pranger
Mayor

c: Rob Ringma, Senior Manager, Government Relations, BC Transit
Mayor Fred Talen, Village of Harrison Hot Springs
Mayor Victor Smith, District of Hope



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June 16, 2025

File: 0530-01

Chair Patricia Ross
Fraser Valley Regional District
45950 Cheam Avenue
Chilliwack, BC V2P 1N6

Dear Chair Ross and Members of the Board:

Re: Support for Option 3 – Fare Review for AGH and Hope Transit System


On behalf of the District of Kent Council, I am writing to express our support for Option 3 as outlined in the 2025 Fare Review Report for the Agassiz-Harrison and Hope Transit Systems.

Council supports Option 3 for its balanced approach to fare adjustments, which includes phased increases to 30 Day Passes, combined with fare capping to improve the rider experience. This option helps to simplify fare products and offers a fair distribution of costs while supporting ridership growth.

In addition, the District of Kent supports implementing the proposed \$2.75 Single Ride fare earlier than shown in Option 3. Council believes the increase is necessary given the ongoing rise in transit operating costs. As shared by BC Transit, with the national average fare at \$3.50, a modest local increase is both reasonable and responsible. Maintaining transit affordability is important but so is ensuring that a portion of transit funding comes from users, not solely from property taxation.

Thank you for the opportunity to provide input. We look forward to continued collaboration on the evolution of a resilient and accessible regional transit network.

Sincerely,


Sylvia Pranger
Mayor

c: Rob Ringma, Senior Manager, Government Relations, BC Transit
Mayor Fred Talen, Village of Harrison Hot Springs
Mayor Victor Smith, District of Hope