



REGULAR MEETING OF COUNCIL AGENDA

DATE: 2024.06.11

LOCATION: Council Chambers – City Hall

TIME: 6:00 p.m.

413 Fourth Street, Kaslo

1. Call to Order

2. Adoption of the Agenda

2.1 Addition of any late items

2.2 Adoption of the agenda

RECOMMENDATION:

THAT the Agenda for the 2024.06.11 Council Meeting be adopted as presented.

3. Adoption of the Minutes

3.1 Corrections to the minutes

3.2 Adoption of the minutes

RECOMMENDATION:

THAT the Minutes of the 2024.05.28 Council Meeting be adopted as presented.

THAT the Minutes of the 2024.06.04 Special Council Meeting be adopted as presented.

4. Delegations

4.1 RCMP – Cpl. Venema

5. Information Items

5.1 Council Reports

5.1.1 Mayor's Report

5.2 Committee Minutes

5.3 Staff Reports

5.3.1 CAO Report

5.3.2 Tree Planting Update

5.3.3 Draft 2023 Annual Report

5.4 Correspondence

5.4.1 2024.06.03 from Kaslo Car Show Committee Show & Shine

5.4.2 2024.06.01 from A. Gray/T. Ryan re South Beach

5.5 **2024.06.11 Circulation Package**

6. Question Period

An opportunity for members of the public to ask questions or make comments regarding items on the agenda.

7. Business

7.1 Zoning Amendment Bylaw 1304, 2024

To amend the Village's Land Use Bylaw No. 1130 in accordance with the legislated requirements of Bill 44 and the Local Government Act (LGA).

RECOMMENDATION:

THAT Zoning Amendment Bylaw 1304, 2024 be given third reading.

7.2 Kemball Building Taxation

To confirm the Village's approach to taxation for Kemball Building tenants for 2024

RECOMMENDATION:

THAT all 2024 property taxes and parcel taxes for the Kemball Memorial Building be paid by the Village of Kaslo.

7.3 Contract Award – Kemball Building Structural Engineering

To seek approval to award the contract for Structural Engineering services for the Kaslo Rural Innovation Centre within the Kemball Building.

RECOMMENDATION:

THAT the Structural Engineering services contract for the Kemball Memorial Centre be awarded to BBA Engineering Ltd. for a fixed fee of \$33,201 plus applicable taxes.

8. Late Items

9. In Camera Meeting

10. Raised from In Camera Meeting

11. Adjournment



DATE: 2024.05.28

LOCATION:

Council Chambers – City Hall

TIME: 6:00 p.m.

413 Fourth Street, Kaslo

PRESENT: Chair: Mayor Hewat
Councillors: Bird, Brown, Lang, Leathwood
Staff: CAO Baker, CO Allaway
Public: 3

1. Call to Order

The meeting was called to order at 6:00 p.m.

2. Adoption of the Agenda

2.1 Addition of any late items

2.2 Adoption of the agenda

118/2024 Moved, seconded and CARRIED

THAT the Agenda for the 2024.05.28 Council Meeting be adopted as presented.

3. Adoption of the Minutes

3.1 Corrections to the minutes, if any

3.2 Adoption of the minutes

119/2024 Moved, seconded and CARRIED

THAT the Minutes of the 2024.05.14 Council Meeting be adopted as presented.

4. Delegations – Nil

5. Information Items

5.1 Council Reports

5.1.1 Mayor Hewat provided a verbal report of her recent activities, including updates on RDCK affairs, her attendance at CBT meetings in Golden, and a summary of May Days events. She also advised that the Langham's 50th Anniversary Celebration's are planned for June 7th and 8th, 2024.

5.1.2 Councillor Leathwood provided an update on Kaslo & District Public Library activities.

5.2 Committee Minutes

5.3 Staff Reports

5.3.1 CAO Baker provided an update on municipal operations.

5.3.2 Permissive Tax Exemption Report

5.4 Correspondence

5.4.1 2024.05.02 from Kaslo Housing Society

5.4.2 2024.05.07 from Kaslo and Area Senior Citizens' Society

5.5 2024.05.28 Circulation Package

6. Question Period

Shannon Isaac asked Council to look favourably on the requests related to the 2024 Pride Celebration. Tammy Horick offered to answer questions relating to the Curling Club's reserve withdrawal request.

7. Business

7.1 Land Use Amendment Bylaw No. 1304, 2024

120/2024 Moved, seconded and CARRIED

THAT Land Use Amendment Bylaw No. 1304, 2024 be given first and second reading.

7.2 Kaslo Curling Club – Reserve Withdrawal Request

121/2024 Moved, seconded and CARRIED

THAT \$15,000 be withdrawn from the Kaslo and Area D Arena Reserve Fund and awarded to the Kaslo Curling Club for the purchase of new curling rocks.

7.3 Kaslo Pride Event Requests

122/2024 Moved, seconded and CARRIED

THAT the Kaslo and Area Youth Network be granted permission to paint a rainbow crosswalk on the south side of Front Street at the intersection with Fourth Avenue; AND

THAT Fourth Street be temporarily closed between Penny Lane and Front Street to permit painting of the rainbow crosswalk and the 2024 Pride Celebration, from 2:30 pm Friday, June 7 to 9:00 am Saturday, June 8, 2024 (rain dates: June 14-15 or June 28-29); AND

THAT the Village provide a grant-in-aid of \$60 to Kaslo Community Services to offset the cost of renting Legacy Park and obtaining a temporary street closure permit for the 2024 Kaslo Pride Celebration.

7.4 Committee of the Whole Discussion – Annual Report

123/2024 Moved, seconded and CARRIED

THAT Council dissolve into Committee of the Whole to discuss the preparation of the 2023 Annual Report.

124/2024 Moved, seconded and CARRIED

THAT Council rise without reporting.

8. Late Items

8.1 Special Committee of the Whole Meeting

125/2024 Moved, seconded and CARRIED

THAT a Special Committee of the Whole Meeting be scheduled for 6:00 p.m. on Tuesday, June 4, 2024, in Council Chambers, to discuss the preparation of the 2023 Annual Report.



9. In Camera Meeting

126/2024 Moved, seconded and CARRIED

THAT Council now recess and reconvene in-camera with the public excluded under Section 90(1) (c) of the Community Charter to consider employee relations matters.

The open meeting recessed at 8:10 p.m.

The open meeting reconvened at 8:25 p.m.

10. Raised from In Camera Meeting – Nil

11. Adjournment

The meeting was adjourned at 8:25 p.m.

CERTIFIED CORRECT:

Corporate Officer

Mayor Hewat

DRAFT



DATE: 2024.06.04

LOCATION:

Council Chambers – City Hall

TIME: 6:00 p.m.

413 Fourth Street, Kaslo

PRESENT: Chair: Mayor Hewat
Councillors: Bird, Brown, Lang, Leathwood
Staff: CAO Baker, CO Allaway
Public: 2

1. Call to Order

We respect and recognize the First Nations within whose unceded lands the Village of Kaslo is situated, including the Ktunaxa, Sinixt, and Sylix People, and the Indigenous and Metis Residents of our community.

The meeting was called to order at 6:00 p.m.

2. Adoption of the Agenda

2.1 Addition of any late items

2.2 Adoption of the agenda

127/2024 Moved, seconded and CARRIED

THAT the Agenda for the 2024.06.04 Special Council Meeting be adopted as presented.

3. Question Period

An opportunity for members of the public to ask questions or make comments regarding items on the agenda.

4. Business

4.1 **Pride Flag**

To seek Council direction regarding a request from Kaslo Community Services/Kaslo Youth Action Network to fly the Pride flag during the month of June.

128/2024 Moved, seconded and CARRIED

THAT Council authorize flying the Pride flag at the Kemball Memorial Centre for the month of June 2024.

129/2024 Moved, seconded and CARRIED

THAT Council dissolve into Committee of the Whole to discuss preparation of the 2023 Annual Report.

4.2 **2023 Annual Report**

Discussion regarding the preparation of the 2023 Annual Report.

130/2024 Moved, seconded and CARRIED

THAT Council rise without reporting

5. **Late Items** – Nil

6. **In Camera Meeting** (if required)

131/2024

Moved, seconded and CARRIED

THAT Council now recess and reconvene in-camera with the public excluded under Section 90(1) (I) of the Community Charter to consider matters relating to preparation of the 2023 Annual Report.

The open meeting was recessed at 7:14 p.m.

Council reconvened in open meeting at 7:26 p.m.

7. **Raised from In Camera Meeting** – Nil

8. **Adjournment**

The meeting was adjourned at 7:26 p.m.

CERTIFIED CORRECT:

Corporate Officer

Mayor Hewat





**KASLO
MAYOR'S REPORT
QUARTER 1, 2024**

Kaslo RCMP Detachment

335 A Avenue

PO Box 632

Kaslo, BC V0G 1M0

Telephone (250) 353-2225 Fax (250) 353-2226

Village of Kaslo

Box 576

312 4th Street

Kaslo, BC V0G 1M0

April 3, 2024

Dear Mayor Hewat:

RE: Quarterly Crime Statistics - January/ February / March

CRIME CATEGORIES	KASLO Q1 2023	KASLO Q1 2024	South of Kaslo to Balfour Q1 2024	North of Kaslo Q1 2024	Total Q1 2024
Homicide / Attempted Homicide	0	0	0	0	0
Assaults	1	1	1	0	2
Sexual Offences	0	0	0	0	0
Robbery	0	0	0	0	0
Auto Theft	0	0	0	1	1
Break and Enters	0	0	0	0	0
Theft From Motor Vehicle	1	0	2	0	2
Drug Investigations	0	0	0	0	0
Motor Vehicle Collisions	3	4	1	1	6
Motor Vehicle Collisions W Fatality	0	0	0	0	0
Impaired Driving - CC	0	0	0	0	0
Impaired Driving - MVA (IRPs)	1	0	0	0	0
TOTAL PERSONS/VIOLENT CC	5	3	1	1	5
TOTAL PROPERTY CC	14	5	7	1	13
TOTAL OTHER CC	6	1	4	1	6
TOTAL CRIMINAL CODE (CC)	25	9	12	3	24
TOTAL CALLS FOR SERVICE	140	38	42	31	111

COMMUNITY	KASLO Q1 2023	KASLO Q1 2024	South Q1 2024	North Q1 2024	Total Q1 2024
Files with youth negative contacts	0	0	0	0	0
Mental Health Related Calls	20	11	5	3	19
Files involving Alcohol / Drugs	6	6	5	0	11
Domestic Violence Files	1	0	0	0	0

Should you have any questions or concerns, or should you wish to discuss these statistics, please do not hesitate to contact me at 250-353-2225.

Yours truly,

Harland Venema, Cpl., NCO I/C
Kaslo RCMP Detachment

These board highlights provide a general overview of discussion items and major decisions made at the Board of Directors meeting on **May 24/25, 2024**, which was held in Golden, BC. It excludes confidential information such as business negotiations, personnel issues and legal matters.

- The Board welcomed new Director [Suzan Hewat](#) who was appointed effective April 12, 2024. Suzan resides in Kaslo and is the nominee of the Regional District of Central Kootenay. Learn more about our Board of Directors at ourtrust.org/board.
- The Board approved the 2023/24 Consolidated Financial Statements for the year ended March 31, 2024. They will be made available as part of the *2023/24 Annual Service Plan Report* at ourtrust.org/annualreport when the provincial Public Accounts are released in August.
- The Board approved an implementation framework for the new *Columbia Basin Management Plan 2024-34* that outlined near, mid, and longer term approaches and next steps for the Trust's delivery of benefits activities.

See the [Columbia Basin Management Plan](#) for more information on our focus areas.

- The Board was provided an update on the Arrow Lakes Generating Station planned outage to address repair work on the second generating unit.
- The Board approved potential reductions to the Delivery of Benefits budget for the current fiscal year. The amount, if any, of these reductions would be determined by the length and scope of the repair work at the Arrow Lakes Generating Station, and influenced by the potential for insurance recoveries which are still under investigation.
- The following is the 2024 meeting schedule for the Trust Board of Directors:
 - July 19/20 New Denver
 - September 26 ?aq'am/Cranbrook (Annual General Meeting)
 - September 27/28 ?aq'am/Cranbrook
 - November 22/23 Creston
- Board meeting minutes are posted to the Trust website after they have been approved by the Board at the following meeting. View minutes here: ourtrust.org/publications.



STAFF REPORT

DATE: 2024.06.05

FILE NUMBER: 6300

TO: Robert Baker, Chief Administrative Officer

FROM: Stephanie Patience, Deputy Clerk

SUBJECT: 2024 Tree Locations Report

1.0 PURPOSE

To provide an update on the 2024 planted trees on Village properties.

2.0 BACKGROUND

In November 2023 the Council received a report from Staff on the locations and types of trees to be planted as per the Village's Tree Planting Plan.

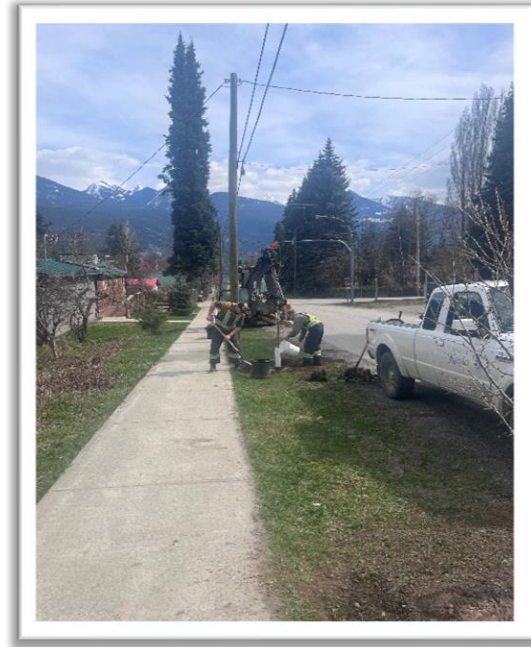
3.0 DISCUSSION

The trees are healthy and thriving; some will be treated with *Safers End-All* insecticidal soap on A. Ave to treat aphids. One tree did not make it and it's too late in the season to reorder or replant. The tree will be added to next year's order if the species is available. All Adopt-a-Tree recipients received a notification when their tree(s) was planted and a thank you letter for participating in the program. An informative sheet on the care and use of the tree watering bags was provided to each recipient. There has been an all-overall positive response to the new plantings from the recipients and the public. A Facebook post was made to the Villages website and comments were favorable. The post did spark interest in the Adopt-a-Tree program. There are only 16 tree planting locations left for adoption from when the plan was initially adopted. Once the current commitment of trees has been filled, quite like by 2025 there will be a need to put out another notice to the public to request Adopt-a-Tree volunteers in the locations identified in the plan. There will be 72 planting sites that can be made available to adopt. Based on Staff's capacity it will be timely in the Spring of 2025 for the Village to put out another call for Adopt-A- Tree recipients. The 2021 Village of Kaslo tree Planting Plan suggests an action plan to implement in the next round/campaign.

PP 198,199,201 203,204,205,207,209
800 Block of A Ave



Prunus nigra 'Princess Kay' - Princess Kay
Flowering Plum



PP-200, PP 202, 206 800 blk of A Ave



Syringa reticulata Snowdance'(Japanese Tree
Lilac)



PP 141

400 block of A Ave- *Ulmus americana* 'Brandon'



PP 142 400 Blk A Ave- *Kolreuteria paniculata* - Goldenrain Tree



PP 240 *Aesculus x carnea* - Red Horse chestnut 300 Blk of Washington St N



PP 150 *Crataegus x mordensis* 'Snowbird' - Snowbird Hawthorn 500 blk of 5th Street



4.0 FINANCIAL CONSIDERATIONS

The trees cost \$2734.13, this included delivery costs. The trees were purchased through ACE Building Centre. Twelve 20-gallon tree watering bags were purchased for \$277.63. The Village was not a successful recipient of a Tree Canada Grant this year but, with councils’ approval, will endeavor to apply next year if the funding program is available.

5.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Village of Kaslo Tree Planting Plan adopted 2021.08.10 resolution #210.

6.0 STRATEGIC PRIORITIES

The ongoing implementation of the Tree Planting Plan was identified as a priority in the Village’s Strategic Plan.

7.0 OTHER CONSIDERATIONS

Environmental; a total of seventeen new trees have been planted on Village boulevards. Urban forests increase our quality of life by promoting mental well-being and encouraging physical activity. Trees reduce air pollution, cool temperatures in the summer and protect biodiversity.

RESPECTFULLY SUBMITTED



Stephanie Patience, Deputy Clerk



CAO COMMENTS:

APPROVED FOR SUBMISSION TO COUNCIL:

Robert Baker, Chief Administrative Officer

Date

Village of Kaslo



2023

Annual Municipal Report

The Village of Kaslo has prepared its Annual Municipal Report pursuant to the *Community Charter* Part 4 [Public Participation and Council Accountability] Division 5 [Reporting] Section 98 [Annual municipal report].

Table of Contents

Message from the Mayor.....	3
Council Select Committees and Appointments	4
Municipal Services and Operations	5
Administration	6
Finance	6
Public Works	6
Planning and Development.....	7
Protective Services.....	7
Permissive Tax Exemptions.....	8
Declaration of Disqualification.....	9
Progress Report of Objectives & Measures Established for 2023	10
Statement of Municipal Objectives & Measures for 2024-2025	11
Audited Annual Financial Statements.....	21

DRAFT

Message from the Mayor

On behalf of the Village and Council, it is my pleasure to present the Annual Municipal Report for 2023. It was a year of firsts including Council's 1st full year working together which we have done very successfully, and a year of celebration with grand openings and re-openings of facilities, as well as historic anniversaries and birthdays.

The Pennylane Housing Project was completed, and a grand opening was held on June 9th which included public tours. The facility was at full occupancy by July. Meanwhile, the Kootenay Lake Independent School Society completed a much-needed expansion at the Periwinkle Children's Centre which increased the number of childcare spaces available for working parents in the community.

Our hard-working local volunteers continued to increase the recreational opportunities available to residents and visitors of our community. The Kaslo Raquet Club completed a re-design and resurfacing of the courts to make space for pickleball, in addition to tennis, which was highlighted by a grand re-opening celebration on July 15th. Murray Pearson Ball Park looks fantastic thanks to the efforts of Kaslo Baseball and Softball Association who have put in countless volunteer hours and made numerous improvements resulting in a significant increase in usage over the past year. The Kaslo Outdoor Recreation and Trails Society never rest, keeping trails in and around Kaslo in excellent condition for all users to enjoy year-round.

Our Front Street Park project came one-step closer to being complete with the addition of acoustic panels that have greatly improved the quality of sound during live performances. Many positive comments were received during the weekly summer music series co-hosted by the Langham Cultural Centre and Kootenay Lake Innovation Centre, as well as during Kaslo Saturday Markets.

In 2023, the Village of Kaslo turned 130 which we celebrated with a party in Legacy Park and by announcing our Citizen of the Year, Pauline Carlson. Her dedication to our community made her a very worthy recipient. City Hall and the SS Moyie, our two National Historic Sites, both celebrated their 125th birthdays. The board of the Kootenay Lake Historical Society did a fantastic job of organizing renovations of the ship in time to host several delightful affairs including a homecoming event and a Gala Dinner. As of 2023, the Kaslo & Area Chamber of Commerce and the Kaslo Golf Club have been serving the community for 100 years.

We'd like to acknowledge the retirements of Ian Dunlop, Chief Administrative Officer, and Cam Wilson, Utilities Operator, as well as welcome on board our new Public Works Labourer, Owen Young. Council and staff work hard to provide services for the residents of our community while trying to keep taxation as reasonable as possible. We do this by pursuing grants for many of our projects and welcoming the involvement of all our citizens. Councillors Erika Bird, Matthew Brown, Rob Lang, Molly Leathwood and I are proud to serve our community.



Mayor Suzan Hewat

Council Select Committees and Appointments

Mayor Suzan Hewat

Regional District of Central Kootenay Board
West Kootenay Boundary Regional Hospital District Board
Kaslo & Area D Economic Development Commission
Art & Heritage Committee
Asset Management Committee
Events Committee
Health Advisory Committee
Library Building Committee
Recreation Grants Committee
Liquid Waste Monitoring Committee
Central Kootenay Invasive Species Society Working Group
Ktunaxa Kinbasket Treaty Advisory Committee (Alternate)

Councillor Molly Leathwood

Art & Heritage Committee
Events Committee
Kaslo & District Arena Association Board
Kaslo & District Public Library Board

Councillor Robert Lang

Regional District of Central Kootenay Board (Alternate)
West Kootenay Boundary Regional Hospital District Board (Alternate)
Kaslo & Area D Economic Development Commission
Asset Management Committee
Liquid Waste Monitoring Committee

Councillor Erika Bird

Health Advisory Committee
Library Building Committee
Recreation Grants Committee

Councillor Mathew Brown

Kaslo & District Community Forest Society Board
Ktunaxa Kinbasket Treaty Advisory Committee

Municipal Services and Operations

Council has developed a vision for the community following an extensive consultation process culminating in a Strategic Plan for 2023-2026. Within this Plan, Council has developed Focus Areas and a series of objectives and measures that it hopes will help to realize its vision.

“Kaslo supports a full, productive, and meaningful life for all citizens through policies, services and programs that respect community values of inclusivity, diversity, accessibility, and sustainable development.”

Kaslo is a diverse, inclusive, and welcoming community that aspires to be a model for a small, mountain communities across British Columbia and around the world.”

Strategic Plan 2023-2026 (Areas of Focus)	
Community Health	Parks, Recreation & Natural Areas
Arts, Culture & Heritage	Capital Projects
Planning & Land Use	Economy
Governance	Capacity

Advocacy / Partnerships
Advocate for community health through the Health Advisory Committee
Advocate for affordable housing in partnership with the Kaslo Housing Society
Advocate for seniors' well-being through support of the Kaslo Seniors Centre
Maintain an Accessibility Committee to advocate for those experiencing barriers to their interaction with the Village
Support partnerships that bridge reconciliation between the Village and First Nations
Advocate for Arts & Heritage through support of the Kootenay Lake Historical Society and projects that enhance our two National Historic Sites of Canada

In support of Council's vision and Strategic Plan, the Village provides a multitude of services through several departments and key partnerships.

Administration

The Village of Kaslo's administrative staff work closely with the Mayor and Council to ensure that Council's decisions and directives are carried out. The department also takes care of legal and administrative services such as bylaw development, policies and procedures, and provides municipal information to the Village's residents. Administration handles a diverse bundle of services including permits, communications, cultural and community services, bylaw enforcement, and information systems. The Administrative team consists of the Chief Administrative Officer, Manager of Corporate Services, and the Legislative Assistant.

Finance

The Finance Department provides support services to the municipality, as well as maintaining and communicating financial information to the public, Council and staff. Some of the services provided by the department include:

- Accurate billing and collecting of utility and property tax accounts.
- Processing of all incoming City revenues.
- Dog licenses, and other applications, licenses and permits.
- Maintaining accurate tax related rolls.
- Preparing yearly financial plans and reports as required by legislation.
- Maintaining annual Operating and Capital Budgets.
- Safeguarding and administering the assets of the City through proper internal controls, risk management, accounting systems and policies and procedures.

The team consists of the Chief Financial Officer (also Chief Administrative Officer), Accounts Clerk, and Deputy Clerk Treasurer who provide accounts receivable, accounts payable, payroll and property tax account services.

Public Works

The Village's Public Works Department takes pride in operating and maintaining the Village's infrastructure while providing efficient and responsive services to our citizens. The Department maintains 22.2 kilometers of roads, 173 streetlights, 29,109 m² of parks and green spaces including the Kaslo Cemetery, a water treatment plant with 26.2 km of water distribution piping, a wastewater treatment plant with 4.8 km of wastewater mains, 360 street signs, 31 buildings totaling 93,7856 ft², and a fleet of 38 vehicles/equipment. The Department also provides support to the other Departments by maintaining the Village's maps, surveys, and geographic information system (GIS). Led by the Public Works Foreman, this 4-person crew is the backbone of our municipal services, providing safe, efficient, environmentally sensitive and cost-effective services.

Planning and Development

Planning Policy is set by Council through an Official Community Plan and is implemented through a Zoning Bylaw. The Zoning Bylaw regulates the use and development of property in the Village. Before a business locates to a commercial area or develops a plan for construction, the Planning Department can verify current zoning. The Department can also assist with information pertaining to subdividing a property, altering the legal property boundaries, creating a bare land strata, resolving Zoning Bylaw conflicts, and varying requirements through the Board of Variance.

Protective Services

Protective services include those provided by the Royal Canadian Mounted Police, comprised of administration, crime investigation and prevention, traffic, prisoner custody and court liaison. Fire protection is provided by the Kaslo Volunteer Fire Department with support from the Village's FireSmart Coordinator providing public education on fire safety and prevention. Emergency preparedness and response is coordinated through the Regional District of Central Kootenay and the Provincial Emergency Program.

DRAFT

Permissive Tax Exemptions

The Community Charter Part 7 [Municipal Revenue] Division 7 [Permission Tax Exemptions] permits Council to provide permissive tax exemptions. Section 98(2)(b) of the Community Charter requires those exemptions to be reported, including the amount of property taxes that would have been imposed on the property in the previous year if it were not exempt for that year. The following properties were provided permissive property tax exemptions by Council under Bylaw 1268 in 2023.

Occupier Name	Property Address	Value of Exemption
Properties owned by a non-profit, occupied for own use [Community Charter s. 224 2(a)]		
Kaslo Community Services Society	336 B Ave	4,228.19
Kaslo Masonic Holding Society	301 A Ave	844.69
Langham Cultural Society	447 A Ave	4,990.48
		\$ 10,063.37
Municipally owned properties, non-profit occupier [Community Charter s. 224 2(d)]		
Hospice Society of North Kootenay Lake	201 312 4th St	240.88
Kaslo & District Arena Association	517 Arena Ave	10,201.04
Kaslo & District Riding Club Society	517 Arena Ave	674.55
Kaslo Golf Club	340 H Ave, Oak Ave & Hwy 31	11,116.48
Kaslo Housing Society	334 A Ave	5,376.51
Kaslo Racquet Club	517 Arena Ave	972.22
Kaslo Search and Rescue	Kaslo Bay Rd & Arena Ave	6,348.72
Kaslo Senior Citizens Society	304 4th St	1,163.77
Kootenay Lake Historical Society	324 Front St	8,521.72
Kootenay Lake Independent School Society	2nd St	1,475.79
Victorian Hospital of Kaslo Auxiliary Society	409 A Ave	1,000.13
		\$ 61,014.51
Land surrounding buildings for public worship [Community Charter s. 224 2(f)]		
Kaslo Calvary Chapel (Kaslo Christian Assembly)	430 B Ave	424.92
Roman Catholic Bishop of Nelson (Sacred Heart)	313 5th St	1,009.68
St Andrews United Church	500 4th St	242.32
The Synod of The Diocese of Kootenay (St Marks)	601 5th St	687.44
		\$ 2,364.36
Owned by athletic or service clubs for recreation purposes [Community Charter s. 224 2(i)]		
Royal Canadian Legion Branch No. 074	403 5th St	\$ 2,018.33
Other levels of government [Community Charter s. 224 2 (b) & (h)]		
Central Kootenay (Regional District)	529 Arena Ave	10,946.54
Interior Health Authority	673 A Ave	22,452.10
		\$ 33,398.64
	TOTAL	\$ 94,960.98

Notes:

- (1) The value of each tax exemption has been calculated using the assessed value of the property and the applicable tax rate.
- (2) These amounts include Village, RDCK, and West Kootenay Boundary Regional Hospital District taxation.
- (3) These amounts do not include taxes collected by the Municipal Finance Authority, BC Assessment, school district, and police.
- (4) Statutory exemptions under the Community Charter Part 7 [Municipal Revenue] Division 6 [Statutory Exemptions] Section 220 [General statutory exemptions] are not listed (i.e. Victorian Community Health Centre, Kaslo & District Public Library, building and land set aside for public worship, learning institutions, land and/or improvements held by the municipality).

Declaration of Disqualification

Following is a list of declarations of disqualification made under section 111 [*application to court for declaration of disqualification*] in the previous year, including identification of the council member or former council member involved and the nature of the disqualification.

None to report

DRAFT

Progress Report of Objectives & Measures Established for 2023

In 2022, Council set the following objectives for 2023 as described within its Strategic Plan. The objectives were set following public meetings where members of the public were invited to provide input. The following is the progress that has been made on those objectives.

Area of Focus	Objective	Measures / Strategies	Achievements / Outcomes
Arts, Culture, Heritage	Improve acoustics at Front Street Park	Project completion	Complete
Community Health	Celebrate opening of Penny Lane Apartments	Project completion	Complete
Capital Projects	Submit grant application to Green and Inclusive Municipal Buildings program for Kaslo Library	Project completion	Complete (application unsuccessful)
	Complete A Avenue watermain project	Project completion	Complete
	Complete Phase 1 and 2 of Kaslo River dike and bank remediation	Project completion	Complete
	Support restoration of SS Moyie by Kootenay Lake Historical Society	Project completion	Complete
	Construct new equipment shelter at Public Works	Project completion	Complete
	Purchase electric truck	Project completion	Complete
Parks, Recreation, and Natural Areas	Improve reliability of arena refrigeration plant, and public safety	Project completion	Complete
	Continue with tree planting program	Project completion	Complete
Corporate Capacity and Governance	Create new temporary staff position to assist with planning and project management	Project completion	Complete
	Review Bylaws for noise, ticketing	Project completion	Complete

Statement of Municipal Objectives & Measures for 2024-2025

Following is a statement of the municipal objectives, and measures that will be used to determine progress respecting those objectives, for the current and next year. These objectives and measures are reflective of the Areas of Focus identified within the Strategic Plan developed by Council for 2023-2026.

SI – Manager of Strategic Initiatives

CAO – Chief Administrative Officer

CS – Manager of Corporate Services

PW – Public Works Foreman

CFO – Chief Financial Officer

FSC – FireSmart Coordinator

Services Area	Objective	Measures/Strategies	Assigned
Administration	Integrate the planning, design, construction, operation, maintenance, asset disposal & renewal, and financial planning functions of the Village. [carried from 2023]	Gather asset data, and input in registry (2024, 2025)	SI
		Perform asset condition assessments (2025)	CAO
		Perform asset Risk Assessments (2025)	CAO
		Draft an Asset Management Plan (2026)	CAO
		Develop a Preventative Maintenance Program, with reference to asset-specific Plans [buildings, roads, water, parks, etc.] (2024)	CAO
	Ensure the Village has an effective organizational structure.	Perform an Organizational Review. (2024)	CAO
		Implement recommendations of the Organizational Review as funding permits. (2025)	CAO
	Develop an annual reporting system that promotes greater understanding of municipal responsibilities and priorities, fosters accountability, improves services, and enables continuous improvement in service delivery, as well as improved taxpayer awareness and knowledge of municipal services. [A Guide to Municipal Progress Reporting, Province of BC]	Develop a Governance and Operations Manual with reference to all municipal services and operations. (2024)	CAO
		Develop a Quality Assurance Program that enables the development of measurable objectives for annual municipal reporting. (2024, 2025)	CAO

Follow industry best practices for Records Management.	Develop a Records Management Policy based on LGMA standards. (2024)	CS
	Develop process maps and procedures, including naming conventions (2024)	CS
Improve public communication system	Develop a Correspondence Policy, process maps, and procedures (2024)	CS
	Develop policy to communicate Village initiatives through periodic newsletters and social media (2025)	CAO
	Develop an opt-in email distribution system for public notices and media releases through Village website. (2025)	CAO
Follow industry best practices to ensure fair and equitable remuneration policies for elected officials.	Review and amend Council Remuneration Bylaw based on UBCM best practices guide (2025)	CAO/CS
Ensure people with disabilities can access Village information, services, and products without any barriers, making their lives easier and more fulfilling.	Adopt an Accessibility Plan (2025)	CS
	Refer to the Accessibility Committee any reports of barriers that individuals are experiencing with Village information, services, or products, and seek their advice on how to remove and prevent those barriers. (2024)	Council
Establish shared expectations for how Council members should conduct themselves while carrying out their responsibilities and in their work as a collective decision-making body for the Village.	Adopt Council Code of Conduct based on UBCM's model (2025)	CS
Ensure all Flags at Village facilities are flown and displayed in a consistent and appropriate manner.	Develop flag policy in alignment with provincial standards regarding half-masting and display of flags. (2025)	CS
Help bridge reconciliation between the Village and First Nations through relationship building and education.	Implement the Indigenous Engagement Requirements required by the Emergency and Disaster Management Act. (2025)	CAO

Buildings, Facilities and Properties	Foster rural resident retention and attraction. [carried from 2023]	Include rural resident retention and attraction policies within development plans for south Kaslo. (2025)	CAO
	Develop Kemball Building. [carried from 2023]	Secure funding for Phase 2 of renovations (2024, 2025)	SI/CAO
		Complete construction – Phase 1 (2025), Phase 2 (2026)	CAO
		Asset Management Committee to explore opportunities to provide secure, capable, and accessible storage and data processing capacity in a secured and geographically distributed fashion. [Kemball Data Centre] (2024)	SI
		Review lease and rental structures, processes, procedures. (2025)	CAO
		Complete amphitheater and retaining wall design (2024)	SI
	Improve grounds at SS Moyie. [carried from 2023]	Complete construction (2025)	CAO
		Perform Feasibility Study & Design (2024)	SI
	Renovate Kaslo Arena to enhance its functionality in the event of an emergency (Kitchen, Ventilation, Accessibility, Backup Power). [carried from 2023]	Complete Construction (2025)	CAO
		Determine rental types and rates (2024)	CAO
	Make Courtroom at City Hall available for private rentals.	Determine janitorial needs (2024)	CAO
		Determine access control (2024)	CAO
		Develop cost estimate for acoustic treatment (2024)	CAO
		Install acoustic treatment (2025)	CAO

	Support the development and implementation of an Asset Management Plan. [carried from 2023]	Develop Roof Replacement Plans and perform initial condition assessments of all buildings. (2024)	SI/PW
		Develop Building Maintenance Program for Village owned buildings. (2025)	PW
		Perform repairs and painting to exterior of City Hall. (2024)	SI
	Perform structural assessments of roofs every 5 years.	Inventory buildings, gather structural assessment data, plan for assessments. (2024)	SI
		% of buildings with current structural assessment. (2025)	PW
	Operate electrical systems in compliance with regulations, industry standards and best practices.	Comply with electrical permit requirements of Technical Safety BC under the BC Electrical Code. (2024)	SI/PW

DRAFT

Equipment and Supplies	Replace assets at the end of their useful life in accordance with Asset Management Plan.	Replace zero-turn mower. (2024)	PW
	Improve functionality of fleet equipment	Purchase snowblower attachment for skid-steer. (2024)	PW
Information Systems	Seek efficiencies in administrative and finance functions	Implement iCompass and MAIS computer software modules (2024, 2025)	CS/CFO
Finance	Adopt best practices for municipal financial management	Establish Fleet Reserve Fund (2024)	CFO/CS
		Standardize year-end audit documentation (2024)	CFO
		Define GL Accounts, breakdown standard charges, and track annual changes. (2024)	CAO
		Document financial management process and procedures, including identification of statutory requirements. (2025)	CAO
		Review and amend Purchasing Policy, giving consideration to spending limits, delegation of authority, and digital signatures. (2024)	CFO/CS
		Review and adopt Permissive Tax Exemption Bylaw (2025)	CFO/CS
		Review and amend Parcel Tax Bylaw (2024)	CFO
		Review grant-in-aid policy, then develop bylaw, process maps, and procedures. (2024)	CAO/CS
Improve communication of financial information between staff, Council, public.	Develop quarterly and year-end financial reporting (2024)	CAO	

Legal Matters	Ensure licenses of occupation, lease/rental, and service agreements are valid and in accordance with industry standards and best practices.	Renew Marine Lease Agreements with Boat Clubs located in Kaslo Bay. (2024)	CS
		Renew Agreement with Service BC located at City Hall. (2024)	CS
		Renew Lease Agreement with Kaslo & District Library located at City Hall. (2024)	CS
		Renew Lease Agreement with Thrift Store located in the old fire hall building. (2024)	CS
		Renew Lease Agreement with Kaslo Racquet Club located at Kaslo Arena. (2024)	CS
		Develop an Agreement with a campground operator, including consideration of public washroom cleaning. (2024)	CS
		Renew Service Agreement with a recycling contractor, including consultation with the RDCK in improvements to transfer station. (2024)	CS
		Renegotiate the Water Use Agreement for MacDonald Creek area with RDCK or decide to pursue municipal boundary expansion. (2024)	CS
Personnel	Comply with occupational health and safety regulations.	Review and amend Workplace Bullying and Harassment Policy (2024)	CAO/CS
		Review and amend Occupational Health & Safety Program. (2025)	CAO/PW
	Follow best practices for human resource management within municipal government.	Systemize flextime as described in Collective Agreement by developing Village policy, processes, and procedures. (2024)	CAO/CS
		Develop Performance Plan & Review system for supervisory positions. (2024)	CAO

Land Administration	Update Zoning Bylaw to align with 2022 OCP [carried from 2023]	Project completion (2024)	CAO
	Systemize land development applications	Develop process maps and procedures for development applications (2024)	CAO
Legislative and Regulatory Services	Review and amend Bylaws to foster business retention and expansion [carried from 2023]	Review and amend Business Licensing Bylaw; consider pro-rating, cannabis, definitions, mobile vendors. (2025)	CS
		Review and amend Utilities Bylaw (2025)	CAO
		Review and amend Zoning Bylaw (2024)	CAO
		Engage with downtown businesses, the Kaslo and Area Chamber of Commerce, and the public regarding the Temporary License of Occupation Policy for patios in downtown. (2025)	CS
	Develop system for processing building permit applications	Develop process maps and written procedures for building permit applications (2024)	CAO
	Develop Cemetery Master Plan	Project completion (2025)	CS
Community Services	Advocate for community health	Support Health Advisory Committee (on-going)	Council
	Advocate for affordable housing [carried from 2023]	Welcome an annual delegation to Council (on-going)	Council
		Plan for social housing with south Kaslo development. (2026)	CAO

Engineering and Public Works	Expand capacity of wastewater treatment system. [carried from 2023]	Perform enhanced effluent testing to gather data. (2024)	SI/PW
		Perform preliminary design of wastewater treatment plant expansion. (2024)	SI
	Operate wastewater treatment system in accordance with industry standards and best practices.	Attain operational certificate from Ministry of Environment. (2024)	SI
		Review and amend Sewer Bylaw; give consideration to houseboat sewage disposal at sanitary dump. (2025)	CS
	Adopt industry best practice for street names and numberings	Develop Street Naming Bylaw (2025)	CS
		Develop House Numbering Bylaw (2025)	CS
		Review and correct street address irregularities and mapping. (2025)	CS
	Comply with water treatment regulatory requirements.	Upgrade water treatment plant with electronic valves and UV treatment. (2024)	SI/PW
	Support the development and implementation of an Asset Management Plan.	Develop Pavement Management Plan and perform initial condition assessments. (2024)	SI/PW
	Replace assets at the end of their useful life in accordance with Asset Management Plan.	Reconstruct road at east end of Front Street. (2024)	SI/PW
	Maintain water distribution system in accordance with regulations, industry standards and best practices.	Perform design of pressure reducing valves 2 and 4. (2024)	SI
		Replace pressure reducing valves 2 and 4. (2025)	SI/PW
	Protect the Village's natural assets and infrastructure with proactive drainage and flood control measures.	Complete Phase 2 of Kaslo River Dike Project (2024)	SI/PW
	Support the development and implementation of an Asset Management Plan. [carried from 2023]	Replace streetlights that are at their end of life. (2024)	PW

Parks Administration	Improve quality of Park services	Implement Tree Planting Plan and integrate existing Tree Policy into one. (2025)	CAO/CS
		Develop Master Plan for Vimy Park, Murray Pearson Ball Park, Campground, Logger Sports area, beaches, skatepark. (2025)	CAO
		Improve signage for Dog Off-Leash Area. (2024)	CAO/PW
		Complete landscaping of Front Street Park. [carried from 2023]	SI
		Develop Parks & Sportfield Maintenance Program. (2025)	CAO/PW
Planning and Development	Develop south Kaslo. [carried from 2023]	Develop cost estimate for development plan. (2024)	CAO
		Create a development plan. (2025)	CAO
	Comply with new Legislation regarding small-scale multi-unit homes.	Review and amend OCP and Zoning Bylaw in accordance with Bill 44. (2024)	CAO
Protective Services	Comply with Indigenous Engagement Requirements within the Emergency and Disaster Management Act (EDMA).	Engage with indigenous communities to build relationships and collaborate towards the requirements of the EDMA. (2024)	CAO
	Employ FireSmart tactics to decrease the likelihood of losses from wildfire events.	Perform FireSmart treatment of areas prescribed in the Community Wildfire Protection Plan. (2024, 2025)	FSC

Recreation and Cultural Services	Support local Arts & Heritage [also see <i>Buildings, Facilities and Properties</i>]	Explore feasibility of commissioning local artists to provide exhibitions versus participation in regional program (2025)	CAO
	Support community events	Review and amend Beer Garden Bylaw to permit use of stainless-steel cups. (2025)	CS
		Plan Kaslo birthday celebration [August 16, 2024]	CS
		Participate in planning and debriefing activities for May Days and Jazz Fest. (on-going)	CAO
	Foster community spirit	Citizen of the Year recognition (on-going)	CS
Transportation and Transit Services	Develop Active Transportation Network Plan [carried from 2023]	Develop Active Transportation Network Plan (2024)	SI
	Improve traffic safety	Develop a Strategic Action Plan for traffic safety improvements with particular concern for Vimy Park (2024)	CAO/SI
	Maintain compliance with Aerodrome Standards & Best Practices	Perform regulatory audit and implement findings as funding permits. (2025)	CAO/SI

Audited Annual Financial Statements

This report includes the audited consolidated financial statements for the year ended December 31, 2023 for the Village of Kaslo pursuant to Sections 98 and 167 of the Community Charter. The preparation and presentation of the financial statements is the responsibility of the Chief Financial Officer for the Village of Kaslo. The Village maintains a system of internal controls designed to provide reasonable assurance for the safeguarding of assets and the reliability of financial records. The statements have been prepared in accordance with Canadian Public Sector Accounting Standards for local governments, as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The Village's consolidated financial statements have been audited by Grant Thornton LLP in accordance with Canadian Generally Accepted Auditing Standards. This audit has resulted in an unqualified opinion, which is expressed in the Auditor's Report.

DRAFT

Financial Statements

Village of Kaslo

December 31, 2023

DRAFT

VILLAGE OF KASLO
Index to Financial Statements
December 31, 2023

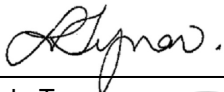
RESPONSIBILITY FOR FINANCIAL REPORTING	- Page 1
INDEPENDENT AUDITOR'S REPORT	- Pages 2 - 3
FINANCIAL STATEMENTS	
Statement of Financial Position	- Page 4
Statement of Operations	- Page 5
Statement of Changes in Net Financial Assets	- Page 6
Statement of Cash Flows	- Page 7
NOTES TO FINANCIAL STATEMENTS	- Pages 8 - 20
SCHEDULES	
Tangible Capital Assets	- Page 21
Segmented Information	- Page 22
SUPPLEMENTAL FINANCIAL INFORMATION	
General Operating Fund Statement of Financial Position	- Page 23
General Operating Fund Statement of Financial Activities	- Page 24
Capital Funds Statement of Financial Position	- Page 25
Capital Funds Statement of Equity in Tangible Capital Assets	- Page 26
Waterworks Utility Operating Fund Statement of Financial Position	- Page 27
Waterworks Utility Operating Fund Statement of Financial Activities	- Page 28
Sanitary Sewer Utility Operating Fund Statement of Financial Position	- Page 29
Sanitary Sewer Utility Operating Fund Statement of Financial Activities	- Page 30
Reserve Funds Statement of Financial Position	- Page 31
Reserve Fund Statement of Transactions	- Page 32
Covid-19 Safe Restart Grant Statement of Transactions	- Page 33

RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with the accounting principles disclosed in note 2 to the financial statements and include amounts that are based on estimates and judgments. Management believes that the financial statements fairly present the Village of Kaslo's financial position and results of operations. The integrity of the information presented in the financial statements, including estimates and judgments relating to matters not concluded by fiscal year-end, is the responsibility of management. The financial statements have been approved by Council.

Management has established and maintained appropriate systems of internal control including policies and procedures, which are designed to provide reasonable assurance that the Village of Kaslo's assets are safeguarded and that reliable financial records are maintained to form a proper basis for preparation of the financial statements.

The independent external auditors, Grant Thornton LLP, Chartered Professional Accountants, have been appointed by Council to express an opinion as to whether the financial statements present fairly, in all material respects, the Village of Kaslo's financial position, results of operations, and changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards. The report of Grant Thornton LLP, Chartered Professional Accountants, follows and outlines the scope of their examination and their opinion on the financial statements.



Linda Tynah
Chief Financial Officer

Independent Auditor's Report

To the Mayor and Council of
Village Of Kaslo

Opinion

We have audited the financial statements of Village of Kaslo, which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net financial assets, cash flows, schedules 1 through 2 for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for opinion

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

Other matter

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedules included in the supplemental information section are presented for purposes of additional analysis and are not a required part of the financial statements. Such supplemental information has not been subject to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report (continued)

In preparing the financial statements, management is responsible for assessing the Village'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 Village or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village'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 Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Trail, Canada
May 14, 2024

Grant Thornton LLP

Chartered Professional Accountants

VILLAGE OF KASLO
STATEMENT OF FINANCIAL POSITION
As At December 31, 2023

	2023	2022
FINANCIAL ASSETS		
Cash and cash equivalents (Note 4)	\$ 5,314,628	\$ 4,190,314
Accounts receivable (Note 5)	371,385	464,779
	5,686,013	4,655,093
LIABILITIES		
Accounts payable and accrued liabilities	201,708	338,531
Deferred revenue (Note 6)	1,460,046	1,478,032
Asset retirement obligations (Note 7)	224,648	-
Employee future benefits (Note 8)	80,226	82,921
MFA equipment finance loans (Note 9)	7,092	31,992
	1,973,720	1,931,476
NET FINANCIAL ASSETS	3,712,293	2,723,617
NON-FINANCIAL ASSETS		
Supplies inventory	37,527	44,409
Prepaid expenses	164,045	34,865
Tangible capital assets (Schedule 1)	10,169,083	10,110,929
	10,370,655	10,190,203
ACCUMULATED SURPLUS (Note 12)	\$ 14,082,948	\$ 12,913,820
CONTINGENT LIABILITIES (Note 14)		

Linda Tynan

Linda Tynan, CFO

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual
REVENUE			
Municipal property taxes and grants in lieu	\$ 778,112	\$ 777,901	\$ 731,189
Sewer and water parcel taxes	91,903	91,186	75,480
Government transfers - unconditional (Note 15)	351,000	399,082	505,082
Government transfers - conditional (Note 15)	2,697,455	1,671,835	692,254
Grants - other	-	1,200	3,500
Sale of services	261,653	262,752	447,268
Donations, interest and other income	260,384	468,470	221,358
Sewer user fees	144,675	134,919	149,106
Water user fees	318,695	316,375	310,526
Insurance proceeds and emergency funding - water	-	-	34,555
	4,903,877	4,123,720	3,170,318
EXPENSES			
General government services	1,179,361	1,046,634	927,328
Protective services	330,500	416,113	322,368
Public works	395,872	369,997	392,079
Recreation and cultural services	158,523	145,816	110,119
Aerodrome	14,217	12,512	12,951
Sewer utility operations	132,224	119,436	122,101
Water utility operations	228,761	219,097	230,437
Amortization of tangible capital assets	-	559,557	471,696
Accretion expense	-	9,674	-
Loss on disposal of tangible capital assets	-	55,756	47,202
	2,439,458	2,954,592	2,636,281
ANNUAL SURPLUS	2,464,419	1,169,128	534,037
ACCUMULATED SURPLUS, BEGINNING OF YEAR	12,913,820	12,913,820	12,379,783
ACCUMULATED SURPLUS, END OF YEAR	\$ 15,378,239	\$ 14,082,948	\$ 12,913,820

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2023

	2023 Budget (Note 16)	2023 Actual	2022 Actual
ANNUAL SURPLUS	\$ 2,464,419	\$ 1,169,128	\$ 534,037
Acquisition of tangible capital assets	(1,370,843)	(458,493)	(1,278,188)
Increase in tangible capital assets due to asset retirement obligations	-	(214,974)	-
Amortization of tangible assets	-	559,557	471,696
Net change in supplies inventory	-	6,882	(8,689)
Net change in prepaid expenses	-	(129,180)	(5,952)
Loss on disposal of tangible capital assets	-	55,756	47,202
Proceeds from sale of tangible capital assets	-	-	11
INCREASE IN NET FINANCIAL ASSETS	1,093,576	988,676	(239,883)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	2,723,617	2,723,617	2,963,500
NET FINANCIAL ASSETS, END OF YEAR	\$ 3,817,193	\$ 3,712,293	\$ 2,723,617

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2023

	2023	2022
OPERATING TRANSACTIONS		
Annual surplus	\$ 1,169,128	\$ 534,037
Non-cash items		
- Amortization of tangible capital assets	559,557	471,696
- Accretion expense	9,674	-
- Loss on disposal of tangible capital assets	55,756	47,202
Changes to non-financial assets		
- Decrease (increase) in supplies inventory	6,882	(8,689)
- Increase in prepaid expenses	(129,180)	(5,952)
Changes to financial assets and liabilities		
- Decrease (increase) in accounts receivable	93,394	(239,202)
- Increase (decrease) in accounts payable and accrued liabilities	(136,823)	67,959
- Increase (decrease) in employee future benefits	(2,695)	9,810
- Increase (decrease) in deferred revenue	(17,986)	972,515
Cash Provided By Operating Transactions	1,607,707	1,849,376
FINANCING TRANSACTIONS		
Repayment of equipment finance loans	(24,900)	(27,443)
CAPITAL TRANSACTIONS		
Tangible capital asset additions	(458,493)	(1,278,188)
Proceeds from sale of tangible capital assets	-	11
Cash Used For Investing Transactions	(458,493)	(1,278,177)
INCREASE IN CASH	1,124,314	543,756
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	4,190,314	3,646,558
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 5,314,628	\$ 4,190,314

See Accompanying Notes

1. NATURE OF THE ENTITY

The Village of Kaslo (the "Village") is incorporated under the Local Government Act of British Columbia and is subject to the provisions of the Community Charter and legislation under the Province. The Village's principal activities include the provision of local government services to residents of the incorporated area.

The financial statements are the responsibility of management and prepared in accordance with Canadian public sector accounting standards ("PSAS"). The preparation of these financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

2. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of The Village of Kaslo (the "Village").

Basis of Presentation

The financial statements of the Village comprise the Village's Operating, Capital, and Reserve funds. All inter-fund balances have been eliminated.

- i) **Operating Funds:** These funds include the General, Waterworks Utility, and Sewer Utility operations of the Village. They are used to record the operating costs of the services provided by the Village.
- ii) **Capital Funds:** These funds include the General, Waterworks Utility and Sewer Utility Capital funds. They are used to record the acquisition and disposal of property and equipment and their related financing, and asset retirement obligations.
- iii) **Reserve Funds:** Reserve funds include statutory reserves restricted by the Community Charter and associated municipal bylaws and reserves set aside by Council for future expenditures.

Basis of Accounting

The Village's financial statements are prepared using the accrual basis of accounting. Revenues are recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and/or the creation of a legal obligation to pay.

Revenue Recognition

Taxation revenues are recognized at the time of the issuing of the property tax notices for the fiscal year. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Sale of services and user fees are recognized when the service or product is rendered by the Village.

Government transfers are recognized as revenue in the period that the transfer is authorized, eligibility criteria, if any, have been met, and a reasonable estimate of the amount to be received can be made.

Grants and other contributions provided for certain purposes are recorded as revenue when receivable and the related expenditures are incurred.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Revenue

Deferred revenue relates to restricted government transfers, grants and other funds received, but not yet spent on the stipulated eligible expenditures.

Cash and cash equivalents

Cash and cash equivalents consist of demand deposits with the Kootenay Savings Credit Union.

Municipal pension plan

The Village's pension plan follows the guidelines of the Municipal Pension Plan which is administered by the Province of British Columbia for all British Columbia municipalities. The Village and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers is responsible for administering the plan, including investment assets and administration of benefits. The plan is a multi-employer defined benefit plan.

Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic or radioactive material, or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met;

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Village is directly responsible or accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized at management's estimate of the cost of post remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for the contaminated site. The Village has no liabilities under this standard as at December 31, 2023.

Inventories

Inventories consist of supplies for the Village's own use and are recorded at the lower of cost or net replacement value.

Employee Future Benefits

Post-employment future benefits and compensated absences accrue to Village employees as the employees render services necessary to earn the future benefits. The cost of non-vesting and vesting accumulating sick leave benefits are determined using management's best estimates of future salaries, accumulated sick days, sick leave utilization, inflation, and discount rates.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Tangible Capital Assets

Tangible capital assets, comprised of capital assets, and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put into service. Donated tangible capital assets are reported at fair value at the time of donation. Estimated useful lives are as follows:

Building	20 - 50 years
Building improvements	10 - 50 years
Fixtures, furniture, equipment, and vehicles	5 - 25 years
IT infrastructure	3 - 10 years
Parks infrastructure	15 - 60 years
Paving and roads	10 - 100 years
Sewer infrastructure	10 - 100 years
Water infrastructure	10 - 100 years

Asset Retirement Obligations

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset that the Village will be required to settle. The Village recognizes asset retirement obligations when there is a legal obligation to incur retirement 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 useful life 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.

Budgeted Figures

The budgeted figures are based on the adopted Five-Year Financial Plan for the year 2023 adopted under Bylaw No.1296 on November 28, 2023.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring estimates include the determination of employee future benefits, asset retirement obligations, the provision for contingencies and the determination of the useful lives of assets for amortization. Actual results could differ from management's best estimates as additional information becomes available in the future.

Financial Instruments

The Village's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, employee future benefits and MFA equipment finance loans which are recorded at cost/amortized cost.

3. CHANGE IN ACCOUNTING POLICIES

Effective January 1, 2023, the Village adopted new Public Sector Accounting Standard Section PS 3280 Asset Retirement Obligations (ARO) which recognizes legal obligations associated with the retirement of tangible capital assets. The financial statements of the comparative year have not been restated to reflect this change in the accounting policy, which has been applied prospectively. Under the prospective application method, all ARO incurred before and after the transition date have been recognized/adjusted in accordance with this standard. For those tangible capital assets in productive use, there was a related increase in the carrying amount of the related tangible capital asset by the same amount; for those tangible capital assets no longer in productive use, an expense was recognized for the same amount as the liability.

As a result of the adoption on this new accounting policy, an increase in the buildings tangible capital asset of \$149,864, an increase in the recreational facility tangible capital asset of \$28,544, an increase in the engineered structures capital asset of \$36,566, an increase in the asset retirement obligation of \$224,648 and an asset retirement obligation accretion expense of \$9,674 were recognized in the financial statements as at December 31, 2023.

Effective January 1, 2023, the Village adopted new Public Sector Accounting Standards Sections PS 3450 Financial Instruments, PS 3041 Portfolio Investments, PS 2601 Foreign Currency Translation and Section 1201 Financial Statement Presentation along with the related amendments. New Section PS 3450 requires the fair value measurement of derivatives and portfolio investments in equities quoted in an active market. All other financial assets and liabilities are measured at cost or amortized cost (using the effective interest method), or, by policy choice, at fair value when the entity defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis.

The measurement requirements were applied prospectively. The recognition, derecognition, and measurement policies followed in the comparative period were not reversed and the comparative figures have not been restated. The Village does not have any financial assets or liabilities that are recorded at fair value. The adoption of this standard has no impact on the financial statements of the Village.

VILLAGE OF KASLO
NOTES TO FINANCIAL STATEMENTS (Continued)
As At December 31, 2023

4. CASH AND CASH EQUIVALENTS

	2023	2022
Credit Union demand deposits	\$ 5,314,628	\$ 4,171,712
MFA short-term bonds	<u>-</u>	<u>18,602</u>
	<u>\$ 5,314,628</u>	<u>\$ 4,190,314</u>

The MFA short-term bonds are considered equivalent to cash due to their liquid nature and market value approximating the recorded cost.

5. ACCOUNTS RECEIVABLE

Accounts receivable are recorded net of any allowance and are comprised of the following:

	2023	2022
Property tax and utility fees receivable	\$ 66,571	\$ 47,810
Trade accounts and grants receivable	<u>304,814</u>	<u>416,969</u>
	<u>\$ 371,385</u>	<u>\$ 464,779</u>

6. DEFERRED REVENUE

These funds are externally restricted for the purposes for which they were collected.

	Balance, Beginning of Year	Contributions Received	Revenue Recognized	Balance, End of Year
Federal Gas Tax Fund*	\$ -	\$ 105,305	\$ (105,305)	\$ -
Growing Communities Fund**	-	919,000	(919,000)	-
CBT Front Street Park	97,389	-	(17,636)	79,753
CBT Charge Up Grant	-	100,000	(62,442)	37,558
CBT Youth FireSmart	-	36,300	(22,384)	13,916
Provincial Rural Dividend Grant	73,603	-	(10,119)	63,484
Provincial Community Preparedness	91,799	-	(91,799)	-
RDCK Community Grants	17,725	59,658	(56,321)	21,062
RDCK McDonald Creek Grant	-	42,000	-	42,000
Village of New Denver	45,000	-	-	45,000
UBCM Grants	67,217	307,369	(257,040)	117,546
REDIP Grant	-	100,000	-	100,000
CERIP Grant	956,640	-	(41,377)	915,263
Other grants and contributions	102,490	101,316	(201,214)	2,592
Prepaid taxes, licenses, and fees	26,169	28,893	(33,190)	21,872
	<u>\$ 1,478,032</u>	<u>\$ 1,799,841</u>	<u>\$ (1,817,827)</u>	<u>\$ 1,460,046</u>

*The Federal Gas Tax Fund is recognized into revenue and immediately transferred to the Community works reserve.

**The Growing Communities Fund is recognized into revenue and immediately transferred to the Growing communities reserve.

7. ASSET RETIREMENT OBLIGATIONS

The Village has recognized asset retirement obligations related to remediating asbestos-containing buildings, removing septic tanks and reclamation and remediation of its gravel pit mine. The recognition of the asset retirement obligation involved an accompanying increase to the buildings, recreation facility and engineered structure tangible capital assets. The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

A reconciliation of the aggregate carrying amount of the liability is as follows:

	2023	2022
Opening balance	\$ -	\$ -
Initial recognition of expected discounted cash flows	\$ 214,974	\$ -
Increase due to accretion	<u>\$ 9,674</u>	<u>\$ -</u>
Closing balance	<u>\$ 224,648</u>	<u>\$ -</u>

The liability is estimated using a present value technique that discounts future expenditures. The discount rate used was based on long-term financing rates with MFA of 4.5%. The total undiscounted expenditures and the time period over which they are expected to be incurred is as follows:

2024	\$ 156,000
2025	\$ 8,000
2033	\$ 46,322
2048	<u>\$ 114,842</u>
	<u>\$ 325,164</u>

8. EMPLOYEE FUTURE BENEFITS

The Village records liabilities for accrued employee benefits in the period in which they are earned by the employee. Short-term benefits, such as banked overtime and vacation entitlements are included in accounts payable and accrued liabilities. Certain eligible employees are also able to accumulate unused sick days and have a portion of the benefit paid out if certain retirement criteria are met. These benefits are calculated based on years of service and pay out percentages vary depending on the union contract and accrued at management's estimate of future entitlements.

9. MFA EQUIPMENT FINANCE LOANS

	2023	2022
Municipal Finance Authority equipment finance loan, repayable in monthly payments of \$2,164 including interest that ranged from 4.77% to 5.63% in 2023, secured by the related asset, maturing April 2024.	<u>\$ 7,092</u>	<u>\$ 31,992</u>

The requirements for future repayments of principal are estimated as follows:

2024	\$ 7,092
------	----------

10. MUNICIPAL PENSION PLAN

The Village and its employees contribute to the Municipal Pension Plan, (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan had about 240,000 active members and approximately 124,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Village of Kaslo paid \$69,238 for employer contributions to the plan in fiscal 2023 (2022 - \$63,114).

The next valuation will be as at December 31, 2024, with results available later in 2025. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution 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.

11. COLLECTION FOR OTHER GOVERNMENTS

The Village collected and remitted the following taxes on behalf of other Governments. These are not included in the Village's financial statements.

	2023	2022
Provincial Government - School Taxes	\$ 549,790	\$ 483,626
Provincial Government - Police Tax Levy	75,641	61,039
British Columbia Assessment Authority	12,593	11,135
Regional Hospital	56,102	53,498
Municipal Finance Authority	70	59
Other agencies	23,274	21,900
Regional District of Central Kootenay	649,271	586,792
	<u>\$ 1,366,741</u>	<u>\$ 1,218,049</u>

VILLAGE OF KASLO
NOTES TO FINANCIAL STATEMENTS (Continued)
As At December 31, 2023

12. ACCUMULATED SURPLUS

	2023	2022
General Operating Fund - unappropriated surplus	\$ 541,494	\$ 584,428
General Operating Fund - appropriated surplus - COVID-19 safe restart grant	268,728	355,876
Waterworks Utility Operating Fund surplus	71,606	23,224
Sanitary Sewer Utility Operating Fund surplus	<u>29,055</u>	<u>20,882</u>
 Total Operating Funds' surplus	 910,883	 984,410
 Reserve Funds	 3,234,722	 1,850,473
 Equity in Tangible Capital Assets (Note 13)	 <u>9,937,343</u>	 <u>10,078,937</u>
	 <u>\$ 14,082,948</u>	 <u>\$ 12,913,820</u>

The unspent funds from the Provincial COVID-19 safe start grant have been appropriated within the general operating fund accumulated surplus for use in the subsequent year.

13. EQUITY IN TANGIBLE CAPITAL ASSETS

The equity in tangible capital assets represents total tangible capital assets less the long-term debt issued to acquire the assets. The balance is comprised of the following:

	2023	2022
General Capital Fund	\$ 5,229,864	\$ 5,238,831
Sanitary Sewer Capital Fund	1,894,484	1,975,888
Waterworks Capital Fund	<u>2,812,995</u>	<u>2,864,218</u>
	 <u>\$ 9,937,343</u>	 <u>\$ 10,078,937</u>

14. CONTINGENT LIABILITIES

The Village, as a member of the Regional District of Central Kootenay, is jointly and severally liable for the future capital liabilities of the Regional District.

The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet its payments and obligations, it shall make payments from the debt reserve fund which is in turn established by a similar debt reserve fund of the Village and all other borrowing participants. If the debt reserve fund is deficient, the Authority's obligations become a liability of the Regional District, and may become a liability of the participating municipalities.

Potential Claims

In the normal course of a year, the Village may be faced with claims for damages of a diverse nature. Potential claims identified include a claim relating to the right of way for a construction project. The Village is conducting a review of these claims and as at the year end, no estimate can be made of the likely outcome, and no accrual has been made for these potential claims.

15. GOVERNMENT TRANSFERS

Government Transfers - Unconditional

	2023	2022
Provincial	<u>\$ 399,082</u>	<u>\$ 505,082</u>

Government Transfers - Conditional

Federal	\$ -	\$ 23,755
Provincial	1,505,620	461,479
Other	<u>166,215</u>	<u>207,020</u>
	<u>\$ 1,671,835</u>	<u>\$ 692,254</u>

16. RECONCILIATION OF BUDGET

The following reconciles the budgeted surplus as shown on the statement of operations to the budget as presented in Bylaw No. 1296 adopted on November 28, 2023.

Budgeted annual surplus as presented	\$ 2,464,419
Capital expenditures	(1,370,843)
Principal payment on debt	(26,686)
Transfers from reserve funds	<u>(1,066,890)</u>
	<u>\$ -</u>

17. CEMETERY CARE TRUST FUND

The Village operates the Kaslo Cemetery and maintains a Cemetery Care Fund. These funds have not been included in the statement of financial position nor have their operations been included in the statement of operations.

	2023	2022
ASSETS		
Short-term investments	\$ 96,234	\$ 89,185
OPERATIONS		
Contributions	\$ 2,150	2,150
Interest	1,900	1,509
CHANGE IN EQUITY		
	\$ 4,050	\$ 3,659

18. GROWING COMMUNITIES FUND

Information about the Growing Communities Fund (GCF), when deposited into a reserve fund established by bylaw:

The Province of British Columbia distributed conditional GCF grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia. The Village of Kaslo received \$919,000 of GCF funding in March 2023.

	2023	2022
Opening balance of unspent funds	-	-
Amount received during the year	\$ 919,000	-
Amount spent	-	-
Closing balance of unspent funds	\$ 919,000	-

19. SEGMENTED INFORMATION

The Village of Kaslo is a diversified municipal government that provides a wide range of services to its citizens. The Village's operations and activities are organized and reported by funds and departments. The general fund reports on operations funded primarily by property taxes and government transfers which include services provided by the Village such as general government services, protective services, public works, recreation and cultural services and aerodrome. The utility operations are comprised of the water and sewer system each accounting for its own operations and programs within its own fund. Operating results reported by the following segments are included in Schedule 2.

General government

General government is primarily funded by property taxation and unconditional government transfers. The expenses within the segment are for legislative, general administration and finance functions as well as all garbage and recycling, operations and maintenance costs relating to the municipal buildings and grants to community organizations.

19. SEGMENTED INFORMATION (continued)

Protective services

Protective services is comprised of fire inspection, bylaw enforcement and building inspection fees.

Public works

Public works is a broad function comprised of crews engaged in the maintenance and improvements to the road systems, drainage, sidewalks, snow removal, works yard maintenance and other planning and maintenance activities.

Recreation and cultural services

Recreation and cultural services contribute to the quality of life and personal wellness through the maintenance of the parks and boulevards, campground, and contributions to the seniors' hall.

Aerodrome

The aerodrome segment reports the operations, maintenance and planning expenditures for the aerodrome.

Sewer utility operations

The sewer utility operates the sanitary sewer system networks and pump station. Revenue and expenses represent the amounts that are directly attributable to the function of the sewer utility.

Water utility operations

The water utility provides safe drinking water to the Village. Revenue and expenses represent the amounts that are directly attributable to the function of the water utility.

20. FINANCIAL INSTRUMENTS

Credit risk exposure

Credit risk is the risk of financial loss to the Village if a debtor fails to discharge their obligation (e.g., pay property taxes to the Village). The Village is exposed to this risk arising from its cash and accounts receivable.

The Village's investment policy operates within the constraints of the investment guidelines laid out in Section 183 of the Community Charter, which puts limits on the types of investments the Village may invest in. The Section permits the Village's funds to be invested in securities of the Municipal Finance Authority; specified pool investments; securities issued by the Government of Canada, a Canadian province, municipality, or regional district; investments guaranteed by a chartered bank; and deposits in savings institutions or non-equity or membership shares of a credit union.

Accounts receivable is primarily amounts due from government (grants receivable) and Village residents. The Village mitigates credit risk by regular submission of reporting requirements for grant installments to be paid within six months to a year of the grant approval. Property tax receivable risk is mitigated by regular notification to the residents of outstanding amounts and ultimately tax sale for recovery, if necessary. If an accounts receivable is held for a long period of time, an impairment allowance is setup to offset the receivable. There were no changes in exposures to credit risk during the period. The amounts outstanding at year end were as follows:

VILLAGE OF KASLO
NOTES TO FINANCIAL STATEMENTS (Continued)
As At December 31, 2023

20. FINANCIAL INSTRUMENTS (continued)

2023

	Current	31-60 days	61-90 days	91-120 days	Over 120 days	Total
Due from other governments	304,814					304,814
Taxes receivable					66,571	66,571
Total receivables	\$ 304,814				\$ 66,571	\$ 371,385

2022

	Current	31-60 days	61-90 days	91-120 days	Over 120 days	Total
Due from other governments	416,969					416,969
Taxes receivable					47,810	47,810
Total receivables	\$ 416,969				\$ 47,810	\$ 464,779

Liquidity risk exposure

Liquidity risk is the risk that the Village will not be able to meet all cash outflow obligations as they come due. The Village mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting. The following table sets out the expected maturities, representing undiscounted cash-flows of its financial liabilities:

	2024
Accounts payable and accrued liabilities	201,708
Long-term debt	7,092
Total	<u>\$ 208,800</u>

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

20. FINANCIAL INSTRUMENTS (continued)

Market risk exposure

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Village operates with constraints of the investment guidelines in Section 183 of the Community Charter.

Currency risk

Currency risk arises from the change in price of one currency in relation to another. The Village is not exposed to this risk as it does not transact in foreign currencies.

Interest rate risk

Interest rate risk is the potential for financial loss caused by fluctuations in the fair value or future cash flows of financial instruments because of changes in market interest rates. The Village mitigates this risk by ensuring that they have sufficient cash to meet the outstanding debt obligation if interest rates should rise. The Village monitors expected cash outflow through budgeting and maintenance of loans payable. There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial statement will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk). The Village is not exposed to other price risk as the Village does not have any investments or equity instruments.

21. COMPARATIVE FIGURES

Comparative figures have been adjusted to conform to changes in the current year presentation.

VILLAGE OF KASLO
SCHEDULE 1 - TANGIBLE CAPITAL ASSETS
As At December 31, 2023

	Land	Buildings	Engineering Structures	Machinery and Equipment	Office Equipment and Furniture	Roads and Paving	SS Moyie	Sewer System	Water System	2023 Total	2022 Total
COST											
Opening Balance	1,851,445	3,961,917	1,008,876	1,096,333	36,957	1,551,193	11	3,216,455	6,347,893	19,071,080	17,840,105
Add: Additions		158,191	130,962	87,786	-	-	-	-	81,554	458,493	1,278,188
Add: Additions due to ARO recognition		178,408	36,566	-	-	-	-	-	-	214,974	-
Less: Disposals		(41,903)	(69,743)	-	-	-	-	-	-	(111,646)	(47,213)
Closing Balance	1,851,445	4,256,613	1,106,661	1,184,119	36,957	1,551,193	11	3,216,455	6,429,447	19,632,901	19,071,080
ACCUMULATED AMORTIZATION											
Opening Balance	-	2,172,385	537,293	681,797	36,957	807,477	-	1,240,567	3,483,675	8,960,151	8,488,455
Add: Amortization	-	211,784	35,004	61,772	-	36,816	-	81,404	132,777	559,557	471,696
Less: Acc. Amortization on Disposals	-	(41,904)	(13,986)	-	-	-	-	-	-	(55,890)	-
Closing Balance	-	2,342,265	558,311	743,569	36,957	844,293	-	1,321,971	3,616,452	9,463,818	8,960,151
Net Book Value, year ended December 31, 2023	1,851,445	1,914,348	548,350	440,550	-	706,900	11	1,894,484	2,812,995	10,169,083	
Net Book Value, year ended December 31, 2022	1,851,445	1,789,532	471,583	414,536	-	743,716	11	1,975,888	2,864,218		10,110,929

VILLAGE OF KASLO
SCHEDULE 2 - SEGMENTED INFORMATION
As At December 31, 2023

	General Government	Protective Services	Public Works	Recreation and Cultural	Aerodrome	Sewer Utility	Water Utility	2023	2022
REVENUE									
Municipal property taxes and grants in lieu	777,901	-	-	-	-	-	-	777,901	731,189
Parcel taxes	-	-	-	-	-	16,046	75,140	91,186	75,480
Government transfers - unconditional	399,082	-	-	-	-	-	-	399,082	505,082
Government transfers - conditional	1,144,059	346,560	-	171,097	10,119	-	-	1,671,835	692,254
Grants	1,200	-	-	-	-	-	-	1,200	3,500
Sale of services , donations and other	265,255	-	5,000	158,922	12,254	4,800	-	446,231	588,962
Interest	284,233	-	-	-	-	-	758	284,991	79,664
User fees	-	-	-	-	-	134,919	316,375	451,294	459,632
Insurance proceeds and emergency funding	-	-	-	-	-	-	-	-	34,555
Total Revenue	2,871,730	346,560	5,000	330,019	22,373	155,765	392,273	4,123,720	3,170,318
EXPENDITURES									
Wages and benefits and Council stipends	550,266	339	232,050	64,659	373	70,525	92,484	1,010,696	982,899
Materials and services	410,997	415,774	136,883	81,157	12,139	48,911	126,613	1,232,474	1,052,839
Community planning and grants in aid	85,371	-	-	-	-	-	-	85,371	80,680
Interest charges	-	-	1,064	-	-	-	-	1,064	965
Total before Amortization, accretion and gain/loss	1,046,634	416,113	369,997	145,816	12,512	119,436	219,097	2,329,605	2,117,383
Amortization of tangible capital assets	235,471	-	58,846	51,059	-	81,404	132,777	559,557	471,696
Accretion	9,674	-	-	-	-	-	-	9,674	-
Loss on disposal of tangible capital assets	55,756	-	-	-	-	-	-	55,756	47,202
Total Expenditures	1,347,535	416,113	428,843	196,875	12,512	200,840	351,874	2,954,592	2,636,281
ANNUAL SURPLUS (DEFICIT)	1,524,195	(69,553)	(423,843)	133,144	9,861	(45,075)	40,399	1,169,128	534,037

VILLAGE OF KASLO
SCHEDULE 3 - GENERAL OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2023
(Unaudited)

	2023	2022
ASSETS		
Cash	\$ 1,999,436	\$ 2,339,841
Taxes receivable	48,921	25,600
Accounts receivable	304,814	416,968
Due from Sanitary Sewer Utility Operating Fund	-	4,958
Due from Waterworks Utility Operating Fund	-	11,148
Due from Reserve Fund	80,470	-
Prepaid expenses	164,045	34,865
Supplies inventory	5,260	2,828
	2,602,946	2,836,208
LIABILITIES		
Accounts payable and accrued liabilities	200,639	337,462
Employee future benefits	80,226	82,921
Deferred Revenue	1,457,535	1,475,521
Due to Waterworks Utility Operating Fund	29,475	-
Due to Sanitary Sewer Utility Operating Fund	24,849	-
	1,792,724	1,895,904
ACCUMULATED SURPLUS	\$ 810,222	\$ 940,304

VILLAGE OF KASLO
SCHEDULE 4 - GENERAL OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2023
(Unaudited)

	2023	2022
REVENUE		
General taxation	\$ 730,406	\$ 683,014
Interest and penalties on taxes	14,786	16,811
Utility taxes and grants-in-lieu of taxes	32,709	31,364
Permits and licences	17,867	190,967
Rentals and leases	96,287	105,155
Sale of services	143,798	146,506
Conditional government transfers and other grants	1,673,035	686,661
Unconditional government transfers	399,082	505,082
Interest on investments	154,407	47,635
Proceeds from sale of tangible capital assets	-	11
Donations and other miscellaneous revenue	183,479	141,694
	3,445,856	2,554,900
EXPENDITURES		
General government administration and buildings	843,293	746,384
Community planning and grants in aid	85,373	80,680
Solid waste, recycling and cemetery maintenance	117,970	100,264
Protective services	416,113	322,368
Public works	369,997	392,079
Aerodrome	12,512	12,951
Recreation and cultural services	145,816	110,119
Debt and lease charges		
- Interest	-	-
- Principal payment	24,900	27,443
Capital expenditures	376,939	528,664
	2,392,913	2,320,952
EXCESS OF REVENUE OVER EXPENDITURES	1,052,943	233,948
ACCUMULATED SURPLUS, BEGINNING OF YEAR	940,304	933,051
Transfer to Sewer Utility Operating Fund	(6,020)	(18,587)
Transfer to Reserve Funds	(1,389,022)	(312,854)
Transfer from Reserve Fund	212,017	104,746
ACCUMULATED SURPLUS, END OF YEAR	\$ 810,222	\$ 940,304

VILLAGE OF KASLO
SCHEDULE 5 - GENERAL, SANITARY SEWER, AND WATERWORKS UTILITY
CAPITAL FUNDS
STATEMENT OF FINANCIAL POSITION
As At December 31, 2023
(Unaudited)

LIABILITIES	2023	2022
GENERAL		
MFA equipment finance loans	\$ 7,092	\$ 31,992
Asset retirement obligation	224,648	-
	231,740	31,992
TANGIBLE CAPITAL ASSETS		
GENERAL		
Land, buildings, and equipment	5,461,604	5,270,823
SANITARY SEWER		
Sanitary sewer treatment system	1,894,484	1,975,888
WATERWORKS UTILITY		
Plant and equipment	2,812,995	2,864,218
	10,169,083	10,110,929
ACCUMULATED SURPLUS	\$ 9,937,343	\$ 10,078,937
Represented by:		
EQUITY IN TANGIBLE CAPITAL ASSETS		
General Capital	\$ 5,229,864	\$ 5,238,831
Sanitary Sewer Capital	1,894,484	1,975,888
Waterworks Capital	2,812,995	2,864,218
	\$ 9,937,343	\$ 10,078,937

VILLAGE OF KASLO
SCHEDULE 6 - CAPITAL FUNDS
STATEMENT OF EQUITY IN TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2023
(Unaudited)

	2023	2022
GENERAL CAPITAL FUND		
Balance, beginning of year	\$ 5,238,831	\$ 4,975,325
Add:		
Tangible capital asset additions	376,939	528,664
Additions due to asset retirement obligation	214,974	-
Equipment loan principal repayments	24,900	27,443
Deduct:		
Amortization	(345,376)	(245,388)
Net book value of assets disposed	(55,756)	(47,213)
Recognition of asset retirement obligation	(224,648)	-
Balance, end of year	\$ 5,229,864	\$ 5,238,831
SANITARY SEWER CAPITAL FUND		
Balance, beginning of year	\$ 1,975,888	\$ 2,045,648
Add:		
Tangible capital asset additions	-	11,500
Deduct:		
Amortization	(81,404)	(81,260)
Balance, end of year	\$ 1,894,484	\$ 1,975,888
WATERWORKS CAPITAL FUND		
Balance, beginning of year	\$ 2,864,218	\$ 2,271,242
Add:		
Tangible capital asset additions	81,554	738,024
Long-term debt principal repayment	-	-
Actuarial adjustment	-	-
Deduct:		
Amortization	(132,777)	(145,048)
Balance, end of year	\$ 2,812,995	\$ 2,864,218

VILLAGE OF KASLO
SCHEDULE 7 - WATERWORKS UTILITY OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2023
(Unaudited)

	2023	2022
ASSETS		
Water user fees receivable	\$ 14,053	\$ 9,275
Due from Community Works Fund	29,475	-
Inventory of supplies	31,658	28,677
	75,186	37,952
LIABILITIES		
Accrued interest payable	1,069	1,069
Deferred revenue	2,511	2,511
Due to General Operating Fund	-	11,148
	3,580	14,728
ACCUMULATED SURPLUS	\$ 71,606	\$ 23,224

DRAFT

VILLAGE OF KASLO
SCHEDULE 8 - WATERWORKS UTILITY OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2023
(Unaudited)

	2023	2022
REVENUE		
Water user and connection fees	\$ 316,375	\$ 310,526
Parcel tax	75,140	61,462
Emergency funding and insurance proceeds	-	34,555
Grant	-	9,093
Interest	758	786
	392,273	416,422
EXPENDITURES		
Administration and allocation of labour costs from general	92,484	79,812
Maintenance materials and services	126,613	150,625
Debt charges		
- Interest	-	-
- Principal payment	-	-
Capital expenditures	81,554	738,024
	300,651	968,461
EXCESS OF REVENUE OVER EXPENDITURES	91,622	(552,039)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	23,224	261,096
Transfer from Reserve Funds	81,554	438,961
Transfer to Reserve Fund	(124,794)	(124,794)
ACCUMULATED SURPLUS, END OF YEAR	\$ 71,606	\$ 23,224

VILLAGE OF KASLO
SCHEDULE 9 - SANITARY SEWER UTILITY OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2023
(Unaudited)

	2023	2022
ASSETS		
Sewer rates receivable	\$ 3,597	\$ 12,936
Due from General Operating Fund	24,849	-
Inventory	609	12,904
	29,055	25,840
LIABILITIES		
Due to General Operating Fund	-	4,958
ACCUMULATED SURPLUS	\$ 29,055	\$ 20,882

DRAFT

VILLAGE OF KASLO
SCHEDULE 10 - SANITARY SEWER UTILITY OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2023
(Unaudited)

	2023	2022
REVENUE		
Sewer rates and charges	\$ 134,919	\$ 149,106
Parcel tax	16,046	14,018
Conditional grants	-	-
Sanidump fees	4,800	4,640
	155,765	167,764
EXPENDITURES		
Materials and services	48,911	30,886
Wages and benefits	70,525	91,215
Capital expenditures	-	11,500
	119,436	133,601
EXCESS OF REVENUE OVER EXPENDITURES	36,329	34,163
ACCUMULATED SURPLUS, BEGINNING OF YEAR	20,882	808
Transfer from Sewer Reserve Fund	-	1,500
Transfer to Sewer Reserve Fund	(34,176)	(34,176)
Transfer from General Operating Fund - Village own connection and use	6,020	9,329
Transfer from General Operating Fund - Allocation from campground	-	9,258
ACCUMULATED SURPLUS, END OF YEAR	\$ 29,055	\$ 20,882

VILLAGE OF KASLO
SCHEDULE 11 - RESERVE FUNDS
STATEMENT OF FINANCIAL POSITION
As At December 31, 2023
(Unaudited)

	2023	2022
FINANCIAL ASSETS		
Cash and short-term investments	\$ 3,315,192	\$ 1,850,473
LIABILITIES		
Due to General Operating Fund	80,470	-
	\$ 3,234,722	\$ 1,850,473
RESERVE FUNDS		
Aerodrome	\$ 134,224	\$ 126,953
Buildings, Vehicles, and Equipment	63,805	40,583
City Hall National Historic Site	68,641	60,178
Community Works	222,920	192,784
Contingency	130,084	123,465
Greenhouse Gas Emissions Reduction	52,870	52,466
Growing Communities	942,714	-
Kaslo and Area D Arena Property	193,639	97,155
Kaslo Public Arts	2,972	2,814
Kemball Memorial Centre	49,347	37,205
Library	269,074	213,953
Recreation, Parks, and Open Spaces	192,332	176,778
Sick Leave Bank and Settlement	75,350	88,186
Transportation	159,093	147,446
Sewer Infrastructure	187,954	145,466
Water Infrastructure	489,703	345,041
	\$ 3,234,722	\$ 1,850,473

VILLAGE OF KASLO
SCHEDULE 12 - RESERVE FUND
STATEMENT OF TRANSACTIONS
For the Year Ended December 31, 2023
(Unaudited)

	Balance, Beginning of Year	Contributions	Transfers to Other Funds	Interest Earned	Balance, End of Year
Aerodrome	\$ 126,953	\$ -	\$ -	\$ 7,271	\$ 134,224
Buildings, Vehicles, and Equipment	40,583	21,099	-	2,123	63,805
City Hall National Historic Site	60,178	5,000	-	3,463	68,641
Community Works	192,784	105,305	(87,733)	12,564	222,920
Contingency	123,465	-	-	6,619	130,084
Greenhouse Gas Emissions Reduction	52,466	48,082	(50,571)	2,893	52,870
Growing Communities	-	919,000	-	23,714	942,714
Kaslo and Area D Arena Property	97,155	126,467	(36,791)	6,808	193,639
Kaslo Public Arts	2,814	-	-	158	2,972
Kemball Memorial Centre	37,205	10,000	-	2,142	49,347
Library	213,953	43,034	-	12,087	269,074
Recreation, Parks, Open Spaces	176,778	24,481	(18,453)	9,526	192,332
Sick Leave Bank and Settlement	88,186	-	(16,732)	3,896	75,350
Transportation	147,446	5,000	(1,737)	8,384	159,093
Sewer Infrastructure	145,466	34,176	-	8,312	187,954
Water Infrastructure	345,041	124,794	-	19,868	489,703
	\$ 1,850,473	\$ 1,466,438	\$ (212,017)	\$ 129,828	\$ 3,234,722

VILLAGE OF KASLO
SCHEDULE 13 - COVID-19 SAFE RESTART GRANT
STATEMENT OF TRANSACTIONS
For the Year Ended December 31, 2023
(Unaudited)

	2023	2022
Opening balance	355,876	\$ 405,615
Expenditures	<u>(87,148)</u>	<u>(49,739)</u>
Balance, December 31, 2023	<u>268,728</u>	<u>\$ 355,876</u>

The Village has expended \$87,148 (2022: \$49,739) of the Provincial COVID-19 safe restart grant funding in the current year. The full amount received during 2020 was recognized in revenue with government transfers - conditional. The remaining unspent funds have been appropriated within the accumulated surplus of the general operating fund to carry forward for use in the subsequent year.

DRAFT

From: ANNE

Sent: Saturday, June 1, 2024 9:59 AM

To: Karissa Stroshein <admin@kaslo.ca>

Subject: Jiimi Hollands V. Voice letter

We wish to advise the Village Mayor and Council of our support of Mr Hollands letter regarding the South Beach issue.

Housing is far more important than the developers proposal.

Respectfully

Anne Gray & Tim Ryan

Kaslo

Get [BlueMail for Android](#)

The Valley Voice May 30, 2024

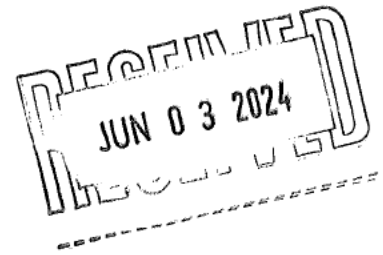
Development in Kaslo

Kaslo South Beach is how the Kaslo community refers to the beautiful, open space, waterfront property south of the Kaslo River. Much of the area is privately owned and the owner has requested a change to the zoning, in part to allow for the creation of an strata title RV park. About 30% of the developable land is owned by the Village of Kaslo and the developer would like to acquire this portion in order to proceed. The area is in a floodplain. Over the years since the sawmill was removed, the area has been used by Kaslo and area residents as an open space with some seasonal camping. I believe there is a unique opportunity for a win-win in this situation. Instead of the Village of Kaslo selling real estate for a development in a floodplain, it could trade very desirable land adjacent to the highway and golf course – that was just partially cleared for fire interface. The Kaslo South Beach area has demonstrated its highest and best use for many years as open space parkland and some potential for seasonal camping. It is a very important environmental asset. The property adjacent to the highway is prime real estate with lake views and is close to town. A very attractive property for development. Kaslo is not in a dire need for a strata title RV park. Kaslo is in dire need of housing and preserving prime open space on the lake. There is no need for development and best use of the fire interfaced area is housing. Provincial and

federal governments are eager to support and fund development of public lands for housing – this creates an even greater opportunity for prudent development of Kaslo property, and greatly incentivizes a developer.

Jimi Holland Kaslo

May 28, 2024



Dear Village of Kaslo Mayor & Council

The Kaslo Car Show Committee wishes to thank you for the grant money which covered this year's liability insurance.

We appreciate being able to close off Kaslo's Historic Front Street for show day and we also acknowledge and very much appreciate the gifting of the use of Front St. Park for the sole use of our registration tents on show day.

Your contributions this year and in years past go a long way to ensuring that the car show is the "Locally World Famous" successful event that it has become.

Yours on behalf of the Kaslo Car Show Committee,
Dave Boland



Kaslo's *27th* Annual **SHOW 'N' SHINE**

SUNDAY, MAY 19, 2024, 10 A.M. – 3:30 P.M.

<<< KASLO'S HISTORIC FRONT STREET >>>

TROPHY PRESENTATION 3:30 P.M.

OPEN SHOW/ ENTRY FEE \$20

*Family Friendly
Spectators Free*

RAFFLE:

**HAND CRAFTED FARM TRUCK
PROCEEDS:
KASLO'S "TRUST FOR KIDS"
(SINCE 1981)**



kasloshowandshine.com

Photo credit - Geri

KASLO B.C. - *The place to be* - LOCALLY WORLD FAMOUS

May 29, 2024

BC Municipalities

Dear BC Mayors, Council and Staff

RE: Deputy Mayor to Represent Kamloops City Council

Kamloops City Council wishes to inform all representatives of the Municipal Governments of BC that Mayor Reid Hamer-Jackson is no longer authorized to speak for the will of Kamloops City Council or the corporation of the City of Kamloops, as per Council resolution effective May 28, 2024.

The appointed Deputy Mayor, which rotates month-to-month among the eight councillors and is outlined in the attached schedule, will represent City Council and the organization at all events and for all matters locally, provincially, and federally. Please note, the Deputy Mayor schedule is subject to change. The current version is posted online at [Kamloops.CivicWeb.net](https://www.kamloops.ca/CivicWeb.net). This decision does not preclude staff speaking publicly on behalf of the City of Kamloops.

The Deputy Mayor will author and sign all communications from Kamloops City Council. All applicable provincial and federal government agencies and all municipal governments within BC will receive this communication.

Any official communications for Kamloops City Council should be directed to Deputy Mayor and Council via the Executive Assistant to Mayor and Council at eacouncil@kamloops.ca. We appreciate your cooperation and look forward to working with you.

Sincerely,



Deputy Mayor Kelly Hall
City of Kamloops

Enclosed: 2024 Deputy Mayor Schedule



City of Campbell River
From the Office of the Mayor

May 28, 2024

The Honorable Bruce Ralston
Minister of Forests
Room 138 Parliament Buildings
Victoria, BC V8V 1X4

Via email: FLNR.Minister@gov.bc.ca

Dear Minister Ralston,

I am writing to express my deep concern regarding the provincial government's recent management of forest practices, which are having severe repercussions on local communities and the broader provincial economy. As you may be aware, two weeks ago, Canfor Corporation announced its decision to close a sawmill in Bear Lake, curtail production at a pulp mill in Prince George, and suspend plans for a new mill in Houston, BC. This announcement has sent shockwaves through these three BC communities, resulting in hundreds of job losses that support families and sustain local economies.

The forest sector in BC is facing significant challenges, compounded by uncertainties surrounding fibre supply and the BC Government's Forest policies and directives. Our forests have supported communities and families for generations, and it is essential to maintain this legacy.

According to the BC Council of Forest Industries' 2024 report, the forest industry in BC supports approximately 100,000 jobs across the province. The industry contributes \$17.4 billion in value-added activity, with significant portions derived from forestry, logging supported activities, wood products manufacturing, and pulp and paper manufacturing. Additionally, the sector generates approximately \$9.1 billion in labour income and contributes \$6.6 billion in government revenue, benefitting provincial, federal and municipal levels.

This decline in the forest sector is not just a statistic; it represents a real crisis affecting people and communities. It is imperative that all levels of government take immediate and decisive action to protect good forestry jobs and ensure a sustainable future for this vital industry.

Without significant change, announcements like the one Canfor made two weeks ago will become more frequent, affecting communities across BC, including Campbell River. It is vital that we prioritize the health and sustainability of our forest sector to protect our communities, families, and the economy. I urge you to consider the far-reaching impacts of current forest management practices and to work

collaboratively with industry stakeholders to develop policies that support the long-term viability of BC's Forest sector.

Sincerely,

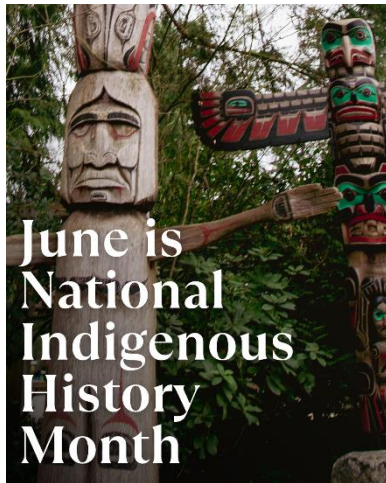
A handwritten signature in blue ink, appearing to read "Kermit Dahl". The signature is stylized with large, rounded letters and a prominent flourish at the end.

Kermit Dahl
Mayor

From: Heritage BC <info@heritagebc.ca>
Sent: Wednesday, June 5, 2024 12:53 PM
To: Karissa Stroshein <admin@kaslo.ca>
Subject: Heritage BC June Updates

[View this email in your browser](#)

Heritage BC



This month, we celebrate the stories, achievements, and resilience of Indigenous communities who have lived on this land since time immemorial and continue to shape our evolving nation. June is an opportunity to honor and learn about the unique cultures, traditions, and experiences of First Nations, Inuit, and Métis peoples.

We call upon all Canadians to actively seek firsthand experiences, educate themselves about living Indigenous cultures, and find ways to contribute to the wellness of Indigenous families, lands, and communities in BC—not just in June, but throughout the year. This National Indigenous History Month, engage with valuable resources online, such as the [Government of Canada's National Indigenous History Month](#) page. Follow organizations like the [First Peoples' Cultural Council](#) and the [First Peoples' Cultural Foundation](#) to deepen your understanding and support.

Explore and support Indigenous tourism experiences in BC by following [Indigenous Tourism BC](#) online and on social media. Join the conversation, expand your knowledge, and make a lasting impact by fostering respect and appreciation for Indigenous heritage and contributions.



June is also Pride Month, a time to celebrate and honour Two-Spirit, Lesbian, Gay, Bisexual, Transgender, Queer, Gender Diverse, and Intersex (LGBTQAI2S+) communities, their history, and their profound impact on society. At Heritage BC, we recognize the invaluable contributions of LGBTQAI2S+ individuals to our cultural heritage and the importance of acknowledging and preserving their stories. This month, we encourage everyone to learn about the rich history and experiences of LGBTQAI2S+ people, support inclusive initiatives, and engage in activities that promote equality and respect. By celebrating Pride Month, we not only honour the resilience and achievements of the 2SLGBTQAI+ community but also reaffirm our commitment to a future where everyone feels safe to live their authentic lives.

Heritage BC: Survey on Heritage Online Course



Heritage BC is creating a virtual education program in partnership with [Royal Roads University](#) for those involved in heritage-related decision-making in BC communities (e.g., volunteers on heritage commissions, planners in small municipalities, advocates, etc.). If you're interested in a practical online course on best practices for heritage planning, conservation, and stewardship, please take this 5-minute survey to help us understand your needs.

[Start the Survey](#)

CAHP Wednesday Workroom: Heritage Conservation in a Housing Crisis



We're thrilled to announce that our session, *Heritage Conservation in a Housing Crisis: Adaptations and Opportunities for Neighbourhoods* from the 2024 Prioritizing People Heritage Conference has been selected by the [Canadian Association of Heritage Professionals \(CAHP\)](#) for their upcoming **Wednesday Workroom: Housing and Heritage Series!**

Join CAHP on **Wednesday, June 12 at 9:00am (PDT)** for a reprise of our popular session which explores how heritage can contribute to housing solutions, enhancing neighbourhoods' density, diversity, vitality, and uniqueness.

Presented by Emily Guy, MA (TRACE architectures), Ivana Otasevic (UNESCO Chair on Diversity of Cultural Expressions), Elana Zysblat, CAHP (Ance Building Services), and Liberty Brears, RPP, MCIP, CAHP (Liberty & Co).

Heritage BC members are invited to attend. Ensure your membership is active when you register. [Renew or join online](#) today! Please visit CAHP's [website](#) for more details and reach out to them with any questions regarding this workroom.

[Register for the Workroom](#)

Advocacy Update: BC Coalition of Arts, Culture, and Heritage



Join [BC Coalition of Arts, Culture, and Heritage](#) for an informative session on **June 6th at 12:00pm PDT** on the latest work by the Coalition, including an overview of upcoming activities and opportunities for deeper engagement. The agenda will cover updates on Coalition activities since February 2024, a timeline of upcoming activities from June to October 2024, and ways you can get involved in arts advocacy efforts within your community. Mark your calendars for this enriching opportunity to connect, collaborate, and champion the arts, culture, and heritage sectors in British Columbia. If you are interested in attending, reserve your spot by [registering online](#).

Check out these articles, blogs, & resources we find interesting!



First Peoples' Cultural Council - [First Peoples' Map of BC](#)

Explore [First Voices](#) an initiative by First Peoples' Cultural Council & First Peoples' Cultural Foundation

National Film Board of Canada - [Indigenous Cinema](#)

The British Columbia Review - [The Sunshine Coast Tale Trail](#)

Journal of Commerce - [New climate a challenge for old buildings in Western Canada](#)

Connect with us on social media



BECOME A MEMBER

Heritage BC is a member-based non-profit organization that supports the heritage sector across British Columbia through education, training and skills development, capacity building in heritage planning and funding through the Heritage Legacy Fund.

A strong membership is vital to our work.

[Become a member today!](#)

Statement of Acknowledgement

As an organization of provincial scope, Heritage BC recognizes that its members, and the local history and heritage they seek to preserve, occupy the lands and territories of B.C.'s Indigenous peoples. Heritage BC asks its members and all people to reflect on the places where they reside and work, and to respect the diversity of cultures and experiences that form the richness of our provincial heritage. [Learn more about whose land you live on.](#)



Copyright (C) 2024 Heritage BC. All rights reserved.
Thank you for receiving The Heritage Update.

Our mailing address is:

Heritage BC
PO Box 846
Ladysmith, BC V9G 16A
Canada
[Add us to your address book](#)

Want to change how you receive these emails?
You can [update your preferences](#) or [unsubscribe](#)

From: Selkirk Innovates <jjones1@selkirk.ca>

Sent: Tuesday, May 28, 2024 9:01 AM

To: Karissa Stroshein <admin@kaslo.ca>

Subject: State of the Basin Focus - Sustainable Commuting in the Columbia Basin-Boundary



State of the Basin Focus

Stories of well-being in our region

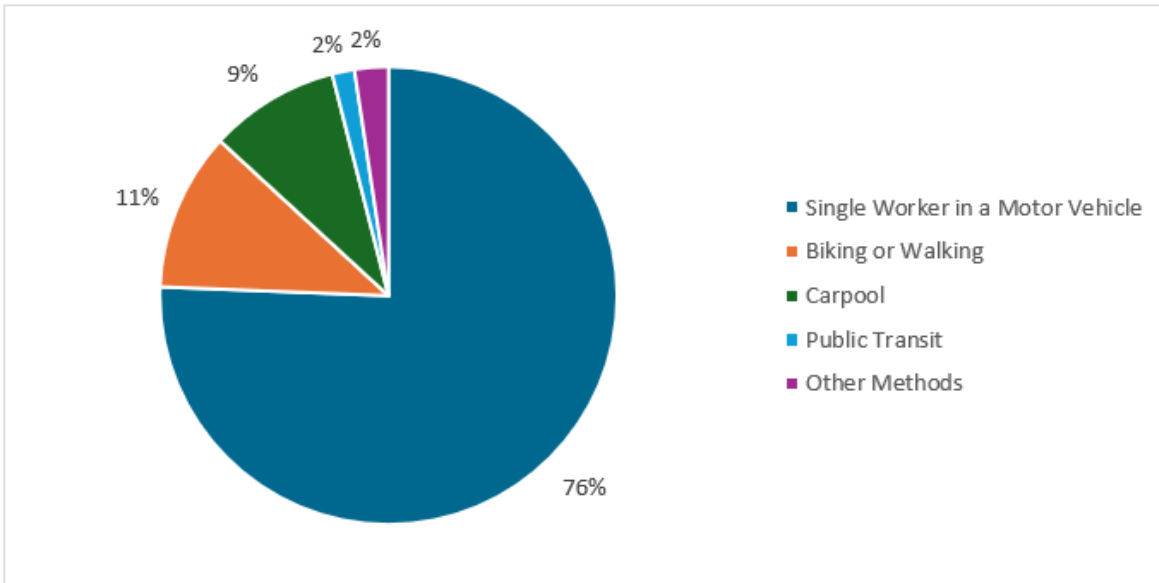
2024 - Issue 4



Sustainable Commuting in the Columbia Basin-Boundary

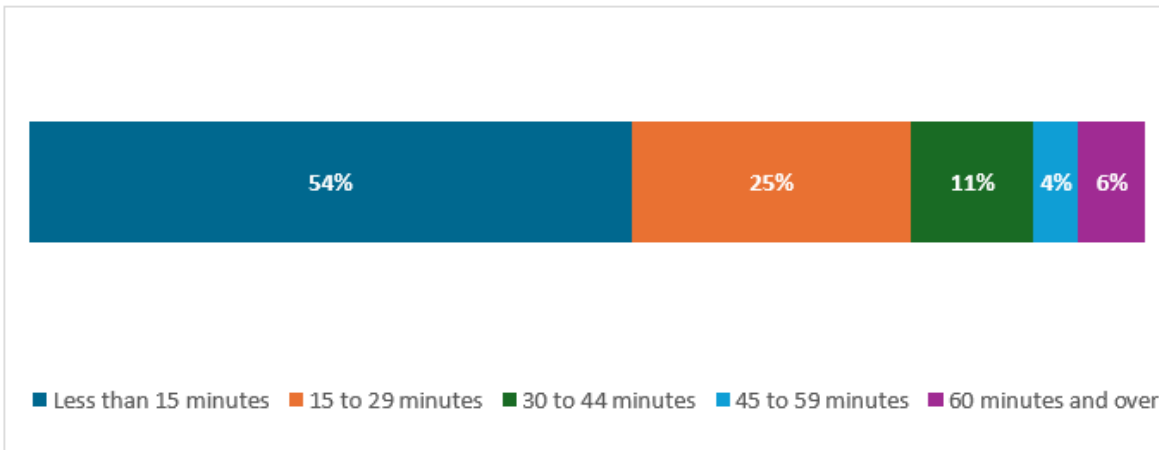
Commuting to and from our places of work can have a substantial impact on our lives. How long it takes and how we choose to commute can greatly affect our [finances, physical and mental health](#), and our personal carbon footprint. Sustainable commuting methods such as walking or biking, carpooling, or using public transit are gaining attention and support in many rural communities.

Data collected from the [2021 Census of Population](#) show that the majority of Columbia Basin-Boundary residents (76%) commute to work as a lone occupant in a vehicle. See graph below.



Commute mode in the Columbia Basin-Boundary Region, 2021

Commuting via sustainable transportation methods can be more [challenging in rural communities because of the lack of infrastructure](#), such as multi-use paths and public transit services. The distance and time required for commuting greatly affect transportation choices. In 2021, the average commute for Columbia Basin-Boundary workers was 18 minutes, with nearly half of workers commuting for 15 minutes or longer. See graph below.



Commute duration in the Columbia Basin-Boundary Region, 2021

Commute location data tell a similar story. In 2021, 54% of Columbia Basin-Boundary residents commuted to work within their own community, 37% commuted to a different community in the same regional district, 6% commuted to a community in a different regional district, and 3% commuted to a different province or territory.

Understanding commuting trends helps identify the challenges and opportunities for adopting sustainable commuting options. In the [2021 State of the Basin Subjective Well-being Report](#), 79% of respondents indicated that they are worried to some degree about climate change. Fossil fuel-powered vehicles are a significant source of [local carbon emissions](#) and contribute to climate change. Sustainable transportation options, such as [active transportation](#), can both reduce the impact of climate change and improve physical well-being.

In 2021, the [provincial government invested 16 million dollars](#) in transportation infrastructure upgrades and improvements in the Kootenay region. These improvements include multi-use pathways and rail trails, shoulder widening, transit stop improvements, and climate change adaptation projects. While progress in improving access to sustainable transportation options in rural communities may not feel fast

enough, local organizations like the [West Kootenay Cycling Coalition](#) are undertaking advocacy work and public education. Increased public awareness, support, and investments from local, regional, and provincial governments can improve access to sustainable commuting options. Check out the [Commuting](#) indicator to learn more!

To learn more about other indicators of well-being, please visit the State of the Basin website stateofthebasin.ca.

Spring GoByBike Week: June 3-9, 2024

The GoByBike BC Society's spring cycling event is taking place next week. BC residents are encouraged to ride their bike to work, school, or simply for fun and exercise, with a chance to win prizes!

[Register for GoByBike Week](#)

New Indicator on Household Composition

A new **Household Composition** indicator is now available on the State of the Basin website. It uses data from the 2021 Census of Population to explore household characteristics, including household size, household demographics (e.g., spouses/partners, roommates, children, etc.), and household arrangements (e.g., single-person, single-family, multi-generational, etc.).

[Visit the Household Composition indicator](#)

We want to hear from you! Your feedback matters to us.

[Click here to share your feedback!](#)



Selkirk Innovates gratefully acknowledges the support of Columbia Basin Trust.

State of the Basin Focus is a e-newsletter highlighting stories of well-being in our region.

You are receiving this email because you have attended a Selkirk College event, are a Selkirk College stakeholder, or have subscribed to receive updates on the State of the Basin.

Selkirk College acknowledges the First Nations of the West Kootenay and Boundary regions on whose traditional territories we are honoured to operate: the *Síŋaȷčkstx* (Sinixt), the *Syilx* (Okanagan), the *Ktunaxa*, and the *Secwépemc* (Shuswap). The State of the Basin initiative also extends to the traditional territory of the *Lheidli T'enneh* First Nation. We are grateful to these Nations as keepers of the lands and value their efforts to enhance resilience and well-being across the region.



Share

Tweet

Share

Forward

Selkirk Innovates
Selkirk College
301 Frank Beinder Way
Castlegar BC V1N 4L3
[Preferences](#) | [Unsubscribe](#)

From: James Whitehead <james_whitehead@sfu.ca>
Sent: Friday, May 24, 2024 3:19 PM
To: James Whitehead <james_whitehead@sfu.ca>
Subject: Event Invitation - Wildfire Coexistence in BC: Solutions Symposium

Good Afternoon

I am writing ahead of the upcoming wildfire season to share out an event that may be of interest to considering the devastating impacts of the 2023 fire season on BC communities. This event has been organized in collaboration between wildfire research institutions across the province and is intended to be of value to communities, land managers, planners, First Nations, conservation groups and other interested parties. In noting the impact on communities, I wanted to reach out and share out the invitation.

The formal invitation is below, please reach out if you have any questions

You are invited...

The [Wildfire Coexistence in BC: Solutions Symposium](#) will bring together British Columbia's leading wildfire experts and practitioners to highlight the urgent need to develop a transformative vision and implementation strategy for wildfires before it is too late. We will shed light on the profound impacts of wildfires and tremendous costs to the BC population, emphasizing that the 2017–2023 fire seasons were not an anomaly but a new and escalating reality fueled by climate change.


Join us June 3-5, 2024, at UBC Okanagan in Kelowna and learn about the stark realities of the societal, health, cultural, environmental, and economic costs of wildfires across British Columbia and the actions needed now.

Registration Open Now: <https://wildfire-symposium.forestry.ubc.ca/register/>

**Wildfire Coexistence
in BC: Solutions
Symposium**

 June 3-5, 2024

 UBC Okanagan, Kelowna

 THE UNIVERSITY OF BRITISH COLUMBIA
Faculty of Forestry

 THE UNIVERSITY OF BRITISH COLUMBIA
Irving K. Barber
Faculty of Science
Okanagan Campus

James Whitehead
Engagement Analyst | Mitigating Wildfire Initiative
SFU's Morris J. Wosk Centre for Dialogue
Mobile 250 306 3912



PURPOSE: This report is an addendum to the planning report dated May 22, 2024 to comply with the reporting requirements of the Ministry of Housing to identify land that is exempted from the Bill 44 legislation to permit additional dwelling units. This report, along with the Land Use Bylaw Amendment Bylaw 1304 and the May 22, 2024 report, must be submitted to the Ministry of Housing after adoption of the bylaw by Council.

SUMMARY: This report explains the rationale for exempting most single and two-family residential (R-1) zoned land from the requirements of Bill 44's Small-Scale Multi-Unit Housing requirements within Kaslo, along with a map to identify the area exempted.

ANALYSIS:

A. Background:

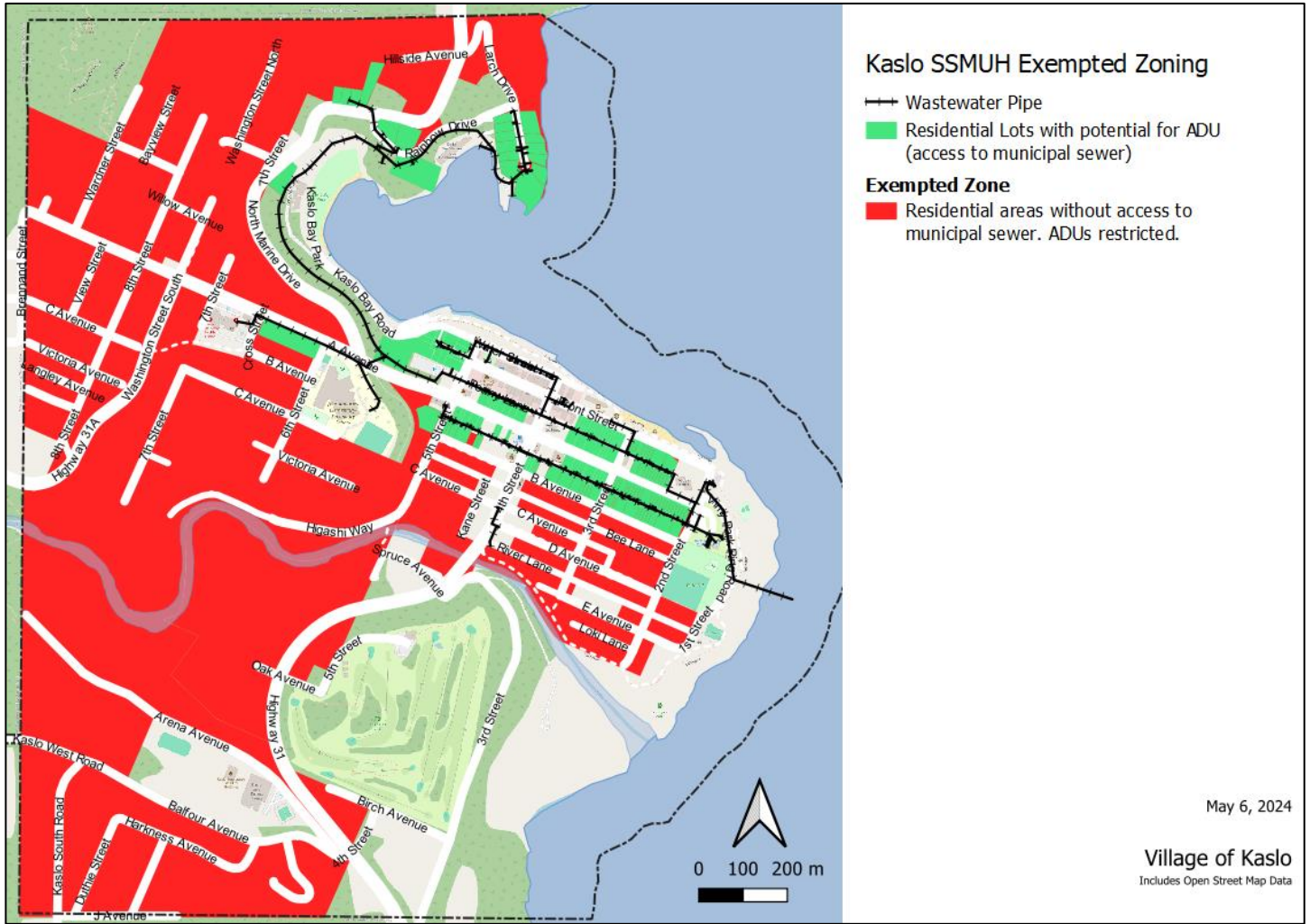
The amendment to the Land Use Bylaw allows development of additional dwelling units (ADU) on single and two-family residential (R-1) zoned lots with no minimum lot size restriction, but only for lots connected to municipal sewer. ADUs are still permitted in residential areas that do not have access to the municipal sewer but are subject to minimum lot size restrictions and an assessment of the capability of the on-site sewerage/septic system.

The Ministry of Housing requires a report and map identifying residentially zoned land where ADUs are restricted. In Kaslo's case, the restriction is due to lack of municipal sewer service. Section 481.4(1)(c) of the Local Government Act, as amended by Bill 44, specifies that land not connected to a municipal sewer system be exempted from the ADU requirements.

B. Discussion:

The attached map shows the municipal sewer system and highlights, in green, the residential lots that can be connected to the sewer. An ADU associated with a single or duplex dwelling may be permitted in this area without a restriction on minimum lot size, provided that other zoning regulations are met.

The restricted zone that is exempt from the new legislation, where sewer connection is not available, is shown in red.



C. Conclusion:

Most of the Village of Kaslo is exempt from the legislated requirements because the municipal sewer system only serves a very small area. This report provides justification to the Ministry of Housing for the Village’s approach to compliance with Bill 44 and shall be submitted along with the Land Use Bylaw Amendment and May 22, 2024 planning report to the Ministry once the bylaw is adopted.

D. Attachments:

- Draft Land Use Bylaw Amendment Bylaw N°. 1304
- Planning Report for Information dated May 22, 2024

CAO Approval:

VILLAGE OF KASLO

BYLAW NO. 1304

A BYLAW TO AMEND LAND USE BYLAW 1130

WHEREAS in the fall of 2023, the Province of British Columbia introduced changes to the Local Government Act (LGA) through Bill 44 to allow more small-scale housing in urban areas;

AND WHEREAS BC requires that municipalities update their land use zoning bylaws to implement certain LGA provisions from Bill 44 on or before June 30, 2024;

NOW, THEREFORE, Council of the Village of Kaslo, in open meeting assembled, ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as "Land Use Amendment Bylaw No. 1304, 2024".

2. Substantive Provisions

The Land Use Bylaw 1130 is hereby amended as follows:

2.1. Under the **Secondary Suite** provisions, section 2.10.d. shall now read:

"A secondary suite shall only be permitted in a principal dwelling on a lot that is equal to or greater than 500 m² in size. The minimum lot size shall not apply if the lot is connected to the municipal sewer system."

2.2. Under the **Carriage House** provisions, section 2.13.a.(i) shall now read:

"The minimum lot size is 500 m². The minimum lot size shall not apply if the lot is connected to the municipal sewer system."

2.3. Under the **R-1 – Single Family and Two Family Residential** provisions, section 3.1.2 shall now read:

3.1.2 Lot Size

a. Single Family Dwelling:

(i) For lots not connected to the municipal sewer system:

a. Lot size (minimum) 464 m²

b. Street Frontage (minimum) 15 m

(ii) For lots connected to the municipal sewer system:

a. No minimum lot size shall apply.

b. Street Frontage (minimum) 7.5 m

b. All other permitted uses (including duplexes and semi-detached dwellings):

(i) Lot size (minimum) 765 m²

(ii) Street Frontage (minimum) 22 m

2.4. Under the **Number of off-street parking spaces** provisions, Table 1 in section 4.16 shall be amended to delete the words “or Carriage House.”

3. Effective Date

This bylaw shall take effect on the 30th day of June, 2024.

READ A FIRST TIME this 28th day of May, 2024.

READ A SECOND TIME this 28th day of May, 2024.

READ A THIRD TIME this ____ day of _____, 202_.

RECONSIDERED AND ADOPTED this ____ day of _____, 202_.

MAYOR

CORPORATE OFFICER

Certified to be a true copy of “Land Use Amendment Bylaw No. 1304, 2024”

CORPORATE OFFICER

DATE: May 22, 2024

FILE NUMBER: 3200

TO: Mayor & Council

FROM: Planning Department

SUBJECT: AMENDMENT TO LAND USE BYLAW – BILL 44 REQUIREMENTS

1.0 PURPOSE

To amend the Village's Land Use Bylaw No. 1130 in accordance with the legislated requirements of Bill 44 and the Local Government Act (LGA).

2.0 RECOMMENDATION

THAT Land Use Amendment Bylaw No. 1304, 2024 be given first and second reading.

3.0 BACKGROUND

In the fall of 2023, the Province of British Columbia (BC) introduced changes to the Local Government Act (LGA) through Bill 44 to allow more small-scale housing in urban areas. The intent of the legislation is to increase the supply of housing units by compelling municipalities to amend their land use zoning regulations to permit more than one or two dwelling units on a residential lot. The legislation has an urban focus, with greater impacts on municipalities with populations over 5,000 and neighbourhoods near high-frequency transit hubs. For small municipalities, like Kaslo, the expectations are lower as the province recognizes their infrastructure limitations and lack of transit. Nevertheless, the province aims to enable the development of additional dwelling units where land use zoning currently restricts this. Municipalities have until June 30, 2024 to amend their bylaw to comply with Bill 44.

4.0 DISCUSSION

Bill 44 introduces a new section (481.3) in the LGA titled "Zoning bylaws and small-scale multi-family housing." Any municipal zoning that is limited to single-family and two-family dwelling (i.e. duplex) development is now defined as a "restricted zone." In Kaslo's Land Use Bylaw, this is the R-1, Single Family and Two Family Residential (R-1) zone. Bill 44 calls for increasing the number of dwelling units allowed on properties within restricted zones based on the municipality's population, servicing, and proximity to transit hubs.

Bill 44 also refers to regional growth strategies and urban containment boundaries to further define the scope of the legislation. The Regional District of Central Kootenay does not currently have a regional growth strategy nor does Kaslo have an urban containment boundary. Therefore, the legislation applies to the restricted zones within the municipal boundary.

Kaslo falls into the lowest tier of Bill 44's requirements, as the Village's population is under the prescribed threshold of 5,000 and there is no high frequency public transit. Further, only lots that are already connected to, or can be connected to, municipal water and sewer systems are affected. This last requirement limits the scope of the legislation to residential land within Kaslo's Sewer Specified Area 1 (SSA1).

Serviced residential lots within a restricted zone must now be eligible to have an additional dwelling unit (ADU); either a secondary suite or accessory dwelling unit. Kaslo's Land Use Bylaw already permits secondary suites or accessory dwelling units (defined in the bylaw as a "carriage house") in the R-1 zone subject to certain conditions. Bill 44 requires that two of those conditions be eliminated: the minimum lot size and additional on-site parking requirements.

The Land Use Bylaw currently specifies the following minimum lot sizes:

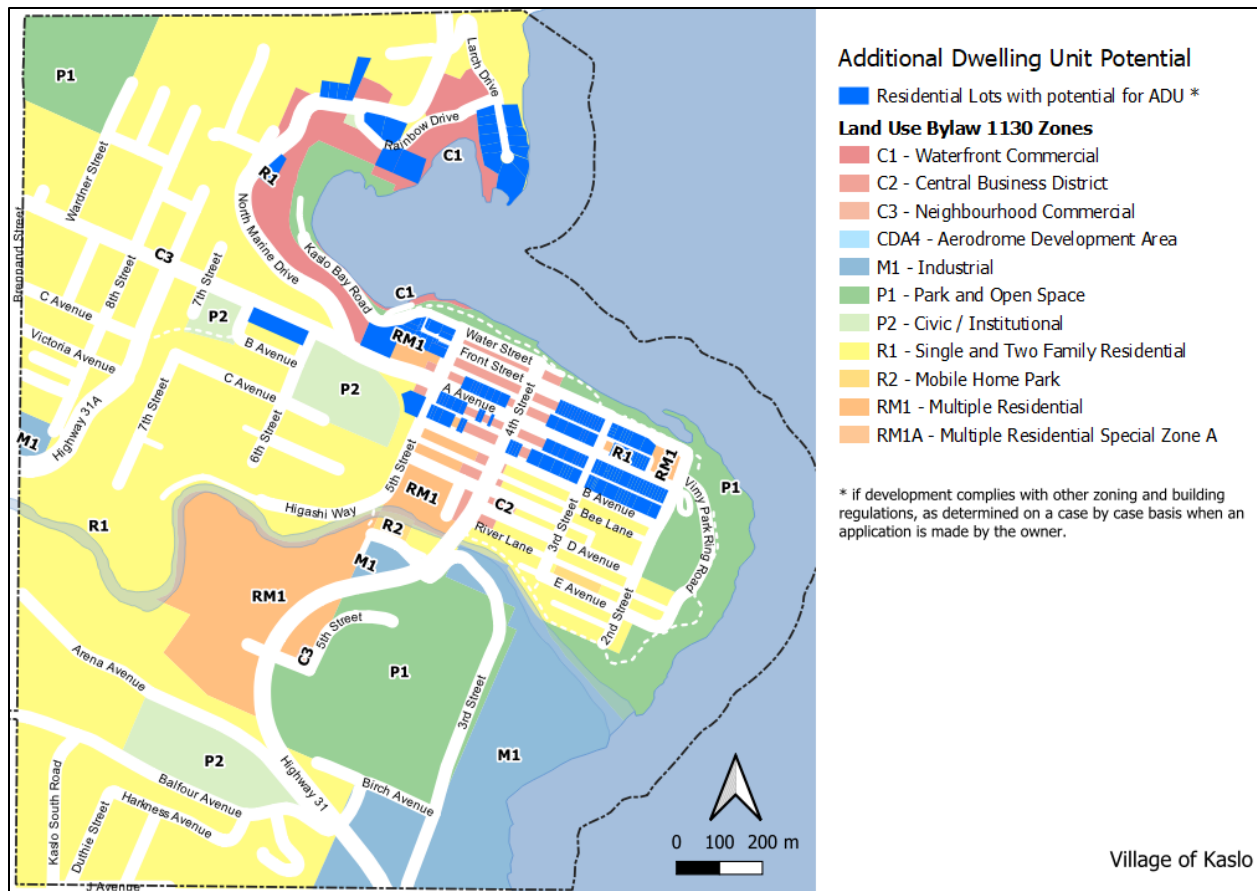
Single-family dwelling with secondary suite	510 m2 (approx. 50' x 110' lot)
Single-family dwelling with carriage house	500 m2
Single-family dwelling without an ADU	464 m2 (approx. 50' x 100' lot)

The Land Use Bylaw amendments to comply with Bill 44 will eliminate these minimum lot sizes for residential properties that are connected to the municipal sewer system.

The elimination of minimum lot size does not mean that any lot can have an ADU. A building permit is required and a zoning review. The proposed development of an ADU must meet the R-1 zone's minimum property line setbacks, lot coverage and amenity space requirements that are specified for the R-1 zone, and the applicable secondary suite or carriage house regulations. If the zoning requirements cannot be met, or development of a secondary suite within an existing non-conforming dwelling is proposed, the property owner can apply for a Development Variance Permit, which may be considered by Council or the Board of Variance in hardship situations.

The map below shows the residential properties within SSA1 with the potential for ADU development. The indication on this map that a property has this potential does not guarantee a development right, as each development application will be assessed on a case-by-case basis to ensure compliance with other zoning and building requirements, as noted above, and available sewer plant capacity.

As you can see on the map, some of the lots are within zones other than R-1 (i.e. RM1, C1, C2) because those zones also permit residential development subject to the R-1 regulations. The properties identified are developed as residential and contain single or two-family dwellings. If the lot is already developed as commercial or multi-residential, the R-1 regulations pertaining to allowing an ADU cannot apply.



Proposed Amendments:

Since the Land Use Bylaw already has provisions for ADUs, the required amendments to comply with Bill 44 by June 30, 2024 are relatively minor. Each change is explained below:

- Change under Secondary Suite section 2.10.d. to eliminate the minimum lot size requirement for lots connected to sewer. The minimum lot size for unconnected lots is changed from 510 m2 to 500 m2 to be consistent with the existing Carriage House specification.
- Change under Carriage House section 2.13.a.(i) to eliminate the minimum lot size requirement for lots connected to sewer.
- Change section 3.1.2. under the R-1 zone regulations to generally refer to “lot size” rather than “lots created by subdivision”. The minimum lot size for lots connected to sewer is eliminated, while the other specifications remain the same.
- Eliminate the required additional on-site parking for a carriage house, as required by Bill 44.

5.0 OPTIONS

- Council give first and second reading to the proposed Land Use Bylaw amendment at its May 28th meeting, and then plan to give third reading to the Land Use Bylaw amendment at Council’s June 11th meeting followed by adoption of the Land Use Bylaw amendment at Council’s June 25th meeting.**

This option will enable the Village to satisfy the new legislative requirements of the Local Government Act.

- The matter be referred to staff for further review and report with the understanding that the Village must amend its Land Use Bylaw to comply with Bill 44 by June 30, 2024.

6.0 FINANCIAL CONSIDERATIONS

None to report.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Bill 44 requires municipalities to amend their Land Use Bylaws in accordance with new legislation pertaining to zoning bylaws and small-scale multi-family housing. This staff report and proposed Bylaw amendments are intended to satisfy the requirements.

In accordance with the Local Government Act sections 464(4) and 467(1)(2), staff have given Public Notice of Bylaw 1305.

8.0 STRATEGIC PRIORITIES

None to report.

9.0 OTHER CONSIDERATIONS

Other new Small Scale, Multi-Unit Housing legislation requires the Village to review its zoning regulations to reduce setback requirements, implement more consistent height and lot coverage and parking requirements, and increase housing availability. The province has given municipalities until December 31, 2025 to bring their zoning bylaws and Official Community Plans (OCP) into compliance with this legislation. The Land Use Bylaw amendments proposed within this staff report will bring the Village into compliance with the minimum requirements of Bill 44 and its June 30, 2024 deadline whereby a comprehensive review of the Land Use Bylaw and OCP will be completed by the end of this year.

ATTACHMENTS:

Land Use Bylaw No. 1130 - Amendment Bylaw No. 1304

CAO COMMENTS:


APPROVED FOR SUBMISSION TO COUNCIL:



Robert Baker, Chief Administrative Officer

May 23, 2024

Date

		<h1>STAFF REPORT</h1>	
DATE:	2024.06.11	FILE NUMBER:	1970
TO:	Robert Baker, Chief Administrative Officer		
FROM:	Stephanie Patience, Deputy Clerk		
SUBJECT:	Kemball Building 2024 Taxation		

1.0 PURPOSE

To confirm the Village’s approach to taxation for Kemball Building tenants for 2024

2.0 RECOMMENDATION

THAT all 2024 property taxes and parcel taxes for the Kemball Memorial Building be paid by the Village of Kaslo.

3.0 BACKGROUND

Plans regarding the Kemball Memorial Building continue to evolve with some projects under way. The project is funded, in part, through the Community Economic Recovery Infrastructure Program (CERIP). In 2021 separate folios were created for these tenants and permissive tax exemptions were provided for eligible entities. In 2023 the Village did not inform BC Assessment Authority of any changes for the preparation of the 2024 Roll, as the intention has always been to enter into long term rental arrangements with the tenants. Since 2021 staff has sought the approval of Council to pay the taxation outstanding on the Kemball Memorial Building. The existing rental policy (which precluded long-term rentals) was repealed at the 2021.10.26 Regular Meeting. Although some work has been done to develop long-term rental agreements these have not been finalized for any taxable occupiers. The renovations have created additional uncertainty for tenants, so new long-term rental agreements are not recommended at this time.

4.0 DISCUSSION

2024 property taxation applies to those folios intended for long-term rental that have not received Permissive Tax Exemptions. Parcel taxes for water and sewer frontage will apply to the Kemball Memorial Building as a whole.

Where the planned long-term rental agreements have not been executed, taxing the occupiers is not appropriate. To avoid unfair taxation, it is recommended that no tax notices be sent to Kemball Memorial Building tenants for 2024.

5.0 OPTIONS

1. **The Village pays all taxes. All property tax and parcel tax levies for the Kemball will be paid by the Village, with the expense offset by rental revenues.**
2. Send tax notices to tenants. *Some tenants will be taxed unfairly.*
3. Refer back to staff for further review and report.

6.0 FINANCIAL**CONSIDERATIONS**

Folio#	KEMBALL BUILDING	Frontage		tax	total
		sewer	water		
00060000	KASLO (VILLAGE)	\$ 158.40	\$ 158.40		\$ 316.80
00060004	KOOTENAY LAKE HISTORICAL SOCIETY				\$ -
00060008	HOSPICE SOCIETY OF NORTH KOOTENAY LAKE				\$ -
00060010	KASLO INFONET SOCIETY			\$ 204.67	\$ 204.67
00060011	CLEAN BETWEEN	\$ 33.00	\$ 33.00	\$ 238.55	\$ 304.55
00060012	KS PERRY PUBLISHING LTD				\$ 234.31
00060013	KOOTENAY LAKE INNOVATION CENTER SOCIETY			\$ 1,235.08	\$ 1,235.08
00060016	URSUS HERITAGE CONSULTING			\$ 1,054.00	\$ 1,054.40
00060017	CROW'S KEY BOOKKEEPING & TAXES			\$ 273.85	\$ 273.85
00060018	CONWAY CONSULTING			\$ 278.06	\$ 278.06
00060019	TOWN ARCHITECTURE			\$ 578.72	\$ 578.72
TOTAL					\$4,480.44

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Kembell monthly rents are currently set by the Fees and Charges Bylaw 1300, 2023 Schedule B.

8.0 STRATEGIC PRIORITIES

The 2023-2026 Corporate Strategic Plan identifies the Kembell Building renovation as a strategic priority in the areas of Economy and Capital Projects. Keeping the options open for the future of the Kembell Building was identified as a priority.

9.0 OTHER CONSIDERATIONS

Nil

RESPECTFULLY SUBMITTED


Stephanie Patience, Deputy Clerk

ATTACHMENTS:

CAO COMMENTS:

APPROVED FOR SUBMISSION TO COUNCIL:

Robert Baker, Chief Administrative Officer

Date

DATE: June 4, 2024

FILE NUMBER: 5330-20

TO: Robert Baker, Chief Administrative Officer

FROM: Colin Hawkins, Manager of Strategic Initiatives

SUBJECT: Contract Award – Structural Engineering Services - Kaslo Rural Innovation Centre

1.0 PURPOSE

To seek approval to award the contract for Structural Engineering services for the Kaslo Rural Innovation Centre within the Kemball Building.

2.0 RECOMMENDATION

THAT the Structural Engineering services contract for the Kaslo Rural Innovation Centre be awarded to BBA Engineering Ltd. for a fixed fee of \$33,201 plus applicable taxes.

3.0 BACKGROUND

The Village of Kaslo is in the design stage for development of the Kaslo Rural Innovation Centre within the Kemball Building. The project is funded, in part, through the Community Economic Recovery Infrastructure Program (CERIP) and the project must be completed by March 31, 2025. Staff recently requested structural engineering fee proposals from Effistruc, BBA Engineering, WSA, Juniper Engineering and Bolen Engineering. All companies except for BBA Engineering declined to provide a proposal due to their current capacity, the required design schedule, and deadline for construction. BBA Engineering have submitted a fixed fee proposal of \$33,201 for the required scope of works.

4.0 DISCUSSION

The Village sought proposals from 4 other engineering firms in the region who were not able to commit to providing services within our tight timelines. BBA Engineering, based in Trail, are known to the Village and recently supported the structural flood mitigation project along Kaslo River. Staff do not have any concern with their capacity or quality of work. If the Village wishes to complete the project by March 31, 2025, then it must move quickly to secure consultants, finalize a design, and award contracts for construction.

5.0 OPTIONS

1. **The Village award the contract for Structural Engineering Service to BBA Engineering Ltd. as described herein.**
2. The Village refrain from awarding the contract structural engineering services, and staff be directed to develop a Request for Proposal (RFP) to interest Engineers from outside the region. This would significantly delay the project and increase the risk that the project cannot be completed by March 31, 2025, whereby funding from the Community Economic Recovery Infrastructure Program (CERIP) would be lost.

6.0 FINANCIAL CONSIDERATIONS

BBA Engineering's fee proposal is based on an agreed scope of work achieved at site visit May 08, 2024. Prior to this BBA (previously Austin Engineering) completed a Building Inspection report in October 2018 and thus are familiar with the building and required structural repairs, reducing the need and cost for additional pre inspections and reports. Although this is the only structural fee proposal received for the project, the Village can be assured that the fees are aligned with industry standards, and that the fees are within the project budget allowance.

7.0 POLICY CONSIDERATIONS

The Village's Purchasing Policy was referenced when developing Staff's recommendation, including the opportunity for local businesses to offer proposals, and ensuring competitive pricing. The Policy requires a tender or RFP to be developed for services in excess of \$10,000 except when there is a time sensitive situation related to a grant expenditure deadline, when specialized services are required and there are limited suppliers, or Council makes a direct award by resolution. The background information, discussion, and recommendation of this Report are intended to satisfy the Village's Purchasing Policy.

8.0 STRATEGIC PRIORITIES

The 2023-2026 Corporate Strategic Plan identifies the Kemball Building renovation as a strategic priority in the areas of Economy and Capital Projects, and is referenced indirectly with respect to Arts, Culture, and Heritage as it is a historical building.

9.0 OTHER CONSIDERATIONS

Nil

RESPECTFULLY SUBMITTED



Colin Hawkins, Manager of Strategic Initiatives

ATTACHMENTS:

None.

CAO COMMENTS:

As staff have identified, there is a short timeline for completion of this project. Once the engineering phase is completed, it's possible that constraints of construction contractors will prohibit the work from being completed by March 31, 2025.

Staff have done their due diligence by seeking 5 quotes for structural engineering services and although the Village has only received 1 proposal staff have indicated that the proposed fees are reasonable and can be afforded within the budget. If Council is satisfied with the efforts made and rationale provided, then it should award the contract as recommended.

APPROVED FOR SUBMISSION TO COUNCIL:



Robert Baker, Chief Administrative Officer

June 5, 2024

Date