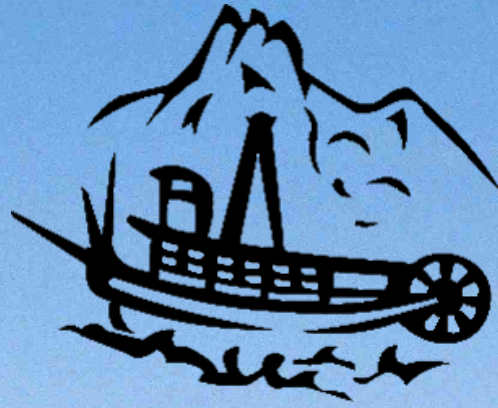


Village of Hazelton



2020 Annual Report



MESSAGE FROM THE MAYOR

Council entered 2020 with a fresh vision and clear direction thanks to the Strategic Plan which was completed in 2019. While COVID-19 did alter some plans and brought unique challenges, Council remained committed to the residents of Hazelton and continuing to make this great community a safe, healthy and enjoyable place to live, work and play.



In 2020 Council received a second Northern Capital Planning grant from the Provincial Government, this was a smaller amount than in 2019 but will help Council plan for important infrastructure projects. Council continued their advocacy work when it comes to affordable housing, economic prosperity, infrastructure upgrades and operational funding for the Upper Skeena Recreation Centre. This advocacy took place throughout the year with letters and correspondence with higher levels of government and concluded with Minister meetings at the Virtual UBCM 2020 convention. The Village of Hazelton is fortunate to have a team of employees who, with an agile working style, are dedicated to the community and always rise to any challenge. Council is proud of the way Village staff shifted direction and adapted to the changing climate that was 2020.

A tremendous number of grants were applied for and received. This allowed Council to allocate funding to a diverse set of projects including the Bastion Park Master Plan and beautification of the downtown core. Council supported local business with the Northern Development funded Business Façade grant, and looked to the future in 2020 by making vital decisions on budget 2021 including new finance software that will aid operations at the Village Office and improve efficiencies for residents.

Council is committed to ensuring that residents of Hazelton have the best opportunity for a good living, quality leisure and a variety of housing options.

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

The Village of Hazelton Council and Staff went into 2020 with big ideas and goals. These came from the 5-year strategic plan that Council, Staff and community members helped shape in 2019. In March 2020 the Village like everyone else was faced with new challenges and had to adapt quickly. Some projects and objectives were put on hold but business continuity was top of mind throughout the months following the start of the COVID-19 pandemic.

The Village of Hazelton staff continued to be available via phone, email and in-person meetings to assist residents with questions and concerns. The Village also produced numerous newsletters to keep residents informed of changing guidelines and new regulations. Our wonderful public works staff adapted and implemented new procedures to ensure that garbage pick up and water and sewer delivery continued without interruptions.

The Village of Hazelton completed some capital projects including, 3 fire hydrant replacements, engaged a consultant to conduct a Master Plan for Bastion Park and pavement patching on River Road. The Village of Hazelton also implemented new Council meeting software that not only streamlined meeting preparation for staff but also allows for an interactive document for Council and the public.

Grants were key in the delivery of many projects in 2020. This included new equipment for the Fire Department, Emergency Operations Centre, FireSmart coordinator, Housing needs assessment and childcare study to name a few.

2020 also brought staff changes to the Village. This included the retirement of a long time Public Works employee. Succession planning in the department led to internal promotions and the hiring of a new Public Works Utility Maintenance Worker. In mid-2020 the Deputy Corporate Officer left and in mid- September the Village welcomed a new Deputy Corporate Officer. The Village of Hazelton welcomes it's new employees and wishes the best to those who are continuing their journeys elsewhere.

While many saw 2020 as a lost year the Village of Hazelton was able to adapt and continue to offer services and work on important projects for the community. While some things were put on hold the Village of Hazelton looks forward to accomplishing more in 2021 and working with our residents, neighbours and all who make Hazelton such a great place to live, work and play.



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OVERVIEW

The Village of Hazelton has a responsibility to provide its citizens with a wide variety of services in a financially responsible way. The Annual report is a way for the Village to inform its residents of the progress it has made in the previous year on accomplishing its goals and objectives, managing its resources, and planning for the future.

2020 was a challenging year for many residents and businesses. The Covid-19 Pandemic hampered plans for events, but most other municipal functions carried on unchanged. Business was hurt by the pandemic in 2020, which saw a decrease in business licenses, but an increase in building permits indicate increased development from 2019.

A number of projects were carried out in all Village departments, modernizing systems, improving emergency response, and working towards greater access to amenities and quality of life for residents. Work still remains in all aspects of government, especially to attract business, source reliable infrastructure funding, and find more efficient ways to bring quality services to the people of Hazelton.

MAYOR & COUNCIL



Mayor Dennis Sterritt

- Regional District of Kitimat-Stikine Board of Directors/Regional Hospital District
- Skeena TV Association
- Northern Development Initiative Trust Regional Advisory Committee
- Municipal Insurance Agency
- Municipal Finance Authority
- Upper Skeena Recreation Centre - Owners Partnership Committee

Councillor Wendy Blackstock

- Collective Agreement Council Representative



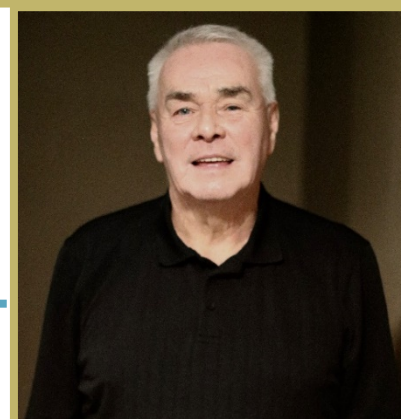
Councillor Julie Maitland

- Regional District of Kitimat-Stikine Board of Directors Alternate/Regional Hospital District
- Upper Skeena Development Centre
- Public and Technical Advisory Committee
- Community Forest



Councillor Charles (Buddy) Smith

- Wrinch Memorial Foundation
- Skeena Housing Coalition Society
- Community Health Improvement Committee
- Emergency Planning and Operations Committee



Councillor Jody Tetreau

- Hazelton District Public Library Board
- Skeena Valley Education Society



STRATEGIC PRIORITIES

Council has been working to advance priorities that matter to the people of Hazelton. They do this by passing bylaws, setting the budget, and by encouraging other levels of government to expand programming and put resources into the Upper Skeena. Council's primary areas of focus are as follows:

Economic Growth and Stability

Council considers economic Stability to be extremely important for our community's health and vitality. To this end, Council has been working toward the establishment of a Community Forest to create a sustainable source of income to offset the operational costs of the municipality.

Hazelton is also a member of the Resource Benefits Alliance.

The goal of the Northwest BC Resource Benefits Alliance is to seek a new funding agreement with the Province of BC that ensures more of the revenue generated from the northwest, remains in the region.

What is a Community Forest?

Community Forests are areas of managed woodland for which a municipality or its delegates retain the timber harvesting rights. Community Forests are legacy projects, so they are managed with attention to sustainable harvesting practices.

The revenue from community forests are a great way for municipalities to offset operational costs.



NORTHWEST BRITISH COLUMBIA
RESOURCE BENEFITS ALLIANCE

A funding agreement will allow local governments to better encourage economic development in the northwest and ensure that development creates good local jobs and sustainable, livable communities.

An Infographic from The RBA Denoting the current lack of financial returns from Northwest BC Resource Extraction



Hazelton Council took part in encouraging the Provincial Government to Follow through on its commitment to the initiative.

Affordable and Varied Housing Opportunities

In 2020, Council made pursuing housing projects a priority. The Village of Hazelton worked with developers, local housing groups and the provincial government to advocate for affordable and alternate housing options for residents.

Infrastructure Planning

Like many other small municipalities, Hazelton struggles to maintain its aging infrastructure. The Village is able to carry out the majority of infrastructure upgrades through grant funding. However, Council is pursuing options such as the RBA and the establishment of a Community Forest to provide a more sustainable source of funding for Infrastructure replacement projects.

Tourism

The natural beauty and rich history of Hazelton make it one of Northern BC's greatest "hidden gems", and one that is largely undiscovered by travellers. Council aims to promote tourism by building on our historical and cultural amenities to attract visitors. The Village wishes to find creative ways to draw visitors to Hazelton and provide them with unique experiences and lifelong memories.

Environment

The Village recognizes the major challenges that climate change will bring to our area and wishes to improve sustainable practices in the community. Council considers finding a new approach to recycling, reducing administrative paper use and pre-emptive maintenance to the wastewater system to be priorities to reduce the Village's environmental impact.

Parks and Recreation

Bastion Park and the Upper Skeena Rec Centre are significant priorities for Council. Council continues to support the Regional District of Kitimat Stikine by providing some of the operational costs for the Rec Centre. Bastion park is a major asset to the community and Council continues to re-imagine the park space to make the most of this valuable resource.

ADMINISTRATION

Hazelton requires a significant amount of behind-the-scenes work to run smoothly. This includes managing records, communications, and capital projects, issuing permits and licenses, working with other organizations and government agencies, and overseeing the Village's finances.

The Village of Hazelton has two full-time administrative positions: The Chief Administrative Officer and the Deputy Corporate Officer.

What does a CAO do?

CAO Stands for Chief Administrative Officer. The CAO's main job is to ensure that a municipality runs smoothly and efficiently. This includes overseeing staffing levels, preparing legal documents and bylaws, drafting the budget, and managing Village-owned property, among many other duties.

Administration is also responsible for providing Council with background information to inform decision making, and to facilitate strategic planning to encourage consistent goals.

Why are some meetings closed to the public?

Closed or "in-camera" meetings are allowed by provincial law under particular circumstances. Legal or financial negotiations, deliberations on award recipients, conversations concerning staff, and a few other topics are all able to be held in a closed meeting.

Council is required to indicate during the public meeting which circumstance allows the closed meeting and BC law prohibits them from discussing public topics in the closed forum.

Council Meetings

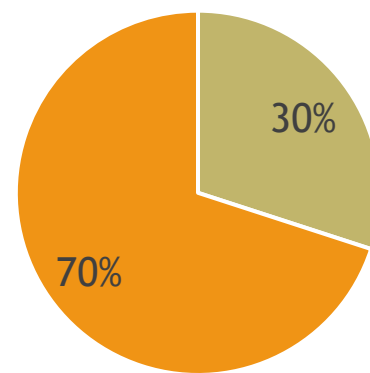
The Village of Hazelton holds monthly Council Meetings, where Council has the opportunity to pass bylaws, review and respond to important local issues, and carry out the executive function of Local Government. In 2020, there were 12 Regular Meetings, 7 Closed Meetings, and one Special Meeting.

Council began using new software in 2020 that reduces paper and makes a simpler, digitized agenda.

Business Licenses

The Village received 10 applications for business licenses in 2020. This is compared to 13 licenses in 2019. The COVID-19 pandemic was cited by business owners as a major obstacle to business in 2020.

10 Business Licenses Issued



■ Out of Town (3) ■ Local (7)

Penny the Puppy From Pioneer Day Scavenger Hunt



Dog Licenses

The Village administers Dog Licenses. In 2020, seven dogs were licensed. It is important to have your dog Licensed to comply with Village bylaws. Dogs should not be in public places without being leashed, but licensing your dog ensures it can be identified if it accidentally gets loose.

Special Events

Most special events in 2020 were unfortunately cancelled due to the COVID-19 Pandemic, but The Village managed to find alternative ways to celebrate or commemorate some special days.

Pioneer Day

The usual festivities were cancelled due to Provincial Health Order requirements so the Village took a different approach. A photograph scavenger hunt encouraged residents to go out into the community and interact with the Village's historical buildings and sights. A colouring contest using specially-made designs from a local artist was also used to celebrate Pioneer Day.

Pioneer Day Colouring Page Designed by Michelle Stoney, Coloured by Reanna Marshall



Remembrance Day

The Village of Hazelton took on the role of selling wreaths to local organizations and individuals to commemorate those who have fallen. An in-person ceremony could not be held, so these wreaths were instead displayed in homes and businesses.

Christmas in Hazelton

Regular Christmas in Hazelton festivities were also cancelled in 2020. As an alternative, Hazelton and Gitanmaax held a number of contests. Prizes were given for the best decorated houses in three categories and for the kids, prizes were given for drawings and re-writings of Christmas songs.

PLANNING & DEVELOPMENT

Part of the duties of a local government include land use planning. Through zoning, building, and development procedure bylaws, the Village is able to ensure that land in the village is developed safely and with foresight.

The Village of Hazelton has a relatively simple zoning bylaw compared to larger communities with only seven zones and two development permit areas.

2020 Projects:

Laneway Closure

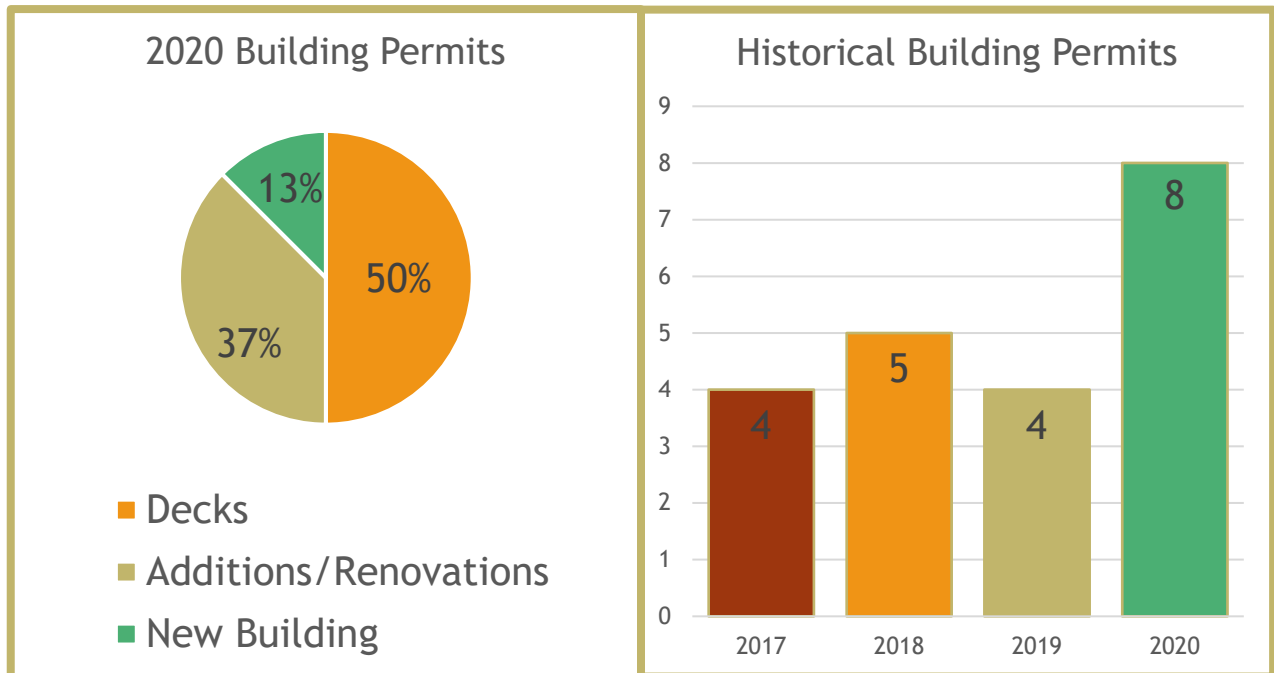
In 2020, the Village began the process of closing an unused laneway off of River road. This closure means a more efficient use of Village land, and a “Tidying up” of administrative boundaries.

Housing Needs Assessment

A housing needs assessment report was completed in 2020, which can be viewed on the Village of Hazelton Website. This report provides data on local housing needs and gives the village a tool to address a lack of affordable housing in the region.

There were eight building permits issued in 2020, an increase from the four issued in 2019.

These charts show the type distribution of building permits in 2020, and the trend of overall building permits.



Business Façade Improvement

Each year in partnership with Northern Development Initiative Trust, the Village offers downtown businesses a grant to renew or replace their storefront façade. In 2020, two businesses took advantage of the program. The program continues to be available to downtown storefront property owners.

The BC Café applied for the Business Façade Improvement Grant and revitalized their storefront.



EMERGENCY PREPAREDNESS

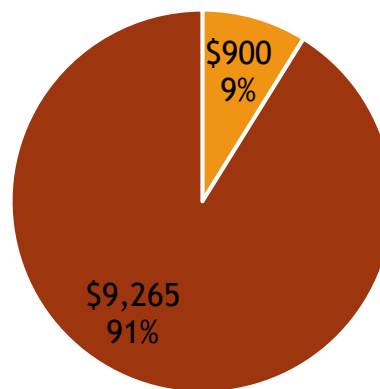
Local Governments have a role to play in the event of an emergency. If a significant disaster or threat arises, the Village will initiate its Emergency Operations Centre to assist responders.

2020 Emergency Preparedness Projects:

Emergency Operations Centre Equipment Project

The Village received a substantial grant from Union of BC Municipalities to update our Emergency Operations Centre. The Village is now more prepared to respond in the face of an emergency.

EOC Equipment Project Funds



- Village of Hazelton Contribution
- Grant Contribution

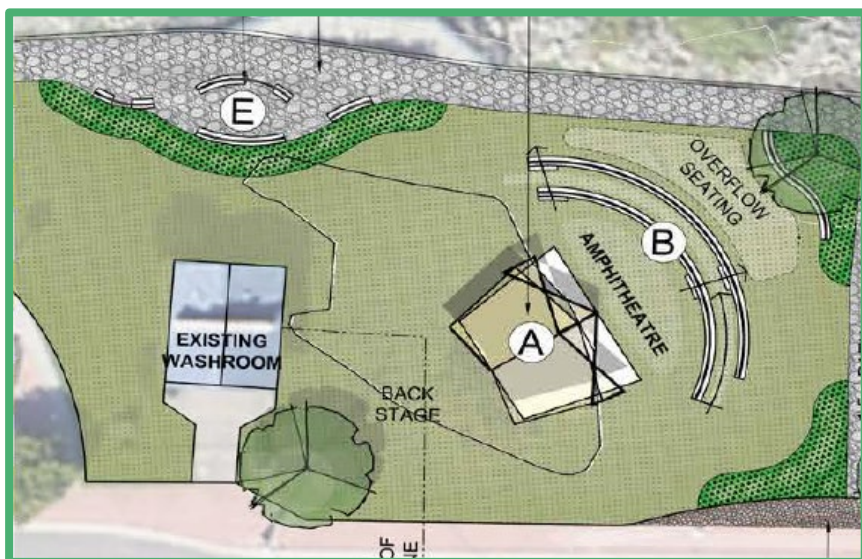
PARKS

11% of Hazelton's downtown area is park land. Public Works Staff work every day to make sure that are remains clean and in good condition for the use of all residents and visitors. The Village maintains Sargent/Bastion Park, Hankin Basketball Court, and Eagle Down Trail as well as all of the public boulevards in the Village.

2020 Parks Projects

Bastion Park Conceptual Masterplan

Sample from one of the proposed additions to the park



The Village engaged the help of a consultant to prepare a plan that explores the future of Bastion Park. The final report can be seen on the Village of Hazelton website.

New Benches and Trash Bins

2020 saw the beginning of a plan to switch out old benches and garbage receptacles with brand new ones. More new benches and receptacles will be purchased in future years.

Eagle Down Trail Improvements

The Village maintains Eagle Down Trail from the Village to The Hagwilget Bridge. In 2020, Public Works staff installed two additional benches on the trail.

Book Box

A new paddlewheeler-shaped book box was placed in Bastion park in front of the Riverboat building, where residents and visitors can take or leave a book. This adds to the growing number of such boxes in the Hazeltons.



ECONOMIC DEVELOPMENT

Each Year, the Village of Hazelton is granted funding from Northern Development Initiative Trust to fund the Love The Hazeltons Shop Local Program and to cover part of the wage for an Economic Development Officer, who works in partnership with other Upper Skeena Communities as well as the Regional District of Kitimat-Stikine.

2020 Economic Development Projects

Love The Hazeltons Shop Local Christmas Contest

This year, Love The Hazeltons administered a contest to encourage residents to buy their Christmas Gifts locally. The contest received significant interest and encouraged thousands of dollars to be spent on our local businesses.



New Businesses

The Love the Hazeltons program offers locally-owned, non-franchise businesses a web presence and professional photography, as well as access to continued events and promotions for a one-time fee of \$100 (The cost is heavily offset by Northern Development). 2 new businesses registered under Love the Hazeltons in 2020. The Village promotes the program to all new eligible businesses and advertises the program weekly in the Bulkley Browser.



Upper Skeena Childcare Needs Assessment

The Village of Hazelton, along with the RDKS and the District of New Hazelton engaged the services of a consultant to create the Upper Skeena Childcare Needs Assessment. This guiding document outlines the current and expected challenges to accessible childcare in the region and proposed some steps toward long-term solutions. The assessment can be found on the Village of Hazelton Website.

COMMUNITY

A significant number of non-profit organizations call the Village of Hazelton their home, and take steps to improve our community on a daily basis. Here are some of the ways the Village of Hazelton supported or partnered with local non-profits in 2020.

Community Enhancement Grants

Each year in January, the Village accepts applications for Community Enhancement Grants, a program that aims to encourage local events and initiatives through discretionary funding. Council makes the decision to whom the funding should go, based on the applications and the needs of the community. In 2020, Learners Opportunity Group Society (LOGS) was the recipients of the Grant for their Christmas Gift of Literacy program.

Upper Skeena Recreation Centre - The Heart of the Hazeltons



The Village of Hazelton supports the Upper Skeena Recreation Centre (USRC) and the excellent community initiatives it provides. The facility requires significant year-over-year financial input from many of the governments that make up the Upper Skeena, including Hazelton. Village Council has made a priority of pursuing alternative funding for the USRC, including petitioning the Province of BC for access to Community Gaming Grant Funding.

FIRE DEPARTMENT

The Village of Hazelton Fire department is 100% Volunteer-operated, and operates in conjunction with the Gitanmaax Fire Department. 2020 was an exciting year for the department. The department responded to 26 calls, a new fire chief was appointed, and many new members enrolled following a successful recruitment drive. Additionally, the Village received grants to update old equipment and to promote fire safety through the Firesmart Program.

2020 Fire Department Projects

Fire Department Recruitment Drive and New Fire Chief

The Hazelton Volunteer Fire Department made a substantial push for new recruits in 2020. Through targeted advertising, the Department managed to increase membership by 40%. In addition, the Village welcomed Nathan Combs as the new volunteer Fire Chief. Welcome, Nathan!



Fire Department Equipment Upgrading Project

The Hazelton Volunteer Fire Department was able to update some of its aging equipment thanks to a grant from Union of BC Municipalities. Purchases included new breathing apparatuses, protective equipment, and a thermal imaging camera.

FireSmart Regional Coordinator Project

The Upper Skeena region benefitted from a grant through the Union of BC Municipalities that allowed the Village of Hazelton to oversee the hiring of a regional Firesmart Coordinator. The coordinator promoted wildfire safety in and around the Hazeltons.



INFRASTRUCTURE

Hazelton is a small community, but has significant needs for infrastructure. Public works crews work all year to keep sewer and water systems, roads, sidewalks, Village-owned buildings, and other public spaces in a safe and reliable state. This includes patching potholes, repairing structures, and monitoring water and effluence testing facilities and equipment for damage and wear. The Village often needs to perform larger replacement projects as well, which are often dependent on funding.

2020 Infrastructure Projects

Cemetery Expansion

The Village of Hazelton took over administration of the 2 Mile Cemetery in 1979, with incomplete records and no formal system of grave placement. Administration has attempted to make the most of the space in the cemetery, but it is time for the cemetery to undergo an expansion. In 2020, surveyors were hired to plot the positions of existing graves and begin the process of planning the new cemetery plot next to the existing one. A fence was installed to prepare for using the new plot.

Fire Hydrant Replacement

Well-maintained fire hydrants are essential to a fire department's ability to respond effectively to an emergency. In 2020, the Village replaced three aging hydrants in the downtown.



FINANCE

The Finance Department is responsible for overseeing the budget. The Village of Hazelton works hard to make sure that receiving revenue and spending money is performed responsibly. Finance is responsible for collecting taxes, ensuring the Village stays within spending limits and pays vendors on time, and that the Village’s finances are transparent for the yearly audit.

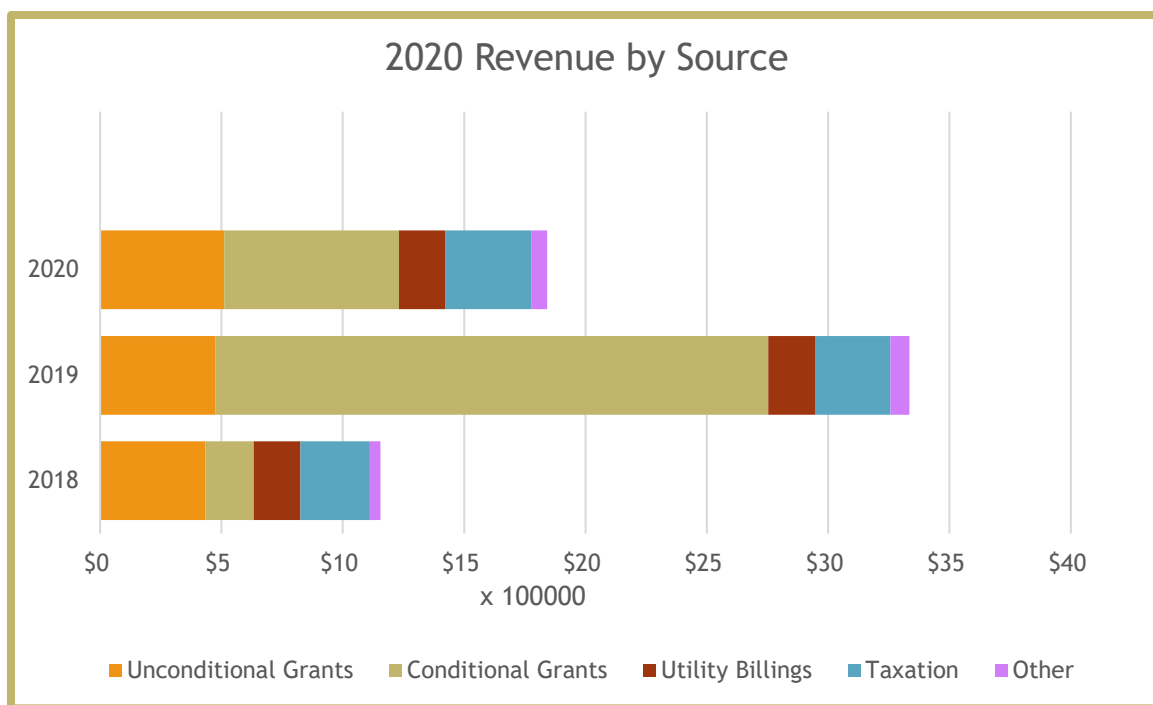
Your Tax Dollars

Hazelton receives the vast majority of its revenue from sources other than direct taxation. The below graph shows how little of the Village’s annual budget is represented by Hazelton taxpayers directly. The majority of Hazelton’s funding comes from grants administered through not-for-profit, provincial, or federal programs.

What are Conditional and Unconditional Grants?

Conditional Grants are given to the Village on the condition that we spend the money on a particular type of project, such as public art or improving Emergency Response.

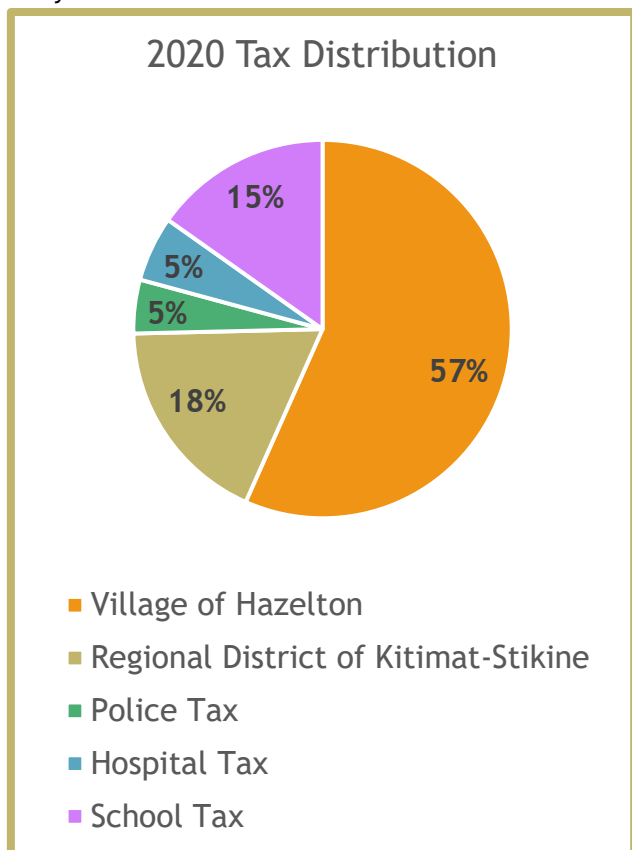
Unconditional Grants can be used for nearly anything in the budget, including regular operations or maintenance.



In order to carry out the projects and everyday services, the Village has many expenses. Council and Staff take the responsibility of public fund stewardship very seriously and consideration is made to efficiency when making financial decisions.

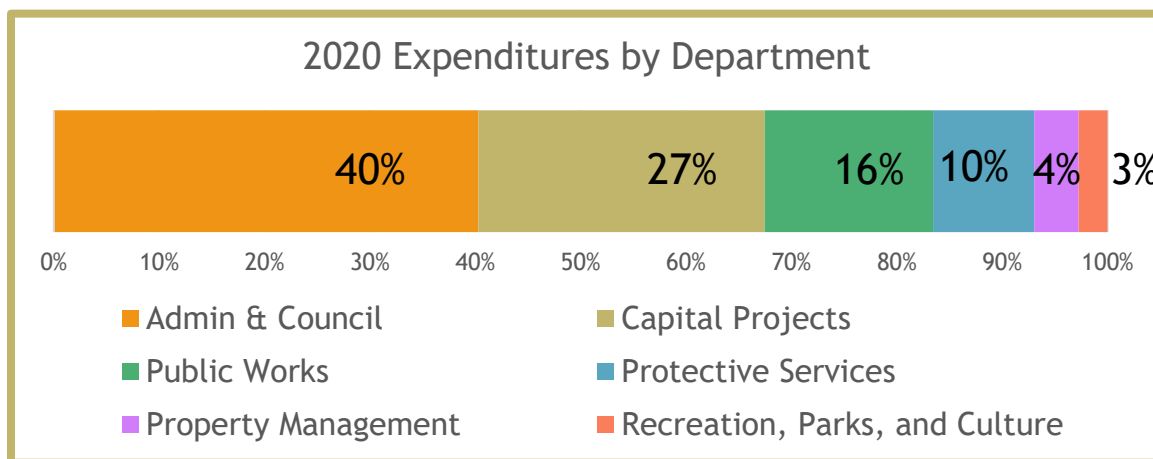
Where Do Your Tax Dollars Go?

How your tax dollars were distributed in 2020

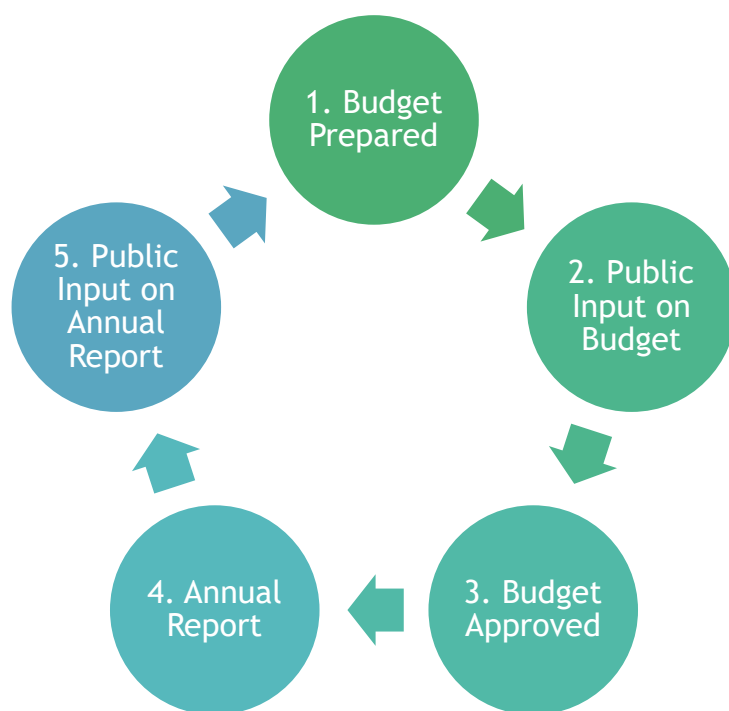


A large portion of the taxes you pay to the Village of Hazelton are redirected to other governments. In 2020, Hazelton added just over half of received taxes to revenue.

The Village draws on many funding sources other than direct taxation, such as grants and Payments in Lieu of Taxes (PILTs) from other governments and crown corporations. As a whole, the Village’s expenditures were distributed between departments as indicated by this graph.



The Yearly Cycle



Each year there is a cycle for the approval of the budget:

1. Administration prepares a draft of the budget based on Council's priorities and input from the previous year's reporting.
2. Council reviews the Draft and the public is given an opportunity to ask questions and supply input on the draft budget.
3. Council chooses which changes they wish to make and then they approve the year's budget.
4. The following year, Staff prepares an annual report to lay out deliverables for the previous year.
5. Council and the public comment on the annual report and suggest elements they wish to see next year.

The Future

Each year during the budget process, the Village of Hazelton must prepare a five-year financial plan. The figures for the final four years included in the plan are estimates based on suspected tax revenue, anticipated grant funding, and foreseeable projects. These are not confirmed until the financial plan is adopted for that year, so residents will have further opportunity to provide input on the budget for future years. The plan encompasses 5 years to ensure that the Village is planning for future expenses and keeping a long-term view of financial stewardship.

Annual Report Progress

The Community Charter and the Local Government Act are the pieces of legislation by which local governments obtain their authority to create bylaws, collect taxes, conduct elections and perform services for their citizens. This legislation also requires that municipalities develop annual reports as a means of informing the public on the activities and functions that are achieved throughout the year. Municipalities are also required to identify objectives, strategies and measures to report on the effectiveness and efficiency of municipal programs. As these objectives, strategies and measures are refined and reporting practices are improved over the years, a comprehensive picture of municipal operations will be available to the public, funding agencies, partners and any other organization that seeks information. The information contained in this year's Annual Report depicts the comprehensive progress report for the year 2020 and includes objectives for 2021.

2021 PRIORITIES AND OBJECTIVES

In 2019, Village Council and staff worked with community stakeholders to develop a list of strategic priorities. Council and staff work towards the implementation of these goals through . The following represent the goals for 2021.

TOURISM		
Promotion	Increase advertising and promotion of Community Guide	Medium Cost
Wayfinding Signage	Welcome to Hazelton Sign	High Cost
Sculptures and Artwork	Create opportunity and spaces for artwork in the downtown. Brand community with regards to artwork.	Medium Cost

Housing and Infrastructure		
Housing Development	Develop Innovative Policy and frameworks for residential Housing Developments.	Low Cost
	Encourage subdivision development, implementation of clear, updated subdivision policy and bylaws.	
	Promoting secondary suites and mix-use buildings.	
Asset Management	Asset Management Plan including upgrades to drainage system, water line, sewer line, fire hydrants, and roads.	High Cost, Grants Available
Asset Replacement	Replacement of municipal equipment including garbage truck, tractor, and IT equipment	High Cost, Grants Available

Environment		
Infrastructure	Ensure the safety and integrity of infrastructure to reduce the risk of environmental damage.	Medium Cost, Grants Available
Recycling	Work with the community to find effective, cost-efficient ways to provide residents with recycling options.	Low Cost,
Tree Planting	Add trees for shade, ornamentation, and ecological benefit.	Low Cost, Grants Available

Economic Development		
Recreation Centre	Continued support for the Upper Skeena Rec Centre	High Cost
Partnership	Improve Council to Council Relationships. Partner with Gitanmaax on Economic Development Priorities that benefit both Communities.	Low Cost
Love the Hazeltons	Continue to take a leadership role in promoting and developing Love the Hazeltons.	Low Cost, Grant Available

Parks and Recreation		
Boardwalk	Extend and make improvements to the river boardwalk to increase accessibility.	High Cost, Grants Available
Bastion Park	Install artwork or sculptures to increase traffic. Work towards the construction of an amphitheater to create a public space for community concerts and events.	High Cost, Grants Available

APPENDIX A: DECLARATION OF DISQUALIFICATIONS

There were no disqualifications made under Section 111 of the Community Charter in 2020.

-Lina Gasser, Chief Administrative Officer

APPENDIX B: PERMISSIVE TAX EXEMPTIONS

In accordance with section 98(2)(b) of the Community Charter, the following properties in the Village of Hazelton were provided permissive property tax exemptions by Council for 2020, as passed in 2016-2020 Tax Exemption Bylaw no. 477, 2015.

- | | |
|--|--------------|
| 1. Governing Council of the Salvation Army
Block 54, Plan PRP543, Cassiar Land District Lot 8 | \$643.74 |
| 2. Regional District of Kitimat Stikine
Block 3, Plan PRP6613, District Lot 105, Cassiar Land District
Except Plan 12542 | \$189,946.22 |

CORPORATION OF THE VILLAGE OF HAZELTON**BYLAW NO. 512, 2020**

A bylaw to adopt a financial plan for the years 2020 to 2024

WHEREAS the Council of the Village of Hazelton is required to adopt a five-year financial plan;

NOW THEREFORE the Council of the Village of Hazelton in open meeting assembled, enacts as follows:

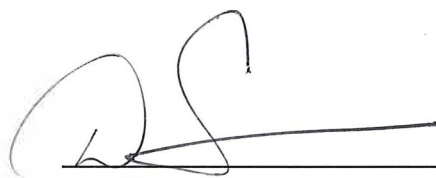
1. Schedule "A" attached hereto and made part of this bylaw is hereby declared to be the Financial Plan of the Village of Hazelton for the 5-year period ending December 31, 2024.
2. Schedule "B" attached hereto and made part of this bylaw is hereby declared to be the Statement of Objectives and Policies.
3. This bylaw may be cited for all purposes as the "2020 – 2024 Five Year Financial Plan Bylaw No. 512, 2020".

READ A FIRST TIME THIS 11th DAY OF FEBRUARY, 2020.

READ A SECOND TIME THIS 11th DAY OF FEBRUARY, 2020.

READ A THIRD TIME THIS 14th DAY OF APRIL, 2020.

ADOPTED THIS 14th DAY OF APRIL, 2020.



MAYOR

CHIEF ADMINISTRATIVE OFFICER

2020 - 2024 Five Year Financial Plan Bylaw No. 512, 2020

SCHEDULE "A"

REVENUE	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Taxation	\$ 242,660	\$ 243,145	\$ 243,632	\$ 244,119	\$ 244,607
Other Jurisdiction Taxes	158,005	145,905	145,905	145,905	145,905
Frontage Taxes	47,500	47,500	47,500	47,500	47,500
Payments in Lieu of Taxes	40,000	42,000	42,000	42,000	42,000
Licenses, Permits, Rentals and Sundry	42,000	27,000	27,000	27,000	27,000
Returns on Investments	7,000	7,000	7,000	7,000	7,000
Unconditional Grants	450,000	450,000	450,000	450,000	450,000
Conditional Grants	702,500	286,900	286,900	286,900	286,900
Solid Waste Revenue	58,100	58,706	60,542	61,173	61,809
Water Revenue	60,282	60,904	61,534	62,169	62,811
Sewer Revenue	72,740	73,487	74,242	75,005	75,775
Transfer Between Funds	667,550	355,354	335,258	324,377	227,055
REVENUE TOTAL	\$ 2,548,336	\$ 1,797,902	\$ 1,781,513	\$ 1,773,147	\$ 1,678,362
EXPENDITURE					
General Government Services	\$ 584,005	\$ 577,375	\$ 590,198	\$ 586,076	\$ 590,510
Protective Services	319,700	111,834	62,051	63,292	64,558
Development Services	164,000	167,280	170,626	174,038	177,519
Public Works & Transportation	251,350	267,397	276,384	303,279	304,863
Parks, Recreation & Culture	54,500	55,590	56,702	57,836	58,993
Municipal Buildings	66,100	66,300	67,626	68,979	70,358
Solid Waste Expenditures	74,800	74,800	77,869	79,027	87,511
Water Expenditures	75,131	80,996	81,900	90,582	92,091
Sewer Expenditures	91,500	93,330	95,156	97,039	98,960
Capital Expenditures	867,250	303,000	303,000	253,000	133,000
EXPENDITURE TOTAL	\$ 2,286,542	\$ 1,797,902	\$ 1,781,512	\$ 1,773,147	\$ 1,678,362
BUDGET TOTAL	0.00	0.00	0.00	0.00	0.00

2020 - 2024 Five Year Financial Plan Bylaw No. 512, 2020**SCHEDULE "B"****Statement of Objectives and Policies**

In accordance with Section 165 of the *Community Charter*, the Village of Hazelton is required to include in the Five-Year Financial Plan, objectives and policies regarding each of the following:

1. Distribution of property taxes among the property classes;
2. Use of permissive tax exemptions; and
3. Proportion of total revenue that comes from each of the funding sources described in Section 165 (7) of the *Community Charter*.

FUNDING SOURCES

The proportion of total revenue to be raised from each funding source for 2020 is shown on Table 1.

Without grant revenues from other non-taxation sources, the Village's municipal functions simply could not be maintained at existing service levels. This year, as in previous years, the Village will be taking advantage of all possible grant opportunities, and will continue to meet its current and future goals.

Objectives:

- To Endeavour to supplement revenues from user fees and charges to lessen the burden on its limited property tax base.
- To investigate other potential funding sources and secure opportunities for additional revenues.
- To update development bylaws to respond to potential growth that may come with the increase in resource extraction and development activities.

Policies:

- The proportions of revenue proposed to come from various funding sources shall be reviewed from year to year as differing funding sources become available.
- The Village will consider the amount of revenue required to provide and maintain current service levels for all municipal services to our taxpayers. Any new or one-time expenses must be approved each year.
- Aggressively seek available grants for projects to mitigate the potential impact on property taxation rates.

**TABLE 1
2020 REVENUES**

REVENUE SOURCE	DOLLAR VALUE	% OF TOTAL REVENUE
*Rounded to zero dollar value & does not include in-house transfers		
Conditional Grants (Project)	\$702,500	37%
Unconditional Grants (Province)	450,000	23%
Property Taxes	400,000	23%
Sewer Revenue	72,000	4%
Water Revenue	61,000	3%
Solid Waste Revenue	58,000	3%
Frontage Taxes	47,500	2%
Licenses, Permits and Rentals	42,000	2%
Payments in Lieu of Taxes	40,000	2%
Return on Investments	7,000	1%
Total	\$1,880,000	100%

DISTRIBUTION OF PROPERTY TAX RATES

Table 2 below shows the distribution of municipal property tax revenue among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class forms the largest portion of the assessment base and consumes the majority of Village services.

Objective:

- To set tax rates at levels comparable to other neighbouring municipalities as to be competitive for both residential and commercial property owner to purchase property in the Village as opposed to outlying areas or other communities.

Policies:

- The amount of taxes proposed to be collected from the classes will be adjusted for taxation increases as approved by Council annually. Class multiples and tax rates will be reviewed annually to ensure that they are relative to those set by the Provincial Government and comparable municipalities.

The table below shows the proposed distribution of municipal property tax revenue among the property classes.

TABLE 2

PROPERTY CLASS <small>*Municipal Tax Only</small>	DOLLAR VALUE	% TAXATION
Class 1 – Residential	\$187,000	77%
Class 2 – Utilities	500	1%
Class 6 – Business/Other	54,100	21%
Class 8 - Recreation/Non-profit	1,000	1%
Total	\$242,600	100%

PERMISSIVE TAX EXEMPTIONS

Objective:

Council's principle objective in considering permissive tax exemptions under section 224 of the *Community Charter* is to provide financial assistance to organizations that provide a valuable service to the broader community. These services may include cultural and recreational opportunities for adults and youth, promotion of the local economy and local charitable services.

Policies:

- The total amount of municipal revenue to be foregone by permissive tax exemptions will be approved by Council on a five-year period in the Village of Hazelton's Tax Exemption Bylaw.
- In September/October of the fourth year, Council will review its objectives and policies prior to determining the permissive tax exemptions.
- Exemptions for 2019 were granted to Governing Council Salvation Army in the "2016 to 2020 Permissive Tax Exemption Bylaw No. 477, 2015".

THE CORPORATION OF THE VILLAGE OF HAZELTON
Financial Statements
December 31, 2020

**THE CORPORATION OF THE VILLAGE OF HAZELTON
COUNCIL - 2020**

MAYOR
Dennis Sterritt

COUNCILLORS

Buddy Smith
Jody Tetreau
Julie Maitland
Wendy Blackstock

APPOINTED OFFICIALS - 2020

Chief Administrative Officer

Lina Gasser

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Management's Responsibility For Financial Reporting

The financial statements 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 of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements.

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

The Councillors are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Council. The Councillors review internal financial statements on a regular basis and external audited financial statements yearly.

The external auditors, Carlyle Shepherd & Co., conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to management and Council of The Corporation of the Village of Hazelton and meet when required.

Lina Gasser
Chief Administrative Officer

October 19, 2021

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council
 Corporation of the Village of Hazelton

Opinion

We have audited the financial statements of the Corporation of the Village of Hazelton, which comprise the statement of financial position as at December 31, 2020 and the statements of operations, changes in net financial assets, cash flows and schedules 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 Corporation of the Village of Hazelton as at December 31, 2020 and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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.

Auditor's Responsibility 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 judgement and maintain professional skepticism throughout the audit.

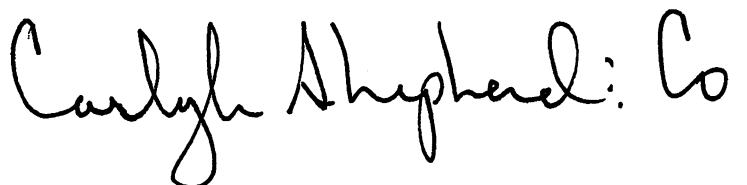
Responsibilities of Management and Council for the Financial Statements

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

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 conditions exist that do not allow for the going concern basis to be used.

Mayor and Council are responsible for overseeing the Village's financial reporting process.

Terrace, BC
 October 19, 2021



THE CORPORATION OF THE VILLAGE OF HAZELTON
STATEMENT OF FINANCIAL POSITION
As at December 31, 2020

	2020	2019
Financial Assets		
Cash and short-term investments (note 2)	\$ 3,765,237	\$ 3,168,590
Taxes receivable (note 3)	50,519	60,614
Accounts receivable (note 4)	193,285	78,833
	<u>4,009,041</u>	<u>3,308,037</u>
Liabilities		
Accounts payable and accruals (note 5)	158,319	168,054
Deferred revenue (note 6)	684,978	442,941
	<u>843,297</u>	<u>610,995</u>
Net financial assets	<u>3,165,744</u>	<u>2,697,042</u>
Non-financial assets		
Tangible capital assets (note 1 and Schedule 2)	4,318,291	4,358,427
Prepaid expenses	2,553	3,839
	<u>4,320,844</u>	<u>4,362,266</u>
Village Position	<u>7,486,588</u>	<u>7,059,308</u>
Village position consists of:		
Operating fund surplus	1,060,378	946,998
Reserve funds (Schedule 3)	2,107,919	1,753,883
Equity in tangible capital assets (note 7)	4,318,291	4,358,427
	<u>\$ 7,486,588</u>	<u>\$ 7,059,308</u>

Commitments and contingent liabilities (note 10)

Approved by:

Lina Gasser
Administrator

Dennis Sterritt
Mayor

THE CORPORATION OF THE VILLAGE OF HAZELTON
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2020

	2020	Budget	2019
Revenues			
Taxes for municipal purposes (note 8)	\$ 355,058	\$ 330,160	\$ 312,058
Government Grants and transfers (note 9)	1,230,980	1,152,500	2,753,353
User fees and sale of goods and services	193,351	191,122	200,337
Investment	27,901	7,000	39,378
Other	34,249	42,000	29,204
	1,841,539	1,722,782	3,334,330
Expenses			
General government services	330,983	426,000	359,324
Public works and transportation	273,339	317,450	212,948
Protective services	133,680	319,700	27,551
Waste management	55,785	74,800	54,677
Development services	88,923	164,000	53,689
Recreation and cultural services	161,625	172,250	592,494
Water operations	54,101	75,131	57,360
Sewer operations	81,423	91,500	84,245
Amortization of tangible capital assets	234,400	230,000	228,762
	1,414,259	1,870,831	1,671,050
Revenues over expenses	427,280	(148,049)	1,663,280
Opening Position	7,059,308	7,059,308	5,396,028
Closing Position	\$ 7,486,588	\$ 6,911,259	\$ 7,059,308

**THE CORPORATION OF THE VILLAGE OF HAZELTON
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2020**

	2020	Budget	2019
Revenues over expenses	\$ 427,280	\$ (148,049)	\$ 1,663,280
Acquisition of tangible capital assets	(194,264)	(867,250)	(44,533)
Amortization of tangible capital assets	234,400	230,000	228,762
Prepaid expenses	1,286	-	407
Increase (decrease) in net financial assets	468,702	(785,299)	1,847,916
Net financial assets - beginning of year	2,697,042	2,697,042	849,126
Net financial assets - end of year	\$ 3,165,744	\$ 1,911,743	\$ 2,697,042

THE CORPORATION OF THE VILLAGE OF HAZELTON
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2020

	2020	2019
Operating transactions		
Revenue over expenses	\$ 427,280	\$ 1,663,280
Amortization	234,400	228,762
Accounts payable and accruals	(9,735)	31,005
Deferred revenue	242,037	79,302
Accounts receivable	(104,357)	88,509
Prepaid expenses	1,286	407
	790,911	2,091,265
Capital transactions		
Acquisition of tangible capital assets	(194,264)	(44,533)
	596,647	2,046,732
Increase (decrease) in cash position	596,647	2,046,732
Cash and short-term investments - beginning of year	3,168,590	1,121,858
Cash and short-term investments - end of year	\$ 3,765,237	\$ 3,168,590

THE CORPORATION OF THE VILLAGE OF HAZELTON
Notes to the Financial Statements
For the Year Ended December 31, 2020

The THE CORPORATION OF THE VILLAGE OF HAZELTON (the "Village") is a municipality in the Province of British Columbia and operates under the provisions of the Local Government Act and the Community Charter of British Columbia. The Village provides municipal services such as public works, protective services, planning, parks, recreation and other general government services to the residents of the Village.

1. Significant Accounting Policies:

a) Basis of presentation:

The financial statements of the Village are prepared by management in accordance with Canadian generally accepted accounting principals for local governments as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

The financial statements reflect the assets, liabilities, revenues and expenses of the Village's activities and funds. The Village does not control any external entities and accordingly no entities have been consolidated into the financial statements.

b) Revenue recognition

The Village follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. Expenses are accounted for in the period the goods and services are acquired and a liability is incurred or transfers are due.

Taxation

Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Through the British Columbia Assessment appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes levied are recognized at the time they are awarded.

Government Grants and Transfers

Government grants and transfers without stipulations restricting their use are recognized in the financial statements as revenue in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, eligibility criteria have been met and the reasonable estimates of the amounts can be made. Government transfers with stipulations restricting their use and that give rise to an obligation that meets the definition of a liability are recorded as deferred revenue until settlement of the liability has occurred.

THE CORPORATION OF THE VILLAGE OF HAZELTON
Notes to the Financial Statements
For the Year Ended December 31, 2020

1. Significant Accounting Policies (continued):

b) Revenue recognition (continued)

Investment and Other

Revenue from the sale of services or user fees is recognized when the service or product is rendered by the Village. Revenue from property rentals is recognized as revenue in the period in which the property is occupied by the tenant or in accordance with the lease agreement. Investment income is recognized when earned.

c) Investments

Investments are reported at market value.

d) 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:

Buildings	40 years
Furniture, equipment and automotive	5-20 years
Roads and Engineered structures	50 years

e) Deferred revenue:

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired, thereby extinguishing the related liability.

f) Fund accounting

The operating fund, consisting of the general, water, and sewer operating funds comprises the operating costs of the services provided by the Village.

The Reserve Funds are established to hold assets for specific future purposes as approved by Council. Allowable transfers to and from the Fund is defined in the reserve fund establishment bylaw.

THE CORPORATION OF THE VILLAGE OF HAZELTON
Notes to the Financial Statements
For the Year Ended December 31, 2020

1. Significant Accounting Policies (continued):

g) Segmented information

The Village is a municipal government that provides a wide range of services to its residents and taxpayers. The Village's operations and activities are organized and reported by segments in Schedule 1. Property taxation revenue which funds many of the operations is not allocated to a specific segment and is reported as unallocated.

Protective Services

Protective services includes fire protection, first responders and emergency planning and management.

Recreation and Cultural Services

The Village operates and maintains the library, parks, trails, open spaces and leisure services.

Public Works and Transportation Services

The Public Works department provides transportation services including street maintenance, snow removal, building maintenance, street lighting, fleet maintenance, and storm sewers.

Development Services

Economic development activities including planning and land management, as well as revenues and related expenditures from commercial services are reported in this segment.

General Government Services

General government operations include legislative services, general administration, finance and information technology functions.

Waste Management

Waste management services are provided by the Public Works department and include the collection and treatment/disposal of solid waste, yard waste and recyclables.

Water Operations

This segment includes all operating activities related to pumping, testing and distributing water throughout the Village and operates under the Public Works Department.

Sewer Operations

This segment includes all operating activities related to collection and treatment of wastewater throughout the Village and operates under the Public Works Department.

h) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They are not intended for sale in the ordinary course of operations.

THE CORPORATION OF THE VILLAGE OF HAZELTON
Notes to the Financial Statements
For the Year Ended December 31, 2020

1. Significant Accounting Policies (continued):

i) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. It is reasonably possible that circumstances may arise that cause actual results to differ from management estimates, however, management does not believe it is likely that such differences will materially affect the Village's financial position. Adjustments, if any, will be reflected in operations in the period of settlement.

j) Financial instruments

The Village's financial instruments consist of cash and short-term investments, accounts receivable, accounts payable and accruals. Unless otherwise indicated, it is management's opinion that the Village is not exposed to any significant interest, credit, or currency risks arising from these financial instruments.

k) Employee future benefits

The Village and its employees make contributions to the Municipal Pension Plan, and the employees accrue benefits under this plan based on service. The Village's contributions are expensed as incurred.

l) 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 all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Village is directly responsible or accepts responsibility.
- a reasonable estimate of the amount can be made

Management has not identified any contaminated sites at this time and therefore no liability is recognized in these financial statements.

THE CORPORATION OF THE VILLAGE OF HAZELTON
Notes to the Financial Statements
For the Year Ended December 31, 2020

2. Cash and short-term investments

Cash and short-term investments are comprised of cash on deposit and investments as follows:

	2020	2019
Cash	\$ 3,168,745	\$ 2,577,108
Short-term investments	596,492	591,482
	<u>\$ 3,765,237</u>	<u>\$ 3,168,590</u>

3. Taxes Receivable

	2020	2019
Current	\$ 30,207	\$ 40,872
Arrears	20,312	19,742
	<u>\$ 50,519</u>	<u>\$ 60,614</u>

4. Accounts receivable

	2020	2019
Government grants	\$ 104,254	\$ 16,328
Other receivables	89,031	62,505
	<u>\$ 193,285</u>	<u>\$ 78,833</u>

5. Accounts payable and accruals

	2020	2019
Trade accounts payable and accruals	\$ 78,836	\$ 112,990
Other government agencies	25,134	13,291
Accrued salary, wages and employee benefits	54,349	41,773
	<u>\$ 158,319</u>	<u>\$ 168,054</u>

6. Deferred revenue

	2020	2019
Federal Gas Tax - Community Works Fund	\$ 393,664	\$ 439,555
Covid re-start funds	268,000	-
Other	23,314	3,386
	<u>\$ 684,978</u>	<u>\$ 442,941</u>

THE CORPORATION OF THE VILLAGE OF HAZELTON
Notes to the Financial Statements
For the Year Ended December 31, 2020

7 Equity in tangible capital assets

Equity in tangible capital assets represents the net book value of total capital assets less long term obligations assumed to acquire those assets. The change in equity in tangible capital assets is as follows:

	2020	2019
Opening balance	\$ 4,358,427	\$ 4,542,656
Tangible capital assets purchased through operations	194,264	44,533
Amortization	(234,400)	(228,762)
Closing balance	\$ 4,318,291	\$ 4,358,427

8 Taxes for municipal purposes

	2020	2019
Taxes collected:		
Property taxes	\$ 234,097	\$ 191,579
Frontage assessments	61,800	60,900
Grants in lieu of taxes	47,794	45,656
Penalties and interest on taxes	11,367	13,923
	\$ 355,058	\$ 312,058

9 Government grants and transfers

	2020	2019
Unconditional grant	\$ 511,576	\$ 475,488
NDIT	77,424	1,838
UBCM	100,769	-
Federal / Provincial capital grants	521,531	2,244,944
Regional District of Kitimat-Stikine	14,000	12,000
Other	5,680	19,083
	\$ 1,230,980	\$ 2,753,353

THE CORPORATION OF THE VILLAGE OF HAZELTON
Notes to the Financial Statements
For the Year Ended December 31, 2020

10 Commitments and Contingent Liabilities

Third party claims

There are no known claims against the Village at the year-end.

Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of trustees, representing plan members and employers, are responsible for administering the plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2019, the Plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation of the Municipal Pension Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2021 with the results available in 2022.

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

THE CORPORATION OF THE VILLAGE OF HAZELTON
Schedule of Segmented Revenues and Expenses
For the Year Ended December 31, 2020

Schedule 1

	General Government Services	Public Works and Transportation	Protective Services	Waste Management	Development Services	Recreation and Cultural Services	Water Operations	Sewer Operations	Unallocated	2020	Budget	2019
Revenues												
Net taxes available for municipal purposes	-	-	-	-	-	-	-	-	355,058	355,058	330,160	312,058
Government grants and transfers	511,576	137,515	33,894	-	84,907	123,087	-	-	340,001	1,230,980	1,152,500	2,753,353
User fees and sale of goods and services	771	-	-	57,760	2,714	-	59,548	72,558	-	193,351	191,122	200,337
Investment	13,865	-	-	-	-	-	-	-	14,036	27,901	7,000	39,378
Other	34,249	-	-	-	-	-	-	-	-	34,249	42,000	29,204
	560,461	137,515	33,894	57,760	87,621	123,087	59,548	72,558	709,095	1,841,539	1,722,782	3,334,330
Expenses												
Grants in aid	-	-	-	-	14,000	117,750	-	-	-	131,750	130,250	520,189
Materials, services and supplies	109,744	147,672	131,365	7,792	74,923	22,550	6,109	33,430	-	533,585	898,228	381,811
Professional services	20,673	-	-	-	-	-	-	-	-	20,673	23,500	16,867
Salaries, wages and benefits	190,054	117,931	2,315	47,993	-	21,325	47,992	47,993	-	475,603	553,853	489,013
Travel and training	10,512	7,736	-	-	-	-	-	-	-	18,248	35,000	34,408
Amortization	-	-	-	-	-	-	-	-	234,400	234,400	230,000	228,762
	330,983	273,339	133,680	55,785	88,923	161,625	54,101	81,423	234,400	1,414,259	1,870,831	1,671,050
Excess (deficiency) of revenues over expenses	229,478	(135,824)	(99,786)	1,975	(1,302)	(38,538)	5,447	(8,865)	474,695	427,280	(148,049)	1,663,280

THE CORPORATION OF THE VILLAGE OF HAZELTON
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2020

Schedule 2

	Land and Parks	Buildings	Furniture, equipment and automotive	Roads and Engineered structures	Water Infrastructure	Sewer Infrastructure	2020 Total	2019 Total
Cost								
Opening Balance	536,183	1,106,657	796,260	3,125,046	2,265,379	1,929,542	9,759,067	9,714,534
Additions	32,697	-	90,528	71,039	-	-	194,264	44,533
Disposals	-	-	(31,782)	-	-	-	(31,782)	-
Closing balance	568,880	1,106,657	855,006	3,196,085	2,265,379	1,929,542	9,921,549	9,759,067
Accumulated Amortization								
Opening Balance	-	752,291	617,243	1,331,332	1,440,805	1,258,969	5,400,640	5,171,878
Amortization	-	25,680	50,013	68,185	46,406	44,116	234,400	228,762
Disposals	-	-	(31,782)	-	-	-	(31,782)	-
Closing balance	-	777,971	635,474	1,399,517	1,487,211	1,303,085	5,603,258	5,400,640
Net book value, December 31, 2020	568,880	328,686	219,532	1,796,568	778,168	626,457	4,318,291	
Net book value, December 31, 2019	536,183	354,366	179,017	1,793,714	824,574	670,573		4,358,427

THE CORPORATION OF THE VILLAGE OF HAZELTON
SCHEDULE OF RESERVE FUNDS
Year Ended December 31, 2020

Schedule 3

	2020			2019
	Capital Works	Northern Capital & Planning	Total	Total
Opening balance	\$ 52,358	\$ 1,701,525	\$ 1,753,883	\$ 52,358
Grant received in the year	-	340,000	340,000	2,148,000
Interest	-	14,036	14,036	10,376
Allocation to operations for USRC grant	-	-	-	(456,851)
Closing balance	\$ 52,358	\$ 2,055,561	\$ 2,107,919	\$ 1,753,883



Village of Hazelton

PO Box 40, 4310 Field Street

Hazelton, BC

VOJ 1Y0

