



REGULAR MEETING OF COUNCIL AGENDA

DATE: 2024.06.25

LOCATION: Council Chambers – City Hall

TIME: 6:00 p.m.

413 Fourth Street, Kaslo

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.

2. Adoption of the Agenda

2.1 Addition of any late items

2.2 Adoption of the agenda

RECOMMENDATION:

THAT the Agenda for the 2024.06.25 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 2024.06.11 Council Meeting be adopted as presented.

4. Delegations

4.1 MLA Brittny Anderson

5. Information Items

5.1 Council Reports

5.1.1 Mayor's Report

5.1.2 Councillor Leathwood

5.2 Committee Minutes

5.2.1 2024.05.13 Health Advisory Committee Minutes

5.3 Staff Reports

5.3.1 CAO Report

5.3.2 DP Report – Thrift Store

5.4 Correspondence

5.4.1 2024.06.04 from KBRH Health Foundation re ReDi Grant

5.4.2 2024.06.05 UBCM Call for Nominations

5.4.3 North Kootenay Lake Art Council Banner Project

5.5 **2024.06.25 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 **2023 Annual Report**

To consider adoption of the 2023 Annual Report.

RECOMMENDATION:

THAT the 2023 Annual Report be adopted as presented.

7.2 **Zoning Amendment Bylaw 1304, 2024**

To consider adoption of Zoning Amendment Bylaw 1304, 2024.

RECOMMENDATION:

THAT Zoning Amendment Bylaw 1304, 2024 be adopted.

7.3 **Development Permit DP 2024-06**

To consider issuing a Heritage and Commercial Core Development Permit for the Kaslo Pharmacy.

RECOMMENDATION:

THAT Heritage and Commercial Core Development Permit application DP 2024-06 for the property located at 403 Front Street (PID 012-865-885), be approved as presented, subject to the execution of an encroachment agreement; AND FURTHER,

THAT the Corporate Officer is authorized to sign an encroachment agreement between the Village of Kaslo and the owners of 403 Front Street, to allow building elements to project over the municipal sidewalk.

7.4 **Development Variance Permit DVP 2024-05**

To consider a request to vary the provisions of Subdivision Servicing Bylaw No. 1039, 2006, as amended, in relation to a proposed subdivision on Hillside Ave.

RECOMMENDATION:

THAT Development Variance Permit application DVP 2024-05 for Parcel A (see XF8818), District Lot 208 Kootenay District Plan 9248 (PID 017-753-104) be approved to vary section 3.2.2 of Schedule "A" of Subdivision Servicing Bylaw No. 1039, 2006, as amended to allow a 100mm diameter watermain instead of a 150mm diameter watermain along the west side of North Marine Drive and Boundary Avenue.

7.5 **Health Advisory Committee Recommendation – IHA RE: Dialysis Service**

To consider a recommendation from the Health Advisory Committee regarding the availability of dialysis service in Nelson.



RECOMMENDATION:

THAT the Village of Kaslo write to the West Kootenay Boundary Regional Hospital District Board explaining the need for dialysis service in Nelson, with copies to Interior Health Authority, area municipalities and rural directors.

7.6 Statement of Financial Information

To seek Council's approval of the 2023 Statement of Financial Information.

RECOMMENDATION:

THAT Council approve the 2023 Statement of Financial Information as presented.

7.7 Regional Housing Needs Report

To consider the Village of Kaslo's participation in the RDCK's 2024 Regional Housing Needs Report project.

RECOMMENDATION:

THAT the Village of Kaslo participate in the Regional District of Central Kootenay's 2024 Regional Housing Needs Report project.

8. Late Items

9. In Camera Meeting

RECOMMENDATION:

THAT Council now recess and reconvene in-camera with the public excluded under Section 90(1) (e) and (k) of the Community Charter to consider matters relating to land disposition and the proposed provision of a municipal service.

10. Raised from In Camera Meeting

11. Adjournment



DATE: 2024.06.11

LOCATION:

Council Chambers – City Hall

TIME: 6:00 p.m.

413 Fourth Street, Kaslo

PRESENT: Chair: Mayor Hewat
Councillors: Bird, Lang, Leathwood
Regrets: Brown
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

132/2024 Moved, seconded and CARRIED

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

133/2024 Moved, seconded and CARRIED

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

Corporal Venema provided an update about RCMP activities locally and introduced Constable Hess, the newest member of the detachment.

5. Information Items

5.1 Council Reports

- 5.1.1 Mayor's Report – Mayor Hewat provided an update on her recent activities, including her election to the Board of FCM.
- 5.1.2 Councillor Leathwood provided an update on upcoming library events.

5.2 Committee Minutes

5.3 Staff Reports

- 5.3.1 CAO Report – CAO Baker provided an update on municipal operations and current activities.
- 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** – Nil

7. **Business**

7.1 **Zoning Amendment Bylaw 1304, 2024**

134/2024 Moved, seconded and CARRIED

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

7.2 **Kemball Building Taxation**

135/2024 Moved, seconded and CARRIED

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**

136/2024 Moved, seconded and CARRIED

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** – Nil

9. **In Camera Meeting** – Nil

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

11. **Adjournment**

The meeting was adjourned at 6:32 p.m.

CERTIFIED CORRECT:

Corporate Officer

Mayor Hewat





Mayors Report

Regular Council Meeting

Tuesday, June 25, 2024

The following is a summary of the meetings and/or events that I have participated in since my last written report as well as a list of upcoming meetings and events.

Please note that for Regional District meetings, I will only be reporting on items that have a direct impact on the Village of Kaslo.

Federation of Canadian Municipalities Annual Conference in Calgary.

The conference was sold out for the first time ever, with there being 3,100 registered delegates.

Below is the list of workshops and sessions that I attended during the conference, along with brief descriptions.

June 6

Study tour – Tour of Calgary’s Chinatown

- This was a 2-hour walking tour that took us to Chinatown. We heard about the efforts of the community to maintain their heritage. Even though some of the buildings in and around Chinatown have been sold, efforts have been made to put in design elements that are sympathetic to the area.

BC Regional Caucus meeting

- Caucus Chair Leah Main welcomed caucus members then recognized current Board and Committee members as well as the 7 people running for one of the 5 Director at Large board positions and the 3 people running for the 2 positions for large municipalities representatives.

June 7

Opening Ceremony with Master of Ceremonies Catherine Clark

- Welcome provided by: Scott Pearce - FCM President, Carole Saab - FCM CEO, Joyti Gondek - Mayor City of Calgary.

A Conversation with Minister Sean Fraser with FCM Past President Taneen Rudyk, Town of Vegreville.

Opening Plenary – Redefining our Future: The urgent need for a Municipal Growth Framework.

- Amid rapid national population growth and increased challenges – specifically in housing and infrastructure – local governments need innovative solutions to address local needs essential for the well-being of all Canadians. FCM is advocating for a new Municipal Growth Framework to help achieve federal housing targets and ensure communities have the necessary infrastructure and services. The panel focused on the ongoing projects and collaborative efforts needed from all orders of government to build sustainable communities now and in the future.





Mayors Report

Political Keynote: Scott Aitchison MP

Speeches by the 3 Candidates for the position of 3rd Vice President, representing the Prairies & Territories Caucus.

Healthy workplaces: Attracting and retaining municipal talent.

- In a short time, the pandemic has reshaped our work paradigms, and the delivery of municipal services, putting unprecedented pressure on the health and well-being of elected officials and municipal employees. As a result, this shift has increased demands on HR professionals and introduced challenges in recruiting and retaining municipal talent. The panelists spoke about how to break down the barriers and explore ways to enhance inclusive and healthy workplaces and advocate for robust mental health support systems.

Political Keynote: Justin Trudeau

June 8

Resolutions Plenary

There were 5 resolutions considered by the membership but there were resolutions passed for only 4 of them.

1. Strengthening RCMP Recruitment and Retention

RESOLVED, that the FCM calls on the Government of Canada to work with relevant federal authorities to implement strategic measures to enhance and increase RCMP recruiting and retention efforts, to ensure the RCMP are adequately staffed to fulfill their direct and indirect policing responsibilities across Canada.

2. Federal Support for Food Banks

RESOLVED, that FCM calls on the Federal Government to help address the food insecurity crisis by providing emergency funding to food banks, food rescue agencies, and farmers markets providing emergency food assistance, and recognize the systemic issues involved in food bank usage, including affordability, inequality, core housing need and insufficient social supports, in order to end food insecurity.

3. Enhancing Shelter Supports for Women and Survivors of Intimate Partner Violence.

RESOLVED, That FCM calls on the federal government to work with the provinces and territories to provide permanent operational funding, open to local governments and community organizations, for shelters, transitional housing, and supportive housing for women and survivors of intimate partner violence, including Indigenous, 2SLGBTQIA+ people, and persons with disabilities.

4. Harassment of Elected Municipal Officials.

RESOLVED, That the federal government, work with provinces, territories, and local governments, including through FCM, to identify and implement measures to protect elected local government officials, their family members, and staff – especially women, members of Black and racialized communities, and 2SLGBTQIA+ individuals, persons with disabilities, and Indigenous people – from harassment,





Mayors Report

intimidation, and threats, thereby reinforcing a unified front to safeguard democracy; and be it further

RESOLVED, That FCM calls on all elected officials of all orders of government to lead by example, demonstrating civility and mutual respect for their political counterparts.

Political Keynote: Jagmeet Singh

Rural Plenary: Rural Resiliency: Innovation and economic growth.

- Rural economies are vital to Canada's economy. This conversation will explore rural growth and discuss increased demands on housing, infrastructure and community services in Canada's rural, northern and remote communities.

Rural Plenary: Fires and Floods: Planning for extreme weather.

- Extreme weather events are affecting more Canadians than ever, with municipalities—especially those in rural, northern and remote regions—seeking strategies for preparedness and response. This discussion will offer insights into disaster response, community support and the recovery process.

Political Keynote: Elizabeth May

June 9

Award Ceremony: FCM National and International Awards

Annual General Meeting and Table Officers Elections

Selection of Candidates for the Board of Directors

AGM and Ratification of 2024-2025 Board of Directors

Closing Plenary: Addressing harassment of elected officials: Strategies for safer democracies.

- Join us as we address the increasing challenge of harassment elected officials face- particularly in the digital sphere—and explore strategies to foster safer and more inclusive environments for women and diverse municipal leaders. We'll dive into effective measures and approaches to help protect our democracies and enhance the health and resilience of municipal politicians.

June 10

Preparing for Heat and Smoke in the Interior Health Region:

- The Role of Collaborative Partnership – Zoom meeting – I forwarded the email with the copy of the presentation and the links to the resources to CAO Baker and CO Allaway on June 11th.





Mayors Report

June 11 Regular Meeting of Council

June 12 West Transit Services Committee Agenda Prep meeting.

June 13

RDCK Board Meeting.

The board received 2 delegations:

Columbia Basin Trust

Jocelyn Carver, Chair, CBT Board of Directors and Johnny Strilaeff, President and Chief Executive Officer.

- A brief update was provided on the renewed Columbia Basin Management Plan as well as a summary of the engagement that went into the renewal. They then highlighted some of the recent projects that were funded across the basin. Johnny spoke about the significant equipment failure at the Arrow Lakes Generating Station throughout 2023/2024 which could potentially impact the Delivery of Benefit activities and funding.

Greater Nelson Non-Market Housing Study: Project Summary and Next Steps

Andrea Wilkey, Executive Director, Community Futures Central Kootenay, Tom Thomson, Executive Director, Nelson and Area Economic Development Partnership and Sandy MacKay, Housing Research and Policy Lead, M'akola.

- Their presentation included: Review of Project Objectives • Project Phases Overview & Deliverables • Key Project Takeaways • Next Steps

Directors Code of Conduct

The board report was received, and input was sought regarding the content of the Board Code of Conduct Policy.

Emergency Program Executive Committee

Motion passed: That the Board direct staff to send a letter to the Ministry of Emergency Management and Climate Readiness requesting their help in attracting and retaining Emergency Support Services (ESS) volunteers.

Municipal Services Agreement: Village of Kaslo

Motion passed: That the Board direct staff to enter into a Municipal Services Agreement with the Village of Kaslo from May 1st to October 31st, 2024 to deliver and coordinate FireSmart programming in Kaslo and Area D, and supervise a staff position provided by the Village of Kaslo.

For Information: Greater Nelson Non-Market Housing Study Phase 3

The Board Report and a copy of the Phase 3 report were received. I can provide a copy upon request.





Mayors Report

Award: Regional Housing Needs Report Project

Motion passed: That the Board approve the RDCK enter into a Consulting Services Agreement with M’akola Development Services for the Regional Housing Needs Report;

AND FURTHER, that the Chair and Corporate Officer be authorized to sign the necessary documents to a maximum value of \$83,711 (including GST);

AND FURTHER, that the funds be paid by Service S104 Planning and Land Use.

- During the discussion on this item, I asked if there was any possibility of Kaslo being included in this project. I suspect that the communication from RDCK staff occurred during our CAO recruitment process so it was missed. The board and staff agreed that other small communities who might wish to be involved could bring the item to their Councils to see if they would like to be included. Our staff has been in communication with RDCK staff and this item is on the agenda for tonight's meeting.

2024 Financial Service Grants

Motion passed: That the Board authorize the release of funding for the following Financial Service Grants as of August 1st, 2024 subject to the receipt and staff review of society and non-profit organization financial statements, minutes of the most recent annual general meeting, and a list of active officers as per the attached 2024 Financial Service Grant list.

\$27,000	S150: Kaslo Search and Rescue
\$124,595	S194: Kaslo & District Public Library
\$8,000	S221: Ainsworth Recreation Association
\$11,738	S221: Argenta Community Association
\$12,000	S221: Johnson’s Landing Community Association
\$56,000	S221: Kaslo & District Arena Association
\$10,000	S221: Village of Kaslo (Kaslo & District Arena Association Reserves)
\$10,000	S221: Village of Kaslo – Regional Park
\$10,000	S221: Kaslo Curling Club
\$41,187	S221: Lardeau Valley Community Club
\$1,500	S221: Village of Kaslo (Recreation Grants) *

* The usual amount of \$11,500 was reduced to cover only the administrative costs in order to help reduce taxation for this year.

Agreement Extension: 911 Contract Extension

That the Board approve the RDCK extend the Emergency Services Communications (911) Agreement – Amendment No.5 with the Regional District of Central Okanagan for negotiating on behalf of Regional District Partners for the period January 1, 2024 to September, 30, 2024, at an annual amount of \$115,483.00 and that the Chair and Corporate Officer be authorized to sign the Service agreement document, AND FURTHER, that all costs be paid from S156 Emergency 911 Communications.





Mayors Report

Community Development

Community Development grants out of the funds available for the following Electoral Areas/Member Municipalities be approved as designated:

KASLO

Kaslo Baseball and Softball Association	Final Design for the ball field improvements	\$12,000
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June 14

West Kootenay Hospitality and Entertainment Shuttle Feasibility Study Stakeholder Meeting.

- This was the introductory meeting to provide an overview of the project. The agenda included a presentation of the implementation plan, milestones and schedules as well as the deliverables and outcomes.

June 17

West Kootenay Boundary Regional Hospital District Executive Meeting.

- The executive committee met to discuss possible UBCM meeting topics to bring forward to the

Upcoming Meetings

June 18 RDCK Community Sustainable Living Advisory Committee
West Transit Services Committee

June 22
JV Humphries School Graduation Ceremony

- I will be attending the ceremony to provide a message on behalf of the Village as well as to present the bursaries for both the Village and Columbia Basin Trust.

June 25 Regular Meeting of Council

June 26 RDCK All Recreation Committee
West Kootenay Boundary Regional Hospital District Board Meeting

Respectfully submitted,
Mayor Suzan Hewat



Councillor Leathwood written report on attendance at FCM, June 6-10, Calgary AB.

The FCM conference started on June 6 with an alert that a main feeder main in Calgary had been compromised and there was a boil water advisory throughout the city. We were asked to be careful about showering and wasting water. It resulted in some of the Study Tours being cancelled, though my tour to the Central Library still happened. The pipe that burst was over 50 years old so it does hit home that many municipalities have aging infrastructure and it is important for us to understand the condition and age of our infrastructure to avoid these types of incidents from happening. To date, it has not been fixed. It reinforces the idea of having assessments and condition reports done so we know what we could be facing and when and it also gives us a starting point to what our priorities are.

I attended several sessions I thought relevant to our community.

1. **PATHWAYS TO PROGRESS-Global DEI benchmarks.** DEI is Diversity, equity and inclusion. This was about ways that municipalities ensure that there are systems in place to embrace diversity, make decisions that inclusive and non-discriminatory. The communities that presented are much bigger municipalities, but it does at least remind us to think about those when we make decisions in smaller communities.

2. **SHIFTING TO RESILIENT, NET ZERO COMMUNITIES; Leveraging the Green Municipal Fund.** This workshop hosted 3 council members from 3 communities across Canada; Mayor of Rossland; Councillor of Airdrie and Mayor from Nova Scotia. Each one spoke on their efforts to reach net zero. The Mayor of Rossland spoke a little about their Rossland Yards project for Work Force housing-Airdrie Mayor spoke about how they were a little behind the 8 ball as Airdries is one of the fastest growing cities in Canada, so they are behind in addressing net zero. The Mayor from Nova Scotia talked about people being Energy Poor and how people need to choose between feeding their families or paying for heat. They received a grant to do an Energy Audit on each home and from that audit provided loans to homeowners to address energy deficiencies. The loans could be paid back over time through their taxes. One of the extra advantages of this is that with reduced energy costs more money could be spent in the community.

3. **Political Keynotes-I listed to Scott Aitchison, Conservative Party and Shadow Minister of Diversity, housing and Inclusion; Jagmeet Singh and Elizabeth May.** One of their consistent messaging was to ensure that we are all working together to make building affordable and meet the challenges we are facing today.

4. **Central Library Tour-**This was my study tour. It is beautifully decorated and laid out building that shows how much more libraries are than a place to check out books. They have become a place where people of all stages of life can meet. It is like a hub for so many different things like technology, regular books, reading corners, art center etc. Could practically live in that place!

5. **ASK THE EXPERTS; CRITICAL ROLE MUNICIPALITIES AND FARMERS PLAY IN FOOD SECURITY;** This panel discussion had 4 speakers; a farmer from Devon in Alberta; president of the Egg and Chicken farmers of BC and Alberta; councillor from Ontario and Mayor from Ontario. They all spoke about the importance of bringing all stakeholders to the table when

making decisions. They also had a great booth at the Trade Show with yummy food made with eggs or chicken!

6.RURAL PLENARY-Fires and Floods; planning for extreme weather events; Mayor of Yellowknife was the moderator. The president of Canadian Fire Chiefs was there as well as the CEO of a Response team. One of the takeaways is to ensure that meeting after is important to see what worked and what didn't and where improvements need to be made before the next big event.

7. RURAL PLENARY-Innovation and Economic Growth-a few communities spoke on ways to attract residents and keep them in your communities.

8.EXPLORING INNOVATIVE MODELS OF MENTAL HEALTH CRISIS RESPONSE-City of Edmonton, CMHA and Montreal on how they have set up responses to mental health and crisis in an effort to make communities and people safer. The programs involve several partners that are not RCMP or City police but rather those trained to deal with crisis. Edmonton has the REACH:

REACH thrives on collaborating with community partners to develop community safety strategies that make Edmonton a safer and more vibrant place to live work and play.

Sunday, June 9 was voting day and closing.



HEALTH ADVISORY COMMITTEE MINUTES

DATE: 2024.05.13

LOCATION: Council Chambers – City Hall

TIME: 6:00 p.m.

413 Fourth Street, Kaslo

PRESENT:	Chair:	Mayor Hewat
	Members:	Councillor Bird, Elizabeth Brandrick, Victoria McAllister
	Regrets:	Liz Ross, Deb Borsos, Leni Neumeier
	Staff:	CO Allaway, LA Stroshein
	Public:	Nil

1. Call to Order

The meeting was called to order at 6:07 p.m.

2. Adoption of the Agenda

Moved, seconded and CARRIED

THAT the agenda for the 2024.05.13 Health Advisory Committee meeting be adopted as presented.

3. Adoption of the Minutes

Moved, seconded and CARRIED

THAT the minutes of the 2024.03.11 Health Advisory Committee meeting be adopted as presented.

4. Delegations - Nil

5. Information Items

5.1 Member Reports

5.1.1 Bird 2024.04.06

5.1.2 Kaslo Community Acupuncture Society Patient Summery Report 2023

5.1.3 Kaslo Community Services Report May 2024

5.2 Correspondence

5.2.1 Kootenay Emergency Response Physicians Association CAMTS

5.2.2 Kootenay Emergency Response Physicians Association Accreditation

5.2.3 BC Rural Health Network 2024.03.15

5.2.4 BC Rural Health Network 2024.04.01

5.2.5 BC Rural Health Network 2024.04.15

5.2.6 BC Rural Health Network 2024.04.30

5.2.7 BC Rural Health Network 2024.05.01

5.2.8 Kootenay Boundary Regional Hospital Health Foundations

5.2.9 Simon Fraser University - Recruitment for Qualitative Study on Cancer Experience

5.2.10 Minister of Housing

6. **Question Period** - Nil

7. **Business**

7.1 **Dialysis Service in Nelson**

Moved, seconded and CARRIED

THAT the Committee recommend to Council that a follow up letter be sent to Interior Health Authority requesting an update about potential dialysis services in Nelson.

7.2 **Engagement with BC Rural Health Network**

8. **Late Items** - Nil

9. **Next Meeting**

The next meeting is scheduled for 6:00 p.m. on July 15, 2024.

10. **Adjournment**

The meeting was adjourned at 7:09 p.m.

CERTIFIED CORRECT:

Corporate Officer

Mayor Hewat



DATE: June 17, 2024

FILE NUMBER: 3060-20

TO: Robert Baker, Chief Administrative Officer

FROM: Karissa Stroshein, Legislative Assistant

SUBJECT: Development Permit #2024-08– 409 A Avenue

1.0 PURPOSE

To advise that a Heritage & Commercial Core Development Permit (#2024-08) has been issued for Lot 5, District Lot 208, Kootenay District Plans 393 and 393G [409 A Avenue].

2.0 RECOMMENDATION

THAT Council be advised Heritage & Commercial Core Development Permit #2024-08 has been issued.

3.0 BACKGROUND

The Village's Official Community Plan (Bylaw 1280) includes a Heritage & Commercial Core Development Permit Area. Within this area, any construction, addition, or alteration of a building or structure requires a development permit to be obtained in advance by the owner. By requiring a Heritage & Commercial Core Development Permit, the Village aims to preserve Kaslo's historical, artistic, and architectural features, and encourage new development to follow design guidelines that are respective and complimentary to those historical attributes.

A Heritage & Commercial Core Development Permit application has been received for Lot 5, District Lot 208, Kootenay District Plans 393 and 393G [409 A Avenue]. The property is zoned C-2 Central Business District and is referred to as Core Commercial in the Official Community Plan (OCP). A Thrift Store occupies a building on the property, and the applicant has applied for a building permit to renovate an existing storage shed at the rear of the Thrift Store. This has triggered the requirement for a Heritage & Commercial Core Development Permit.

4.0 DISCUSSION

The storage shed is deemed an accessory structure, and it is not visible from A Avenue. The applicant has indicated that the exterior appearance and colour of the renovated building will adhere to the Building Design Guidelines and Colour Design Guidelines of the Heritage & Commercial Core Development Permit Area.

The Village's Official Community Plan (Bylaw 1280) section 16.3.5 details the procedure staff must follow in reviewing an application for development permit. If the application meets the Heritage & Commercial Core Development Permit Area requirements, then staff can approve the application with conditions relating to the general form and character. Whereas the subject application meets the requirements, staff have approved the application. Section 8.3 of the Village's Development Procedures Bylaw (1283) requires

that the Chief Administrative Officer, or their designate, promptly report to Council any permits that have been approved by staff. This Staff Report is intended to satisfy the Bylaw's reporting requirement.

5.0 OPTIONS

Not applicable.

6.0 FINANCIAL CONSIDERATIONS

None to report.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Local Government Act section 488(1)(f) identifies that an OCP may designate development permit areas to prescribe the general form and character of commercial development. The Village's Heritage & Commercial Core Development Permit Area is enabled under this legislation. Section 489(b) prohibits construction of, addition to, or alteration of a building or other structure unless the owner first obtains a development permit. The Village's Development Procedures Bylaw (1283) reflects section 489(b) of the Local Government Act and details the procedures for issuance of a development permit. Section 8.3 of the Bylaw requires that the Chief Administrative Officer or their designate promptly report to Council any permits that have been approved by staff, hence this Staff Report has been developed.

8.0 STRATEGIC PRIORITIES

None to report.

9.0 OTHER CONSIDERATIONS

None to report.

RESPECTFULLY SUBMITTED



Karissa Stroshein, Legislative Assistant

CAO COMMENTS:

The purpose of this Staff Report is for Council to be advised of the issuance of a development permit. No further action is required.

APPROVED FOR SUBMISSION TO COUNCIL:



Robert Baker, Chief Administrative Officer

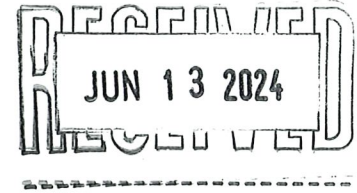
June 17, 2024

Date



June 4, 2024

RDCK: Village of Kaslo
Attn.: Mayor Suzan Hewat
PO Box 576
Kaslo, BC V0G 1M0



Dear Mayor Hewat and Council,

It is with much gratitude that we write this letter to thank the Village of Kaslo for your generous donation of \$325 to the KBRH Health Foundation's Orthopedic Enhancement Project. This donation, allocated through the Columbia Basin Trust – Resident Directed Grants (ReDi) Program, is deeply appreciated.

Your continued support through the CBT ReDi Program is instrumental in improving healthcare for residents of the impacted regions of the Central Kootenay & Kootenay Boundary. Your contribution helps us bring better care closer to home, ensuring that our community receives the high-quality medical services it deserves.

We are thrilled to announce that the Orthopedic Enhancement Project has reached a significant milestone, with over \$500,000 raised to date. Your generous donation will add to this total and bring us one step closer to achieving our fundraising goal. Your donation will be instrumental in acquiring state-of-the-art medical equipment, further enhancing orthopedic services and treatment options for patients in our community. Your support enables the introduction of two new orthopedic surgical procedures, increases surgical capacity, and decreases wait times, ultimately improving patient outcomes.

The KBRH Health Foundation is honoured to have your support as we strive to provide better care closer to home. Your generous donation will make a lasting impact on the lives of those in need.

On behalf of the KBRH Health Foundation Board of Directors and staff, thank you for choosing to partner with us. Your generosity is deeply appreciated, and we are grateful for your commitment to improving healthcare in our community.

Sincerely,

A handwritten signature in black ink, appearing to be "Lisa Pasin", written in a cursive style.

Lisa Pasin
Executive Director
KBRH Health Foundation

Nominations for Convention 2024

Raelene Adamson <ubcm@ubcm.ca>

Thu 2024-06-06 8:55 AM

To:Catherine Allaway <allaway@kaslo.ca>



Nominations for Convention 2024

PLEASE DISTRIBUTE ACCORDINGLY

A Call for Nominations has been issued to local elected officials wishing to serve on the 2024-2025 UBCM Executive. The deadline for all nominations is **Wednesday July 31, 2024 at 4:00pm**.

The Call for Nominations package is now available: [Memo](#), [Nominations Form](#) (Appendix A), [Background Information](#) (Appendix B), [Nominations and Elections Procedures](#) (Appendix C) and relevant extracts from [UBCM Bylaws](#) (Appendix D).

UBCM constitutes a Nominating Committee to oversee the nominations process for the UBCM Executive. As per the UBCM Bylaws, the 2024 Nominating Committee will consist of a Past President and a representative from each of the five Area Associations. The members of the 2024 Nominating Committee are:

- Councillor Laurey-Anne Roodenburg, Past President, UBCM, Chair
- Director Judy Greenaway, North Central Local Government Association
- Councillor Louise Wallace-Richmond, Southern Interior Local Government Association
- Councillor Keith Page, Association of Kootenay & Boundary Local Governments
- Councillor Paul Albrecht, Lower Mainland Local Government Association
- Councillor Ben Geselbracht Association of Vancouver Island & Coastal Communities

As part of the nominations process, the Committee issues a [Call for Nominations](#) and reviews the qualifications of each candidate.

Nominations are accepted for the following 13 elected positions on the UBCM Executive:

- President
- First Vice-President
- Second Vice-President
- Third Vice-President
- Director at Large (5 positions)
- Small Community Representative
- Electoral Area Representative
- Vancouver Metro Area Representative (2 positions)

Following the advance nominations process, the Committee issues a report compiling all nominations received by the nominations deadline of **Wednesday, July 31, 2024 at 4:00pm**. Candidates meeting the advance nominations deadline will also have the

opportunity to submit a 2-minute video message that will be uploaded to the UBCM website for viewing by Convention delegates. Parameters for these video messages are outlined in the Call for Nominations memo.

Candidates who do not meet the advance nominations deadline, will still have an opportunity to run 'off the floor' during Convention. Candidates are asked to review the final Convention program to confirm the designated time to run 'off the floor'.

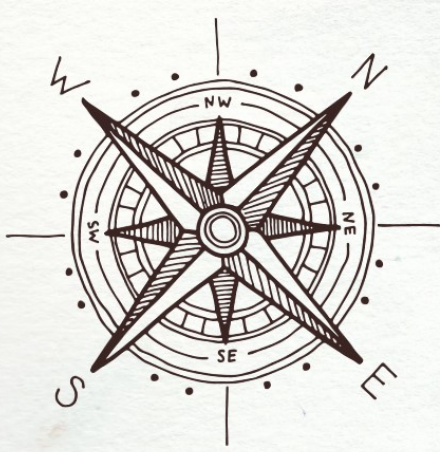
Elections are held at the Annual Convention.

Union of BC Municipalities | 60-10551 Shellbridge Way | Richmond, BC V6X 2W9 CA

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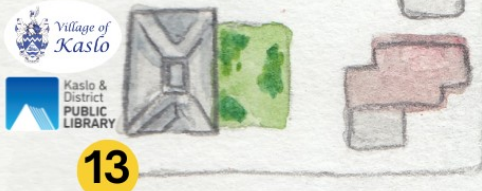
North Kootenay Lake Arts Council

Front Street Banner Project in Kaslo

2024



Check our FB page for Art in the Market events June - Sept



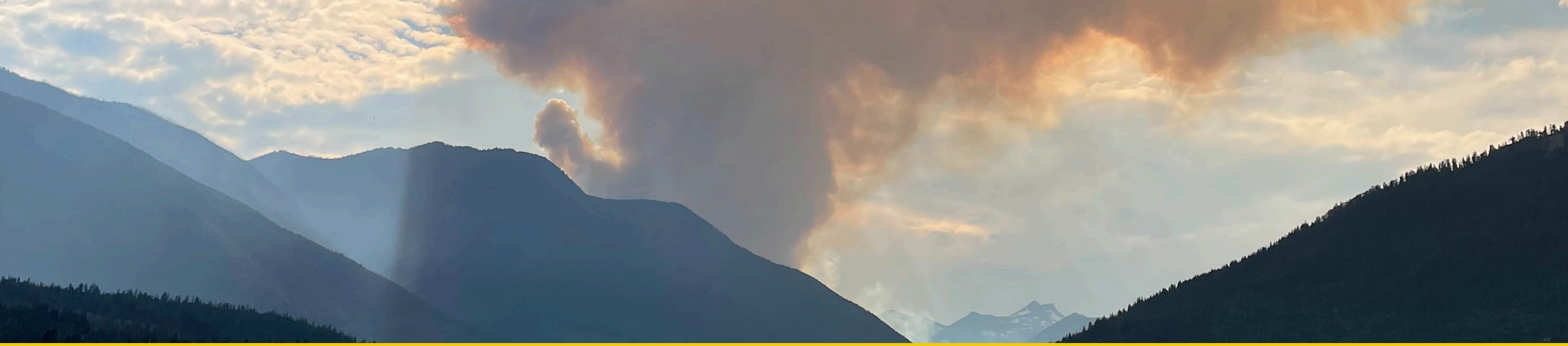
1. Jessie Speirs
2. Echo Penner
3. Fiona Anderson
4. Kate O'Keefe
5. Rin Youngman
6. Oiseau
7. Rielle Oswald
8. Jarvis McKarmic
9. Elling Speirs & Miranda Halliday
10. Chelsea Neville
11. Miriam & Alexandra Halliday
12. Gabriel Speirs
13. Randy Morse
14. Kentree Speirs
15. Suzan Clancy
16. Becky Ashenhurst
17. Kathy Boehlke
18. Al Smith
19. Philip Pardini
20. Yvonne Boyd
21. Christine Parton
22. Nathanja Gingerich
23. Sabrina Edwards

SCAN ME
for a direct link to an
online version of this map!



Made possible with grants
supported by:





Wildfire Risk Reduction Community Field Tour

Learn about recent Wildfire Risk Reduction
work in our community!

Thursday, June 13th
10:00 AM

Meet at the Spruce Ave River Trail parking lot
behind the Public Works Yard.

QUESTIONS? EMAIL FIRESMART@KASLO.CA



*Village of
Kaslo*



BRITISH COLUMBIA
FireSmart™

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From: Heritage BC <info@heritagebc.ca>
Sent: Wednesday, June 19, 2024 11:14 AM
To: Karissa Stroshein <admin@kaslo.ca>
Subject: Heritage BC June Updates

[View this email in your browser](#)

Heritage BC



June 21 is National Indigenous Peoples Day, a day for all Canadians to recognize and celebrate the unique heritage, diverse cultures, and outstanding contributions of First Nations, Inuit, and Métis peoples. At Heritage BC, we acknowledge the profound contributions of Indigenous Peoples to British Columbia's past, present, and future. Their impact on advancing arts, culture, equity, safety, and community well-being across the province is immense but often underrecognized. We are deeply grateful for the contributions of Indigenous community members in shaping the cultural landscape of British Columbia. On June 21st, and every day, we honour and celebrate the rich cultural heritage and enduring legacy of Indigenous Peoples throughout our province.

Call for Graphic Artist for Heritage Week 2025



Heritage BC is seeking a talented artist to design our annual Heritage Week poster and social media assets. Responsibilities include designing the 2025 poster, creating cohesive social media assets, and developing templates for organizations to share their own Heritage Week events. For more details and information on how to apply please visit the full job posting below. Join us in celebrating and promoting the rich heritage of British Columbia!

[See Full Job Posting](#)

REMINDER: Fill Out the 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](#)

Apply for Youth in Heritage: ICOMOS Canada Wage Subsidy Program



ICOMOS Canada is offering [Youth in Heritage 2024/25](#), a valuable resource now in its third consecutive year. This flexible wage subsidy program supports both youth who are already employed and those seeking new job opportunities. Employers can apply at any time until all grants are allocated. Designed to meet employers where they are, this program provides vital support for heritage jobs. Canadian employers are eligible to apply. Don't miss out on this fantastic opportunity!

[Learn More](#)

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



The Tye - [Celebrate Indigenous Creativity with These Great Reads](#)

Cowichan Valley Citizen - [Work at ancient Indigenous village and burial site in Cowichan almost completed](#)

Revelstoke Review - [Heritage Management Plan approved by City of Revelstoke](#)

Pick-up a guide and journey the [Highway 3 Museum Tour](#) this summer.

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.](#)

HeritageBC



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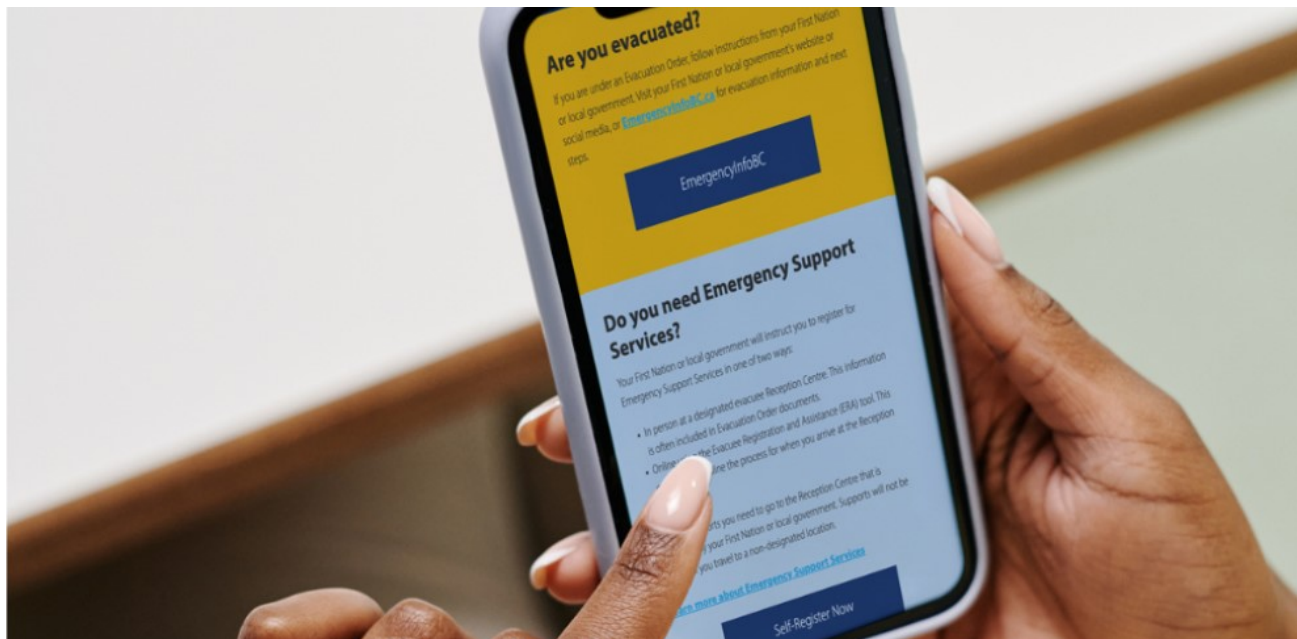
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[For best viewing, read online](#)

Four Pillars: Information from the Ministry of Emergency Management and Climate Readiness. Read on for important updates, resources, funding information and ways to connect with staff.



Better support for people during

evacuations

To better support people who cannot meet their own needs during evacuations from wildfires and other emergencies, the Province has introduced improved measures to [Emergency Support Services \(ESS\)](#).

An accommodation allowance of \$200 per night has been introduced and is now available to evacuees through Interac e-Transfer. People who are evacuated can still receive a direct referral to a hotel or other accommodation from their local government or First Nation.

During large-scale evacuations, people who are evacuated will have the option of receiving an Interac e-Transfer for supports through [ESS.gov.bc.ca](#), without ever needing to go to an in-person reception centre.

People who may need support during an evacuation are encouraged to create a profile on [ESS.gov.bc.ca](#). Creating a profile beforehand will save time and stress if there is an emergency. During an evacuation, people who have created a profile can log into the online self-service registration tool to receive instructions on the types of support available and how they can be accessed.

Read more about the benefits of [creating an ESS profile](#).



Insurance: why it matters

Home or tenant insurance is one of the best ways people can protect themselves in the event of an emergency. Home insurance with coverage for fire damage and losses is widely available in every community across B.C. Both home and tenant insurance policies typically provide comprehensive coverage for living costs, such as accommodation and food, while a person is under evacuation order.

Read more about the importance of insurance on the [emergency management blog](#) and share this important information with your community.

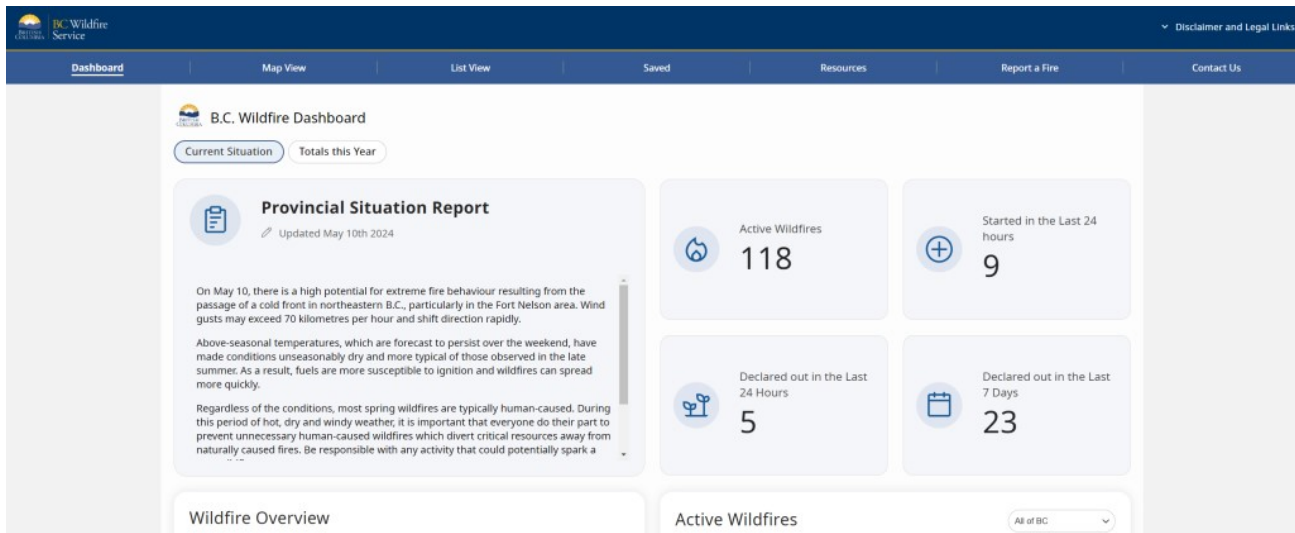


New and improved EmergencyInfoBC

Finding up-to-date, trusted information is critical to people's safety. During emergency events, critical information is shared on [EmergencyInfoBC](#) and on X at [@EmergencyInfoBC](#), 24 hours a day, 7 days a week, 365 days a year.

EmergencyInfoBC was recently updated to help people find information quickly and easily, even during stressful situations. Approximately 80 per cent of people access emergency information from their mobile devices and EmergencyInfoBC now includes an easy to use "share" feature, making it simple for people to share validated and accurate emergency information on their social network (X and Facebook).

Whether you are new to the website or have used it before, take time to explore the new [EmergencyInfoBC.ca](https://www.emergencyinfobc.ca) and follow [@EmergencyInfoBC](https://twitter.com/EmergencyInfoBC) on X for updates.



Improved B.C. Wildfire dashboard

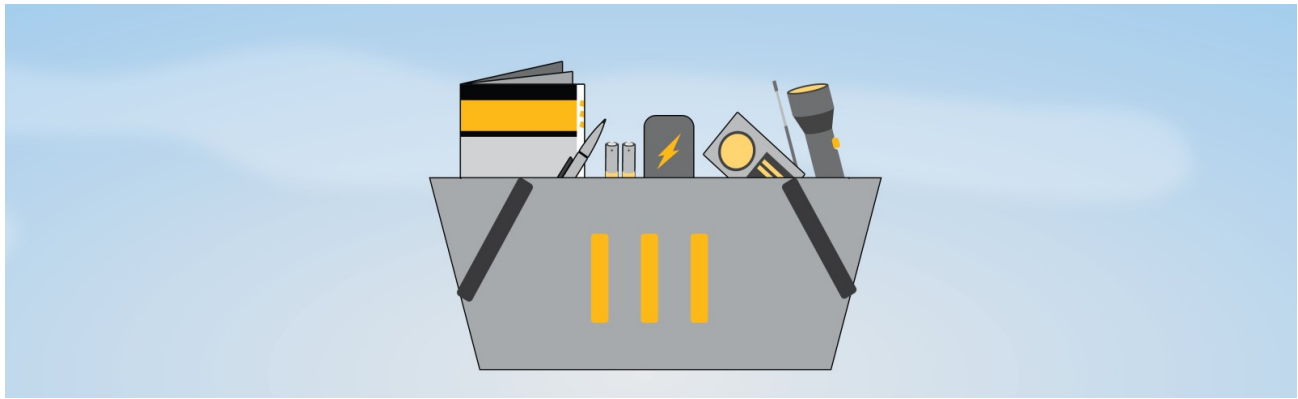
Another important resource during wildfire season is the [B.C. Wildfire Dashboard](https://www.bcwildfire.ca). Recently remodeled to make it easier for communities to find the trusted information they are looking for, updates include:

- a current provincial situation report
- specific statistics for each regional fire centre
- improved [map view](#), making it easier to zoom in and out, move around, find, and read specific incident details

The dashboard is accessible from any web browser, and the BC Wildfire Service app is available for free download:

- in the [App Store](#)
- on [Google Play](#)

For additional information about new and improved features read the [EMCR blog post](#).



Is your grab-and-go bag ready?

Emergencies can impact us at any time of year. Whether you're required to shelter-in-place, or you receive an Evacuation Alert or Order, having your grab-and-go bag ready can help keep you and your loved ones safe, especially when minutes matter.

Check out [PreparedBC's basic supply list](#) to get started.

Follow PreparedBC on [Facebook](#), [X](#) and [Instagram](#) for more preparedness info.



Extreme heat and drought

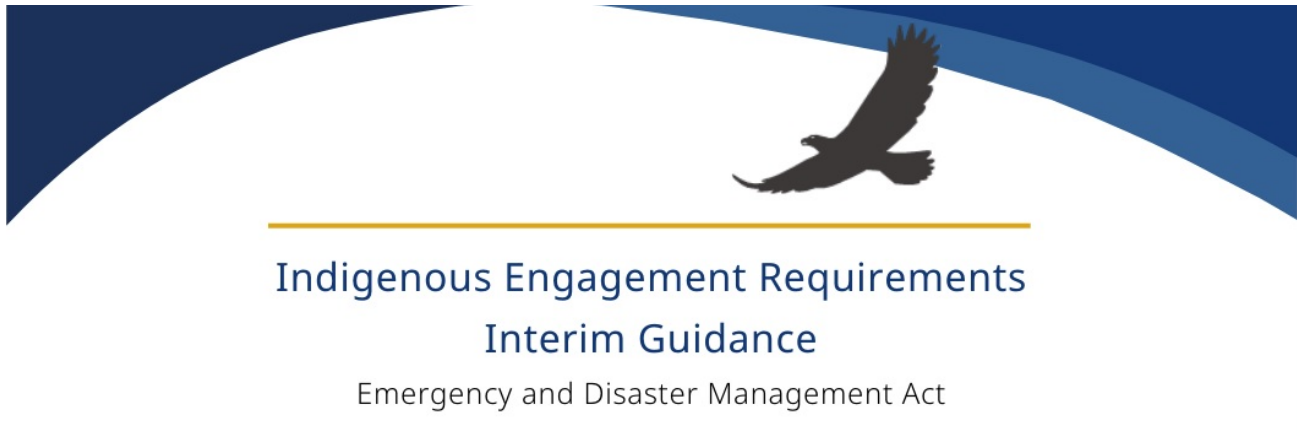
As temperatures rise and dry conditions persist, preparing for [extreme heat and drought](#) is an important step toward building resilient communities.

To help, [PreparedBC](#) has created an easy-to-use [extreme heat social media package](#) with graphics and pre-written content for easy posting on your social media channels. You can also follow and share posts from PreparedBC on [Facebook](#), [Instagram](#), and [X](#).

We strongly encourage First Nations and local governments to update and share locations

where residents and visitors can go to get cool on the [Community Response Locations Portal](#). Many people across B.C. turn to this resource for information about where to find emergency cooling centres. For login credentials and any questions regarding the portal, contact your [local regional office](#).

For additional information during extreme heat events, visit [Environment Canada](#), [EmergencyInfoBC](#), the [drought information portal](#) and your local health authority.



New: Indigenous Engagement Requirements guidance document

The new Emergency and Disaster Management Act (EDMA) [Interim Indigenous Engagement Requirements guidance document](#) is now available to assist communities with consultation and cooperation activities.

In-person workshops discussing the new requirements will be held regionally:

Central: Thursday, July 11, 8:30 a.m. - 4:30 p.m. Tk'emlúps te Secwépemc, Kamloops

Vancouver Island Coastal: Wednesday, July 17, 8:30 a.m. - 4:30 p.m. Coastal (K'omoks First Nation, Courtenay)

Southwest: Thursday, July 25, 8:30 a.m. - 4:30 p.m. Leq'á:mel First Nation, Fraser Valley

Northwest: Tuesday, July 30, 8:30 a.m. - 4:30 p.m. Witsset First Nation, Smithers

For questions, please contact the [Indigenous Peoples Policy team](#).

Connect with us

Contact your [Regional Office](#) for support or to find out about opportunities to connect near you.

Funding information

Thursday, June 20
(Stream 3)

[Agriculture Water Infrastructure Program](#)

Funding is available through four streams to improve water security in agricultural areas and food security in B.C. The program is delivered by the Investment Agriculture Foundation of BC (IAF) and funded by the Government of B.C. through the Ministry of Agriculture and Food.

Friday, September 6

[Community to Community Program](#)

Provides funding for Regional Community to Community (C2C) forums, events and supports the advancement of First Nation/local government reconciliation and relationship building

Monday, September 30

[FireSmart Community Funding and Supports](#)

Provides funding for local governments and First Nations to undertake community-based FireSmart planning and activities that reduce the community's risk from wildfire and increase resiliency.

FireSmart recovery uplift

This year, in addition to mitigation funding, [FireSmart BC](#) is offering one-time recovery funding up to as much as \$100,000 for wildfire-affected communities.

Funding is intended for projects like clearing post-wildfire debris, and building interest in FireSmart preparedness activities so communities can build back more resilient.

Visit [FireSmart BC](#) for more information.

If you have received this as a forward, [subscribe here](#).

We acknowledge with respect that Emergency Management and Climate Readiness operates throughout British Columbia on the traditional territories of Indigenous Peoples. We invite you to learn which territories you work/live on and how to respectfully [acknowledge the land](#).

SHARE THIS EMAIL & FOLLOW US



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June 11, 2024

B.C. Municipalities and Regional Districts

CR-6871

RE: Support for Downloading Costs on Municipalities

Dear Municipalities of BC,

Kamloops City Council recently received a report titled "The Financial Impacts of Higher-Level Government Policy Change" at a May 28, 2024, Council meeting. The report highlighted a number of significant costs that have been downloaded to the municipality due to changes in policies or lack of Provincial action. It is attached for your reference.

Next steps are necessary in order to create a call to action for all provincial party leaders in British Columbia as the election approaches.

It is also crucial that we bring these costs to the attention of our constituents as they grapple with significant increases to taxation at the local level and seek to bring responsibilities and associated costs back into appropriate scope for all levels of Canadian government. We are therefore urging fellow municipalities in British Columbia to perform a similar evaluation of the costs of higher-level government policy changes on your communities so that we can effectively bolster the advocacy already happening through UBCM in concrete terms.

Through our collective strength, and as one unified voice committed to seeing positive change in our communities, we can make a difference for the citizens who have chosen to make British Columbia home.

Sincerely,

A handwritten signature in black ink, appearing to read 'Katie Neustaeter'.

Councillor Katie Neustaeter
Deputy Mayor, City of Kamloops

cc: Council
David Hallinan, Corporate Services Director, City of Kamloops

ADMINISTRATIVE REPORT TO COUNCIL

ON

FINANCIAL IMPACTS OF HIGHER-LEVEL GOVERNMENT POLICY CHANGE

PURPOSE

The purpose of this report is to provide Council with information pertaining to the impact that various changes at senior levels of government have had on City operations and budgets over the past five years.

COUNCIL STRATEGIC PLAN

This report supports Council's strategic priorities and areas of focus regarding:

- **Safety and Security**
 - Safety: We prioritize the safety of our community for residents, businesses, and visitors.
 - Housing: We proactively create opportunities to increase the inventory of diverse housing supply so that residents can access and move throughout the housing continuum.
 - Social Supports: We intentionally collaborate with key partners to create innovative solutions that respond to and address the community's needs.
 - Emergency Preparedness and Response: We build community resiliency, mitigate the impacts of emergency events, streamline response, and ensure our protective services align with evolving needs.
- **Governance and Service Excellence**
 - Asset Management: We plan for the development, improvement, repair, and replacement of our infrastructure.
 - Fiscal Responsibility: We are accountable to Kamloops residents and businesses in providing effective management, best value, and responsible use of tax dollars.
 - Service Excellence: We promote the continuous development of staff and encourage innovation in process and service delivery.
- **Livability and Sustainability**
 - Healthy Community: We foster an environment that supports and promotes healthy living through community, recreation, and social connection.
 - Inclusivity: We reduce barriers for underrepresented groups to bring inclusivity, diversity, and fairness to our community.
 - Climate Action: We practice discipline in our environmental responsibility by enhancing the City's resiliency and capacity for mitigating climate change. We actively implement actions to reduce our environmental impacts.
- **Economic Health**
 - Business Development: We ensure our efforts and investments are measurable and accountable.
 - Economic Strength: We build strategies to increase our competitive advantage, cultivate growth, and support our residents.

Our corporate mission is...

MAKING KAMLOOPS SHINE

SUMMARY

On January 9, 2024, Council requested staff bring forward a summary of the City's costs associated with senior levels of government downloading services onto municipalities. The issue of downloading is complex and has become muddled by the impact of the various services that are expected to be provided by various levels of government. Services such as medical response become less clear when the interdependence between policing, fire, and ambulance services are called upon to address an emergency.

Other conditions are very clear and easily identified, as the relationship between federal and provincial responsibilities and those of local governments is easily distinguishable. Growing centres face increasing demands for service delivery to address growing social and health needs related to poverty, homelessness, and medical support. At the same time, the financial challenges facing all levels of government require alignment to provide services effectively. This report will focus on the different forms of downloading in six key focus areas:

- gaps in service delivery - areas where policy and/or service delivery should fall under federal or provincial jurisdiction
- senior government services shortfalls - areas where service is delivered by senior government and there are gaps in the service level addressed by the local government
- legislative and regulatory framework - changes to senior government legislative and regulatory framework that impacts municipal budgets
- property taxation policy and partnering - changes by senior government to property tax policy that impacts the City's ability to collect or increase taxes and partnering on infrastructure upgrades
- emerging service - areas of emerging service need that have resulted in an expanded mandate or increased cost on local governments
- future impacts - changes that are either known or are still in a phase of materializing with an impact on local governments

RECOMMENDATION:

For information only.

DISCUSSION

Senior levels of government have been shifting services or costs onto local governments for many years. The period of review of this report is from the beginning of 2019 through the end of 2023. As a starting point, since 2019, both levels of senior government have continued to introduce changes to policy, legislation, and regulatory compliance during a period of considerable challenges in the employment market, the social environment, and the economy. As these impacts ripple through municipalities across the province, the impact is being felt at the local government level in the delivery of services and the need to adapt to address these changes is being felt by City operations and residents.

Many of the impacts being felt at the local level are attributed to changes initiated by the federal or provincial governments and gaps in the ability to deliver the requested services are becoming increasingly evident.

Several of the policy changes in effect have yet to impact the City financially; however, these changes are expected to affect the organization's future financial position.

Gaps in Service Delivery

Shelters, Social Housing, and Affordable Housing

In support of responding to the housing crisis and increasing homelessness, the following is a list of City-owned properties currently being leased or previously leased at a nominal fee (\$1) to the Province to provide shelter services, social housing, or affordable housing.

- Shelter Services
 - Memorial Arena and Kamloops Curling Club - leased during the pandemic (2020/2021) to provide up to 90 temporary shelter beds (\$250,000 lost revenue).
 - Kamloops Yacht Club - leased to provide 20 temporary winter shelter beds winter 2021/2022 and 2022/2023 (\$24,000 lost revenue).
 - Stuart Wood School - leased through joint approvals by the City and Tk'emlúps te Secwépemc to provide temporary winter shelter in winter 2017/2018 and 2021/2022 and served as a temporary shelter on an ongoing basis since November 2022 with a current lease to April 2024 (likely to be further extended).
 - 600 Kingston Avenue - leased for \$1 in 2021 to provide a 41-bed temporary shelter (Moira House) through to end of 2026.

- Supportive Housing
 - Idle City property located at 785, 805, 807, and 809 Mission Flats Road - leased to BC Housing for \$1 in 2018 to provide 54 temporary supportive housing units (ongoing) (the City's cost to acquire adjacent property (773 Mission Flats Road) and demolish older dwelling to accommodate displaced public works operations - \$727,000).
 - 317 Tranquille Road - long-term (60 years) lease to provide 58 supportive housing units (Spero House) (City cost to acquire and demolish the existing building - \$1.4 million).

- Subsidized Affordable Housing:
 - City property located at 445 5th Avenue and 527, 533, and 537 St. Paul Street was provided under a long-term lease (60 years) to provide 60 subsidized affordable rental housing units (Diversity Flats) (City cost to acquire the property - \$1.41 million).
 - City property located at 975 Singh Street was provided under a long-term lease (60 years) to provide 31 housing units for Indigenous youths and Elders (Kikekyelc: A Place of Belonging).
 - City property located at 440 MacKenzie Avenue was provided under a long-term lease (60 years) to provide 43 housing units for seniors.

The City’s total expenditures to accommodate the housing projects identified above is approximately \$3.537 million.

Housing Regulations (Bill 44 or 46)

The City works in partnership with the provincial government and BC Housing through a memorandum of understanding to support the planning, development, operations, and communications for future shelter, social housing, and subsidized affordable housing sites.

In 2023, the Province began issuing non-market and market housing targets to municipalities, including the City of Kamloops. Non-market housing is primarily achieved through provincial and federal funds, and market housing relies on investment and development by private landowners and developers.

Zoning changes required under Bill 44 to allow increased densities in urban areas will require significant infrastructure upgrades, which have not been accounted for in the Development Cost Charges Bylaw.

The Province also looks to the City to cover the costs for servicing and off-site improvements to assist in moving specific Province-led housing projects forward.

In summary, the costs in areas where policy and/or service delivery should fall under federal or provincial jurisdiction and where current gaps exist have negatively impacted the municipality either from a reduction in revenue, or the City costs to acquire property to support these forms of initiatives, along with recognizing the impact due to the loss of access and revenues on assets that are held for other civic purposes.

Gaps in Service Delivery	
Summary of Identified Costs	
Lost Revenue	\$274,000
Costs	\$3,537,000
Total	\$3,811,000

Senior Government Services Shortfall

This category impacts City service delivery and costs but is also difficult to quantify because they impact services in different ways and can be difficult to track. Costs that can be identified have been indicated.

Many of these cost impacts had been experienced by the local government; however, the COVID-19 pandemic placed a brighter spotlight on the growing opioid epidemic and the challenges in overall access to housing access and market affordability. Senior levels of government’s response to these crises has been felt on the front lines of many municipalities, including Kamloops.

Mental Health and the Toxic Drug Crisis



Kamloops Fire Rescue Medical Response

In addition to fire suppression, Kamloops Fire Rescue firefighters provide pre-hospital care as first responders to medical calls. Kamloops Fire Rescue's response to medical calls is approximately 66% of their annual calls for service. In the last three years, medical responses have increased by 57% between 2021 (4,600) and 2023 (7,200). Of the total annual medical calls, overdose/poisoning responses have increased by 57% between 2021 (540) and 2023 (845).

For 2023 medical responses, Kamloops Fire Rescue arrived on scene 75% of the time and an average of 4 minutes and 42 seconds before BC Emergency Health Services. Given an average call duration of 26 minutes for Kamloops Fire Rescue's medical responses, the 2,600 additional responses put significant pressure on existing crews and resources.

The 2023 budget for fire suppression and medical response was \$21.6 million. Given the large portion of response calls that are medical in nature, there is an implicit cost related to the increase in on-scene time due to delays in BC Emergency Health Services responses.

Overtime costs have increased by approximately 58% (\$180,000) since 2020, and sick leave hours have increased by 31% (4,800 hours) over the same period. Several factors contributed to these increases, but there is a correlation between the increased call volume, member fatigue, and rising leaves taken.

The City incurs a range of costs, including supplying medical supplies and Naloxone costs of about \$1,000 per year, as these supplies are consumed through these forms of Kamloops Fire Rescue responses.

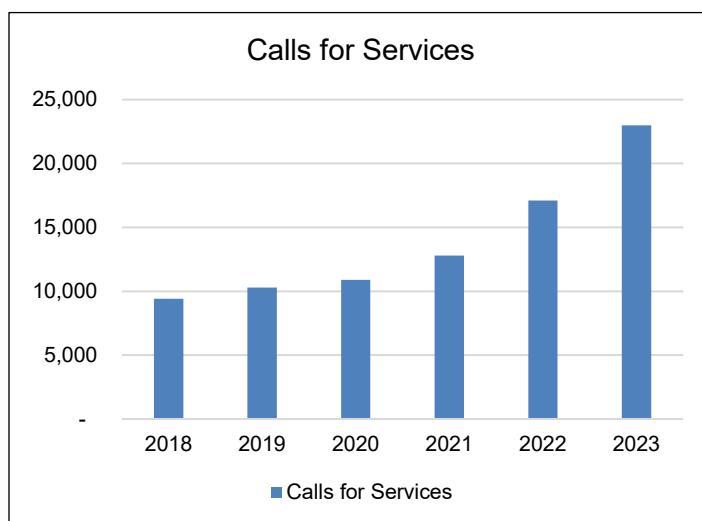
In addition to the increase in overall operating costs, an additional complication is the potential risk of delayed responses to other calls or a future need for increased staffing to meet rising demand. Medical response is a value-added service that Kamloops Fire Rescue provides as the primary responsibility for pre-hospital care lies with the Province through BC Emergency Health Services.

Community Services

Leading up to 2019, it became apparent that social issues were increasing at the community level, and traditional Bylaw Officers lacked the skills to respond to these types of incidents safely. In response, the division was rebranded to Community Services, and Bylaw Officer positions were transitioned to Community Service Officers. This reorganization was intended to provide augmented services to support bylaw enforcement and to partner with the RCMP to introduce a greater combined presence within the city.

In 2018, 9,400 bylaw-related calls for service were received. Under the Community Services model, this has sharply increased each year, with 23,000 calls for service received in 2023. Of these calls, 24% were classified as social related.

This growth in call volume is attributed to residents' increased awareness of the supports provided by Community Services and a continuation of the rising social issues that precipitated the creation of the department in the first place.



To respond to this rising call volume, Community Services has added six new full-time equivalents over the past five years, with those additional salaries and wages adding approximately \$860,000 to the budget annually. Community Services Officers receive a higher level of training (up to \$20,000) and equipment profile (up to \$20,000) than previously required, and more vehicles (five at approximately \$90,000 once fully outfitted each plus operating costs) have been required to support the increased officer numbers and call volume. The cost for homeless camp cleanup is a specific cost that has increased \$140,000 from 2018 levels.

Community Services Budget and Staff Levels¹

	2019	2020	2021	2022	2023
Salaries and Wages	\$2,581,000	\$2,851,000	\$2,975,000	\$2,775,000	\$3,788,000
Other	1,152,000	1,345,000	1,045,000	966,000	896,000
Total	\$3,733,000	\$4,196,000	\$4,020,000	\$3,741,000	\$4,684,000
Full-Time Equivalents	28.9	30.9	30.9	31.3	38.0

In fall 2022, BC's Attorney General and the Minister of Public Safety and Solicitor General commissioned the Transforming Policing and Community Safety in British Columbia report. The report contained many recommendations to address the gaps in the system around the care of people with mental health and substance use needs involved in the criminal justice system. Central to this was the understanding of the need to increase non-police resources to address mental health and substance use issues.

An additional impact of the rising call volume and the resulting Community Service Officer resource constraints led to a temporarily reduced focus on parking enforcement in the key business corridors. Parking ticket revenues in 2021 decreased by approximately \$40,000 and by a further \$5,000 in 2022. Once additional Community Service Officer resources were added as part of the 2023 supplemental budget process, Community Services Officers were able to refocus on enforcement, and revenue returned to historical levels.

¹ Combined custody of prisoners, Community Services, and parking budgets. The salaries and wages decrease in 2022 is attributable to a realignment of budgets and positions to the new model.

On-Street and Off-Street Parking and Ticket Revenue

	2019	2020	2021	2022	2023
Parking Revenue	\$2,000,900	\$1,111,700	\$1,432,300	\$1,468,200	\$1,482,700
Ticket Revenue	166,400	105,900	62,500	56,300	113,100
Total	\$2,167,300	\$1,217,600	\$1,494,800	\$1,524,500	\$1,595,800

Parking revenue was significantly impacted by COVID-19 measures and has been slow to recover. This is partially a result of changes in demand due to an increase in remote office workers and the effects of reduced enforcement due to Community Service Officers' capacity constraints.

Contracted Security

During the transition period to the Community Services model, the need to supplement the emerging program with private security services was identified. These security firms were engaged to support and minimize community impacts brought on by an increase in social conditions caused by the COVID-19 pandemic, opioid crisis, and lack of safe and secure housing for marginalized people.

While the City implemented these supports, funding was provided received through provincial Strengthening Communities' Services Program grants provided for security services in the city's key commercial corridors. This funding package expired in summer 2023. To keep this important support in place, the City approved using \$450,000 from the Gaming Reserve to maintain this service until the end of 2023.

The costs for security services over the past three years were \$689,000 in 2021, \$1.023 million in 2022, and approximately \$1.177 million in 2023. These costs were offset by grant funding totalling \$1.650 million over the same period. Security is still utilized in park areas and overnight; however, Community Services now has capacity to reduce usage.

Continuing security costs for 2024 are estimated at \$75,000 per month to provide ongoing patrols at transit exchanges, parkades, and surface lots and to perform washroom lockups and night patrols in the parks.

Having initiatives being funded by non-taxation-based revenues (e.g. the Gaming Fund) creates a challenge for the organization in that these funds have traditionally been used to introduce specific projects or initiatives that are completed in a short-term period. With these funds being diverted, it limits the introduction of broader community-based amenities or initiatives that would be added with these non-taxation forms of funding.

Homelessness

On March 2, 2021, Council directed staff to create comprehensive short-, medium-, and long-term plans for preventing and alleviating street issues. One of the medium-term options proposed in the original Notice of Motion was to identify daytime space for street-involved

individuals. In July 2021, Council authorized Administration to enter into a short-term facility use permit with the Kamloops Aboriginal Friendship Society and The Mustard Seed to provide The Gathering Place, a seasonal outdoor day space for people experiencing homelessness that was operated in a City-owned parking lot at 48 Victoria Street West. Council authorized the seasonal day space for unhoused individuals at 48 Victoria Street West again in 2022, 2023 and 2024. This initiative operates from April or May to October and is funded through the federal Reaching Home program.

In March 2023, Council approved \$450,000 in funding from the Gaming Reserve to support social-related initiatives beyond the August 2023 conclusion of the Strengthening Communities' Services Program funding. This funding was to continue operating the Envision Outreach Shuttle, the Community Service Officers Outreach Response Program, and the Clean Team through the end of the year.

In November 2023, for the 2024 budget, Council approved \$682,000 in annual funding (the initial year from the Gaming Reserve) to support the Community Service Officers Outreach Response Program (\$422,000) and the Clean Team (\$260,000) on an ongoing basis. The Envision Outreach Shuttle is now supported by funding from the federal Reaching Home program.

Social and Community Development Section

In 2009, Council adopted the Kamloops Social Plan, which resulted in the creation of the Social and Community Development Section to address community needs through the provision of programs and services to support community well-being and an inclusive, accessible, healthy community.

This portfolio puts particular emphasis on supports for vulnerable demographic groups, including, among others, seniors, children and youth, low-income families, Indigenous people, people with disabilities, and people experiencing homelessness. All municipalities have undertaken a social planning and community development function.

For many years through this portfolio, the City has provided affordable access to recreation and transportation; programs for youth, seniors, people with disabilities, and low-income families; food security initiatives; engagement with neighbourhood associations and support for community development initiatives; social and community development grants to community -based programs in alignment with Council and community priorities; coordination and support for community partners in addressing social issues; and social plans in the areas of food security, youth homelessness, childcare, affordable housing, accessibility and inclusion, and housing needs.

Over the past decade, new and growing social issues and community needs have arisen that municipalities, government agencies, and community partners are responding to. These include, among others:

- the toxic drug supply crisis
- the housing crisis and an increasing scale of homelessness
- limited access to and availability of childcare spaces
- increasing food insecurity

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These issues are compounded by strains on our health care system and social safety net, climate change impacts, and demographic transitions. While housing, childcare, health care, and social services fall under the jurisdiction of senior government, these emerging social and community needs require municipalities to respond to address gaps where provincial and federal partners are not meeting them. This has resulted in the growth of social planning and community development portfolios in municipalities across the province and the country.

Prior to 2021, the City's Social and Community Development Section included five staff: a supervisor, two union coordinators, one union coordinator specifically for the Emergency Support Services program, and a project manager to support administration of the federal Reaching Home program.

In 2021, with escalating social issues creating increased impacts in the community, a new management position was created to provide oversight, direction, and additional capacity to the portfolio and to support relationship-building and partnership development with senior government agencies, including BC Housing, Interior Health, the Ministry of Social Development and Poverty Reduction, and the Ministry of Mental Health and Addictions. An additional Reaching Home project manager position was also created to support the program's increasing scale.

In 2022, a new supervisor position, predominantly funded through the federal Reaching Home program, was created to provide oversight and management support for the expanding program and to address new responsibilities given to the City as the local administrator of the program, including the development of a coordinated access and assessment system and a homelessness information management system. This new supervisory role also increased capacity to support the Emergency Support Services program, which is being activated with increasing frequency and duration to support regional evacuees fleeing the increasing number and scale of wildfires and floods.

Social and Community Development Section 2019–2023

The federal Reaching Home program funds the Social and Community Development Section. Most of the Reaching Home funds are provided to community programs and services to prevent and reduce homelessness in Kamloops, with the City utilizing an allocated portion for program administration, staffing, and specific projects like the Point-in-Time Count or extreme weather supplies for unhoused individuals.

The following table does not include salaries and wages for the Emergency Support Services program staff, which come from a different program. The federal government invested significant additional funds into the Reaching Home program during the COVID-19 pandemic.

	2019	2020	2021	2022	2023
Salaries and Wages	\$131,000	\$163,000	\$405,000	\$388,000	\$582,000
Community Programs and Services (Reaching Home, Service Agreements, Social and Community Development Grants)	1,219,000	2,211,000	4,664,000	2,258,000	2,577,000
Grant Funding	(569,000)	(1,426,000)	(4,036,000)	(1,640,000)	(1,874,000)
Total	\$781,000	\$948,000	\$1,033,000	\$1,006,000	\$1,285,000
Full-Time Equivalents (not including Reaching Home and Emergency Support Services program staff)	3.0	3.0	4.0	4.0	4.0
Full-Time Equivalents (including Reaching Home and Emergency Support Services program staff)	5.0	5.0	7.0	8.0	8.0

The ownership of the services identified under senior government services shortfalls can be described as shared between all three levels of government. These services, specifically the ability to clearly delineate where one level of government’s responsibility starts and another’s ends, are muddy at best. The service that best shows this is emergency/medical response. It is commonplace to see multiple first responders dealing with a situation, so while the local government incurs some of these costs, it is reasonable that those costs would be incurred regardless of the nature of the situation being responded to.

Government Shortfalls	
Summary of Identified Costs	
Overtime Costs	\$400,000
Medical Supplies	\$5,000
Camp Cleanup	\$210,000
Community Service Officers	\$813,000
Security	\$1,239,000
Community Programs	\$787,000
Total	\$3,454,000

Legislative and Regulatory Framework

Municipalities are often impacted by senior government policy and legislation that result in increased spending by municipalities. While not directly considered downloading, these collectively require the City to increase its budgets or staffing. In a number of these circumstances, a stronger consultation process would improve coordination and help municipalities minimize additional costs.

Response to Emergency Situations

Kamloops is centrally located in BC's Interior. In many circumstances, it becomes the destination for many other Interior residents during periods of local evacuation orders. Over the past number of years, Kamloops has been relied on as a host community for displaced residents from Merritt, Williams Lake, and Lytton.

With the changes to the *Emergency and Disaster Management Act* and a new potential requirement to be a host community, these services are necessary for evacuees, and supplying them is very impactful to the corporation's ability to maintain its brand of Canada's Tournament Capital.

Many City facilities become unavailable during host community activations to support many of the displaced residents or responding agencies. As these types of events become more frequent, the City is expected to experience a larger financial impact and that there will be less access for sports organizations and residents. In many circumstances, a number of these residents chose to remain in the city after many of the displaced people have returned home.

The Province covers some of these expenses; however, some costs, such as technology access and lost revenues, are not covered while the facility is unavailable. Potentially adding to the situation is the impact on reputation as the public becomes increasingly aware of the impacts that, for example, wildfires have on evacuation and air quality. Areas where these conditions exist become less desirable, and tourists and visitors are booked elsewhere where there is a greater level of comfort that these conditions will not impact their plans or events.

Adding to the delay in resuming normal City activities is that staff time is required to clean and prepare the facility to support program delivery.

Bail Reform

Kamloops RCMP experienced an increase in calls for service from 45,000 in 2019 to almost 47,000 in 2022. Of those calls for service, criminal code offences increased by 3,500 over the same period. Many of these calls were related to mental health issues, addiction issues, and level of homelessness are a common theme with many missing person files. These investigations are challenging as those closest to these missing individuals are often difficult to locate. These investigations can be costly and resource intensive.

In response to rising case files per member, Council authorized an increase in the number of authorized RCMP members. For 2024, the budgeted target is 138 members, an increase of nine members over the previous budget level of 129. At the current estimated cost of \$225,000 per member, this equates to a \$2.0 million budget increase.

This increased amount does not account for the municipal support employees and facilities requirements needed to support a growing RCMP contingent. It should be noted that rapid population growth in Kamloops would have resulted in the need for additional policing resources regardless, but the timing was accelerated due to the rising caseload.

Changing Policies Towards Substance Use and Safe Supply Access

These policies impact the overdose crisis and the overall community. They add to the cost of delivering City services across multiple departments, as outlined in the medical response section.

WorkSafeBC Regulation Changes

Mental Health/Psychological

In 2012, WorkSafeBC introduced amendments to the *Workers Compensation Act* recognizing the impact of traumatic workplace events. These types of events have grown over the years as the impacts of mental health and psychological conditions are becoming more prevalent in the workplace, increasing psychological injuries.

The cost of a psychological injury in 2021 was \$220,270, which is five times more than a physical injury. As the number of accepted psychological injuries is increasing, the City has responded by providing various resources around mental health through benefits and an employee and family assistance program.

In support of these changing developments, the City has developed a wellness committee that focuses on mental and physical health. Through this committee, the City completes a Workplace Mental Health Essentials Canada to review where the city is currently at regarding mental health and to provide some guidance on the next steps to become a psychologically safe workplace.

Asbestos Certification and Licensing

WorkSafeBC introduced more stringent requirements for additional training with asbestos, which led to increased training for staff and contractors. These are all positive changes from a safety perspective but come with a cost to the City. The regulation changes required any City staff who handle asbestos or oversee contractors who handle asbestos to take additional training.

Of the staff who handle asbestos, 38 have achieved in level 1 certification at a total cost of \$4,500, and two staff have achieved level 3 certification at a total cost of \$3,000. Level 1 training is one full day, level 2 training is three full days, and level 3 training is one full day. Completion of levels 1 and 2 is a prerequisite for level 3.

In these circumstances, there is an additional cost to the City, either for employees who, while receiving training, are not available to deliver on City services or for contractors who, with training, pass this time on to the City as part of the overall cost to deliver the work that they are undertaking.

Traffic Control

The updated Traffic Management Manual (2020) required flashing arrow boards to be added to the tops of 25 City vehicles. Each of these arrow boards costs approximately \$3,000, for a total spend of \$75,000. Another requirement with the new regulations is the use of portable traffic signals. The City needed to purchase two portable traffic signals for \$57,500 each. In addition to these capital costs, any projects which require traffic control are seeing cost increases due to the new regulatory requirements.

Adding to overall safety awareness, in 2021, the change in requirements to provide a more stringent level of traffic control led to an increase in training requirements for training, staff time on site for assessments, and overall projects costs. These are all positive changes from a safety perspective but come with a cost to the City.

Other Financial Impacts

Employer Health Tax

Effective January 1, 2020, the provincial government introduced the employer health tax as a replacement for the previous premium-based BC Medical program. The BC Medical premium was a fixed amount per person, or couple as opposed to a percentage allocation based on total payroll. The City’s annual payroll is more than the \$1.5 million threshold that results in the provincially mandated tax rate of 1.95% of gross salaries and wages.

	2019	2020	2021	2022	2023
BC Medical	\$516,800				
Employer Health Tax	-	\$1,224,336	\$1,295,694	\$1,391,639	\$1,440,000
Difference Over 2019	-	\$707,536	\$778,894	\$874,839	\$923,200

When introduced in 2020, organizations with an annual payroll of less than \$500,000 were exempt from paying the employer health tax. As a result, many of the larger organizations, such as municipalities, were placed in the position of carrying the cost burden of these smaller businesses. This impact is expected to continue and to grow, proposed legislation changes for 2024 are expected to see the exemption limit double to organizations with an annual payroll of less than \$1.0 million.

Provincially Legislated Five Paid Sick Days

In addition to the number of sick days identified in the City of Kamloops collective agreement with CUPE Local 900, at the start of 2022, the Province legislated five sick days for staff who are not part of the union. The cost to the City in 2023 was \$24,467.

BC Carbon Tax

Since 2008, the provincial carbon tax has been applied to the purchase or use of fossil fuels, such as gasoline, diesel, natural gas, heating fuel, and propane. The carbon tax is collected at the fuel’s point of retail consumption. In 2008, the BC carbon tax rate was calculated based on

\$10 per tonne of carbon dioxide equivalent emissions (tCO₂e) produced at combustion. In 2023, the rate used by the Province and the federal government is \$65/tCO₂e.

Carbon Tax Rate by Fuel Type by Year

Fuel Type	2019	2020	2021	2022	2023
Gasoline (\$/L)	\$0.089	\$0.089	\$0.099	\$0.110	\$0.143
Diesel (\$/L)	\$0.102	\$0.102	\$0.117	\$0.130	\$0.169
Natural Gas (\$/GJ)	\$1.99	\$1.99	\$2.31	\$2.56	\$3.24

Gov.BC.ca/Assets/Download/2B773FE65B2E4370A4369A92311CA780

Carbon Tax Cost on Operations by Fuel Type by Year

Fuel Type	Average Consumption /Year*	2019	2020	2021	2022	2023
Gasoline \$/L	400,000 L	\$35,600	\$35,600	\$39,600	\$44,000	\$57,200
Diesel \$/L	930,000 L	\$94,860	\$94,860	\$108,810	\$120,900	\$157,170
Natural Gas \$/GJ	81,433 GJ	\$162,072	\$162,072	\$188,110	\$208,468	\$263,843
Total Carbon Tax Estimate		\$292,532	\$292,532	\$336,520	\$373,368	\$483,213

*Average consumption volume has been kept flat to show the impacts of the change in the carbon tax on operations.

Based on the estimates in the table above, carbon tax represents \$483,213 of the \$3,329,400 paid for fossil fuels used in the delivery of municipal services in 2023. These carbon tax expenses are partially offset by the \$325,000 of revenue the City receives through the Local Government Climate Action Program.

The Local Government Climate Action Program replaced the former Climate Action Revenue Incentive Program that was retired in 2021 and effectively reimbursed 100% of the carbon tax paid by municipalities for publicly reporting their annual greenhouse gas emissions.

This taxation impact on the City is expected to grow and increase as planned increases have already been identified at the provincial and federal government levels. As of April 1, 2024, the carbon tax rate increased by 23.0% from \$65 to \$80 per tonne.

Various Permitting (or Licensing)

Part of the ongoing relationship between City staff and other ministries of both governments or other government agencies is working within the regulatory and compliance requirements that are in place. Many of the requirements result in the need to secure “permission” before performing specific project works.

In many of these situations, delays are encountered in securing the completed permit in a timely manner. In some instances, these delays extend over many months and even years and, as a result, increase the project’s costs due to these delays. In addition to this cost increase, there is a domino effect where the delay in one year will impact future years’ project timing, priorities, funding, and access to resources.

The financial impact of these forms of delays is difficult to measure as inflationary impact due to supply and demand, supply chain issues, and contractor availability all contribute to cost increase caused by permitting delays.

Regulations

Enhanced enforcement of regulations has led to higher project costs as we comply with building permitting, the *Heritage Conservation Act*, and the *Wildlife Act*.

Changes to existing regulations affect our ongoing operations, as staff need to ensure compliance with the regulations and change existing capital plans where they no longer fit the regulations. Changes in regulations for things like wastewater, organic matter, drinking water, and privacy require a lot of internal and external resources to ensure we are continually compliant. In cases such as the Commercial Vehicle Safety Enforcement hour of work regulation changes, it affects how we can meet our service level within our approved staffing.

While many of the regulatory changes are resulting in a positive impact on City operations, particularly those that help provide a safer working environment for the nearly 1,000 employees, others do not. Introduction of the employer health tax and the bc carbon tax add to the City’s overall costs, and while they are intended to provide a greater value to the Province, they leave little being returned to the municipality.

Legislative and Regulatory Framework	
Summary of Identified Costs	
RCMP	\$2,030,000
Asbestos Training	\$185,000
Traffic Management	\$132,500
Employer Health Tax	\$3,284,469
Provincially Mandated Five Paid Sick Days	\$24,467
BC Carbon Tax	\$206,581
Total	\$5,863,017

Property Taxation Policy and Partnering

Supportive Housing Exemption

In addition to statutory and permissive exemptions, eligible properties designated as supportive housing (Class 3) are assessed at a nominal value and are effectively exempt from property taxes.

The Province created this property class pursuant to the *Small Business and Revenue Statutes Amendment Act, 2008*. This exemption is applied to 19 Class 3 properties. It is difficult to project what the assessed value and corresponding taxes of these properties would be.



Provincial Partnership in Municipal Upgrades

In many instances when City infrastructure is being revitalized, such as work recently completed on the Victoria Street West corridor, partnerships with Crown agencies or private companies result in increased costs to the City. Many of these agencies benefit from activities like installing infrastructure underground instead of maintaining it overhead or relocating their infrastructure to provide easier access. In many of these situations, there is no fair consideration of the value the third party provides. In these situations, the City identifies an overall fully funded budget to deliver the project uninterrupted.

This situation also exists when Crown agencies upgrade their infrastructure and restore the location. However, rather than restoring the area to a preferred standard, these agencies restore to a like-for-like deliverable instead. For example, instead of installing curb, gutter and sidewalk to current design standards, they replace it to the same standard curb as the existing outdated infrastructure.

Emerging Services

Implementation of Surrey Policing Service

Kamloops is a large municipality in relation to the surrounding communities and as a result, the city has the largest comparative contingent of RCMP members in the Thompson region. This allows for additional specialty members, such as a dog team, identification and forensic specialists, and emergency response team members. The Kamloops RCMP Detachment also has two provincially funded forensic members.

These specialty members are expected to cover the entire Thompson region and are often tasked outside the community to support smaller municipalities and rural areas. There is currently no cost-sharing initiative to support this central resource, so the City bears an outsized portion of the carrying costs for these shared resources.

The City of Surrey is transitioning from the RCMP to a municipal police force. Surrey has had the largest RCMP contingent in the province, so its departure will have a significant, although currently unknown, impact on ongoing operations. For example, ticket revenue for the province is pooled and paid to member communities through a pro-rata allocation based on member full-time equivalents. Surrey's pending transition from the RCMP will decrease the RCMP's total full-time equivalents and likely reduce the total ticket revenue collected and distributed. The City has already experienced a \$100,000–\$150,000 per year reduction in ticket revenue.

On the contract cost side, the impacts of Surrey's departure on divisional overhead, recruitment, and training expenses remain unknown. These costs are also allocated based on the full-time equivalents model, with an expectation that with fewer province-wide full-time equivalents to allocate against, the City would see an increase in the cost per member.

Future Impacts

Orphan Dikes

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During flooding, mainly in the 1970s, many dikes were constructed on an emergency basis and not to applicable standards. Responsibility for these dikes was never established, and they became known as orphan dikes. In 2020, the Province contracted a consultant to assess all orphan dikes in BC.

The estimated cost to upgrade the orphan dikes within Kamloops' jurisdiction was \$115 million. We can assume that the cost has drastically increased with the inflation of construction services. If the Province continues with the strategy of assigning responsibility for orphan dikes to local governments, the cost and liability of this assignment would be immense.

Dams (Inherited)

During its amalgamation, the City of Kamloops inherited several small dams operated by the BC Fruitlands Irrigation District. The City has never used or operated these dams but is responsible for their liability.

The current cost estimate for decommissioning these dams is \$5 million, and this estimate is included in both the 2027 and 2028 water utility capital budgets. There are ongoing discussions with the Province and Tk'emlúps te Secwépemc to find more cost-effective and less environmentally disruptive options.

Childcare

As the demand on working parents increases, local governments have started to be drawn into the area of childcare. As Kamloops continues to grow, there is a need to support current municipal employees, other residents, and future residents. This concern may materialize in several ways. Subsidized childcare services may be provided, property or venues may be identified and provided, or local government may take on the responsibility of filling the gaps in the marketplace. Any costs associated with childcare are unknown until the details and nature of the programs and responsibilities are known.

With the ChildCareBC New Spaces Fund, 100% of project costs are covered if the applicant and landowner is a local government, Indigenous organization or governing entity, or a public body such as a health authority, board of education, post-secondary institution, or Crown Corporation. However, only 90% of project costs are covered if the applicant and landowner is a non-profit entity or independent school. This places additional pressure on the City to sponsor applications and provide land.

Sustainability

In March 2021, the Province redefined and introduced new 2030 emissions targets within four target sectors to meet provincial greenhouse gas targets. Many of these targets transcend the service activities of the municipality.

These changes to the provincial emissions targets align with the federal 2030 Emissions Reduction Plan. The plan reflects input from provinces, territories, Indigenous Peoples, the Net-Zero Advisory Body, and interested Canadians on what is needed to reach Canada's more ambitious climate target of 40%–45% emissions reductions by 2030.

In October 2023, amendments to the *Zero-Emission Vehicles Act* implemented accelerated sales targets for new light-duty vehicles sold in BC, which were initially announced in the CleanBC Roadmap to 2030, so that 26% of light-duty (cars and trucks) vehicle sales in the province are zero-emission vehicles, 90% by 2030, and 100% by 2035.

The *Canadian Net-Zero Emissions Accountability Act* sets out Canada’s commitment to achieving net-zero emissions by 2050. The act ensures transparency and accountability as the government works to deliver on its targets and requires public participation and independent advice to guide the Government of Canada’s efforts.

While there are currently revenue streams providing funding to either the federal or provincial governments through the carbon tax, the level of revenues that are anticipated to be collected is greatly outpacing the amount of funding being provided back to local governments to support the implementation of these program and help achieve the emissions targets. This shortfall in funding is going to be required to meet the targets, and unless there is a change in the funding allocation from higher levels of government, it is going to fall on the local governments to identify funding opportunities.

BC Carbon Tax

In 2024, the BC carbon tax as a component to consumable fuels is expected to increase to \$0.1761 per litre for gasoline and \$0.1525 per m³ of natural gas consumption. Under the current government, this form of taxation is expected to triple by 2030. For this impact, average consumption volume has been kept flat to show the impacts of the change in the carbon tax on operations.

BC Carbon Tax Rates

	2024	2025	2026	2027	2028
Gasoline \$/L	0.1761	0.2091	0.2422	0.2752	0.3082
Diesel \$/L	0.2074	0.2462	0.2851	0.3239	0.3628
Natural Gas \$/GJ	4.0951	4.8631	5.6311	6.3991	7.1671

BC Carbon Tax Cost on Operations

	Estimated Volumes	2024	2025	2026	2027	2028
Gasoline L	400,000	\$70,440	\$83,640	\$96,880	\$110,080	\$123,280
Diesel L	905,000	\$187,697	\$222,811	\$258,016	\$293,170	\$328,325
Natural Gas GJ	84,378	\$336,324	\$399,398	\$462,473	\$525,548	\$588,622
Total Carbon Tax Estimate		\$664,901	\$789,489	\$914,248	\$1,038,878	\$1,163,507

Occupational First Aid

The requirement for the number of staff trained in Level 1 and Level 2 first aid will change at the end of 2024. This change will require the City to train more staff in Level 1 first aid. In 2024,

there are 16 first aid courses scheduled, each costing \$1,200, for a total of \$19,200. The training requirements will continue in future years.

Future Impacts	
Summary of Potential Costs	
Orphan Dikes	\$115,000,000
Dams	\$5,000,000
BC Carbon Tax	\$2,194,548
First Aid	\$19,200
Total	\$122,213,748

SUMMARY

Policy changes at both senior levels of government over the past five years have resulted in many impacts on local governments. In addition to these changes, the overall social and economic environments have added new challenges that are needing to be addressed by local governments. In some situations, the relationship between cause and effect is apparent and obvious, while in other situations, the impact is more challenging to identify and quantify.

As local government service delivery is placed on the front line to address the community’s concerns, municipalities must find ways to meet new or changed regulatory requirements and address the growing gaps in services of other levels of government.

The following table summarizes the costs for each impact area from higher-level government policy changes or the expanded role that the City has had to undertake. The costs that the City has been able to quantify are included; however, as noted throughout the report, many significant impacts are not possible to quantify.

Identified Costs	
Gaps in Service Delivery	\$3,811,000
Senior Government Services Shortfalls	\$3,454,000
Legislative and Regulatory Framework	\$5,863,017
Property Taxation Policy and Partnering	Unknown
Emerging Service	Unknown
Future Impacts	\$122,213,748
Total	\$135,341,765

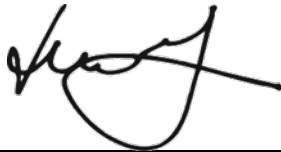
These costs have created and are likely going to continue to create an ongoing financial challenge for the City and provide opportunities to build partnerships with senior government to



explore improved co-operation and coordination and expand access to funding provide stable and predictable funding solution that does not lie solely on the municipal tax-payer.



D. Hallinan, FCPA, FCMA
Corporate Services Director



Approved for Council

DR/kjm

Concurrence: J. Luison, Civic Operations Assistant
Director
C. Mazzotta, MA, Assistant Community and
Culture Director
M. Kwiatkowski, P. Eng. Development,
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Manager



June 6, 2024

Mayor and Council
Village of Kaslo
Box 576, 413 Fourth Street,
Kaslo, BC, V0G 1M0

Dear Mayor and Council,

Re: Invitation to the 11th Annual Resource Breakfast Series – September 17, 18, 19, 2024

It is my pleasure to invite you to the 11th Annual Resource Breakfast Series scheduled for September 17, 18, and 19, 2024 at the Terminal City Club in Vancouver, BC. The Resource Breakfast Series promises an exceptional experience, bringing together Resource Ministers, Local Government Representatives, and natural resource sector leaders for insightful discussions on the latest news, advancements, and future strategies in BC's natural resource sectors.

Event Details:

Date:	September 17, 18, and 19	Location:	Terminal City Club, Vancouver
Time:	7:00 – 8:30 am	Dress Code:	Business Casual
Style:	Plated Breakfast	Price:	\$31.00 + tax per breakfast

Registration: <https://www.eventbrite.ca/e/11th-annual-resource-breakfast-series-tickets-866938184447>

Continuing its tradition of fostering a welcoming atmosphere, the annual Resource Breakfast Series remains a cornerstone event, facilitating meaningful exchanges. Through engaging presentations, attendees will gain valuable insights into the newest resource initiatives and developments. Speaker announcements to follow shortly.

This exclusive event is reserved for elected officials and sponsoring companies, ensuring a focused and intimate atmosphere for meaningful discussions. While the series operates independently from the UBCM convention, it provides a platform for Local Area Government, Provincial Government officials, and invited sponsors to engage in insightful conversations about BC's natural resource sector. General tickets are not available for purchase.

We look forward to seeing you at the 11th Annual Resource Breakfast Series. Please reach out to events@c3alliance.ca if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Sarah Weber'.

Sarah Weber, P.Geo., MBA
President & CEO, C3 Alliance



580 – 688 West Hastings Street
Vancouver, British Columbia
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(604) 343-4847
info@c3alliance.ca
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From: LCRB Liquor Policy LCRB:EX <LCRBLiquorPolicy@gov.bc.ca>
Sent: Friday, June 7, 2024 10:35 AM
To: LCRB Liquor Policy LCRB:EX <LCRBLiquorPolicy@gov.bc.ca>
Subject: Bulletin 24-05: Agents and liquor clubs

Hello,

This email is to inform you of changes that affect the following licences:

- Agent

Please review the change on our website in [Bulletin 24-05: Agents and liquor clubs](#).

LCRB bulletins are sent to local government, First Nation, and police partners. If you have questions about the policy, why you are receiving this information or to update your communications preferences, please contact LCRBLiquorPolicy@gov.bc.ca.

Sincerely,

Liquor Policy and Communications
Liquor and Cannabis Regulation Branch
www.gov.bc.ca/LCRB



Village of Kaslo

ANNUAL
REPORT
2023





Village of Kaslo

Annual Municipal Report 2023

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*].



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“It was a year of celebration with grand openings and re-openings of facilities, as well as historic anniversaries and birthdays.”

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 Erika Bird

Health Advisory Committee
Library Building Committee
Recreation Grants Committee



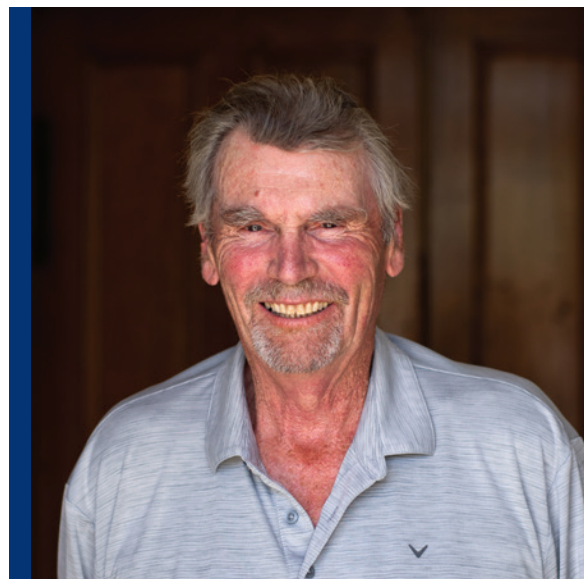
Councillor Mathew Brown

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



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



Organizational Chart

Mayor & Council



Chief Administrative Officer
(Chief Financial Officer, Approving Officer)



Manager of Corporate Services
(Corporate Officer) [32 hours]

- Deputy Clerk Treasurer
- Accounting Clerk
- Legislative Assistant



Public Works Foreman

- Utility Operator 2
- Utility Operator 1
- Labourer

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

Arts, Culture & Heritage

Planning & Land Use

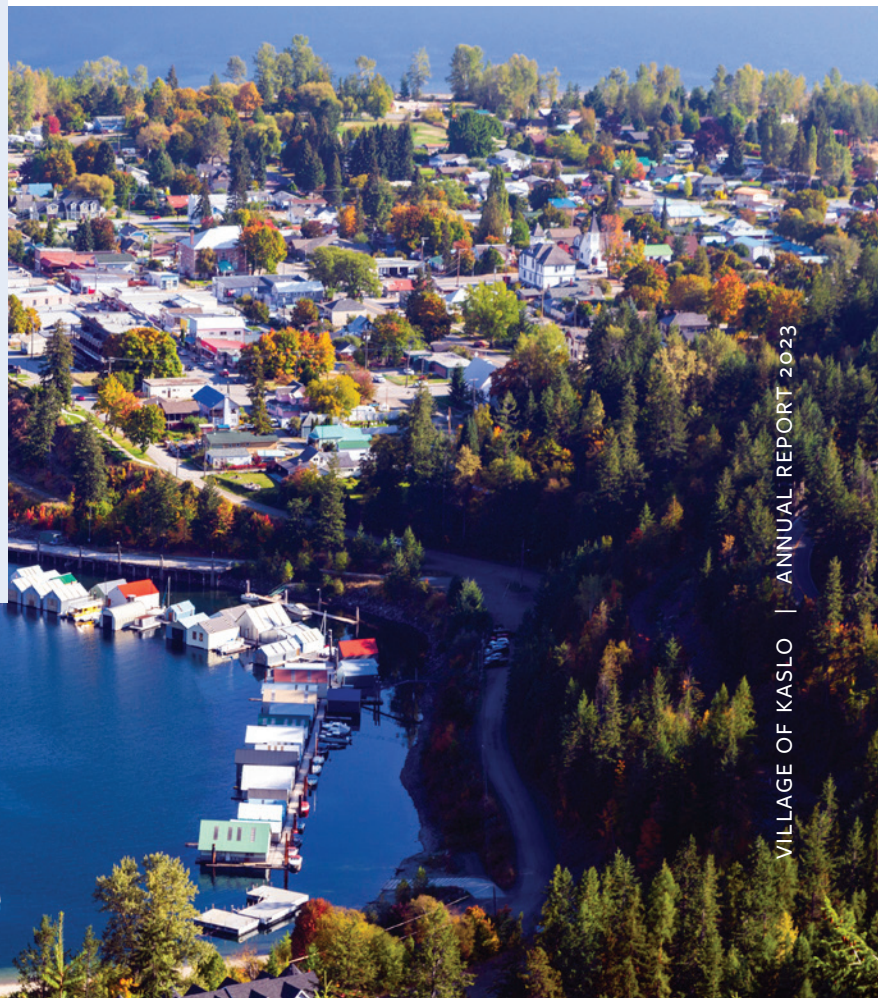
Governance

Parks, Recreation & Natural Areas

Capital Projects

Economy

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.

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)

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

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

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

CS – Manager of Corporate Services

CFO – Chief Financial Officer

CAO – Chief Administrative Officer

PW – Public Works Foreman

FSC – FireSmart Coordinator

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

OBJECTIVE	MEASURES / STRATEGIES	ASSIGNED
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
Improve grounds at SS Moyie. [carried from 2023]	Complete amphitheater and retaining wall design (2024)	SI
	Complete construction (2025)	CAO
Renovate Kaslo Arena to enhance its functionality in the event of an emergency (Kitchen, Ventilation, Accessibility, Backup Power). [carried from 2023]	Perform Feasibility Study & Design (2024)	SI
	Complete Construction (2025)	CAO

OBJECTIVE	MEASURES / STRATEGIES	ASSIGNED
Make Courtroom at City Hall available for private rentals.	Determine rental types and rates (2024)	CAO
	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
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

OBJECTIVE	MEASURES / STRATEGIES	ASSIGNED
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

OBJECTIVE	MEASURES / STRATEGIES	ASSIGNED
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

OBJECTIVE	MEASURES / STRATEGIES	ASSIGNED
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 Buildings, Facilities and Properties]	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.



Village of Kaslo

Financial Statements

December 31, 2023



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December 31, 2023

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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 Tynan, CFO

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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

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Chartered Professional Accountants

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, CFO

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

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

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

Notes to Financial Statements

As at December 31, 2023

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 interfund 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.

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 trusted 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.

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.

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.

4. CASH AND CASH EQUIVALENTS

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

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	304,814	416,969
	\$ 371,385	\$ 464,779

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* Growing Communities 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
	\$ 1,478,032	\$ 1,799,841	\$ (1,817,827)	\$ 1,460,046

*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	\$ 9,674	
	\$ 224,648	

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	\$ 114,842
	\$ 325,164

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.	\$ 7,092	\$ 31,992

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

2024	\$ 7,092
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10. MUNICIPAL PENSION PLAN

The Village and its employees contribute to the Municipal Pension Plan, (a jointly trusted 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 multiemployer 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
	\$ 1,366,741	\$ 1,218,049

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	29,055	20,882
Total Operating Funds' surplus	910,883	984,410
Reserve Funds	3,234,722	1,850,473
Equity in Tangible Capital Assets (Note 13)	9,937,343	10,078,937
	\$ 14,082,948	\$ 12,913,820

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	2,812,995	2,864,218
	\$ 9,937,343	\$ 10,078,937

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

	2023	2022
Government Transfers - Unconditional		
Provincial	\$ 399,082	\$ 505,082
Government Transfers - Conditional		
Federal	\$ -	\$ 23,755
Provincial	1,505,620	461,479
Other	166,215	207,020
	<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	(1,066,890)
	<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	<u>\$ 4,050</u>	<u>\$ 3,659</u>

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.

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:

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	\$ 208,800

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.

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.

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

SCHEDULE 2

Segmented Information

	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

SCHEDULE 3

General Operating Fund

STATEMENT OF FINANCIAL POSITION

As at December 31, 2023

	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
ANNUAL SURPLUS	\$ 810,222	\$ 940,304

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

SCHEDULE 5

General, Sanitary Sewer, and Waterworks Utility Capital Funds

STATEMENT OF FINANCIAL POSITION

As at December 31, 2023

(Unaudited)

	2023	2022
LIABILITIES		
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

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

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

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

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

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

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

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

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	(87,148)	(49,739)
Balance, December 31, 2023	268,728	\$ 355,876

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.



Village of Kaslo

413 Fourth Street, Kaslo, BC
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Phone (250) 353-2311

Email admin@kaslo.ca

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:

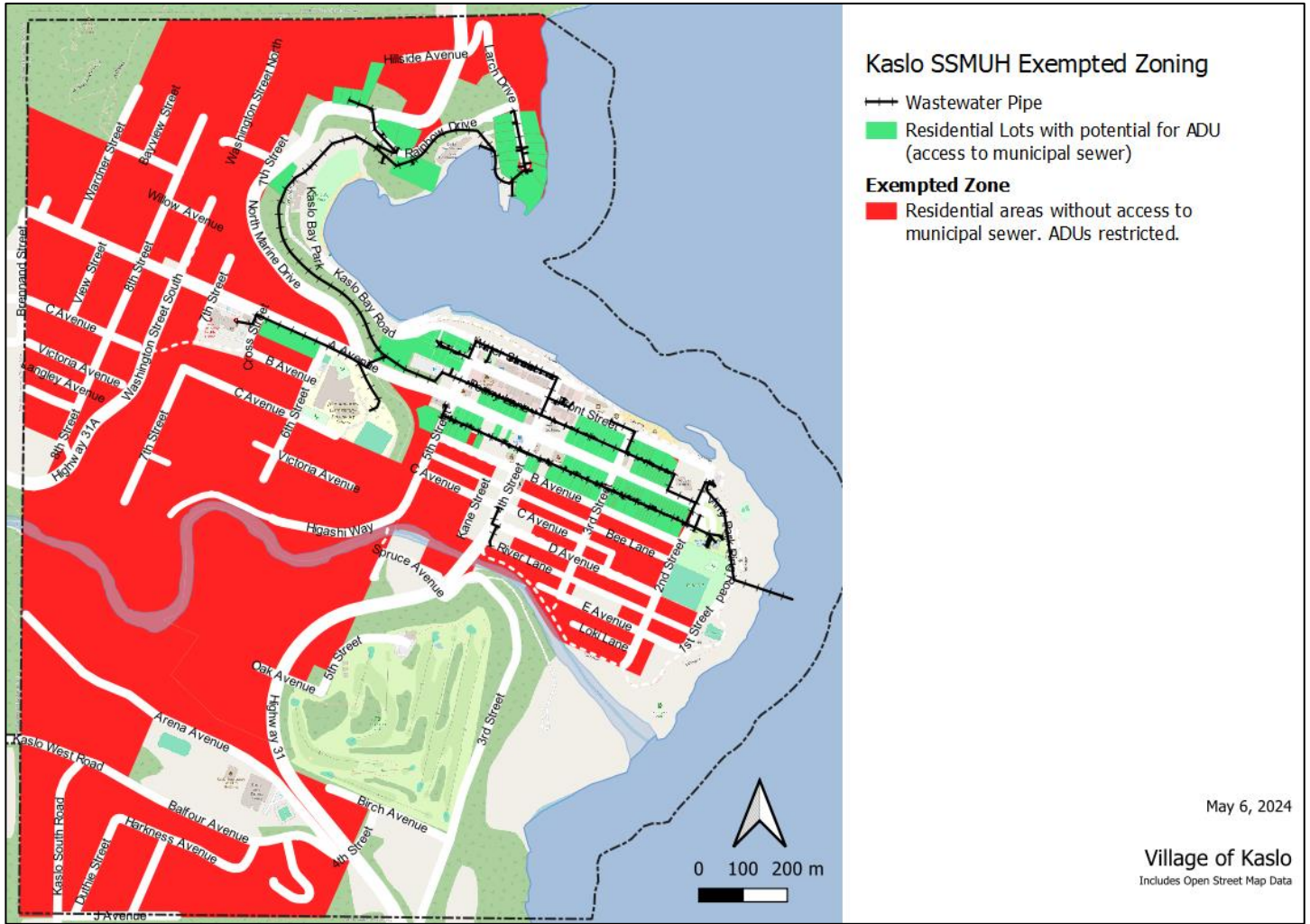
The amendment to the Land Use Bylaw allows development of additional dwelling units (ADU) on single and two-family residential (R-1) zoned lots with no minimum lot size restriction, but only for lots connected to municipal sewer. ADUs are still permitted in residential areas that do not have access to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

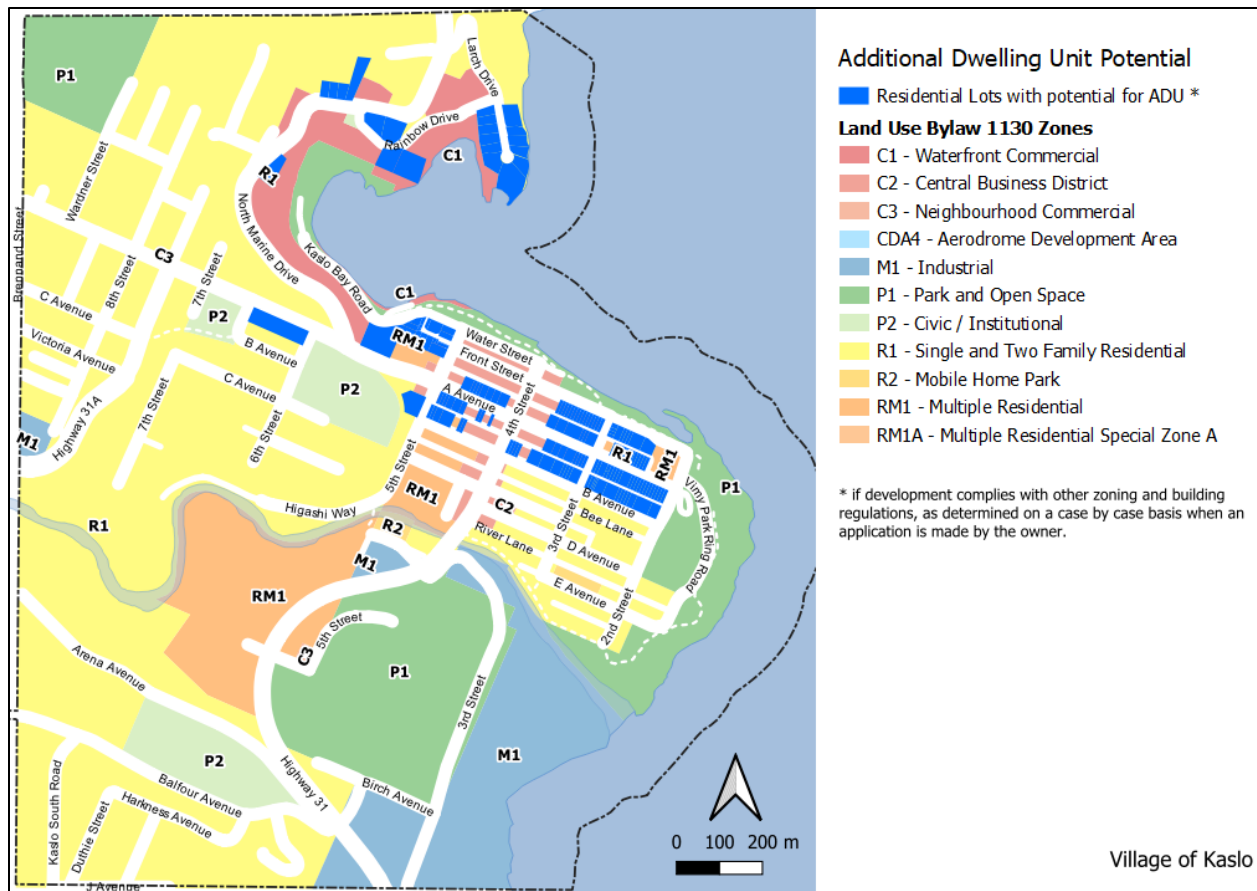
Single-family dwelling with secondary suite	510 m2 (approx. 50' x 110' lot)
Single-family dwelling with carriage house	500 m2
Single-family dwelling without an ADU	464 m2 (approx. 50' x 100' lot)

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

DATE: June 18, 2024

FILE NUMBER: 3060-20

TO: Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: Development Permit #2024-06 and #2024-07 – 403 Front Street

1.0 PURPOSE

To seek Council's approval for Heritage & Commercial Core Development Permit #2024-06 for Lot 1, Block 9, District Lot 208, Kootenay District Plan 393 [403 Front Street] as proposed façade improvements would project over the sidewalk on Fourth Street.

To advise that a Heritage & Commercial Core Development Permit (#2024-07) has been issued for Lot 2, Block 9, District Lot 208, Kootenay District Plan 393 [403 Front Street].

2.0 RECOMMENDATION

THAT Council approve Heritage & Commercial Core Development Permit #2024-06 subject to an encroachment agreement to the satisfaction of the Village of Kaslo, AND THAT staff be directed to execute the agreement.

THAT Council be advised Heritage & Commercial Core Development Permit #2024-07 has been issued.

3.0 BACKGROUND

The Village's Official Community Plan (Bylaw 1280) includes a Heritage & Commercial Core Development Permit Area. Within this area, any construction, addition, or alteration of a building or structure requires a development permit to be obtained in advance by the owner. By requiring a Heritage & Commercial Core Development Permit, the Village aims to preserve Kaslo's historical, artistic, and architectural features, and encourage new development to follow design guidelines that are respective and complimentary to those historical attributes.

A Heritage & Commercial Core Development Permit application has been received for Lots 1 and 2, Block 9, District Lot 208, Kootenay District Plan 393 [403 Front Street]. The two Lots are zoned C-2 Central Business District and are referred to as Core Commercial in the Official Community Plan (OCP). A pharmacy occupies a building that straddles both Lots, and the applicant is seeking façade improvements including a new colour scheme, as well as decorative brick, trim, and lighting that would project over the sidewalk on Fourth Street from Lot 1. The applicant is seeking similar façade improvements for the portion of the building located on Lot 2, however the improvements will not project into or over Front Street. As the Lots are within the Heritage & Commercial Core Development Permit Area this has triggered the requirement for Heritage & Commercial Core Development Permits; one for each Lot.

4.0 DISCUSSION

The Village's Official Community Plan (Bylaw 1280) section 16.3.5 details the procedure for processing a development permit application. Accordingly, the applicant has indicated that the exterior appearance and colour of the façade improvements will adhere to the Building Design Guidelines and Colour Design Guidelines of the Heritage & Commercial Core Development Permit Area.

The application for Lot 1 includes lighting and decorative façade features that would project over the sidewalk on Fourth Street, whereby these same features would not project over the sidewalk on Front Street because the building is setback from that property line. The height and location of these features is not deemed to pose a risk to public safety, and so Council may find it reasonable to approve the Permit application as-is. Council may also wish to consider an encroachment agreement between the applicant and the Village to help ensure future maintenance and any potential liability arising from the features are borne by the property owner. Section 8.1 of the Village's Development Procedures Bylaw (1283) requires that the Chief Administrative Officer consider development permit applications and provide a report to Council with a recommendation to approve, deny, or approve with specific conditions. This Staff Report is intended to satisfy the Bylaw's reporting requirement.

If the application meets the Heritage & Commercial Core Development Permit Area requirements, then staff can approve the application with conditions relating to the general form and character. Whereas the application for Lot 2 meets the requirements, staff have approved the application. Section 8.3 of the Village's Development Procedures Bylaw (1283) requires that the Chief Administrative Officer, or their designate, promptly report to Council any permits that have been approved by staff. This Staff Report is intended to satisfy the Bylaw's reporting requirement.

5.0 OPTIONS

[Recommendation is indicated in **bold**. Implications are in *italics*.]

1. **Approve Heritage & Commercial Core Development Permit #2024-06.** *Staff will issue the Permit.*
2. **Approve Heritage & Commercial Core Development Permit #2024-06 subject to an encroachment agreement to the satisfaction of the Village of Kaslo.** *Staff will develop and execute an agreement to mitigate risks to the Village.*
3. **Assign a Heritage Design Review Committee to review the applications and make a recommendation before deciding.** *The Heritage Design Review Committee must provide its recommendation to Council within 21 days of Council's first consideration of the application.*
[Official Community Plan 16.3.5(6)]

6.0 FINANCIAL CONSIDERATIONS

Fees associated with preparing and executing an encroachment agreement would be paid by the applicant.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Local Government Act section 488(1)(f) identifies that an OCP may designate development permit areas to prescribe the general form and character of commercial development. The Village's Heritage & Commercial Core Development Permit Area is enabled under this legislation. Section 489(b) prohibits construction of, addition to, or alteration of a building or other structure unless the owner first obtains a development permit. The Village's Development Procedures Bylaw (1283) reflects section 489(b) of the Local Government Act and details the procedures for issuance of a development permit.

Section 8.1 of the Village's Development Procedures Bylaw (1283) requires that the Chief Administrative Officer consider development permit applications and provide a report to Council with a recommendation to approve, deny, or approve with specific conditions.

Section 8.3 of the Bylaw requires that the Chief Administrative Officer or their designate promptly report to Council any permits that have been approved by staff.

8.0 STRATEGIC PRIORITIES

None to report.

9.0 OTHER CONSIDERATIONS

Section 2.15(a) of the Village's Land Use Bylaw (1130) normally requires that separately titled lots be consolidated if the proposed development straddles the lot lines, however, the façade improvements are not structural in nature and so this requirement does not apply and the applicant chose to submit two applications rather than consolidate the Lots.

The existing use is retail and meets the requirements of the Land Use Bylaw C-2 zone except that 5 parking spaces are provided instead of 6 as would ordinarily be required for this 2900 square foot property. As no change or expansion of the retail use is proposed, the non-conforming status of the parking is retained.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

Attachments: Architectural Plans, T.H.E. Pharmacy



VILLAGE OF KASLO

Notice of an application for a Development Permit in your neighbourhood.

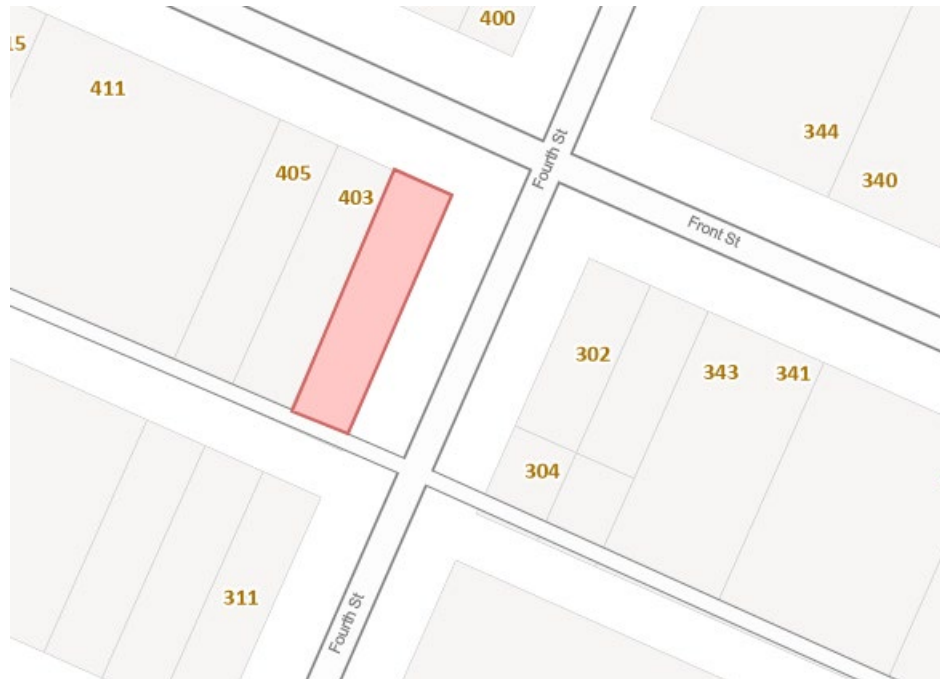
The Village of Kaslo has received an application for a Development Permit for the property located at 403 Front Street (The Kaslo Pharmacy) to authorize changes to the exterior of a structure located in the Heritage and Commercial Core Development Permit Area which include the addition of lighting that projects over the public street and must be approved by Council.

The Village of Kaslo Official Community Plan Bylaw No.1280, as amended, requires us to give you notice that the Council of the Village of Kaslo will consider issuing the Development Permit (File #DP 2024-06 and DP 2024-07) at their Regular Meeting on June 28, 2024 which starts at 6:00 p.m. in the Council Chambers at City Hall, 413 4th Street, Kaslo.

CIVIC ADDRESS: 403 Front Street

PARCEL IDENTIFIER: 012-865-885

LEGAL DESCRIPTION: Lot 1, Block 9, District Lot 208, Kootenay District Plan 393



Anyone who believes that approval of DP 2024-06 will affect their interests is invited to provide their comments to the Village. Written submissions can be sent by email, mail or hand delivered using the contact information below. All submissions must be received no later than noon on the Tuesday prior to the Council Meeting in order to be included in the agenda package.

Village of Kaslo
413 4th Street, PO Box 576, Kaslo, B.C. V0G 1M0
Telephone: 250-353-2311 Email: admin@kaslo.ca



VILLAGE OF KASLO DEVELOPMENT APPLICATION FORM

(for use with Bylaw 1283)

TYPE OF APPLICATION

- Rezoning/Land Use Bylaw Amendment
- Official Community Plan Amendment
- Development Permit _____
- Development Variance Permit
- Temporary Use Permit

- ### Type of Development Permit
- Heritage & Commercial Core
 - Lakefront Protection
 - Stream Protection
 - Wildfire

Refer to the current Fees and Charges Bylaw for current application fees.
Do not use this form for Building Permit or Subdivision applications.

DESCRIPTION OF PROPERTY

Civic Address: 403 Front St, Kaslo BC PID 012-865-885

Legal Description (from title document):

Lot 1 Block 9 NEP 393, District Lot 208,
Land District 26

CONTACTS

Applicant:

Name <u>Derek Meulendyks</u>		Company <u>Liberty Contracting</u>	
Address <u>620 Higashi Way</u>		City <u>Kaslo</u>	
Email <u>libertycontracting.ca@gmail.com</u>		Postal Code <u>V0G 1M0</u>	
Phone	Cell [REDACTED]	Fax	
Signature of Applicant [REDACTED]		Date <u>May 10, 2024</u>	

Owner, if the Applicant is not the Owner:

Name <u>Ward Taylor</u>		Company <u>T.H.E. Pharmacy</u>	
Address <u>8932 Koehle Rd</u>		City <u>Kaslo</u>	
Email [REDACTED]		Postal Code <u>V0G 1M0</u>	
Phone	Cell [REDACTED]	Fax	

The "Authorization of Owner" form signed by the owner(s) is also required.

OFFICE USE ONLY

Date	Dev. File No.
Received By	Folio No.
Receipt No.	Fees \$



VILLAGE OF KASLO
DEVELOPMENT APPLICATION FORM

Authorization of Owner to make an Application

Re: Civic Address 403 Front st, Kaslo BC

I/We Ward Taylor

are the registered owner(s) of (legal description) Lot 1, Block 9, NEP

393, District Lot 208, Land District 26

I/We hereby authorize Derek Meulendykes
(please print name)

to apply for the following:

- Rezoning/Land Use Bylaw Amendment
- Official Community Plan Amendment
- Development Permit
- Development Variance Permit
- Temporary Use Permit

and to be my/our representative in this matter.

Signature of Owner

May 10, 2024
Date

Signature of Witness

Ward Taylor
Name of Owner (print)

Derek Meulendykes
Name of Witness

Address

Phone

Signature of Witness

Signature of Owner

May 10, 2024
Date

Signature of Witness

Name of Owner (print)

Name of Witness

Address

Phone

Signature of Witness

This form must be signed by all persons named on the title certificate.

T.H.E. Pharmacy: Kaslo Pharmacy Improvements

DESIGNER: Opacity Design Group Ltd. Site Location

Attn: William Dennill T.H.E. Pharmacy - Kaslo Suite 225 - 21900 Westminster Hwy. 403 Front Street, Unit 550 Richmond, BC V6V 0A8 Kaslo, BC V0G 1M0 Direct: 604.307.8131

CLIENT/OWNER: Ward Taylor, T.H.E. Pharmacy

BACKGROUND - 2022 Kaslo Official Community Plan

Civic Address: 403 Front Street, Kaslo, BC **PIDs:** 012-865-885 + 012-865-923

Legal Description: Lot 1 and 2, Block 9, NEP 393, District Lot 208, Land District 26

The Kaslo Pharmacy located at 403 Front Street is part of Kaslo's Heritage and Commercial Core Development Permit Area as per section 16.3.1 of the 2022 Kaslo Official Community Plan. The Heritage and Commercial Core is intended to preserve Kaslo's historical, artistic, and architectural features, and encourages new development to follow design guidelines that are respectful and complimentary to those historical attributes. Developments in this area should also enhance the pedestrian experience by engaging the street both visually and physically and highlighting the views and connections to the surrounding landscape.

[https://villageofkaslo2022.municipalwebsites.ca/ckfinder/connector?command=Proxy&lang=en&type=Files¤tFolder=%2FBylaws%2F&hash=c245c263ce0eced480effe66bbede6b4d46c15ae&fileName=1280%20Official%20Community%20Plan%20Bylaw%20No._%201280%2C%202022\(1\).pdf](https://villageofkaslo2022.municipalwebsites.ca/ckfinder/connector?command=Proxy&lang=en&type=Files¤tFolder=%2FBylaws%2F&hash=c245c263ce0eced480effe66bbede6b4d46c15ae&fileName=1280%20Official%20Community%20Plan%20Bylaw%20No._%201280%2C%202022(1).pdf)

We feel this proposed building renovation and artistic mural are respectful and complimentary to Kaslo's broad history and will significantly aid in enhancing the pedestrian experience of visiting downtown Kaslo. We are confident that the proposed colours and soft-gloss paint finish chosen satisfy the Official Community Plan - appendix III requirements.

For the purposes of your successfully securing permits for this project, we've attached the appendix in question and highlighted the areas of text and colour swatches that informed our decisions for T.H.E. Pharmacy building. The colours chosen are closely represented on the 'Historic Colours', 'Earth Tones', 'Warm Colours' and 'Cool Colours' pages and sit on complimentary sides of the '12-hue Colour Wheel' colour wheel. In addition, the stone elements pictured and specified in the drawings are to be made from authentic stone sourced locally, and are not an artificial veneer.

Furthermore, Opacity Design Group (*the Designer*) and/or Ward Taylor (*the Client/Owner*) are not aware of any structural changes required to the building. Our proposed renovation plans are purely cosmetic, proper maintenance, and intended to enhance and enrich the historical significance of Front Street.

Kaslo Artscape Committee Mural:

- Tyler Toews of Canadian Murals (Nelson, BC) has been contracted by the Kaslo & Area Chamber of Commerce to complete the approved mural - painting commences Saturday, September 9th. - The mural is approved and adheres to the Heritage Colour Guidelines.

FRONT STREET



1/8" = 1 FT
N

14' 1"

OVERHANG 4'

PROPOSED LIGHTING ALONG EAST BUILDING FRONTAGE ON FOURTH STREET, TO LIGHT MURAL AND IMPROVE DIM SIDEWALK LIGHTING.

- 9 FIXTURES (SEE DESIGN DRAWINGS)
- 27" PROJECTION OFF BUILDING
- 11' 2" ABOVE SIDEWALK

50'

27" 10' 00" 1'

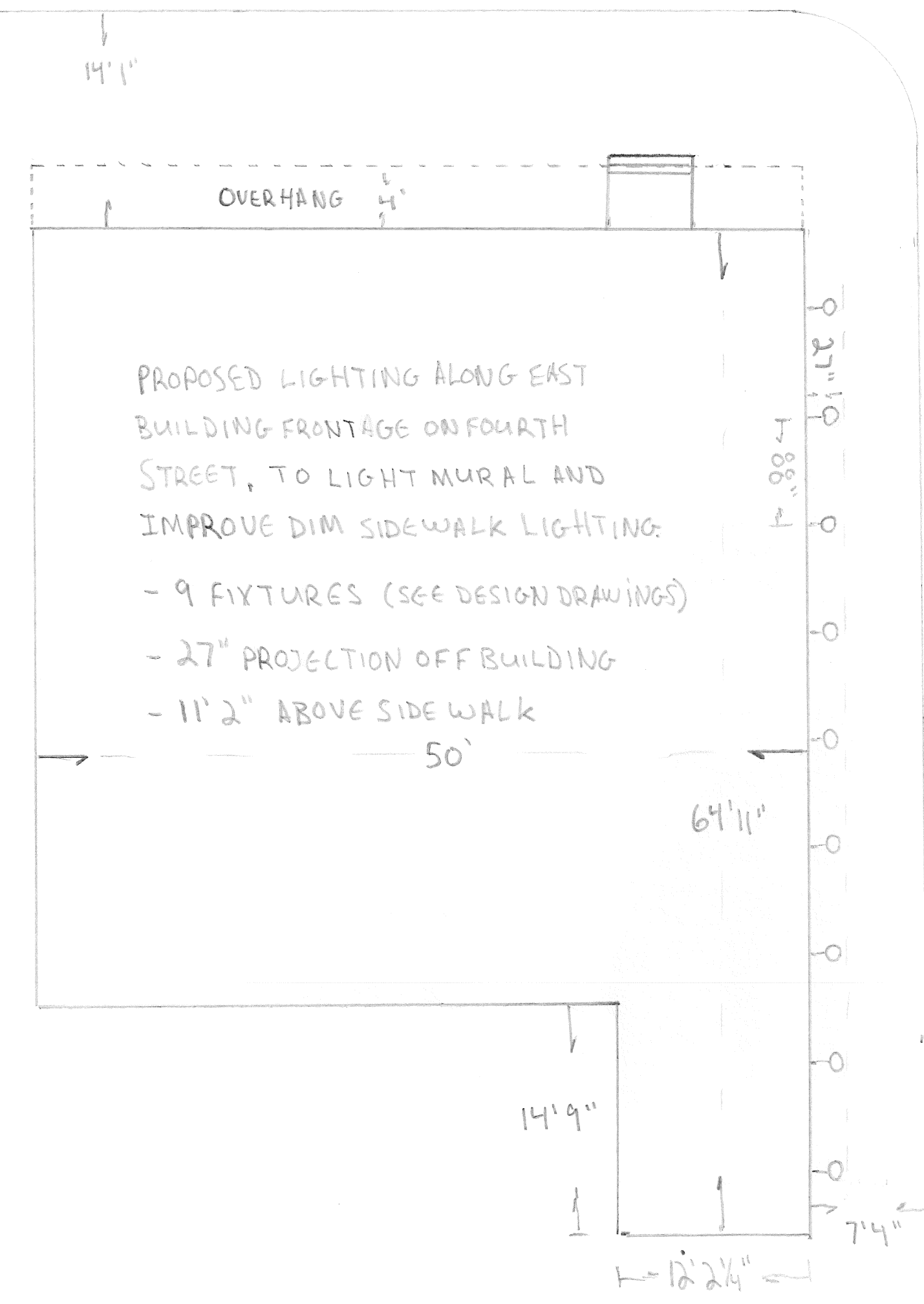
FOURTH STREET

64' 11"

14' 9"

7' 4"

12' 2 1/4"



TITLE SEARCH PRINT

2024-05-16, 09:40:14

File Reference:

Requestor: Catherine Allaway

Declared Value \$291100

****CURRENT INFORMATION ONLY - NO CANCELLED INFORMATION SHOWN******Land Title District**

Land Title Office

NELSON

NELSON

Title Number

From Title Number

CA8819624

CA2710239

Application Received

2021-03-04

Application Entered

2021-03-12

Registered Owner in Fee Simple

Registered Owner/Mailing Address:

0894876 B.C. LTD., INC.NO. BC0894876

P.O. BOX 550

KASLO, BC

VOG 1M0

Taxation Authority

Nelson Trail Assessment Area

Kaslo, Village of

Description of Land

Parcel Identifier:

012-865-885

Legal Description:

LOT 1 BLOCK 9 DISTRICT LOT 208 KOOTENAY DISTRICT PLAN 393

Legal Notations

THIS TITLE MAY BE AFFECTED BY A PERMIT UNDER PART 14 OF THE LOCAL GOVERNMENT ACT, SEE WX2190396

Charges, Liens and Interests

Nature:

MORTGAGE

Registration Number:

CA2710272

Registration Date and Time:

2012-08-10 13:53

Registered Owner:

BANK OF MONTREAL

Remarks:

INTER ALIA

Nature:

ASSIGNMENT OF RENTS

Registration Number:

CA2710273

Registration Date and Time:

2012-08-10 13:53

Registered Owner:

BANK OF MONTREAL

Remarks:

INTER ALIA

TITLE SEARCH PRINT

File Reference:

Declared Value \$291100

2024-05-16, 09:40:14

Requestor: Catherine Allaway

Duplicate Indefeasible Title NONE OUTSTANDING

Transfers NONE

Pending Applications NONE

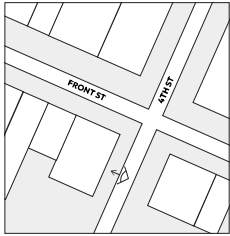


T.H.E. PHARMACY
KASLO EXTERIOR - V6

© ODG - 04/11/2024. All rights reserved.

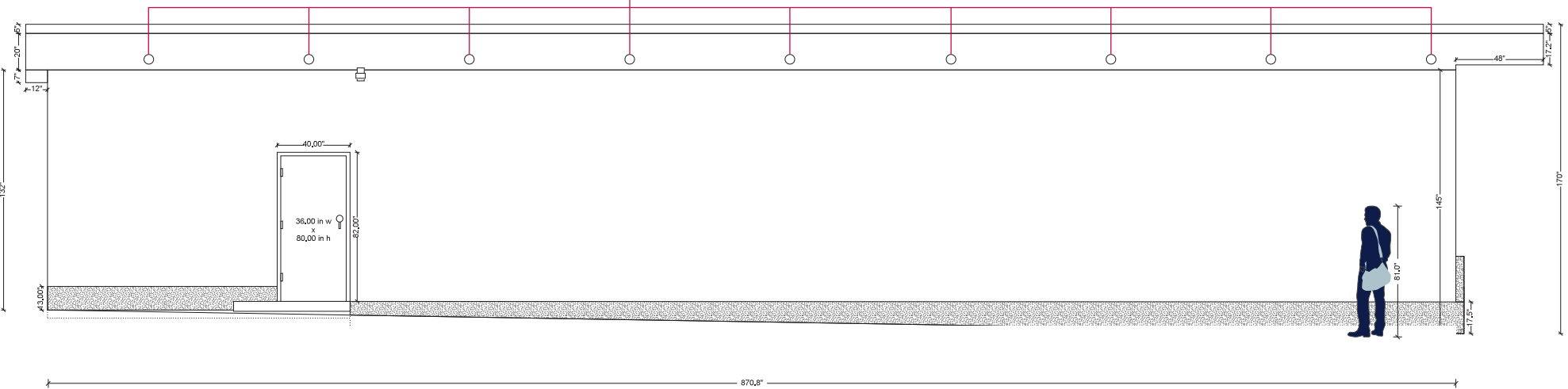
KASLO: EXISTING CONSTRUCTION PLAN

Client Approval _____
SIGNATURE _____ DATE _____



EAST WALL

Proposed electrical outlets for exterior lighting



WEST ELEVATION SCALE: 3.25%



BRAND USAGE GUIDELINES

or approved use, it is the responsibility of the user to ensure that the use of the brand is in accordance with the brand's guidelines.

<p>Paint Colour: Benjamin Moore, 2064-10 ICP Bold Blue Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 294 Golden Broom Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 293 Shawtime Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, CC-40 Cloud White Finish: Regal, Soft Gloss</p>	<p>Cascadia Metals Powder-coated Metal Flanking Black Classic Colour</p>
--------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------

The Owner/Client and General Contractor for any construction work accept full responsibility for acquiring all necessary permits, including but not limited to electrical, signage and engineering. Under no condition will Opacity Design Group (ODG), its subcontractors, nor any its principals/agents, be held responsible or liable for any specific, individual or consequential damages resulting from decisions to proceed without an approved permit. E.E.O.E.



KASLO: MURAL / LIGHTING / SIGNAGE / MOULDING

Client Approval _____
SIGNATURE _____ DATE _____

MURAL

"CELEBRATIONS IN HISTORY"

MURAL ARTIST: Tyler Toews
<http://canadianmurals.com/>

This new mural encapsulates moments of celebration entwined with the rich tapestry of Kaslo's history, weaving a visual narrative that embodies the town's heritage and the vibrant life at its heart today. It is a celebration in itself, capturing the essence of the community and the dance between history, culture, and nature that defines Kaslo's past, present, and future.

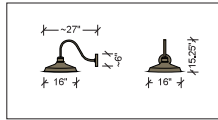
Painted Hardi panelling

Paint Colour:
Benjamin Moore, 294
(Golden Bountry)
Finish: Regal, Soft Gloss

LIGHTING

Hinkley Lighting - 10443TK -
Foundry Classic - 1 Light Medium
Outdoor Gooseneck Barn Light -
Traditional and Industrial Style -
16 Inch Wide by 15.25 Inch High

<https://www.hinkley.com/10443tk.html>

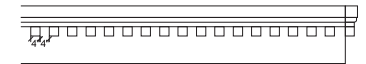
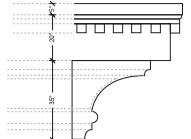


Textured Black with Brass accents

WALL SIGNAGE



BRACKET / DENTIL MOULDING



EAST WALL



WEST ELEVATION SCALE: 3.25%



BRAND USAGE GUIDELINES

or approved use, all other uses are prohibited without the written consent of ODG.

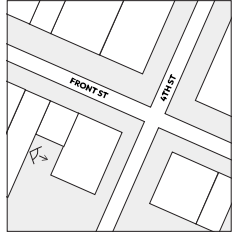
<p>Paint Colour: Benjamin Moore, 2064-10 (CP Bold Blue) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 294 (Golden Bountry) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 293 (Shawling) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, CC-40 (Cloud White) Finish: Regal, Soft Gloss</p>	<p>Cascade Metals Powder-coated Metal Flushing Black (Classic Colour)</p>
---------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------

The Owner/Client and General Contractor for any construction work accept full responsibility for acquiring all necessary permits, including but not limited to electrical, signage and engineering. Under no condition will Odacity Design Group (ODG), its subcontractors, nor any its principals/agents, be held responsible or liable for any specific, individual or consequential damages resulting from decisions to proceed without an approved permit. E.E.O.E.

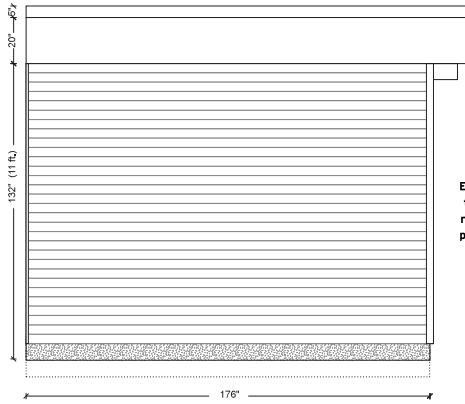
KASLO: EXISTING CONSTRUCTION PLAN

Client Approval _____

SIGNATURE _____ DATE _____

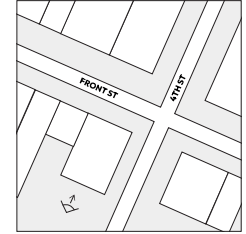
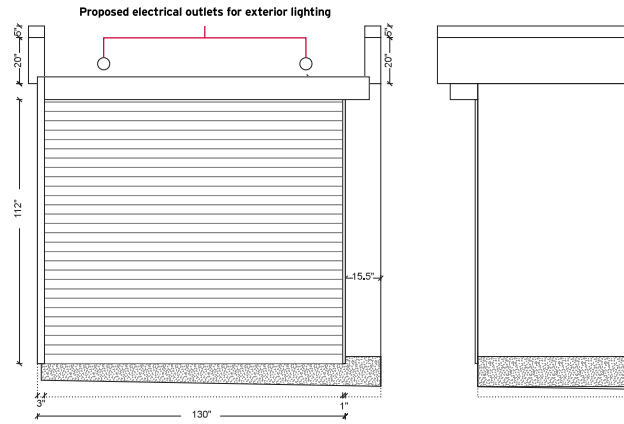


WEST WALL



Existing vinyl siding to be removed and replaced with 7.25" painted Hardi panel.

SOUTH WALL



EAST ELEVATION SCALE: 3.25%



BRAND USAGE GUIDELINES

or approved use, refer to the OGD 101 (2023) Code Book. Contact OGD for more information: 250.782.1111

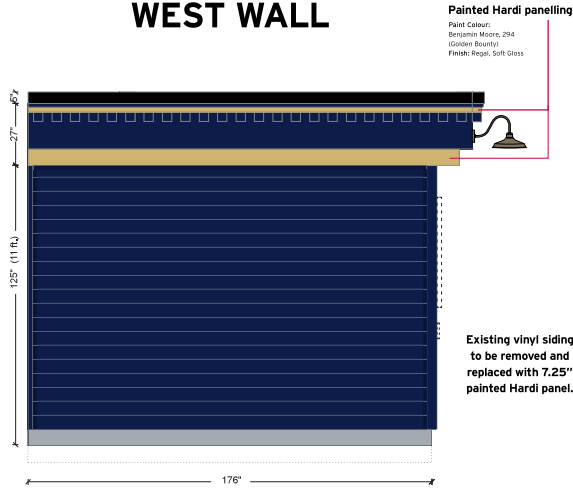
<p>Paint Colour: Benjamin Moore, 2064-10 ICP Bold Blue Finish: Repeat, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 294 Golden Bountry Finish: Repeat, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 293 Shawlimat Finish: Repeat, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, CC-40 Cloud White Finish: Repeat, Soft Gloss</p>	<p>Cascadia Metals Powder-coated Metal Flashing Black (Classic Colour)</p>
----------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------

NORTH ELEVATION SCALE: 3.255%

The Owner/Client and General Contractor for any construction work accept full responsibility for acquiring all necessary permits, including but not limited to electrical, signage and engineering. Under no condition will Opacity Design Group (ODG), its subcontractors, nor any its principals/agents, be held responsible or liable for any specific, individual or consequential damages resulting from decisions to proceed without an approved permit. E.E.O.E.



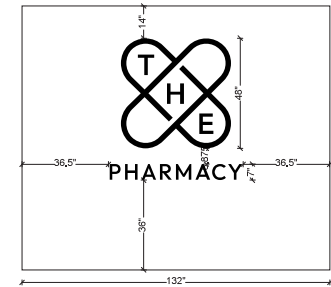
WEST WALL



SOUTH WALL



SIGNAGE:
 White Metal or High Density Foam



Mural Donor Recognition Plaque
 Size: 9" w x 30" h



EAST ELEVATION
 SCALE: 3.25%



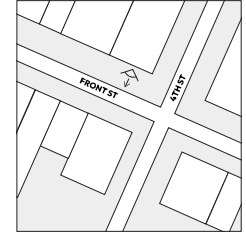
BRAND USAGE GUIDELINES

or approved use, it is the responsibility of the client to ensure that the use of the brand is in accordance with the brand usage guidelines.

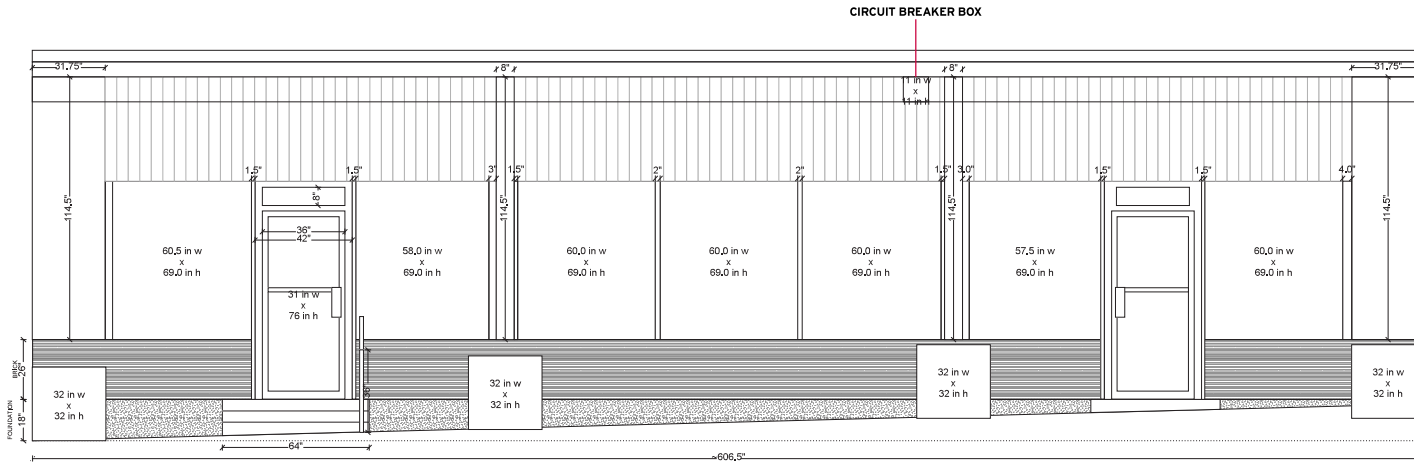
<p>Paint Colour: Benjamin Moore, 2064-10 (CP Bold Blue) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 294 (Golden Bounte) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 293 (Shawline) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, CC-40 (Cloud White) Finish: Regal, Soft Gloss</p>	<p>Cascadia Metals Powder-coated Metal Flanking Black (Classic Colour)</p>
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NORTH ELEVATION
 SCALE: 3.255%

The Owner/Client and General Contractor for any construction work accept full responsibility for acquiring all necessary permits, including but not limited to electrical, signage and engineering. Under no condition will Opacity Design Group (ODG), its subcontractors, nor any its principals/agents, be held responsible or liable for any specific, individual or consequential damages resulting from decisions to proceed without an approved permit, E.E.O.E.



FRONT STREET ELEVATION



**SOUTH ELEVATION
SCALE: 3.25%**



BRAND USAGE GUIDELINES

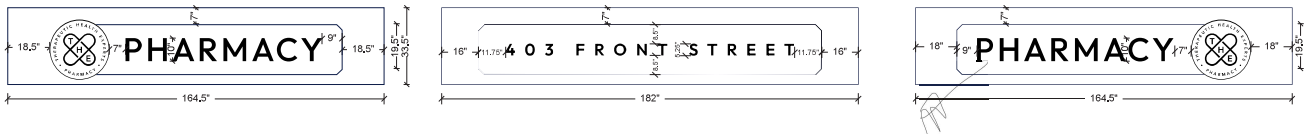
© 2024 OGD. All rights reserved. For use only in the project specified in the contract documents. No other use is permitted without the written consent of OGD.

<p>Paint Colour: Benjamin Moore, 2064-10 ICP Bold Blue Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 294 Golden Bountry Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 293 Shawline Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, CC-40 Cloud White Finish: Regal, Soft Gloss</p>	<p>Cascadia Metals Powder-coated Metal Flushing Black (Classic Colour)</p>
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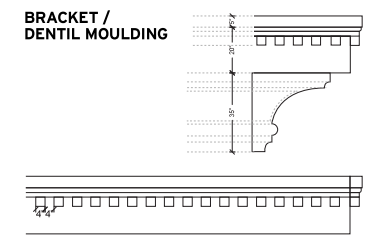
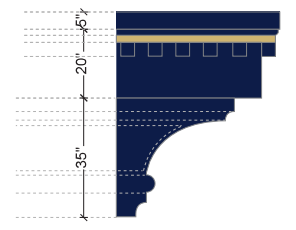
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FRONT STREET

SIGNAGE



BRACKET / DENTIL MOULDING



**SOUTH ELEVATION
SCALE: 3.25%**

ODG BRAND USAGE GUIDELINES

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Kaslo, BC, Canada V9K 0A4
Kaslo@odg.ca | 250.863.4444
www.odgdesigngroup.com

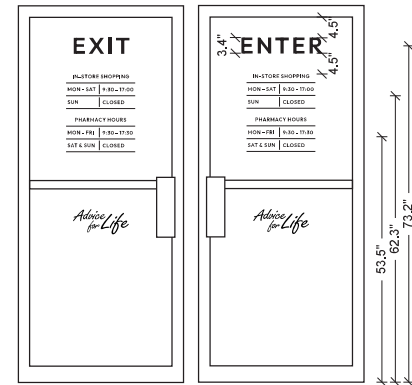
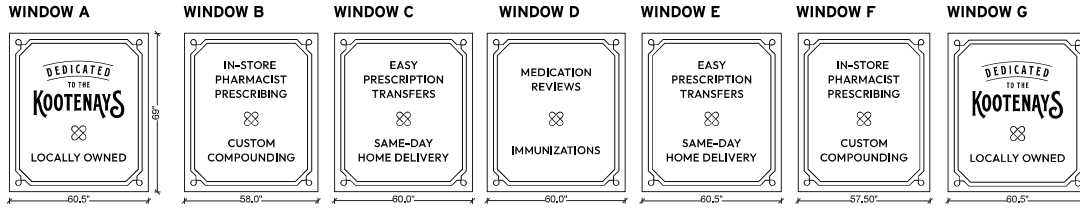
<p>Paint Colour: Benjamin Moore, 2064-10 (CP Bold Blue) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 294 (Golden Bounty) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 293 (Showtime) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, CC-40 (Cloud White) Finish: Regal, Soft Gloss</p>	<p>Cascade Metals Powder-coated Metal Finishing Black (Classic Colour)</p>
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KASLO: SOFFIT AND WINDOWS DECALS

Client Approval

Wendi Taylor
SIGNATURE DATE



Soffit
Use light golden wood panelling for 4ft soffit with recessed LED directional lighting



Stone Work

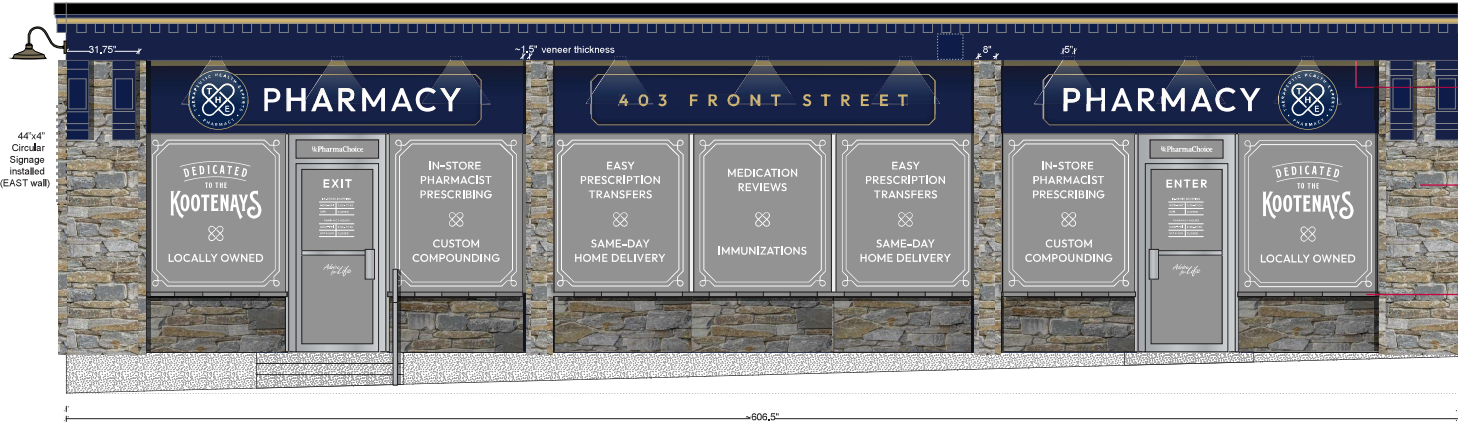


Masonry: Thinstone Veneer (Natural Ledge Stone)
Brand: Kettle Valley (K2 Stone)
Type: Thinstone, Granite Flat and Corners
Grout: Regular Spec. Mix
<https://www.k2stone.com/product/natural-ledge-stone-veneer/>



Rock Sill: Newcastle Waincoat
Brand: Kettle Valley (K2 Stone)
Grout: Regular Spec. Mix
<https://www.k2stone.com/ca/product/newcastle-waincoat-sill/>

IN-STORE SHOPPING	
MON - SAT	9:30 - 17:00
SUN	CLOSED
PHARMACY HOURS	
MON - FRI	9:30 - 17:30
SAT & SUN	CLOSED



SOUTH ELEVATION SCALE: 3.25%

ODG BRAND USAGE GUIDELINES

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<p>Paint Colour: Benjamin Moore, 2064-10 (CP Bold Blue) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 294 (Golden Bountry) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, 293 (Shawlim) Finish: Regal, Soft Gloss</p>	<p>Paint Colour: Benjamin Moore, CC-40 (Cloud White) Finish: Regal, Soft Gloss</p>	<p>Cascadia Metals Powder-coated Metal Flanking Black / Classic Colour</p>
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DATE: June 17, 2024

FILE NUMBER: 3090-20

TO: Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: Development Variance Permit #2024-05 – Watermain

1.0 PURPOSE

To consider a Development Variance Permit for watermain servicing of Parcel A District Lot 208 Plan 9248.

2.0 RECOMMENDATION

THAT Development Variance Permit #2024-05 be issued to vary the diameter of watermain servicing of Parcel A District Lot 208 Plan 9248.

3.0 BACKGROUND

The Village of Kaslo has a Subdivision Servicing Bylaw (1039) pursuant to the Local Government Act section 506. The Bylaw regulates and requires the provision of certain works and services with respect to the subdivision of land, including:

- A water distribution and fire hydrant system be provided, located and constructed in accordance with Village standards.

These servicing requirements were developed in accordance with the engineering practices and industry standards that were commonly accepted at the time the Bylaw was adopted. Varying from these standards requires a resolution of Council.

On April 6, 2024 the Village received a Development Variance Permit application from Brenton Properties Ltd. for Parcel A District Lot 208 Plan 9248 which is bordered by Hillside Avenue to the south, North Marine Drive (Highway 31) to the east, and Boundary Avenue to the north. The application included a Letter explaining details of the proposal, rationale, and justification. The property owner is seeking relief from upgrading approximately 125 meters of existing 100 mm diameter watermain to meet the Village's standard of 150 mm.

4.0 DISCUSSION

Section 6.4 of the Village's Subdivision Servicing Bylaw requires that all subdivisions with a water distribution and fire hydrant system be constructed to meet the standards found in Schedule A of the Bylaw. Schedule A part 3.2.2 requires the watermains in residential areas servicing fire hydrants to be 150 mm in diameter or larger. However, the Bylaw also permits watermains to be 100 mm in diameter for domestic service on dead-end roads where no further extension is planned, no fire hydrant is required, and the dead-end main is less than 75 meters long.

The applicant has proposed that Lots 3 and 4 on Hillside Avenue be serviced by a 150 mm watermain. This new watermain would be connected to an existing 150 mm main at the intersection of Larch Drive and North Marine Drive (Highway 31). A new fire hydrant would be installed at the end of the new 150 mm watermain on Hillside Avenue to provide fire protection to all 4 Lots. This aspect of the proposal meets the requirements of the Village's Subdivision Servicing Bylaw, however, the applicant has also proposed that the 150 mm watermain servicing requirement be varied for Lots 1 and 2 along Boundary Avenue. They have requested that these lots be serviced by an existing 100 mm PVC watermain that travels north from Hillside Avenue along North Marine Drive, and then westward across the front of Lots 1 and 2 on Boundary Avenue. This existing watermain currently provides service to a home located west of the proposed subdivision, 603 Boundary Avenue, which was likely installed before the current Subdivision Servicing Bylaw was adopted. Staff have consulted with a civil engineer regarding the proposed variance and have been advised that a 100 mm watermain will adequately serve the existing home on Boundary Avenue and the 2 new lots. However, the existing 100 mm watermain is approximately 125 meters long, whereby the maximum permitted under the Bylaw is 75 meters, and so the watermain would require a variance from Village Bylaw.

Further to commentary provided by a civil engineer, the Design Guidelines for Drinking Water Systems in BC part 16.3.5 indicates that the minimum size of watermain should be 150 mm, except beyond the last hydrant where 100 mm diameter is acceptable and the number of services is limited. The proposed variance to use the existing 100 mm water main would meet the minimum requirements of the Ministry of Health. If a variance is issued, the applicant will need to ensure their design meets all other Ministry and Village watermain subdivision servicing requirements, including pressure, flows, and water quality under normal operating conditions. This includes the Subdivision Servicing Bylaw section 3.2.6 which requires a 50 mm blowoff on all dead end watermains; i.e. west end of the existing 100 mm watermain on Boundary Avenue.

Land on the north side of Boundary Avenue is within the Regional District of Centre Kootenay and privately owned. If property is developed on the north side of the road and that owner wishes to receive municipal services, the Village would need to consider boundary expansion and may require the developer to upgrade the existing 100 mm watermain along Boundary Avenue and North Marine Drive at that time.

5.0 OPTIONS

1. **Development Variance Permit #2024-05 be issued.** *Staff will provide notice to the applicant and work may proceed.*
2. Application for Development Variance Permit #2024-05 be denied, and the reasons conveyed to staff who will communicate with the applicant.

6.0 FINANCIAL CONSIDERATIONS

None to consider.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

The Local Government Act section 498 (1) enables the Village to issue a development variance permit, by resolution, that varies the provisions of a subdivision bylaw. Section 499 (1) requires the Village to give notice of a proposed resolution to issue a development variance permit, and provides guidelines for what must be included in the notice. The Village's Procedures for Development Applications Bylaw (1283) further describes the requirements for notices. In accordance with all of the above, the Village has provided 10 days' notice to all owners of parcels, shown on the assessment roll, within 60 meters of the boundary of the parcel(s) subject to the DVP application.

8.0 STRATEGIC PRIORITIES

None to consider.

9.0 OTHER CONSIDERATIONS

As part of their Development Variance Permit application, the property owner also requested a variance to the Village's requirements for roads. The variance requested that they be permitted to pave the full width of Hillside Avenue and surface Boundary Avenue with crushed gravel, rather than paving both roads to their centre line. The basis for their request was the Local Government Act's section 506 (8) which states that as a condition of subdivision approval, the Village may require works and services in accordance with its Subdivision Servicing Bylaw and up to the centre line of a highway [road]. The request for variance did not consider the Village's Subdivision Servicing Bylaw, Schedule A section 2.3.6, which states that where a half-road would be installed the asphalt thickness shall be 45 mm during initial construction with another 30 mm to be installed by a subsequent developer. This means that instead of requiring a developer to pave a road at a full 75 mm thickness up to the road's centre line, the Village shall require an initial developer to pave the full width of the road at a reduced thickness, 45 mm, and the remaining thickness, 30 mm, shall be paved by a subsequent developer. After receiving the Development Variance Application from the property owner, Village staff made the applicant aware of the half-road requirements and the applicant is reviewing this new information internally before deciding whether to proceed any further with its variance application.

The Village's Subdivision Servicing Bylaw was originally prepared in 1996 and was adopted in its current form in 2006. Engineering standards and municipal best practices may have changed in the last 18 years, and so it would be prudent of the Village to review its Bylaw. Staff will develop a budgetary estimate for this work to occur and present a project to Council for its consideration during 2025 budget deliberations.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

ATTACHMENTS: Site Plan - Layout



VILLAGE OF KASLO

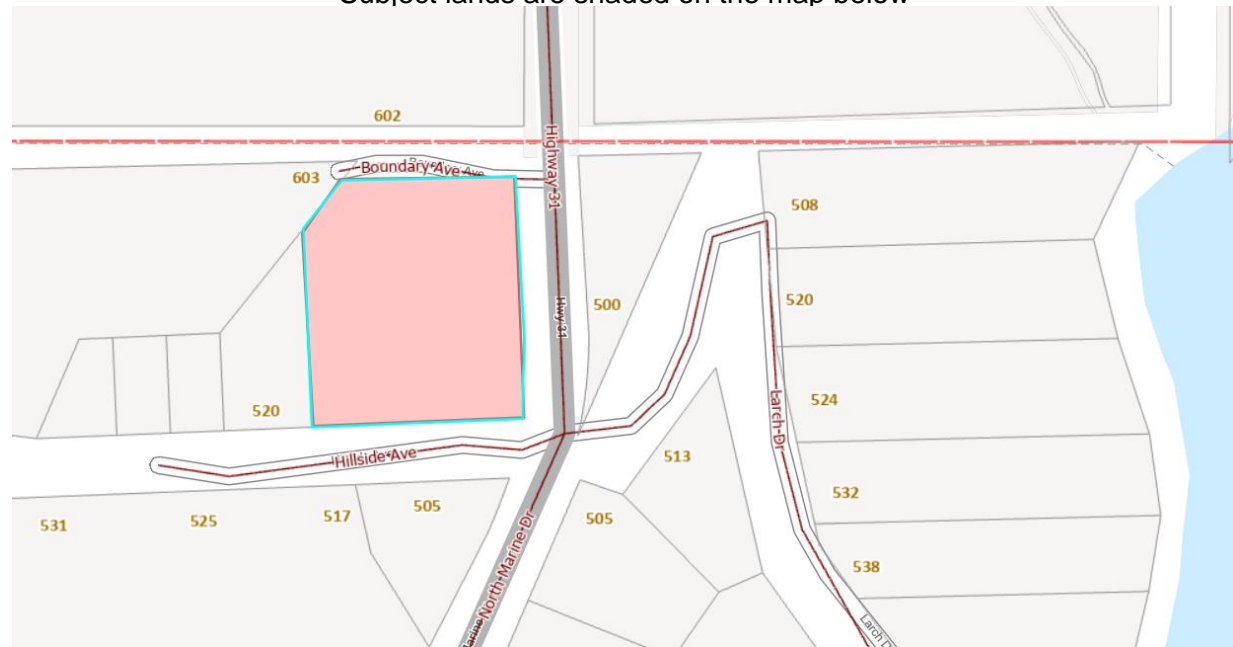
Notice of an application for a Development Variance Permit in your neighbourhood.

The Village of Kaslo has received an application for a Development Variance Permit to vary the servicing requirements for subdivision of a property located on Hillside Ave.

The *Local Government Act* and *Village of Kaslo Development Procedures Bylaw No. 1283* requires us to give you notice that the Council of the Village of Kaslo will consider issuing the Development Variance Permit (File #DVP2024-05) at their Regular Meeting on June 25, 2024 which starts at 6:00 p.m. in the Council Chambers at City Hall, 413 4th Street, Kaslo. Property owners are asked to forward this information to their tenants.

CIVIC ADDRESS: Hillside Avenue
PARCEL IDENTIFIER: 017-753-104
LEGAL DESCRIPTION: Parcel A (see XF8818) District Lot 208, Kootenay District Plan 9248

Subject lands are shaded on the map below



The applicant is requesting a variance to the following provision of Village of Kaslo Subdivision Servicing Bylaw No. 1039, 2006, as amended:

1. Schedule "A", section 3.2.2, to allow a 100mm diameter watermain instead of a 150mm diameter watermain along the west side of North Marine Drive and Boundary Avenue.

Anyone who believes that approval of DVP2024-05 will affect their interests is invited to provide their comments to the Village. Written submissions can be sent by email, mail or hand delivered using the contact information below. All submissions must be received no later than noon on the Tuesday prior to the Council Meeting in order to be included in the agenda package.

Village of Kaslo
413 4th Street, PO Box 576, Kaslo, B.C. V0G 1M0
Telephone: 250-353-2311 Email: admin@kaslo.ca



VILLAGE OF KASLO DEVELOPMENT APPLICATION FORM

(for use with Bylaw 1283)

TYPE OF APPLICATION

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Rezoning/Land Use Bylaw Amendment
<input type="checkbox"/> Official Community Plan Amendment
<input type="checkbox"/> Development Permit _____
<input checked="" type="checkbox"/> Development Variance Permit
<input type="checkbox"/> Temporary Use Permit | Type of Development Permit
<input type="checkbox"/> Heritage & Commercial Core
<input type="checkbox"/> Lakefront Protection
<input type="checkbox"/> Stream Protection
<input type="checkbox"/> Wildfire |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Refer to the current Fees and Charges Bylaw for current application fees.
Do not use this form for Building Permit or Subdivision applications.

DESCRIPTION OF PROPERTY

Civic Address: Hillside / Boundary Ave PID 017-753-104

Legal Description (from title document):

Parcel A, PLAN NE9248 DL 208 KLD, (See XF8818)

CONTACTS

Applicant:

Name <u>Sean Breton</u>		Company <u>Breton Properties Ltd</u>	
Address <u>Box 1241</u>		City <u>Kaslo BC</u>	
Email <u>bretonindustries@gmail.com</u>		Postal Code <u>V0G 1T0</u>	
Phone	Cell <u>250-551-4058</u>	Fax	
[Redacted]		Date <u>April 6/24</u>	

Owner, if the Applicant is not the Owner:

Name		Company	
Address		City	
Email		Postal Code	
Phone	Cell	Fax	

The "Authorization of Owner" form signed by the owner(s) is also required.

OFFICE USE ONLY

Date	Dev. File No.
Received By	Folio No.
Receipt No.	Fees \$



VILLAGE OF KASLO DEVELOPMENT APPLICATION FORM

(e.g. stairwells, ramps etc.)

- Location of sections to be shown on the Site and Servicing Plan

Landscape Plan (same scale as Site Plan)

- Conceptual Landscape plan showing location, size, species of proposed plantings and trees, and existing vegetation to be retained; installation as per BCLNA/BCSLA standards noted on plans
- Major topographical features (e.g. watercourse, outcrops)
- Surface storm water management features (rain gardens, swales, permeable paving)
- Rare or endangered species or habitats
- Existing and proposed covenant areas
- All screening (garbage/refuse collection), paving, retaining walls, fencing and other details
- Cost estimate for hard and soft landscaping
- Contour intervals of 0.5 m
- Elevations at parcel corners and spot elevations along property lines, at curb, at building corners and other key locations
- Extent of underground structures in dashed line

Contaminated Sites Information

Under section 40 of the *Environmental Management Act*, an applicant for some matters referred to in this Bylaw must submit to the municipality a Site Profile in respect of properties that are or were used for commercial or industrial purposes, as defined in the *Environmental Management Act* and the Contaminated Sites Regulation, Schedule 2 - Activities. For specific requirements see the Act and Regulation.

Site profile and other forms are available at:

<http://www.env.gov.bc.ca/epd/remediation/forms/index.htm>

More information is available at <http://www.env.gov.bc.ca/epd/remediation/cs101.htm>

Please indicate if the subject property qualifies for any of the exemptions from requiring a Site Profile under section 4 of that Regulation and state your reasons:

I couldn't get onto the websites. Let me know if you need more info on this.

Signature of Applicant

Date

April 21/24

Revised February 14th, 2024

Village of Kaslo
413 Fourth Street
Kaslo, BC, VOG 1M0

Attn: Robert Baker and Ian Dunlop

RE: Development Variance Permit

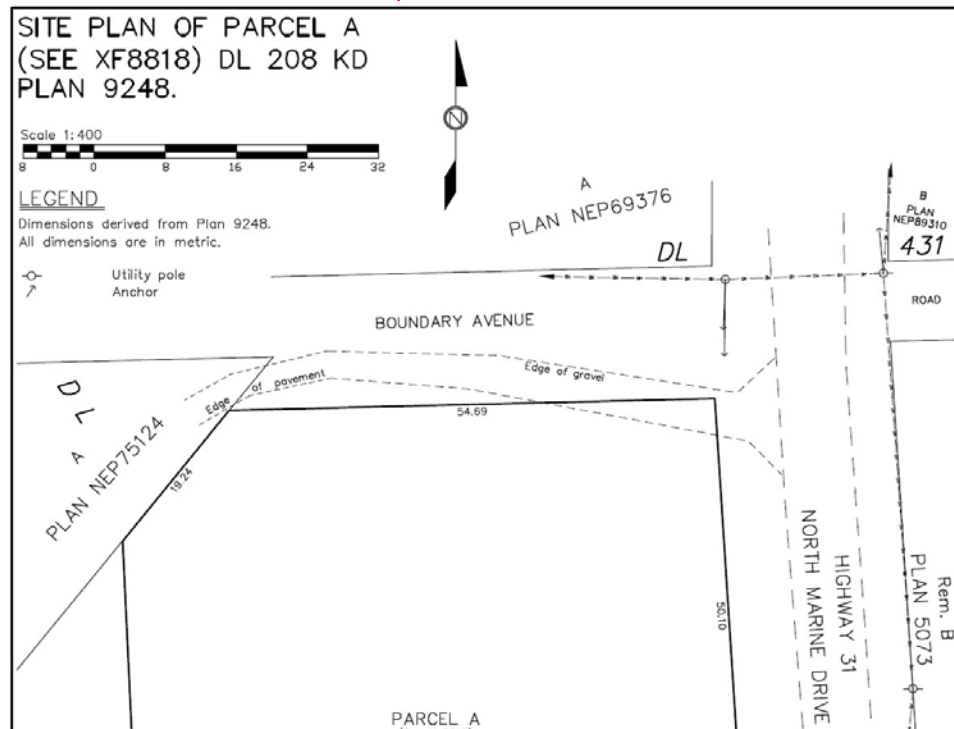
Ian, Robert and Council,

I am applying for a development variance permit for two variances to Bylaw 1039:

1. Paving Hillside Avenue to full two-lane width, as per drawing R2 in Bylaw 1039, and surfacing Boundary Avenue with crushed gravel, whereas the developer would normally be required to only pave to the centreline of Boundary Ave and the centerline of Hillside Ave.
2. Permit the subdivision to proceed without upgrading the water service and installing a hydrant on Boundary Ave because the 4 proposed subdivided properties will be within the 90m radius of the existing Larch drive fire hydrant and the proposed fire hydrant on Hillside Ave. The water main is 100mm (4") C900 PVC that has a lot of service life left.

Project Information/Project Understanding/Scope of Work / Photos

Note the locations of the road prior to fortis anchor relocations on Boundary ave



Boundary Ave prior to tree removal and road improvements



BRENTON

INDUSTRIES LTD.

Brenton Industries Ltd.
8569 HWY 31, Kaslo, BC
V0G 1M0 Canada
www.Brentonindustries.ca
brentonindustries@gmail.com
250-551-4058

Boundary Ave stripped of top soil in preparation for the imported gravel



Installation of the 500mm culvert at the intersection of Boundary Ave and Highway 31



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www.Brentonindustries.ca
brentonindustries@gmail.com
250-551-4058

Boundary Ave improvements construction December 2023



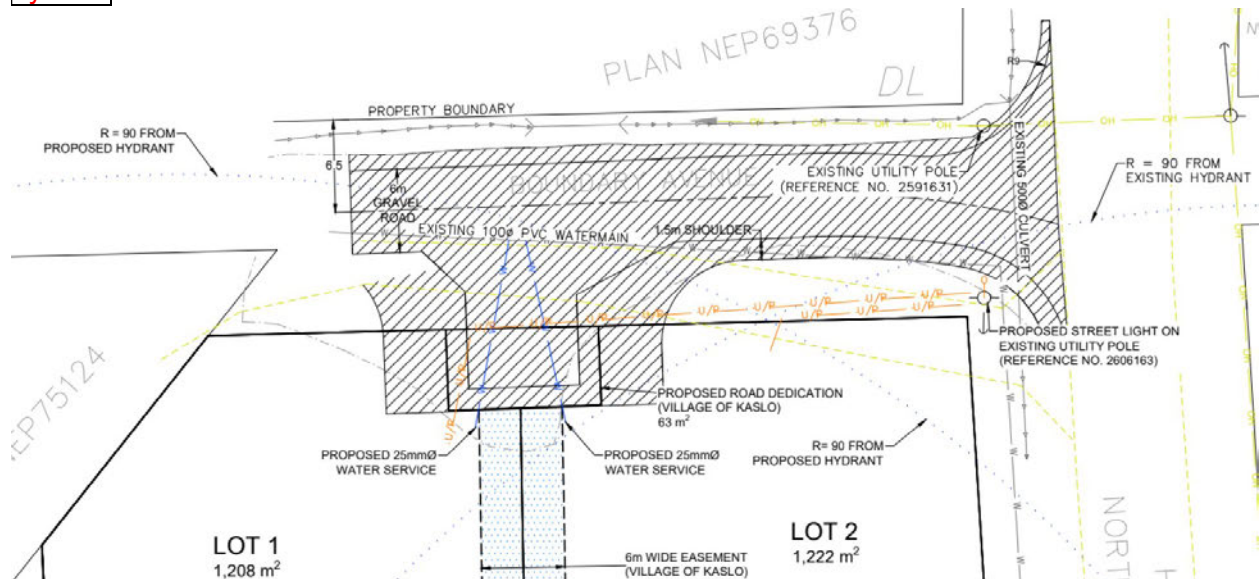
Boundary Ave finished before the fortis anchor relocation



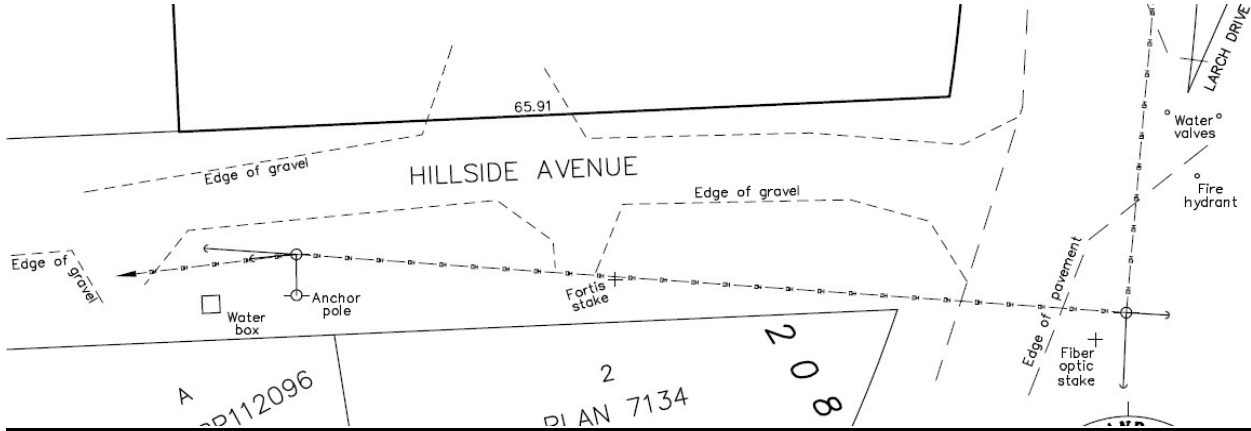
Boundary Ave with anchors removed and new pole and anchor installed



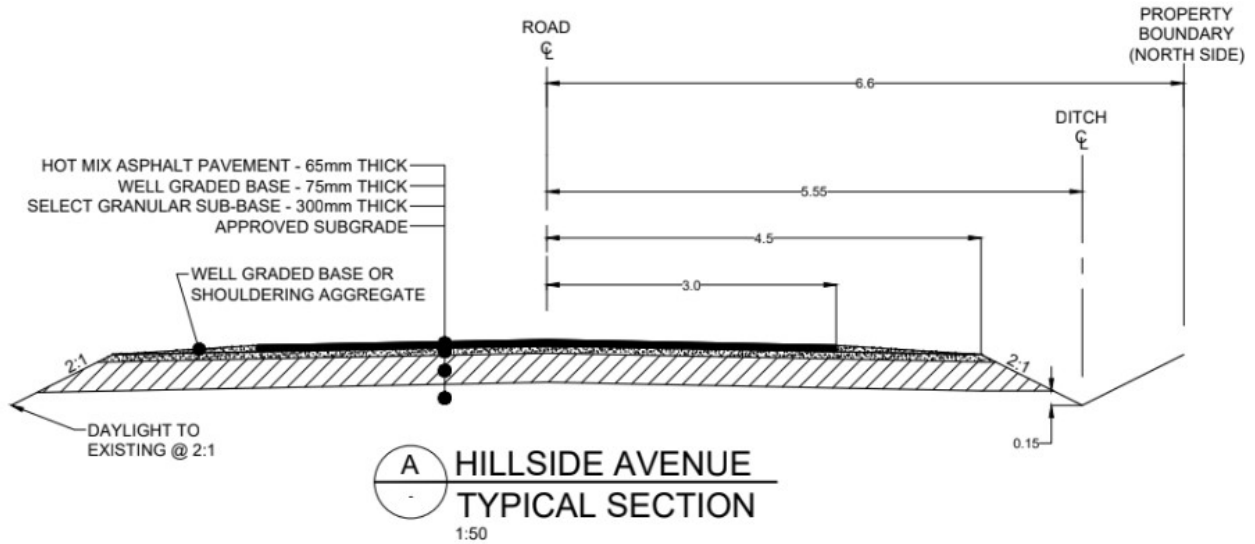
See proposed gravel road design and road dedication of 63m². Note the 90m radius from the existing Larch drive fire hydrant and the second radius from the proposed Hillside ave fire hydrant



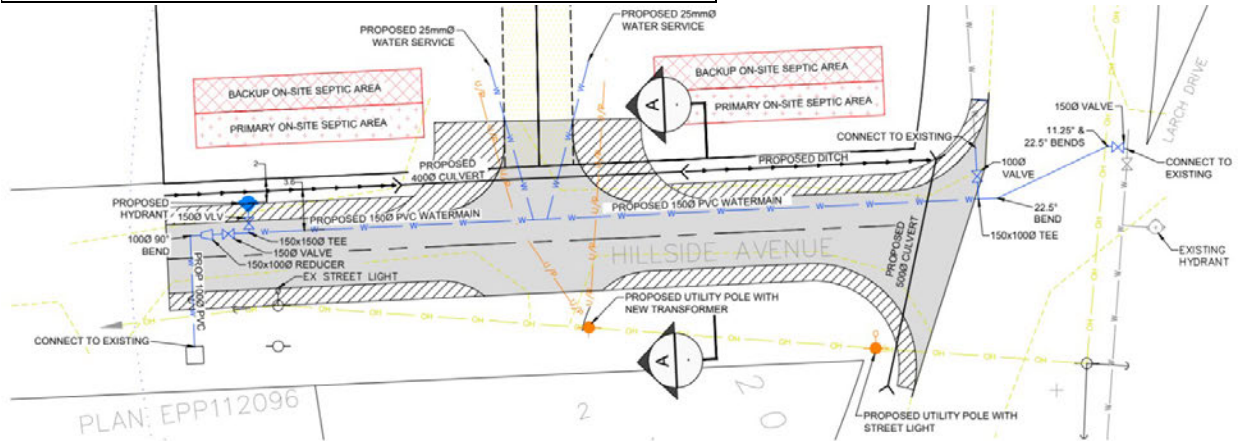
Note the lay out of roads and infrastructure Hillside ave in it current state



See proposed road design cross section with 65mm Hot Mix Pavement for Hillside Ave improvements

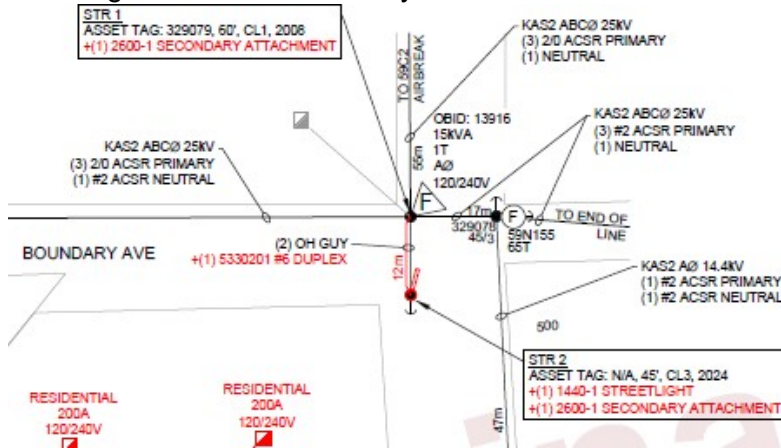


Proposed Road layout for Hillside Ave with both lanes paved



Rational for my proposal of Variances for the Proposed 4 lot subdivision

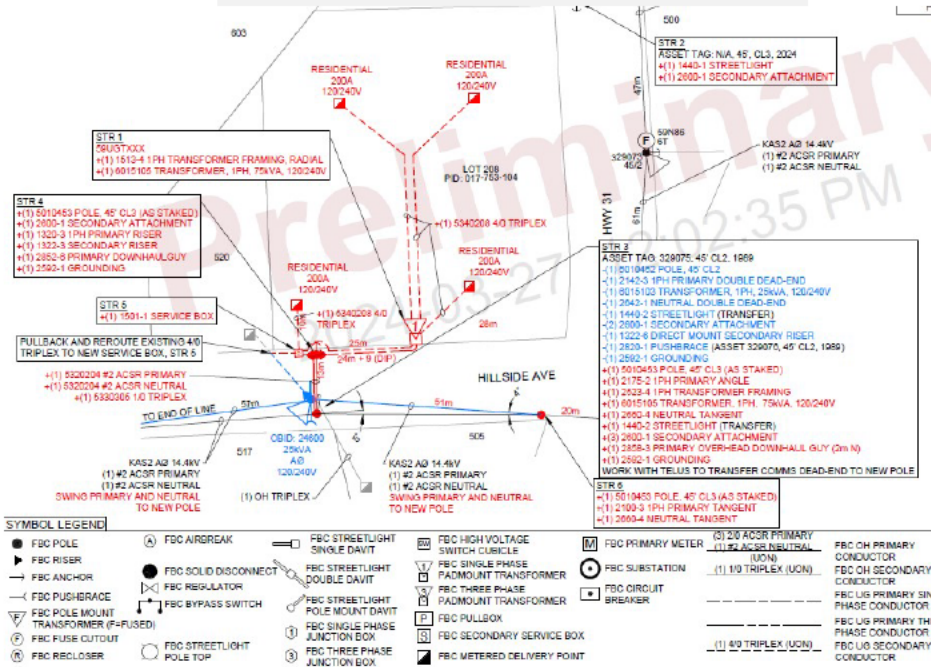
1. I believe that subdivision conforms to the Official Community Plan
2. Installing all of the pavement in one location will make for a finished product instead of two half paved streets. The existing water main on Boundary Ave is a 100mm c900 that has a lot of service life left in it and the proposed fire hydrant on Boundary Ave will give the entire 4 lots fire protection in conjunction with the existing Fire hydrant and Larch drive
3. These variances are an attempt to work with the village to create a good product and help the developer to have the economics of this proposed subdivision be viable.
4. The road and utilities designs are helping the village upgrade several items that are substandard in there current state. Boundary Ave alignment has been improved. Fortis infrastructure alignments have been and are proposed to be cleaned up for the benefit of the village ROW's on Boundary ave and Hillside ave for beter road ROW alignment.



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INDUSTRIES LTD.

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 8569 HWY 31, Kaslo, BC
 V0G 1M0 Canada
www.Brentonindustries.ca
brentonindustries@gmail.com
 250-551-4058

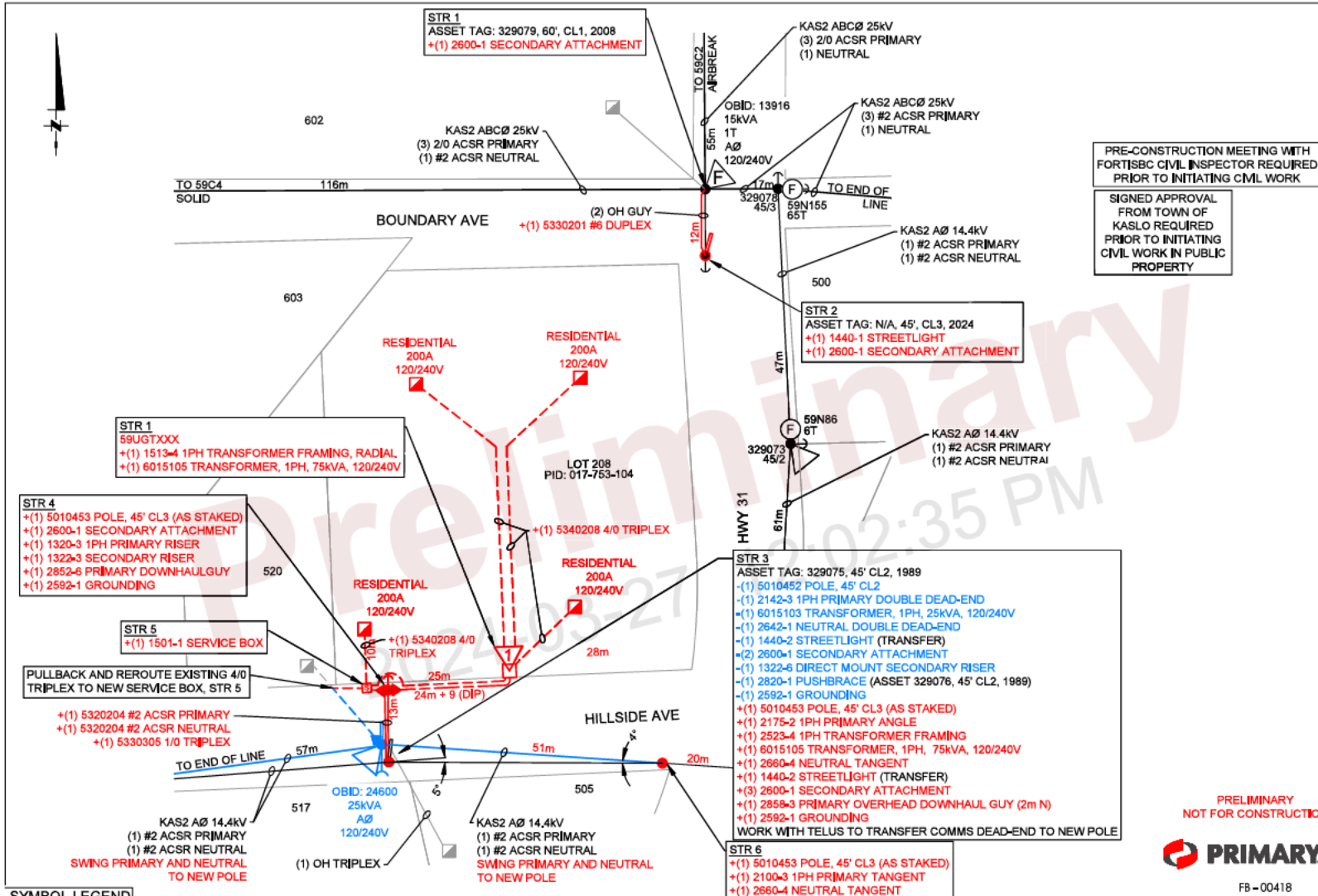


5. The variances should not have any negative effect on the Village or the neighbourhood. The Proposed subdivision itself will add population to an area that was previously vacant. I expect that if neighbours had to choose that they would prefer it doesn't move forward, but in the same breath I think the neighbourhood understands that more build able land is a needed thing in Kaslo.
6. The road improvements and the utility upgrades will benefit the neighbourhood.
7. The civil engineering is conforming to best practices guild lines and is trying to improve access and utilities surrounding the property.
8. I believe that answer # 2 speaks to this.
9. Not applicable

If any further questions arise please contact Sean. Preferred contact is email address: brentonindustries@gmail.com

Sincerely

Sean Brenton
 President/Owner



NOTES:
1) EXISTING INSTALL SALVAGE
2) ALL DIMENSIONS IN METERS



LOCATION MAP
N.T.S.

PRE-CONSTRUCTION MEETING WITH FORTISBC CIVIL INSPECTOR REQUIRED PRIOR TO INITIATING CIVIL WORK

SIGNED APPROVAL FROM TOWN OF KASLO REQUIRED PRIOR TO INITIATING CIVIL WORK IN PUBLIC PROPERTY

DESIGN CRITERIA
CONSTRUCTION AND DESIGN TO BE IN ACCORDANCE WITH FORTISBC DISTRIBUTION STRUCTURE MANUAL AND THE FORTISBC DISTRIBUTION DESIGN CRITERIA UNLESS OTHERWISE APPROVED BY ENGINEERING AND OPERATIONS

UNDERGROUND CONSTRUCTION
CUSTOMER IS RESPONSIBLE FOR COORDINATION AND COMPLETION OF CIVIL WORK UNLESS OTHERWISE NOTED.

FOR MORE INFORMATION SEE "SPECIFICATION FOR INSTALLATION OF UNDERGROUND CONDUIT SYSTEMS" GUIDE AND, IF APPLICABLE, JOINT TRENCHING REQUIREMENTS FOR OTHER SHALLOWS UTILITIES.

AS BUILT INFO
MARK UP AS BUILT INFO IN RED AS SPECIFIED IN DISTRIBUTION PROJECTS COMMISSIONING PROCESS DG-001

PRELIMINARY
NOT FOR CONSTRUCTION

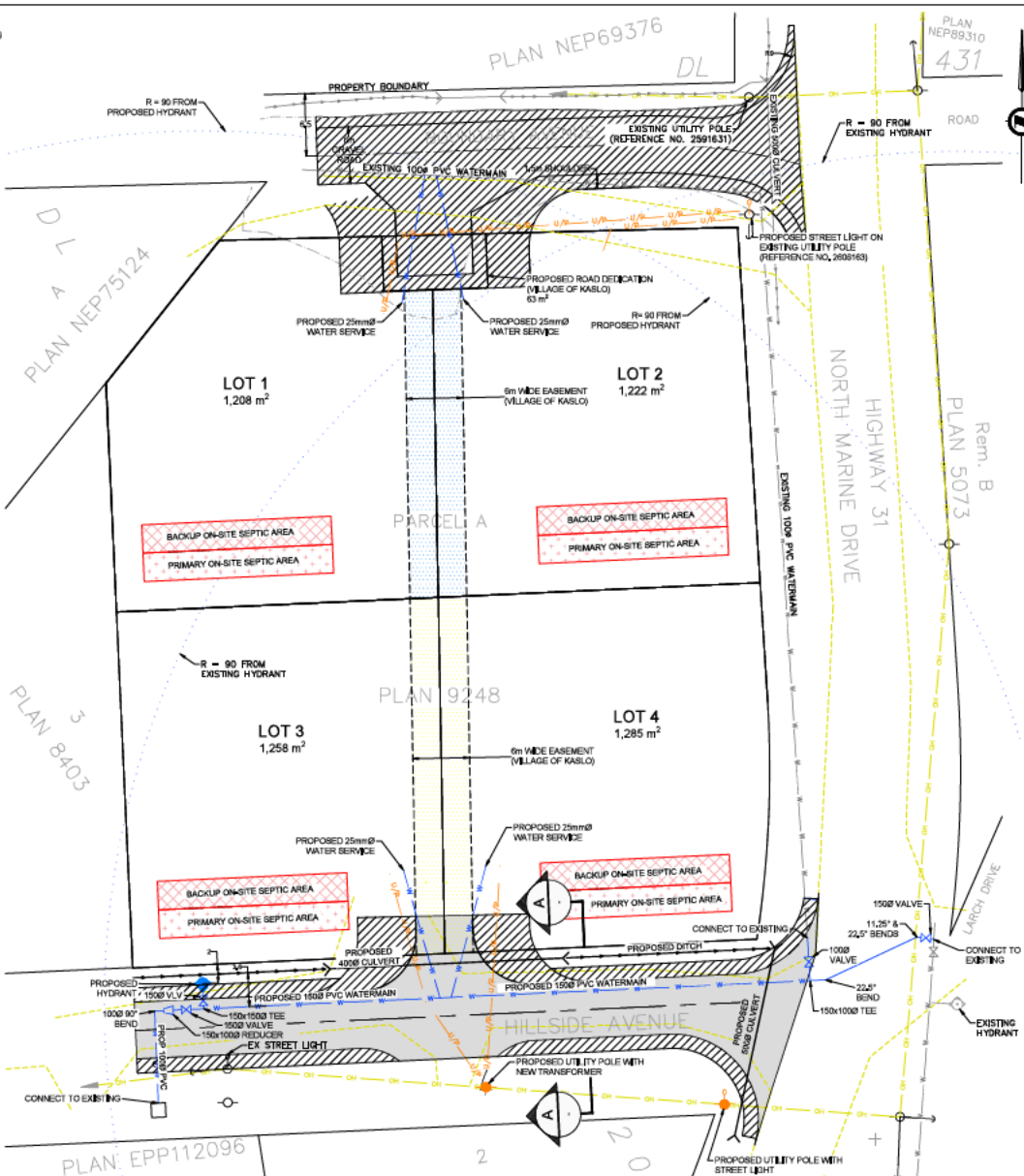
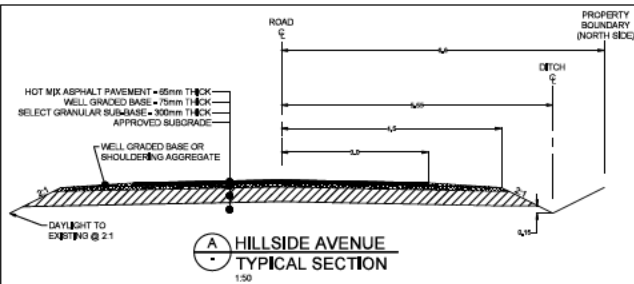
PRIMARY
FB-00418

SYMBOL LEGEND

● FBC POLE	⊙ FBC AIRBREAK	□ FBC STREETLIGHT SINGLE DAVIT	⊞ FBC HIGH VOLTAGE SWITCH CUBICLE	Ⓜ FBC PRIMARY METER	(3) 2/0 ACSR PRIMARY	FBC OH PRIMARY CONDUCTOR	--- 3L --- 3L --- FBC UG STREETLIGHT CONDUCTOR
▲ FBC RISER	● FBC SOLID DISCONNECT	□ FBC STREETLIGHT DOUBLE DAVIT	Ⓜ FBC SINGLE PHASE PADMOUNT TRANSFORMER	⊙ FBC SUBSTATION	(1) #2 ACSR NEUTRAL (UON)	FBC OH SECONDARY CONDUCTOR	
→ FBC ANCHOR	⊞ FBC REGULATOR	□ FBC STREETLIGHT POLE MOUNT DAVIT	Ⓜ FBC THREE PHASE PADMOUNT TRANSFORMER	⊙ FBC CIRCUIT BREAKER	(1) 1/0 TRIPLEX (UON)	FBC UG PRIMARY SINGLE PHASE CONDUCTOR	FBC UG 2in CONDUIT
— FBC PUSHBRACE	⊞ FBC BYPASS SWITCH	□ FBC STREETLIGHT JUNCTION BOX	Ⓜ FBC PULLBOX			FBC UG PRIMARY THREE PHASE CONDUCTOR	FBC UG 3in CONDUIT
▽ FBC POLE MOUNT TRANSFORMER (F=FUSED)	⊞ FBC STREETLIGHT POLE TOP	⊞ FBC THREE PHASE JUNCTION BOX	Ⓜ FBC SECONDARY SERVICE BOX			FBC UG SECONDARY CONDUCTOR	FBC UG 4in CONDUIT
Ⓜ FBC FUSE CUTOFF			Ⓜ FBC METERED DELIVERY POINT				
Ⓜ FBC RECLOSER							

RETURN DATA - CREW LEADER	
VERIFIED CORRECT	
CREW LEADER NAME (please print)	
CREW LEADER SIGN	
DATE	

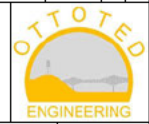
DESIGNED BY	
FORTIS BC	DYLAN JOHNSTON
TITLE	NEW 4x200A SERVICES LOT 208 HILLSIDE AVE KASLO, BC
DRAWING NUMBER	2606163
SCALE	1:750
REVISION	
DRAWING NUMBER	59-65183609-F1
REVISION	0.A



- NOTES:**
1. DIMENSIONS ARE IN METRES, AND DECIMALS THEREOF, UNLESS OTHERWISE NOTED.
 2. LOCATION, SIZE AND MATERIAL OF EXISTING WATERMANS SHOWN ON THIS DRAWING IS ASSUMED BASED ON VILLAGE RECORDS, ACTUAL LOCATION, SIZE AND MATERIAL OF EXISTING WATERMAN TO BE CONFIRMED BY OWNER.
 3. CHUTE SEWAGE DISPOSAL AREAS SHOWN ON THIS DRAWING AREA PRELIMINARY, AREAS TO BE CONFIRMED BY SITE AND SOIL EVALUATION.
 4. EASEMENT TO BE USED FOR VILLAGE SERVICES AND ACCESS BUT NOT DEDICATED AS A LANE TO THE VILLAGE, FORTSING MAY BE ADDED TO THE EASEMENT BASED ON THE FINAL SITE SERVING PLAN.

- LEGEND:**
- EXISTING FEATURES:**
- EXISTING UTILITY POLE
 - ⌒ EXISTING ANCHOR
 - - - EXISTING EDGE OF ROADWAY AS PER HANCO LAND SURVEYS (AS SURVEYED AUGUST 2021)
 - EXISTING WATERMAIN (SEE NOTE 2)
 - - - EXISTING DRAINAGE DITCH
 - - - EXISTING EDGE OF GRAVEL (AS SURVEYED JANUARY 2024)
 - EXISTING OVERHEAD POWER
- PROPOSED FEATURES:**
- PROPOSED FIRE HYDRANT
 - ⊠ PROPOSED GATE VALVE
 - PROPOSED UTILITY POLE
 - ▨ PROPOSED PAVED ROAD / PAVED DRIVEWAY
 - ▨▨▨ PROPOSED GRAVEL ROAD / GRAVEL SHOULDER / GRAVEL DRIVEWAY
 - ▨▨▨▨▨ PROPOSED PRIMARY ON-SITE SEWAGE DISPOSAL AREA (SEE NOTE 3)
 - ▨▨▨▨▨▨▨ PROPOSED BACKUP ON-SITE SEWAGE DISPOSAL AREA (SEE NOTE 3)
 - - - PROPOSED PROPERTY BOUNDARY
 - - - PROPOSED EASEMENT BOUNDARY
 - PROPOSED WATERMAIN
 - PROPOSED SECONDARY POWER
 - PROPOSED DITCH
- PROPOSED EASEMENTS (ACCESS FROM HILLSIDE AVE):**
- ▨▨▨▨▨ PROPOSED EASEMENT IN FAVOUR OF VILLAGE OF KASLO, LOT 1, LOT 2, LOT 3, LOT 4 (SEE NOTE 4)
 - ▨▨▨▨▨▨▨ PROPOSED EASEMENT IN FAVOUR OF VILLAGE OF KASLO, LOT 1, LOT 2 (SEE NOTE 4)

ISSUED FOR VILLAGE OF KASLO APPROVAL	ENGINEER	KP	KP
REV.	DESCRIPTION	DATE	BY



DESIGNED:	BY:	DATE:
DRAWN:	KPETER T.PETER	23/11/2024
CHECKED:	KPETER	23/11/2024

SCALE: 1:250

PROJECT: PROPOSED SUBDIVISION OF PARCEL A, DISTRICT LOT 208, KOOTENAY DISTRICT, PLAN 9248

DRAWN: PRELIMINARY LAYOUT

SHEET NO.:	2024012-OTE-CI-001
SCALE:	1:50

NOT FOR CONSTRUCTION

PRELIMINARY LAYOUT
1:50

TITLE SEARCH PRINT

2021-04-26, 15:44:54

File Reference:

Requestor: Kul Nijjar

Declared Value \$195000

****CURRENT INFORMATION ONLY - NO CANCELLED INFORMATION SHOWN****

Land Title District	NELSON
Land Title Office	NELSON
Title Number	CA8880289
From Title Number	LB314797
Application Received	2021-03-30
Application Entered	2021-04-01
Registered Owner in Fee Simple	
Registered Owner/Mailing Address:	BRENTON PROPERTIES LTD., INC.NO. BC1155540 PO BOX 1291 KASLO, BC V0G 1M0
Taxation Authority	Nelson Trail Assessment Area Kaslo, Village of
Description of Land	
Parcel Identifier:	017-753-104
Legal Description:	PARCEL A (SEE XF8818) DISTRICT LOT 208 KOOTENAY DISTRICT PLAN 9248
Legal Notations	NONE
Charges, Liens and Interests	NONE
Duplicate Indefeasible Title	NONE OUTSTANDING
Transfers	NONE
Pending Applications	NONE

Karissa Stroshein

Subject: Boundary ave subdivision

-----Original Message-----

From: Glen Mcrae [REDACTED]

Sent: Wednesday, June 19, 2024 4:58 AM

To: Karissa Stroshein <admin@kaslo.ca>

Subject: Boundary ave subdivision

We support the project. Our concern is that any waterline added will comply with requirements by insurance providers regarding access to a fire hydrant on boundary ave

Karma halleran and glen mcrae

Sent from my iPhone

Karissa Stroshein

Subject: Variance Permit 2024-05 water main for council meeting June 25 2024

From: Patty [REDACTED]
Sent: Monday, June 24, 2024 2:43 PM
To: Karissa Stroshein <admin@kaslo.ca>
Subject: Variance Permit 2024-05 water main for council meeting June 25 2024

To Village Council,

I believe approval of the Development Variance Permit DVP2024-05 will affect my interests, my neighbours interests, and the Village of Kaslo's interests.

The reasons for this are as following;

1) Boundary Avenue is located in the Wildfire Protection DPA, according to the Village of Kaslo Official Community Plan Bylaw 1280 (September 27, 2022). Wildfires are a primary concern for our area. Future fire protection for the Village is dependent on a adequate water supply to it's outer boundaries to keep fires at bay. With this new subdivision, there will be more houses to protect with the old water main on Boundary Ave. The Village has an opportunity to upgrade it's water main with the installation of the mandated pipe size for new subdivisions and address fire mitigation for the area.

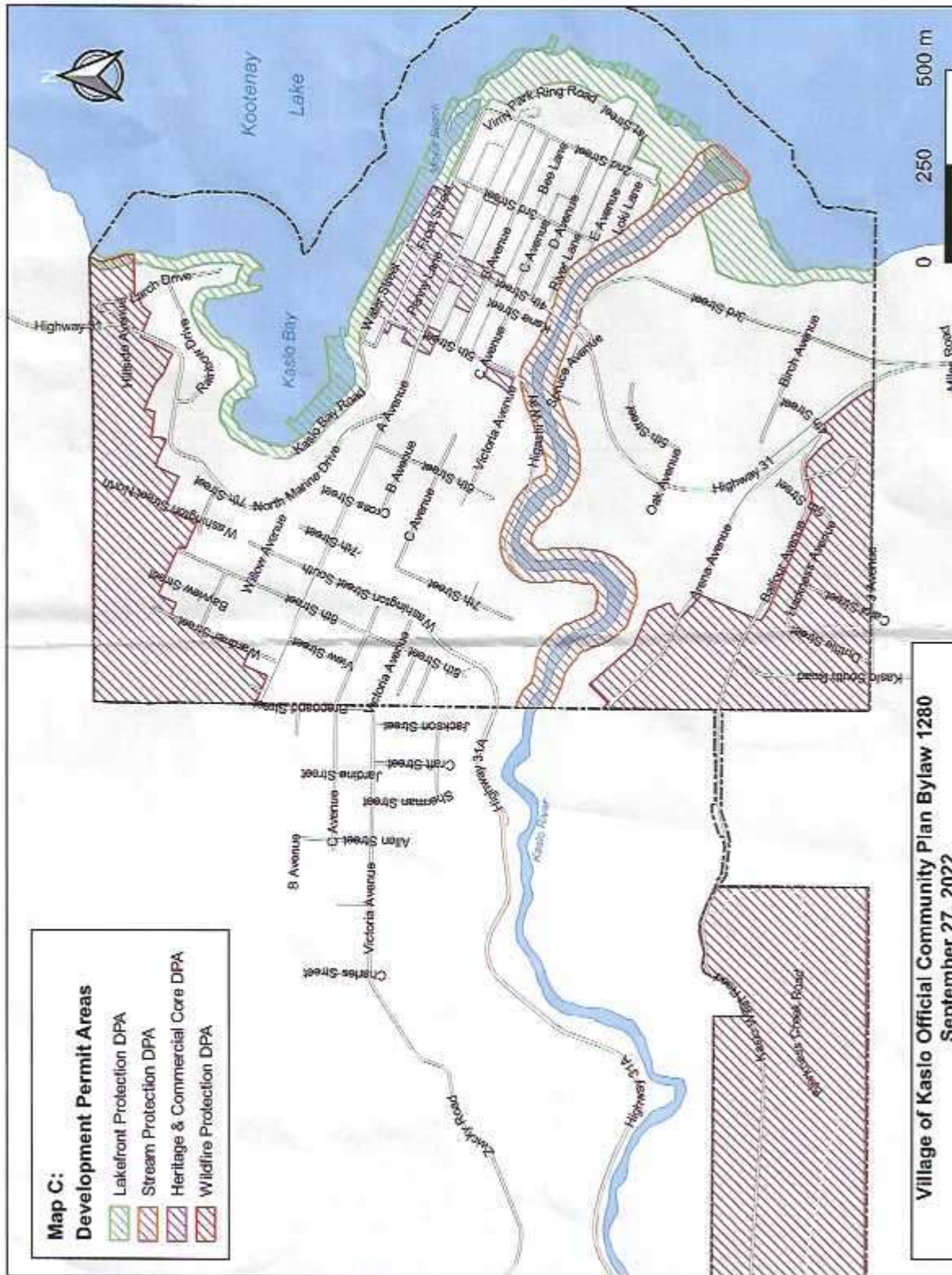
2) The maximum allowed by the Village bylaw is 75 metres when there will be no more homes on this water main. The current line is 125 metres - 50 metres over the allowable amount, even with this special consideration. That is more than 1/3 of the allowable amount. That is too much more.

In conclusion, this variance to allow the smaller water main on Boundary Avenue to remain would be contrary to the policies and practice of fire protection and mitigation of the area's Wildfire Protection DPA and the pipe length which is 50 metres over the allowable length.

Please deny this Development Variance Permit #2024-05 on Boundary Ave.

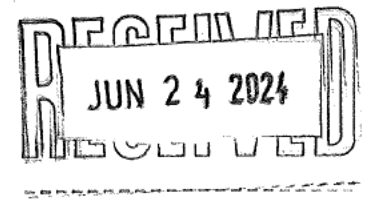
Sincerely
Patty Axenroth
[REDACTED]

Attached is the Kaslo Community Plan showing the Wildfire Protection DPA



Raymond Bergeron
Linda Cole

Kaslo BC VOG 1M0



June 24, 2024

To: Council of the Village of Kaslo

Re: Development Variance Permit File # DVP2024-05)
Hillside Avenue, Parcel ID 017-753-104

Dear Council,

We are opposed to allowing this variance to be approved. We are writing on behalf of ourselves, our neighborhood and the new neighbors yet to arrive on Hillside Ave. and Boundary Avenue.

If we understand the notice we received Thursday June 20th, if approved, the developer of our neighboring property would be allowed to service his new development from the existing watermain.

Approving this request would allow use of the existing 100mm diameter watermain to service his new development instead of improving the existing infrastructure by installing a larger 150mm diameter watermain to better serve the increased demand for water within our neighborhood that the new development will surely bring.

We assume that Bylaw No. 1039 as referenced in the Village's notice, was created to protect the community from straining the ability of our systems to serve our needs. It makes sense that increased housing development increases demand for water and this should be accompanied by improving our water system - installing a larger watermain to meet the increasing needs of new housing in this neighborhood. We understand that the developer's intention is to service the new housing coming to Boundary Avenue and bordering Hillside Avenue will be from the watermain in Boundary Avenue. Hillside Avenue needs should be considered as the new development will affect the residents here by nature of its proximity. Particularly in the event of fire in this area.

In consulting our Community Plan Map of Sept 27, 2022, we see that our neighborhood (Boundary Avenue, Hillside Ave.) is zoned as " Wildfire Protection DPA " on that map. We haven't had time to read the full draft of the *Regional District's Wildfire Development Permit Area Summary Report* but did note that it speaks to *ensuring there is enough water pressure to ensure a safe supply of water in the event of fire and ensuring the design of new community water systems take into consideration the water volumes required for adequate fire protection.* The report goes on to say that in some instances, a professional engineer's report is required.

We would like Council to note that we support new housing and new development in Kaslo but do have a reasonable expectation that new development will also support the community, the neighborhood, in which it occurs. Please reject this variance application and require the developer to conform to our existing Bylaw.





Thank you for your time and consideration of our concerns. Yours truly,

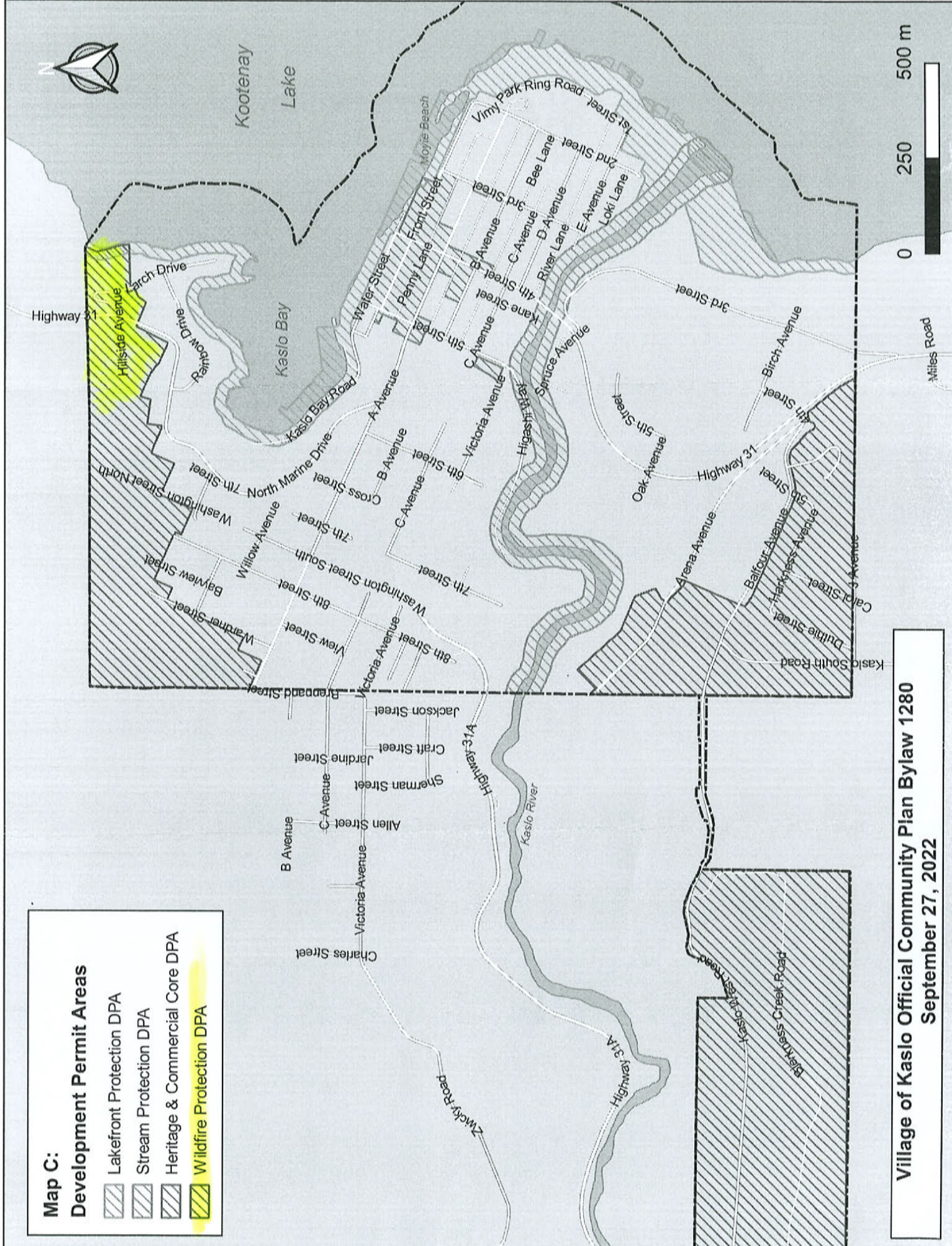
Ray Bergeron

Linda Cole

Map C:

Development Permit Areas

-  Lakefront Protection DPA
-  Stream Protection DPA
-  Heritage & Commercial Core DPA
-  Wildfire Protection DPA



**Village of Kaslo Official Community Plan Bylaw 1280
September 27, 2022**

Karissa Stroshein

Subject: regarding request for variance permit for lot 208

From: John Whitehead [REDACTED]
Sent: Tuesday, June 25, 2024 11:26 AM
To: Karissa Stroshein <admin@kaslo.ca>
Cc: Catherine Whitehead [REDACTED]
Subject: regarding request for variance permit for lot 208

Hi,

I am writing on behalf of my wife and myself regarding the request for a variance permit #DVP2024-05 to "allow a 100 mm diameter waterfall instead of a 150 mm diameter watermain to be installed on the north side of Marine Drive and Boundary Avenue." We reside at [REDACTED] and are concerned as Boundary Avenue defines the interface between the wooded area heading north alongside the highway and the village. In the event of a forest fire north of Boundary Avenue it is essential that there be enough water accessible to prevent the fire from spreading to the residences south of boundary avenue. I am therefore concerned that a 100mm pipe may not provide an adequate water supply to prevent contain a forest fire located to the north of Boundary Avenue.

Yours Sincerely

John & Catherine Whitehead
[REDACTED]

DATE: June 14, 2024

FILE NUMBER:

TO: Robert Baker, Chief Administrative Officer

FROM: Catherine Allaway, Corporate Officer

SUBJECT: Health Advisory Committee Recommendation – IHA RE: Dialysis Service

1.0 PURPOSE

To consider a recommendation from the Health Advisory Committee regarding the availability of dialysis service in Nelson.

2.0 RECOMMENDATION

THAT a follow up letter be sent to Interior Health Authority requesting an update about potential dialysis services in Nelson.

3.0 BACKGROUND

In October 2023 the following resolution was adopted by Council, on the recommendation of the Health Advisory Committee:

THAT the Village of Kaslo write to the West Kootenay Boundary Regional Hospital District Board explaining the need for dialysis service in Nelson, with copies to Interior Health Authority, area municipalities and rural directors.

At the January 24, 2024 meeting of the West Kootenay Boundary Regional Hospital District (WKBRHD) Board there was a discussion about renal services with representatives from IHA and the Provincial Renal Agency. Additional correspondence in support of dialysis services in Nelson was received at the March 27, 2024 WKBRHD Board meeting.

4.0 DISCUSSION

Kaslo residents requiring dialysis must travel to Trail to access services, and the proposed development of a preventative kidney-care clinic at Kootenay Lake Hospital would not change this situation.

At the 2024.05.13 Health Advisory Committee meeting, the following motion was adopted:

THAT the Committee recommend to Council that a follow up letter be sent to Interior Health Authority requesting an update about potential dialysis services in Nelson.

Council must decide whether to follow the committee's recommendation and seek more details from IHA about when dialysis services might be available in Nelson, and what barriers there are to delivering this service.

5.0 OPTIONS

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Request an update from IHA.** *The draft letter will be sent to IHA.*
2. Do not request an update from IHA. *No further action will be taken.*

6.0 FINANCIAL CONSIDERATIONS

Nil

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Nil

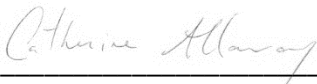
8.0 STRATEGIC PRIORITIES

Nil

9.0 OTHER CONSIDERATIONS

Nil

RESPECTFULLY SUBMITTED



Catherine Allaway, Corporate Officer

ATTACHMENTS:

- DRAFT letter to IHA
- 2023.10.19 letter to WKBRHD re: Dialysis Service Availability in Nelson, BC

CAO COMMENTS:

The Health Advisory Committee has recommended that a Letter be sent to the Interior Health Authority requesting more information on the prospect of dialysis services in Nelson. The Manager of Corporate Services has not indicated any legal, financial, or ethical concerns with the recommendation and so Council should feel free to proceed if it chooses.

APPROVED FOR SUBMISSION TO COUNCIL:

A handwritten signature in blue ink, appearing to read 'R. Baker', written over a horizontal line.

Robert Baker, Chief Administrative Officer

June 18, 2024

Date



2024.06.26

Interior Health Authority
Via Email

Attention: Lannon DeBest, Executive Director, Clinical Operations – Kootenay Boundary

Dear Sir:

RE: DIALYSIS SERVICE AVAILABILITY IN NELSON, BC

On March 27, at the West Kootenay Boundary Regional Hospital District Board meeting, the Board received several letters in support of a hemodialysis services clinic in Nelson. We appreciate that you and other health professionals have taken the time to study the issue and were willing to address the concerns that have been expressed by local governments and not-for-profits in the Kootenay Lake area.

However, we are disappointed in your response. Interior Health Authority's plan to establish a preventative kidney-care clinic at Kootenay Lake Hospital does nothing at all to alleviate the hardships Kaslo dialysis patients experience in accessing the care they need to keep living.

We understand that the threshold identified in Interior Health Authority documents as the number of patients in need required to initiate a community dialysis clinic has been met. We are seeking an explanation about the barriers that are preventing the establishment of this much-needed service. Is it a question of staffing? Lack of space? Funding? If so, what is the funding gap? Could local fundraising efforts close that gap?

We look forward to your response and welcome the opportunity to work with Interior Health Authority to meet the health care needs of our residents.

Sincerely,

Suzan Hewat
Mayor

PO Box 576, Kaslo, BC V0G 1M0
Tel. 250-353-2311 Fax. 250-353-7767
E-mail: admin@kaslo.ca
<http://www.kaslo.ca>



2023.10.19

West Kootenay Boundary Regional Hospital District Board
c/o Stuart Horn, Secretary

via email: shorn@rdck.bc.ca

Dear Chair Marino and Directors:

RE: DIALYSIS SERVICE AVAILABILITY IN NELSON, BC

The Council of the Village of Kaslo, through the work of the municipal Health Advisory Committee, representing the residents of Kaslo and RDCK Area D, has been made aware of a need for dialysis services at Kootenay Lake Hospital in Nelson.

There are several patients from the Kaslo area that must travel to Trail 2-3 times per week for the 4-hour dialysis procedure that keeps them alive. If services were available in Nelson, the required travel time would be reduced by a minimum of 4-6 hours each week, resulting in improved quality of life for these individuals and their caregivers.

Interior Health has advised that they require a minimum of 10 patients before they would consider budgeting for, building and staffing a dialysis facility in Nelson, like the Community Dialysis Unit (CDU) that currently operates in Grand Forks and Creston. Anecdotal reports indicate that there are at least 10 patients from Nelson and north of Nelson that are accessing dialysis services at the In-Centre Hemodialysis Unit (ICHU) at Kootenay Boundary Regional Hospital in Trail. However, it seems that Interior Health Authority only recognizes 6 patients from Nelson and 3 from outlying areas, less than the required threshold of 10.

Given the increasing travel costs which place additional burdens on rural residents, the Village of Kaslo would like to see the development of CDU facilities in Nelson. Improving access to dialysis treatment is particularly important following the May 2023 termination of the medical transport route between Nelson and Trail that was operated by Nelson CARES. Kaslo and area residents no longer have the option of using public transit to reach their dialysis appointments.

The Village of Kaslo respectfully requests that the West Kootenay Boundary Regional Hospital District consider funding their share of the capital costs required to establish dialysis treatment in Nelson, in order to meet the needs of local patients. If there is any information that the Village can provide to assist with this work, please don't hesitate to contact our office.

PO Box 576, Kaslo, BC V0G 1M0
Tel. 250-353-2311 ext. 101 Fax. 250-353-7767
E-mail: admin@kaslo.ca
<http://www.kaslo.ca>

Sincerely,

A handwritten signature in blue ink, appearing to read 'Suzan Hewat', written in a cursive style.

Suzan Hewat
Mayor

cc: Interior Health Authority
Regional District of Central Kootenay



The Corporation of the Village of Kaslo

2023 Statement of Financial Information (SOFI)

Box 576, Kaslo, BC V0G 1M0



Statement of Financial Information December 31, 2023

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Published pursuant to the Financial Information Regulations under the
Financial Information Act of British Columbia



Financial Statements and Auditor's Report For the Year Ended December 31, 2023

The Village of Kaslo Statement of Financial Information FIR Schedule 1, Sections 1-4 AS AT
December 31, 2023 **per attached audited Financial Statements**

VILLAGE OF KASLO
Index to Financial Statements
December 31, 2023

RESPONSIBILITY FOR FINANCIAL REPORTING

INDEPENDENT AUDITOR'S REPORT

FINANCIAL STATEMENTS

- Statement of Financial Position
- Statement of Operations
- Statement of Changes in Net Financial Assets
- Statement of Cash Flows

NOTES TO FINANCIAL STATEMENTS

SCHEDULES

- Tangible Capital Assets
- Segmented Information

SUPPLEMENTAL FINANCIAL INFORMATION

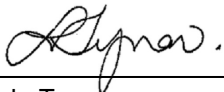
- General Operating Fund Statement of Financial Position
- General Operating Fund Statement of Financial Activities
- Capital Funds Statement of Financial Position
- Capital Funds Statement of Equity in Tangible Capital Assets
- Waterworks Utility Operating Fund Statement of Financial Position
- Waterworks Utility Operating Fund Statement of Financial Activities
- Sanitary Sewer Utility Operating Fund Statement of Financial Position
- Sanitary Sewer Utility Operating Fund Statement of Financial Activities
- Reserve Funds Statement of Financial Position
- Reserve Fund Statement of Transactions
- Covid-19 Safe Restart Grant Statement of Transactions

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.

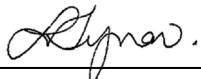
Trail, Canada
May 14, 2024

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, CFO

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.

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

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
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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>

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

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	\$ 208,800

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	<u>\$ 5,229,864</u>	<u>\$ 5,238,831</u>
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	<u>\$ 1,894,484</u>	<u>\$ 1,975,888</u>
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	<u>\$ 2,812,995</u>	<u>\$ 2,864,218</u>

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

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

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.



SCHEDULE OF DEBTS FOR THE YEAR ENDED DECEMBER 31, 2023

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

Information on the Village of Kaslo's outstanding debt is included in Note 9 of the Financial Statements.

SCHEDULE OF GUARANTEE OR INDEMNITY FOR THE YEAR ENDED DECEMBER 31, 2023

Prepared under the Financial Information Regulation, Schedule 1, Section 5(4)

The municipality has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.



SCHEDULE OF REMUNERATION

Prepared under the Financial Information Regulation, Schedule 1, Section 6(2)(a), (b), (c), (d)

1. ELECTED OFFICIALS

NAME	Office	Remuneration	Expenses
Hewat, Suzan	Mayor	\$ 14,554.89	\$ 2,723.19
Bird, Erica	Councillor	8,290.96	6,675.17
Brown, Matthew	Councillor	8,413.30	6,536.64
Lang, Rob	Councillor	7,736.86	5,481.91
Leathwood, Molly	Councillor	7,713.36	229.06
TOTAL ELECTED OFFICIALS		\$ 46,709.37	\$ 21,645.97

2. EMPLOYEES

NAME	Position	Remuneration	Expenses
Dunlop, Ian	Chief Administrative Officer	\$ 129,594.42	\$ 7,783.97
Allaway, Catherine	Corporate Officer	92,304.22	3,150.97
Scott, Geoffrey	Public Works Foreman	89,157.62	1,917.39
Turner, Jason	Public Works Utility person	79,930.26	781.00
Wilson, William	Public Works Utility person	79,921.35	99.00
Consolidated total of other employees with remuneration and expenses of \$75,000 or less		354,199.53	3,497.71
TOTAL		\$ 825,107.40	\$ 17,230.04

3. RECONCILIATION

Total remuneration – Elected Officials	\$ 46,709.37
Total remuneration – Employees	<u>\$ 825,107.40</u>
Subtotal	\$ 871,816.77
Reconciling items (benefits)	<u>\$ 138,879.00</u>
	\$1,010,695.77
Total per Consolidated Financial Statements	\$1,010,696.00

Note: Discrepancy in reconciliation relates to year end accruals on Financial Statements vs cash reporting through accounting program. The Financial Statement do not break benefits out as a separate item.



**STATEMENT OF FINANCIAL INFORMATION
PREPARED UNDER THE FINANCIAL INFORMATION ACT
FOR THE YEAR ENDED DECEMBER 31, 2023**

STATEMENT OF SEVERANCE AGREEMENTS

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

There were no severance agreements made between the Village of Kaslo and its non-unionized employees during fiscal year 2023.



**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023**

Prepared under the *Financial Information Regulation*, Schedule 1, Section 7

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

Supplier	Amount Paid
BBA ENGINEERING LTD.	\$ 26,843.15
BRENTON INDUSTRIES LTD.	386,668.71
CAPRI CMH INSURANCE SERVICES LTD.	243,778.00
CATHRO CONSULTING LTD.	106,532.01
FORTIS BC	77,423.85
GRANT THORNTON LLP	38,582.94
GREEN FOR LIFE ENVIRONMENTAL INC.	46,074.00
HUSKY OIL MARKETING COMPANY	31,905.75
KASLO BUILDING MAINTENANCE	39,522.00
KASLO BUILDING SUPPLIES	25,812.99
KASLO ELECTRIC LTD.	33,401.99
KERR WOOD LEIDAL	38,303.48
KOOTENAY LAKE ELECTRIC LTD.	86,234.19
MANULIFE FINANCIAL	51,007.66
MINISTER OF FINANCE	265,243.19
MUNICIPAL FINANCE AUTHORITY OF B.C.	26,035.19
MUNICIPAL PENSION PLAN	133,270.01
NELSON FORD SALES (2003) INC.	80,839.47
NORTH KOOTENAY WASTE & RECYCLING	37,710.35
RECEIVER GENERAL FOR CANADA	259,294.73
REGIONAL DISTRICT OF CENTRAL KOOTENAY	677,457.90
ROYAL BANK OF CANADA-VISA	56,480.10
TERRAFIX GEOSYNTHETICS	52,634.93
TREE TO TRUSS TIMBERFRAMING LTD.	54,330.29
WEST KOOTENAY BOUNDARY REGIONAL HOSPITAL	57,114.08
TOTAL SUPPLIERS EXCEEDING AGGREGATE OF \$25,000	\$2,932,500.96



**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES
(cont'd)
FOR THE YEAR ENDED DECEMBER 31, 2023**

2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less

Consolidated total paid to suppliers <\$25,000	\$ 668,103.53
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3. Total of payments to suppliers for Grants and Contributions

Consolidated total GRANTS & CONTRIBUTIONS	\$ 24,180.00
------------------------------------------------------	---------------------

4. Reconciliation

Total aggregate payments exceeding \$25,000 paid to suppliers	\$ 2,932,500.96
Consolidated total of payments of \$25,000 or less paid to suppliers	668,103.53
Consolidated total of all grants and contributions exceeding \$25,000	0
Consolidated total of all grants and contributions less than \$25,000	24,180.00
Total	\$3,624,784.49

The Village prepares the schedule of payments based on actual disbursements process through its Accounts Payable system. This provides assurance on completeness as the reported amounts are reconciled to the financial system payment records.

The schedule of payments is a “cash basis” listing. The figure therefore will differ significantly from the expenditures in the consolidated financial statements which are reported on an accrual basis resulting in timing differences.

Prepared under the Financial Information Regulation, Schedule 1, Section 9



Prepared under the Financial Information Regulation, Schedule 1, Section 9

MANAGEMENT REPORT

The Financial Statement contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The external auditors, Grant Thornton, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the municipality's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Council.

On behalf of the Village of Kaslo

A handwritten signature in black ink, appearing to read 'Linda Tynan', is written over the printed name.

Linda Tynan
Chief Financial Officer



STATEMENT OF FINANCIAL INFORMATION APPROVAL

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

Linda Tynan
Chief Financial Officer
June 26, 2024

Suzan Hewat
Mayor on behalf of Council
June 26, 2024

DATE: June 18, 2024

FILE NUMBER: 1880-20

TO: Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: 2023 Statement of Financial Information

1.0 PURPOSE

To seek Council's approval of the 2023 Statement of Financial Information.

2.0 RECOMMENDATION

THAT Council approve the 2023 Statement of Financial Information.

3.0 BACKGROUND

All local governments must publish an annual Statement of Financial Information (SOFI) pursuant to the Financial Information Regulations (FIR) under the Financial Information Act (FIA) of British Columbia. The SOFI must be made available for public viewing by June 30 each year and be accessible for the following three years. In addition, the Village must upload its submission to the Local Government Information System for review by the Office of Comptroller General within the Ministry of Finance.

4.0 DISCUSSION

Schedule 1 of the FIR outlines the information that the Village is required to report and how the information is to be made available to the public. The SOFI consists of four core financial statements and schedules for employee remuneration and for payments to suppliers for goods and services provided to the corporation. More specifically, the FIA requires the Village to prepare the following financial information:

- a. a statement of assets and liabilities;
- b. an operational statement;
- c. a schedule of debts; and
- d. a schedule of guarantee and indemnity agreements.
- e. a schedule showing remuneration and expenses paid to or on behalf of employees; and
- f. a schedule showing payments for suppliers of goods or services.

FIR section 9 requires that a SOFI prepared by a municipality be approved by its Council and the officer assigned responsibility for financial administration under the Community Charter, i.e. Chief Financial Officer (CFO). In addition, the SOFI must include a management report approved by the CFO, and an explanation of the roles and responsibilities of Council, management, and the auditors regarding the preparation and approval of the Statement of Financial Information. Signatures indicating approval are required with respect of each of the statements and schedules of financial information.

5.0 OPTIONS

[Recommendation is indicated in **bold**. Implications are in *italics*.]

1. **Council approves the 2023 Statement of Financial Information.** *Staff will make copies available for public examination for a period of 3 years.*
2. Refer back to staff for further review and report.

6.0 FINANCIAL CONSIDERATIONS

None to report.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Financial Information Act (FIA) of British Columbia and the Financial Information Regulations (FIR).

8.0 STRATEGIC PRIORITIES

None to report.

9.0 OTHER CONSIDERATIONS

None to report.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

June 18, 2024

Date

ATTACHMENTS: 2023 Statement of Financial Information, Village of Kaslo



The Corporation of the Village of Kaslo

2023 Statement of Financial Information (SOFI)

Box 576, Kaslo, BC V0G 1M0



Statement of Financial Information December 31, 2023

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Published pursuant to the Financial Information Regulations under the
Financial Information Act of British Columbia



Financial Statements and Auditor's Report For the Year Ended December 31, 2023

The Village of Kaslo Statement of Financial Information FIR Schedule 1, Sections 1-4 AS AT
December 31, 2023 **per attached audited Financial Statements**

VILLAGE OF KASLO
Index to Financial Statements
December 31, 2023

RESPONSIBILITY FOR FINANCIAL REPORTING

INDEPENDENT AUDITOR'S REPORT

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- Statement of Operations
- Statement of Changes in Net Financial Assets
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NOTES TO FINANCIAL STATEMENTS

SCHEDULES

- Tangible Capital Assets
- Segmented Information

SUPPLEMENTAL FINANCIAL INFORMATION

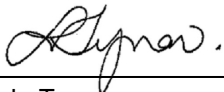
- General Operating Fund Statement of Financial Position
- General Operating Fund Statement of Financial Activities
- Capital Funds Statement of Financial Position
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RESPONSIBILITY FOR FINANCIAL REPORTING

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.

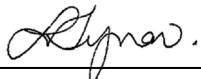
Trail, Canada
May 14, 2024

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, CFO

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.

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

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
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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>

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

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

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

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
<hr/>		
LIABILITIES		
Due to General Operating Fund	80,470	-
<hr/>		
	\$ 3,234,722	\$ 1,850,473
<hr/>		
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
<hr/>		
	\$ 3,234,722	\$ 1,850,473
<hr/>		

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.



SCHEDULE OF DEBTS FOR THE YEAR ENDED DECEMBER 31, 2023

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

Information on the Village of Kaslo's outstanding debt is included in Note 9 of the Financial Statements.

SCHEDULE OF GUARANTEE OR INDEMNITY FOR THE YEAR ENDED DECEMBER 31, 2023

Prepared under the Financial Information Regulation, Schedule 1, Section 5(4)

The municipality has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.



SCHEDULE OF REMUNERATION

Prepared under the Financial Information Regulation, Schedule 1, Section 6(2)(a), (b), (c), (d)

1. ELECTED OFFICIALS

NAME	Office	Remuneration	Expenses
Hewat, Suzan	Mayor	\$ 14,554.89	\$ 2,723.19
Bird, Erica	Councillor	8,290.96	6,675.17
Brown, Matthew	Councillor	8,413.30	6,536.64
Lang, Rob	Councillor	7,736.86	5,481.91
Leathwood, Molly	Councillor	7,713.36	229.06
TOTAL ELECTED OFFICIALS		\$ 46,709.37	\$ 21,645.97

2. EMPLOYEES

NAME	Position	Remuneration	Expenses
Dunlop, Ian	Chief Administrative Officer	\$ 129,594.42	\$ 7,783.97
Allaway, Catherine	Corporate Officer	92,304.22	3,150.97
Scott, Geoffrey	Public Works Foreman	89,157.62	1,917.39
Turner, Jason	Public Works Utility person	79,930.26	781.00
Wilson, William	Public Works Utility person	79,921.35	99.00
Consolidated total of other employees with remuneration and expenses of \$75,000 or less		354,199.53	3,497.71
TOTAL		\$ 825,107.40	\$ 17,230.04

3. RECONCILIATION

Total remuneration – Elected Officials	\$ 46,709.37
Total remuneration – Employees	<u>\$ 825,107.40</u>
Subtotal	\$ 871,816.77
Reconciling items (benefits)	<u>\$ 138,879.00</u>
	\$1,010,695.77
Total per Consolidated Financial Statements	\$1,010,696.00

Note: Discrepancy in reconciliation relates to year end accruals on Financial Statements vs cash reporting through accounting program. The Financial Statement do not break benefits out as a separate item.



**STATEMENT OF FINANCIAL INFORMATION
PREPARED UNDER THE FINANCIAL INFORMATION ACT
FOR THE YEAR ENDED DECEMBER 31, 2023**

STATEMENT OF SEVERANCE AGREEMENTS

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

There were no severance agreements made between the Village of Kaslo and its non-unionized employees during fiscal year 2023.



**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2023**

Prepared under the *Financial Information Regulation*, Schedule 1, Section 7

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

Supplier	Amount Paid
BBA ENGINEERING LTD.	\$ 26,843.15
BRENTON INDUSTRIES LTD.	386,668.71
CAPRI CMH INSURANCE SERVICES LTD.	243,778.00
CATHRO CONSULTING LTD.	106,532.01
FORTIS BC	77,423.85
GRANT THORNTON LLP	38,582.94
GREEN FOR LIFE ENVIRONMENTAL INC.	46,074.00
HUSKY OIL MARKETING COMPANY	31,905.75
KASLO BUILDING MAINTENANCE	39,522.00
KASLO BUILDING SUPPLIES	25,812.99
KASLO ELECTRIC LTD.	33,401.99
KERR WOOD LEIDAL	38,303.48
KOOTENAY LAKE ELECTRIC LTD.	86,234.19
MANULIFE FINANCIAL	51,007.66
MINISTER OF FINANCE	265,243.19
MUNICIPAL FINANCE AUTHORITY OF B.C.	26,035.19
MUNICIPAL PENSION PLAN	133,270.01
NELSON FORD SALES (2003) INC.	80,839.47
NORTH KOOTENAY WASTE & RECYCLING	37,710.35
RECEIVER GENERAL FOR CANADA	259,294.73
REGIONAL DISTRICT OF CENTRAL KOOTENAY	677,457.90
ROYAL BANK OF CANADA-VISA	56,480.10
TERRAFIX GEOSYNTHETICS	52,634.93
TREE TO TRUSS TIMBERFRAMING LTD.	54,330.29
WEST KOOTENAY BOUNDARY REGIONAL HOSPITAL	57,114.08
TOTAL SUPPLIERS EXCEEDING AGGREGATE OF \$25,000	\$2,932,500.96



**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES
(cont'd)
FOR THE YEAR ENDED DECEMBER 31, 2023**

2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less

Consolidated total paid to suppliers <\$25,000	\$ 668,103.53
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3. Total of payments to suppliers for Grants and Contributions

Consolidated total GRANTS & CONTRIBUTIONS	\$ 24,180.00
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4. Reconciliation

Total aggregate payments exceeding \$25,000 paid to suppliers	\$ 2,932,500.96
Consolidated total of payments of \$25,000 or less paid to suppliers	668,103.53
Consolidated total of all grants and contributions exceeding \$25,000	0
Consolidated total of all grants and contributions less than \$25,000	24,180.00
Total	\$3,624,784.49

The Village prepares the schedule of payments based on actual disbursements process through its Accounts Payable system. This provides assurance on completeness as the reported amounts are reconciled to the financial system payment records.

The schedule of payments is a “cash basis” listing. The figure therefore will differ significantly from the expenditures in the consolidated financial statements which are reported on an accrual basis resulting in timing differences.

Prepared under the Financial Information Regulation, Schedule 1, Section 9



Prepared under the Financial Information Regulation, Schedule 1, Section 9

MANAGEMENT REPORT

The Financial Statement contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The external auditors, Grant Thornton, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the municipality's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Council.

On behalf of the Village of Kaslo

A handwritten signature in black ink, appearing to read 'Linda Tynan', is written over the printed name.

Linda Tynan
Chief Financial Officer



STATEMENT OF FINANCIAL INFORMATION APPROVAL

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

Linda Tynan
Chief Financial Officer
June 26, 2024

Suzan Hewat
Mayor on behalf of Council
June 26, 2024

DATE: June 19, 2024

FILE NUMBER: 6970

TO: Robert Baker, Chief Administrative Officer

FROM: Catherine Allaway, Corporate Officer

SUBJECT: Participation in RDCK Regional Housing Needs Report

1.0 PURPOSE

To consider the Village of Kaslo's participation in the RDCK's 2024 Regional Housing Needs Report project.

2.0 RECOMMENDATION

THAT the Village of Kaslo participate in the Regional District of Central Kootenay's 2024 Regional Housing Needs Report project.

3.0 BACKGROUND

The Village of Kaslo partnered with the RDCK to develop a Housing Needs Report in 2020 (along with Nelson, Creston, New Denver, Salmo, Silverton & Slocan). The analysis in the 2020 Report pertained to the North Kootenay Lake region as a whole rather than just the Village of Kaslo, although a community summary was prepared for Kaslo specifically.

All local governments are required to complete Interim Housing Needs Reports by January 1, 2025.

These interim reports are only required to include three new, additional items:

- The number of housing units needed currently and over the next 5 and 20 years, calculated using the HNR Method provided in the Regulation;
- A statement about the need for housing in close proximity to transportation infrastructure that supports walking, bicycling, public transit or other alternative forms of transportation; and,
- A description of the actions taken by the local government, since receiving the most recent housing needs report, to reduce housing needs.

A local government may amend their most recent housing needs report to include these items (e.g. in the main body or as an appendix) or incorporate these items as part of an entirely new housing needs report.

4.0 DISCUSSION

In early 2024, the RDCK invited member municipalities to participate in a regional approach to developing updated Housing Needs Reports. The RDCK has since issued a Request for Proposals and, from the 3 responses, has selected M'akola Development Services as the successful proponent.

Although the Village of Kaslo did not initially express interest in participating in the regional project, there is still an opportunity to join as a latecomer. The expected cost for the Village of Kaslo to participate will be in line with the amount paid by other participating municipalities. A decision at the 2024.06.25 Council meeting is requested and the opportunity to participate may disappear if a decision

is delayed. The costs associated with the project are an eligible use of the Local Government Housing Initiatives funding.

5.0 OPTIONS

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Partner with the RDCK to establish an updated HNR. *Costs are known and efficiencies are expected as the consultant prepared the initial HNR. Project management will be provided by the RDCK staff and the project will be completed within the specified time frame.***
2. Do not partner with the RDCK – complete the required work in house. *Current staff capacity is limited and completing this work within the prescribed timeframe would displace other priority projects. Costs can be expected to be slightly higher, as there will be a learning curve.*
3. Do not partner with the RDCK – hire a contractor to complete the required work. *The cost could be comparable but significant staff time will be required to select and manage the contractors.*
4. Refer back to staff for further review and report. *The RDCK project is set to begin and Kaslo may not be able to participate if a decision is delayed.*

6.0 FINANCIAL CONSIDERATIONS

Other municipalities participating in the RDCK program are paying \$5,643 each and the Village of Kaslo will be charged a similar amount. The costs associated with the project are an eligible use of the Local Government Housing Initiatives funding.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

The timing, content and format of Housing Needs Reports are prescribed by the Province in the Local Government Act (Part 14) and Housing Needs Reports Regulation. A summary of the legislative and regulatory requirements is available [here](#).

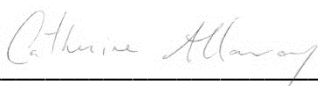
8.0 STRATEGIC PRIORITIES

Reviewing and updating the Housing Needs Assessment was identified as a priority in the Village's 2023-2026 Strategic Plan.

9.0 OTHER CONSIDERATIONS

Nil

RESPECTFULLY SUBMITTED



Catherine Allaway, Corporate Officer

ATTACHMENTS:

- RDCK Board Report: Regional Housing Needs Report RFP – Contract Award (June 11, 2024)

CAO COMMENTS:

As the interim housing needs report is a legislative requirement due by January 1, 2025, and as the Village's housing needs report is coincidentally due for review in 2025, it makes good sense to complete the review now rather than amend the 2020 report. Based on current work plans, Village staff do not have the capacity to perform the review internally or coordinate the development of an RFP and have the report finalized by January 1, 2025. Council should proceed as recommended.

APPROVED FOR SUBMISSION TO COUNCIL:



Robert Baker, Chief Administrative Officer

June 21, 2024

Date



Board Report

Date of Report:	June 11, 2024
Date & Type of Meeting:	June 13, 2024 Open Regular Board Meeting
Author:	Dana Hawkins, Planner 2
Subject:	Regional Housing Needs Report RFP - Contract Award
File:	5200\20\HNAR Housing Needs Assessment Report\2024
Electoral Areas/Municipality:	Areas A, B, C, D, E, F, G, H, I, J, K, Village of Nakusp, Village of Slocan and Village of Silverton

SECTION 1: EXECUTIVE SUMMARY

The purpose of this report is to request that the contract for the Regional Housing Needs Report project be awarded to M'akola Development Services for a total of \$83,711.00 (including GST).

RDCK is required by Provincial legislation to have an updated interim Housing Needs Report completed by January 1, 2025. RDCK has partnered with interested member municipalities to hire a consultant to complete the project. The project will result in the development of Housing Needs Reports for each of the participants - RDCK, Village of Nakusp, Village of Slocan and Village of Silverton.

SECTION 2: BACKGROUND/ANALYSIS

2.1 Project Description

A Housing Needs Assessment is a report that describes current and anticipated housing needs in a community by collecting data, analyzing trends and speaking with community members. Its purpose is to better inform and understand the kind of housing most needed in their communities by identifying existing and future gaps in housing supply.

RDCK and its partner communities – Creston, Kaslo, Nakusp, Nelson, New Denver, Salmo, Silverton, and Slocan – completed a Housing Needs Assessment in September 2020. Recent Provincial legislation requires all local governments to update Housing Needs Reports using a standard method on a regular basis for a more consistent, robust understanding of local housing needs over 20 years. Interim Housing Needs Reports must be completed by January 1, 2025.

Staff reached out to member municipalities in early 2024 to seek interest for a regional approach for the updated Housing Needs Report. The Villages of Nakusp, Slocan and Silverton expressed interest and are partnering on this project.

2.2 Recommended Consultant

RDCK prepared a Request for Proposals (RFP) for the Housing Needs Report and issued the RFP on May 3, 2024 to BC Bid and the RDCK Bid and Tenders website.

There were three bids received by the closing date of June 3, 2024 from M'akola Development Services, Urban Matters/ Urban Systems and Urbanics Consultants Ltd.

The proposals were evaluated based on the following criteria:

- Project Team and Relevant Experience
- Methodology
- Cost and Schedule

After reviewing the submissions, the selection committee—comprised of staff from each of the local governments—considered that M’akola Development Services and their subcontractor Turner Drake and Partners Ltd. submitted the best proposal.

SECTION 3: DETAILED ANALYSIS

3.1 Financial Considerations – Cost and Resource Allocations:

Included in Financial Plan: Yes No **Financial Plan Amendment:** Yes No
Debt Bylaw Required: Yes No **Public/Gov’t Approvals Required:** Yes No

Each partner will contribute a portion of the proposal cost. The proposal from M’akola Development Services breaks out each partner’s share of the budget as follows:

RDCK	-	\$62,077
Village of Nakusp	-	\$5,643
Village of Silverton	-	\$5,643
Village of Slocan	-	\$5,643
Total	-	\$83,711

RDCK’s portion is proposed to be covered by capacity funding from the Provincial Government for local government implementation of the legislative changes to support housing initiatives. This funding is intended to support activities or projects local governments must undertake to meet the new legislative requirements. The RDCK received \$279,143.

3.2 Legislative Considerations (Applicable Policies and/or Bylaws):

In late 2023 the BC Legislature passed several pieces of legislation that changed the local government land use planning framework with the purpose to provide more housing, in the right places, faster. This included Bill 44 Housing Statutes (Residential Development) Amendment Act, Bill 46 Housing Statutes (Development Financing) Amendment Act, and Bill 47 Housing Statutes (Transit-Oriented Areas) Amendment Act. These bills received royal assent on December 7, 2023. In addition, Bill 16 Housing Statutes Amendments Act received royal assent April 25, 2024.

Bill 44 requires all local governments to update Housing Needs Reports using a standard method on a regular basis for a more consistent, robust understanding of local housing needs over 20 years. Interim Housing Needs Reports must be completed by January 1, 2025.

3.3 Environmental Considerations

Not applicable.

3.4 Social Considerations:

Housing is a key determinant to community health and resilience.

3.5 Economic Considerations:

Not applicable.

3.6 Communication Considerations:

An engagement plan will be created within the first phase of the project.

3.7 Staffing/Departmental Workplan Considerations:

The project will be managed by the Planner 2.

3.8 Board Strategic Plan/Priorities Considerations:

- Partner with our member communities to leverage their skills in the region.
- Support and encourage housing initiatives where servicing and amenities can support densification.

SECTION 4: OPTIONS & PROS / CONS

Option 1: Award the contract for the Regional Housing Needs Assessment Report project to M’akola Development Services.

The proponent has demonstrated that they are the best candidate who can achieve the objectives and expectations of the project. Staff are confident they will provide the necessary deliverables in a timely manner that will meet the requirements of Provincial legislation.

Option 2: Do not award the contract for the Regional Housing Needs Assessment Report project and re-issue the Request for Proposals (RFP).

This option would extend the RFP and could possibly invite additional submissions. This would delay the project unnecessarily and may result in project deliverables not meeting the January 1, 2025 deadline.

SECTION 5: RECOMMENDATIONS

That the Board approve the RDCK enter into a Consulting Services Agreement with M’akola Development Services for the Regional Housing Needs Report;

AND FURTHER, that the Chair and Corporate Officer be authorized to sign the necessary documents to a maximum value of \$83,711 (including GST);

AND FURTHER, that the funds be paid by the Service S104 Planning and Land Use.

Respectfully submitted,
Dana Hawkins, MCIP, RPP

CONCURRENCE

Planning Manager – Nelson Wight

Approved

General Manager Development & Sustainability – Sangita Sudan

Approved

Chief Administrative Officer – Stuart Horn

Approved