

2022 ANNUAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2022



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Village of Hazelton

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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 a given year on accomplishing its goals and objectives, managing its resources, and planning for the future.

2022 saw a return to business as usual for residents and businesses with the end to the Covid-19 Pandemic, but was a period of transition for the Village. After three years, Chief Administrative Officer Lina Gasser left the Village for a new position and Robyn Carlé was hired as her replacement. In October, the General Local Elections were held throughout BC with the Village voting in new and familiar faces to Council.

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



2018-2022 Mayor and Council

Back - Left to Right: Councillor Charles (Buddy) Smith, Mayor Dennis Sterrit

Front - Left to Right: Councillor Julie Maitland, Councillor Jody Tetreau, Councillor Wendy Blackstock



2022-2026 Mayor and Council

Back - Left to Right: Mayor Julie Maitland, Councillor Jody Tetreau, Councillor Charles (Buddy) Smith

Front - Left to Right: Councillor Christine Añonuevo, Councillor Wendy Blackstock

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. In 2022, Council's primary areas of focus were as follows:

Economic Growth and Stability

Council considers economic stability to be extremely important for our community's health and vitality. To this end, Hazelton is a member of the Resource Benefits Alliance.

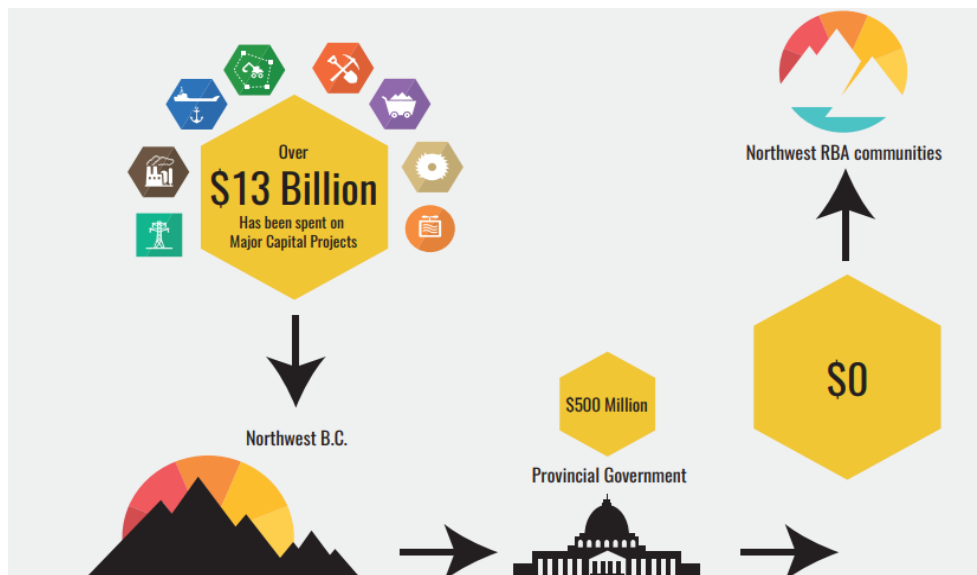
The goal of the Northwest BC Resource Benefits Alliance is to seek a new funding agreement with the Province of BC that ensures more of the revenue generated from the northwest, remains in the region.



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



Affordable and Varied Housing Opportunities

In 2022, 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.

2022 saw the start of the development of an Accessory Dwelling Units Guide. In 2021, a zoning bylaw amendment was passed allowing for homeowners to build Accessory Dwelling Units (ADU). The guide will identify suitable lots, provide a broad project cost estimate and the step-by-step process to build an ADU.

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 to provide a more sustainable source of funding for infrastructure replacement projects. In 2022, Hazelton received approval for a grant of \$1,961,811 from the federal and provincial government to upgrade River Road.

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 Recreation Centre (USRC) are significant priorities for Council. Council continues to support the Regional District of Kitimat Stikine by providing some of the operational costs for the USRC. 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 significant 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 and one part-time administrative positions: The Chief Administrative Officer, the Deputy Corporate Officer and the Finance Clerk

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.

What is a committee of the whole meeting?

COTW or committee of the whole meeting is where all members of a council come together to discuss a topic in a less formal setting, allowing for open and extensive debate, before making a final decision.

The COTW is a preparatory step for council to make informed decisions. The Council Meeting is where the official vote and decision-making on issues takes place.

Council Meetings

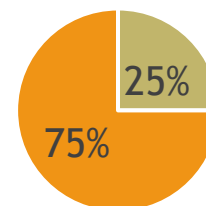
The Village of Hazelton holds monthly Council Meetings, where Council has the opportunity to pass bylaws, review and respond to important local issues, and carry out the executive function of local government. In 2022, there were 12 Regular Meetings, 8 Closed Meetings, and 4 Special Meetings.

The general local election was held in October and the inaugural meeting of the new Council was held November 1. Each Council member must swear or solemnly affirm their Oath of Office at the inaugural meeting.

Business Licenses

The Village received 12 applications for business licenses in 2022. All businesses operating within the Village boundaries must apply for a business license. This includes businesses that do not have their premises in the Village but are providing any work or service within the Village's boundaries.

12 Business Licenses Issued



■ Out of Town (3) ■ Local (9)



Dog Licenses

In 2022, 10 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

Special events were able to resume in 2022, after having been cancelled that last two years due to the COVID-19 Pandemic.

Pioneer Day

Regular Pioneer Day festivities were able to resume in 2022 including, the 5/10 km run, beach volleyball tournament, 3 vs 3 basketball tournament, kids activities, live music, parade, 'Ksan Dancers and Pioneer Day Dance.

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 was able to be held for the first time since 2019.

Christmas in Hazelton

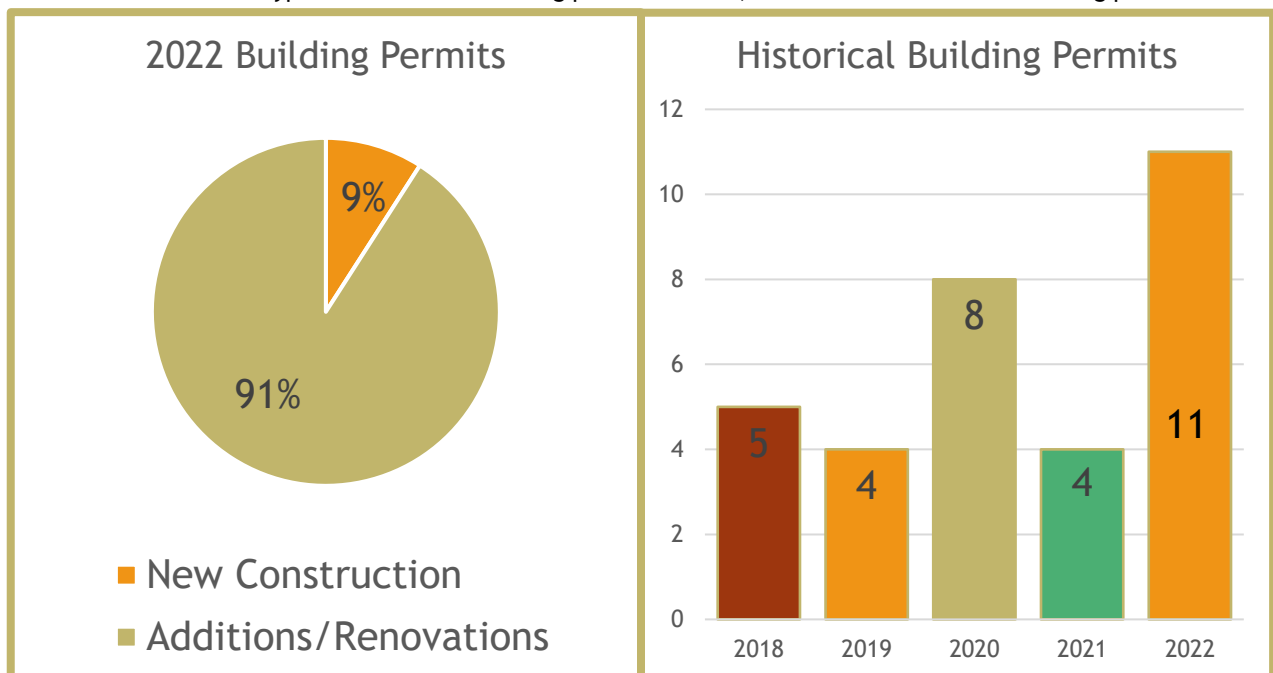
The Village received a \$20,000 Commemorate Canada Reopening Fund grant to celebrate reopening after the COVID-19 Pandemic. The grant allowed the Village to add additional activities and decorations including, snowshoe races, ugly sweater contest and fireworks.

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.

These charts shows the type distribution of building permits in 2022, and the trend of overall building permits.



PARKS

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

Hanging Baskets

Sixty self-watering hanging baskets were purchased for the downtown that allow for water conservation and a reduction in staff time.

Eagle Down Trail Maintenance

The Village maintains Eagle Down Trail from the Village to the Hagwilget Bridge. The stairs connecting Omineca Street to the trail were removed and replaced with a gravel pathway.

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.

2022 Economic Development Projects

Economic Development Plan

A draft Economic Development Strategic Plan was created to give the Village a set of goals and objects for the next five years.

Tourism Marketing

The Hazeltons Community Guide was updated to include mountain biking. Joined Ride North to promote the mountain biking trails in the area. Continued to promote the Hazelton Insider walking tour app to draw visitors to the downtown.

Housing Marketing

Updated the Accessory Dwelling Unit Guide and mapped all Village lots regarding their suitability for accessory dwelling units.

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 2022.



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 2022, there was one grant recipients Learners Opportunity Group Society (LOGS) 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.

FIRE DEPARTMENT

The Village of Hazelton Fire department is 100% Volunteer-operated and had 11 volunteers including the fire chief in 2022. The Village has traditionally operated in conjunction with the Gitanmaax Fire Department. Gitanmaax Band no longer had an active fire department and requested that the Village provide coverage for them. The Village agreed to provide coverage temporarily until they are able to reestablish their own department.

2022 Fire Department Project

Auxiliary Fire Truck

The Village purchased a 2001 Ford F550 auxiliary fire truck to help transport members during practice and call outs.

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.

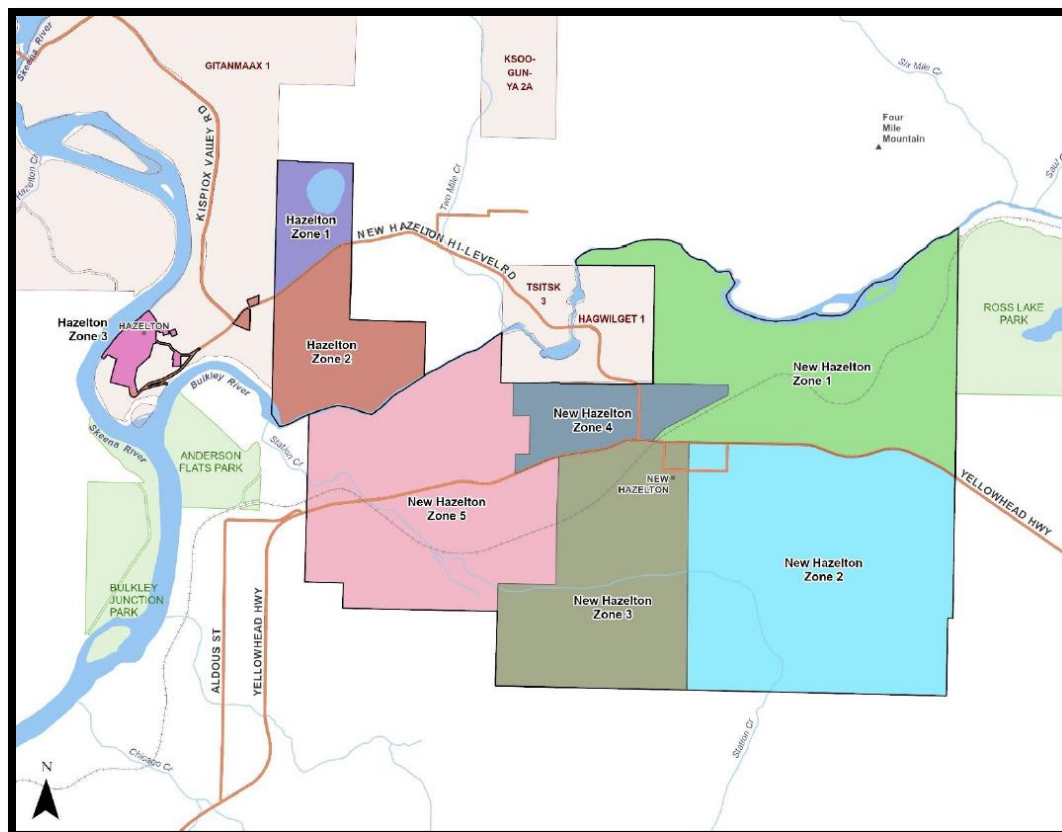
2022 Infrastructure Projects

River Road Active Transportation Upgrades and Road Works

The Village put out a tender package for the project that includes water and sewer replacement, road upgrades and new bike lanes and sidewalks. There were no bids and it was decided to wait until early 2023 to put the project out for bid again.

Evacuation Route Planning

The Village of Hazelton partnered with the District of New Hazelton to create an evacuation route plan. The plan will provide detail to help emergency planning staff in the event of an evacuation and help support their decisions during an evacuation. This includes identifying primary and secondary evacuation routes, vehicle staging locations and other considerations that should be used as part of an evacuation.



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.

2022 Finance Project

Accounting Software

The Village purchased a new accounting software program that replaced several programs that were being used by the Finance Department. The software includes accounts payable, accounts receivable, bank reconciliation, property taxes, utilities, budgeting and other functions.

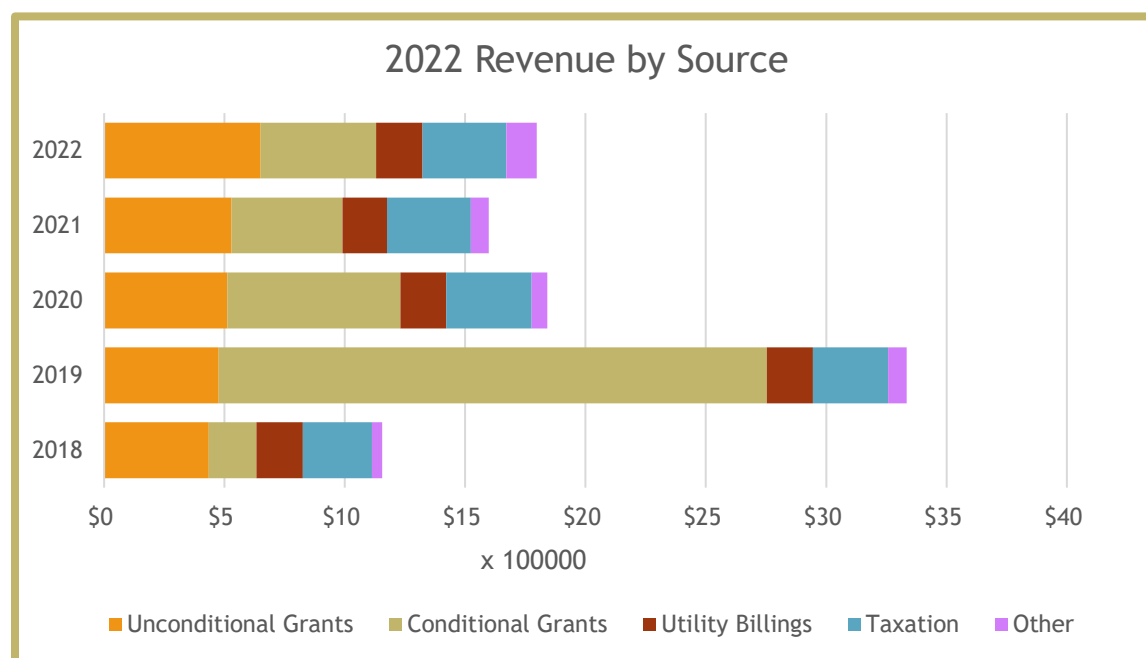
Your Tax Dollars

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.

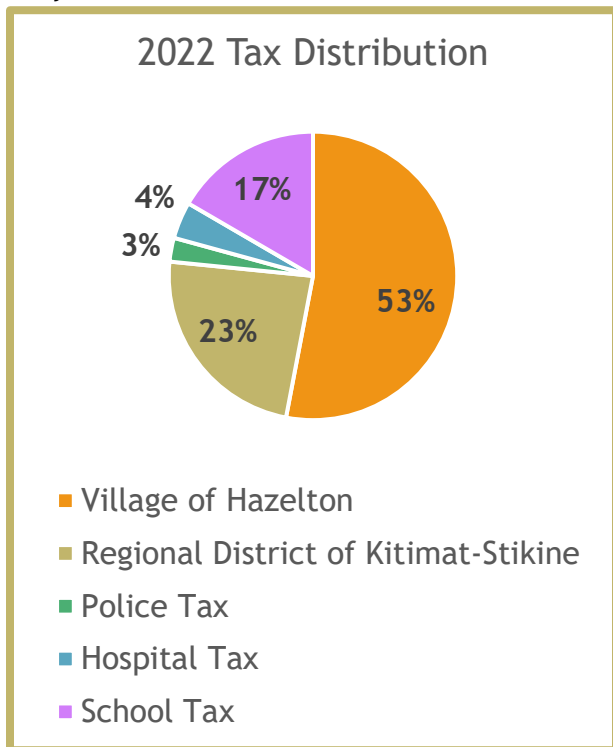
Unconditional Grants can be used for nearly anything in the budget, including regular operations or maintenance.



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.

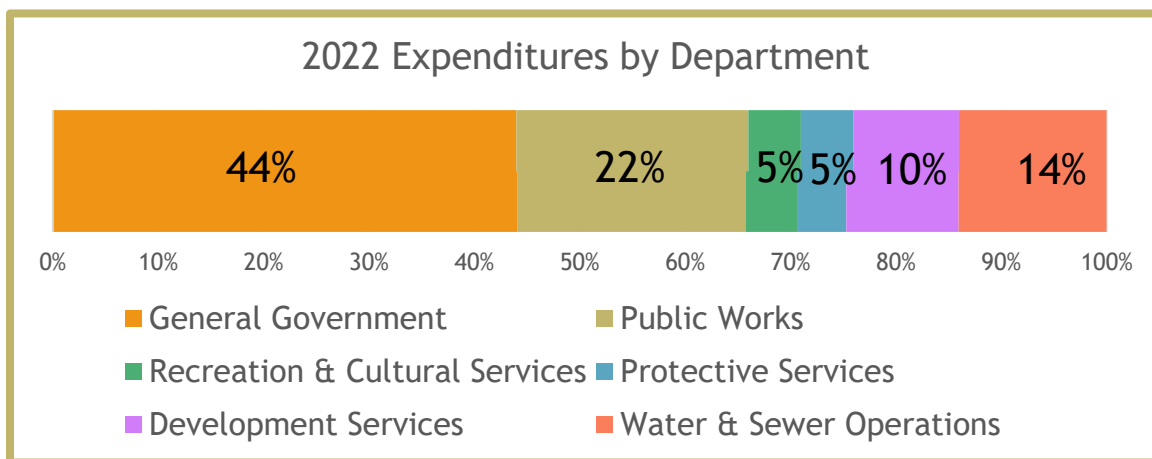
Where Do Your Tax Dollars Go?

How your tax dollars were distributed in 2022.

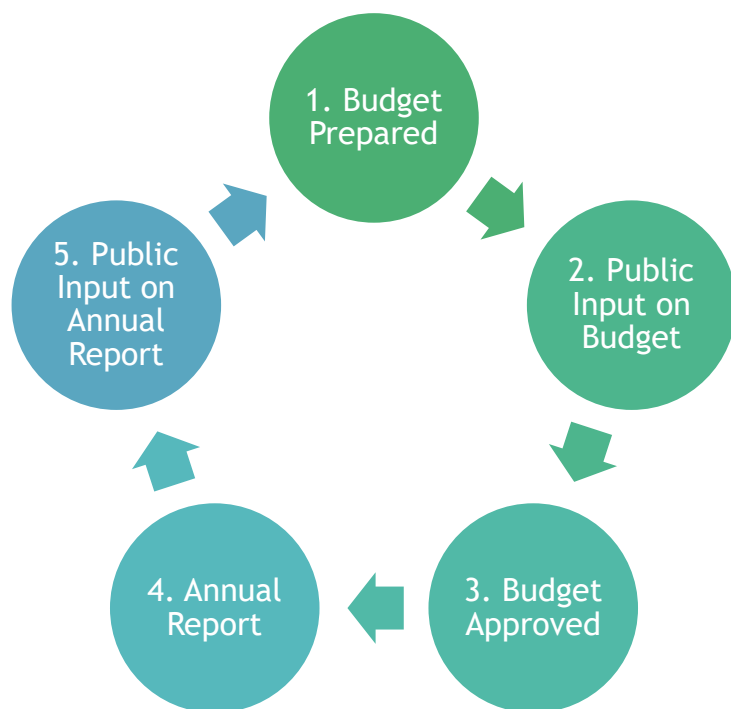


A large portion of the taxes you pay to the Village of Hazelton are redirected to other governments. In 2022, Hazelton added just over half of received taxes to revenue.

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 2022 and includes objectives for 2023.

2022 PRIORITIES AND OBJECTIVES

In 2019, Village Council and staff worked with community stakeholders to develop a list of strategic priorities. In 2021, these strategic priorities were updated. Council and staff work towards the implementation of these goals. The following represent the goals for 2022.

TOURISM		
Promotion	Increase advertising and promotion of Community Guide.	Medium Cost
	Advertise locally, regionally, nationally and internationally.	
Wayfinding Signage	Redevelop and revamp highway signage.	Medium Cost
Sculptures and Artwork	Create opportunity and spaces for artwork in the downtown. Brand community with regards to artwork.	Medium Cost
	Brand community, with regards to artwork.	
	Target artists in tourism marketing.	
Bilingual Street Signs	Partner with Gitanmaax to develop bilingual signage in the community.	Medium Cost

Housing and Infrastructure		
Housing Development	Encourage subdivision development, implementation of clear, updated subdivision policy and bylaws.	Low Cost
Asset Management	Asset Management Plan including upgrades to drainage system, water line, sewer line, fire hydrants, and roads.	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
	Provide recycling to Village residents.	High Cost
Tree Planting	Add trees for shade, ornamentation, and ecological benefit.	Low Cost, Grants Available

Community and Economic Development

Recreation Centre	Continued support for the Upper Skeena Rec Centre	High Cost
Commercial Core Safety	Improved relation with downtown businesses to increase safety.	Low Cost
	Increased RCMP patrols in downtown core.	
Partnership	Improve Council to Council Relationships.	Low Cost
	Partner with Gitanmaax on Economic Development Priorities that benefit both Communities.	
Community Masterplan	Develop a community master plan to promote potential opportunities for accommodation and commercial space. Pull together ideas from OCP, zoning, and other plans.	Medium Cost
Community Branding	The Village will complete a community branding exercise to ensure correspondence, documentation is engaging and uniform.	Low Cost
Improve Business Retention and Attraction	Work with the RDKS to improve business retention and attraction in the Village of Hazelton.	Low Cost

Parks and Recreation

Boardwalk	Extend and make improvements to the river boardwalk to increase accessibility and enjoyment.	High Cost, Grants Available
Bastion Park	Install artwork or sculptures to increase traffic.	High Cost
	Work towards the construction of an amphitheater to create a public space for community concerts and events.	
	Bell tower.	Medium Cost
Recreation Masterplan	Create a community recreation masterplan.	Low Cost
Mountain Biking	Partner with community groups and other local governments to promote Mountain Bike Trails.	Low Cost

APPENDIX A: DECLARATION OF DISQUALIFICATIONS

There were no disqualifications made under Section 111 of the Community Charter in 2022.

-Robyn Carlé, Chief Administrative Officer

APPENDIX B: PERMISSIVE TAX EXEMPTIONS

In accordance with section 98(2)(b) of the Community Charter, the following property in the Village of Hazelton was provided a 50% permissive property tax exemption by Council for 2022, as passed in 2022-2025 Permissive Tax Exemption Bylaw No. 519, 2021.

1. Oldtown Storytellers' Society
Lot A, Plan PRP11213, Cassiar Land District \$1152.33

CORPORATION OF THE VILLAGE OF HAZELTON

BYLAW NO. 525, 2022

A bylaw to adopt a financial plan for the years 2022 to 2026

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, 2026.
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 "2022 – 2026 Five Year Financial Plan Bylaw No. 525, 2022".

READ A FIRST TIME THIS 11th DAY OF JANUARY, 2022.

READ A SECOND TIME THIS 11th DAY OF JANUARY, 2022.

READ A THIRD TIME THIS 8th DAY OF FEBRUARY, 2022.

ADOPTED THIS 8th DAY OF MARCH, 2022.

For Charles G. [Signature]
MAYOR

[Signature]
CHIEF ADMINISTRATIVE OFFICER

2022 - 2026 Five Year Financial Plan Bylaw No. 525, 2022

SCHEDULE "A"

REVENUE	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Taxation	\$ 229,500	\$ 234,090	\$ 238,772	\$ 243,547	\$248,418
Other Jurisdiction Taxes	186,505	188,365	190,262	192,197	194,171
Frontage Taxes	53,000	53,000	53,000	53,000	53,000
Payments in Lieu of Taxes	88,500	92,500	92,500	92,500	92,500
Licenses, Permits, Rentals and Sundry	224,650	49,650	49,650	49,650	49,650
Returns on Investments	12,000	12,000	12,000	12,000	12,000
Unconditional Grants	530,000	530,000	530,000	530,000	530,000
Conditional Grants	9,857,450	68,700	68,700	68,700	68,700
Solid Waste Revenue	62,100	63,322	64,568	65,839	67,136
Water Revenue	58,100	59,232	60,387	61,564	62,766
Sewer Revenue	74,987	76,457	77,956	79,485	81,045
Transfer Between Funds	480,793	1,633,896	90,764	86,923	89,126
REVENUE TOTAL	\$11,857,585	\$3,061,212	\$1,528,558	\$1,535,405	\$1,548,512
EXPENDITURE					
General Government	\$ 702,669	\$ 613,902	\$ 619,750	\$ 625,715	\$ 631,799
Protective Services	115,700	65,700	65,700	65,700	65,700
Development Services	155,885	130,885	130,885	130,885	130,885
Public Works & Transportation	280,490	283,729	287,034	290,405	293,843
Parks, Recreation & Culture	44,500	44,500	44,500	44,500	44,500
Municipal Buildings	78,050	69,550	69,550	69,550	69,550
Solid Waste Expenditures	68,251	69,476	70,725	72,000	73,300
Water Expenditures	75,859	76,992	78,150	79,330	80,535
Sewer Expenditures	89,212	90,227	97,264	92,321	93,400
Capital Expenditures	10,057,750	1,616,250	65,000	65,000	65,000
Transfer to Reserve	189,219	-	-	-	-
EXPENDITURE TOTAL	\$11,857,585	\$3,061,212	\$1,528,558	\$1,535,406	\$1,548,512
BUDGET TOTAL	0.00	0.00	0.00	0.00	0.00

2022 - 2026 Five Year Financial Plan Bylaw No. 525, 2022

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 2022 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
2022 REVENUES**

REVENUE SOURCE	DOLLAR VALUE	% OF TOTAL REVENUE
*Rounded to zero dollar value & does not include in-house transfers		
Conditional Grants (Project)	\$9,857,450	88%
Unconditional Grants (Province)	530,000	5%
Property Taxes	229,500	2%
Sewer Revenue	74,987	1%
Water Revenue	58,100	1%
Solid Waste Revenue	62,100	1%
Frontage Taxes	53,000	0%
Licenses, Permits and Rentals	224,650	2%
Payments in Lieu of Taxes	88,500	1%
Return on Investments	12,000	0%
Total	\$11,190,287	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	DOLLAR VALUE	% TAXATION
*Municipal Tax only		
Class 1 – Residential	\$188,697	82%
Class 2 – Utilities	754	0.4%
Class 6 – Business/Other	39,231	17%
Class 8 - Recreation/Non-profit	818	0.6%
Total	\$229,500	100%

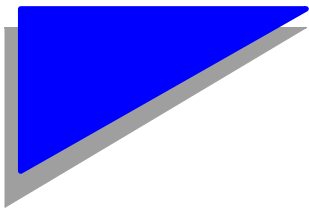
PERMISSIVE TAX EXEMPTIONS

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.

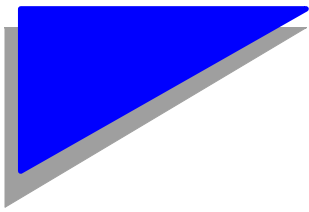
Policies:

- The total amount of municipal revenue to be foregone by permissive tax exemptions will be approved by Council in the Village of Hazelton’s Tax Exemption Bylaw.
- Exemptions for 2022 were granted to Oldtown Storytellers’ Society.



Vohora LLP
CPAs & Business Advisors

THE CORPORATION OF THE VILLAGE OF HAZELTON
Financial Statements
December 31, 2022



Vohora LLP
CPAs & Business Advisors

**THE CORPORATION OF THE VILLAGE OF HAZELTON
COUNCIL - 2022**

MAYOR

Julie Maitland

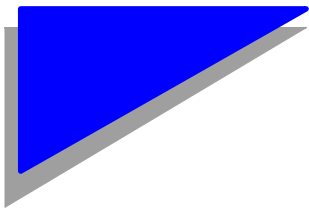
COUNCILLORS

Buddy Smith
Christine Anonuevo
Jody Tetreau
Wendy Blackstock

APPOINTED OFFICIALS

Chief Administrative Officer

Robyn Carle



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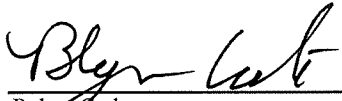
Management's Responsibility For Financial Reporting

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.

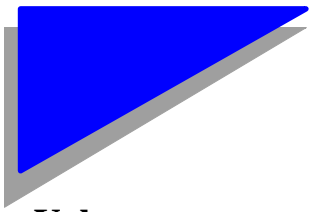
The Councillors are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Council. The Councillors review internal financial statements on a regular basis and external audited financial statements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

The external auditors, Vohora LLP, 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.



Robyn Carle
Chief Administrative Officer

Date June 13, 2024



Vohora LLP
CPAs & Business Advisors

2nd Floor – 4544 Lakelse Avenue
Terrace, BC V8G 1P8

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www.vohora.ca

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of Corporation of the Village of Hazelton

Report on the Financial Statements

Opinion

We have audited the financial statements of Corporation of the Village of Hazelton (the Village), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets and cash flows 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, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

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 ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management 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 PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

INDEPENDENT AUDITOR'S REPORT

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:

1 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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

1 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.

1 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

1 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.

1 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.

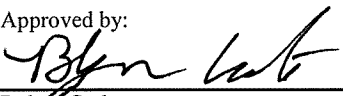
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

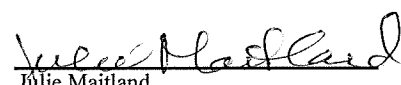
THE CORPORATION OF THE VILLAGE OF HAZELTON
STATEMENT OF FINANCIAL POSITION
As at December 31, 2022

	2022	2021
Financial Assets		
Cash and short-term investments (note 2)	\$ 4,313,792	\$ 3,785,912
Taxes receivable (note 3)	23,514	42,075
Accounts receivable (note 4)	266,034	394,016
	<u>4,603,340</u>	<u>4,222,003</u>
Liabilities		
Accounts payable and accruals (note 5)	225,829	208,933
Deferred revenue (note 6)	428,708	595,194
	<u>654,537</u>	<u>804,127</u>
Net financial assets	<u>3,948,803</u>	<u>3,417,876</u>
Non-financial assets		
Tangible capital assets (note 1 and Schedule 2)	4,389,070	4,413,616
Prepaid expenses	9,435	6,396
	<u>4,398,505</u>	<u>4,420,012</u>
Village Position	<u>8,347,308</u>	<u>7,837,888</u>
Village position consists of:		
Operating fund surplus	1,618,151	1,099,717
Reserve funds (Schedule 3)	2,340,087	2,324,555
Equity in tangible capital assets (note 7)	4,389,070	4,413,616
	<u>\$ 8,347,308</u>	<u>\$ 7,837,888</u>

Commitments and contingent liabilities (note 10)

Approved by:


 Robyn Carle
 Administrator


 Julie Maitland
 Mayor

THE CORPORATION OF THE VILLAGE OF HAZELTON
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2022

	2022	Budget	2021
Revenues			
Taxes for municipal purposes (note 8)	\$ 348,424	\$ 437,505	\$ 347,072
Government Grants and transfers (note 9)	1,130,652	1,000,000	990,935
User fees and sale of goods and services	191,562	191,200	184,975
Investment	81,616	12,000	16,816
Gain on sale of tangible capital assets	-	-	173,827
Other	45,788	60,000	57,781
	1,798,042	1,700,705	1,771,406
Expenses			
General government services	429,823	389,805	350,764
Public works and transportation	210,680	266,585	215,352
Capital operations	26,157	100,000	119,864
Protective services	45,436	222,250	206,477
Waste management	19,011	69,950	19,160
Development services	104,049	90,000	93,968
Recreation and cultural services	47,711	44,500	29,132
Water operations	58,276	76,150	46,864
Sewer operations	99,486	91,500	89,904
Amortization of tangible capital assets	247,993	245,000	248,621
	1,288,622	1,595,740	1,420,106
Revenues over expenses	509,420	104,965	351,300
Opening Position	7,837,888	7,837,888	7,486,588
Closing Position	\$ 8,347,308	\$ 7,942,853	\$ 7,837,888

**THE CORPORATION OF THE VILLAGE OF HAZELTON
 STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
 For the Year Ended December 31, 2022**

	2022	Budget	2021
Revenues over expenses	\$ 509,420	\$ 104,965	\$ 351,300
Acquisition of tangible capital assets	(223,447)	(425,000)	(371,338)
Proceeds on sale of tangible capital assets	-	-	201,219
Gain on sale of tangible capital assets	-	-	(173,827)
Amortization of tangible capital assets	247,993	245,000	248,621
Prepaid expenses	(3,039)	-	(3,843)
Increase (decrease) in net financial assets	530,927	(75,035)	252,132
Net financial assets - beginning of year	3,417,876	3,417,876	3,165,744
Net financial assets - end of year	\$ 3,948,803	\$ 3,342,841	\$ 3,417,876

THE CORPORATION OF THE VILLAGE OF HAZELTON
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022

	2022	2021
Operating transactions		
Revenue over expenses	\$ 509,420	\$ 351,300
Amortization	247,993	248,621
Gain on sale of tangible capital assets	-	(173,827)
Accounts payable and accruals	16,896	50,614
Deferred revenue	(166,486)	(89,784)
Accounts receivable	146,543	(192,287)
Prepaid expenses	(3,039)	(3,843)
	751,327	190,794
Capital transactions		
Acquisition of tangible capital assets	(223,447)	(371,338)
Proceeds on sale of tangible capital assets	-	201,219
	(223,447)	(170,119)
Increase (decrease) in cash position	527,880	20,675
Cash and short-term investments - beginning of year	3,785,912	3,765,237
Cash and short-term investments - end of year	\$ 4,313,792	\$ 3,785,912

THE CORPORATION OF THE VILLAGE OF HAZELTON
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, 2022

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	5-40 years
Roads and engineered structures	10-50 years
Water and sewer infrastructure	35 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, 2022

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.

General Government Services

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

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.

Capital Operations

The Capital services includes capital projects, feasibility studies and project management.

Protective Services

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

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.

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.

Recreation and Cultural Services

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

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, 2022

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. Estimates include the useful lives of tangible capital assets and accrued liabilities. 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, 2022

2. Cash and short-term investments

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

	2022	2021
Cash	\$ 3,704,824	\$ 3,188,509
Short-term investments	608,968	597,403
	\$ 4,313,792	\$ 3,785,912

3. Taxes Receivable

	2022	2021
Current	\$ 14,390	\$ 29,502
Arrears	9,124	12,573
	\$ 23,514	\$ 42,075

4. Accounts receivable

	2022	2021
Government grants	\$ 219,280	\$ 77,319
Other receivables	46,754	316,697
	\$ 266,034	\$ 394,016

5. Accounts payable and accruals

	2022	2021
Trade accounts payable and accruals	\$ 152,934	\$ 116,691
Other government agencies	54,564	51,971
Accrued salary, wages and employee benefits	18,331	40,271
	\$ 225,829	\$ 208,933

6. Deferred revenue

	2022	2021
Federal Gas Tax - Community Works Fund	\$ 427,360	\$ 533,626
Covid re-start funds	-	53,283
Other	1,348	8,285
	\$ 428,708	\$ 595,194

THE CORPORATION OF THE VILLAGE OF HAZELTON
Notes to the Financial Statements
For the Year Ended December 31, 2022

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:

	2022	2021
Opening balance	\$ 4,413,616	\$ 4,318,291
Tangible capital assets purchased through operations	223,447	371,338
Amortization of tangible capital assets	(247,993)	(248,621)
Sale of tangible capital assets	-	(27,392)
Closing balance	\$ 4,389,070	\$ 4,413,616

8 Taxes for municipal purposes

	2022	2021
Taxes collected:		
Property taxes	\$ 231,585	\$ 224,032
Frontage assessments	61,200	60,900
Grants in lieu of taxes	49,300	50,920
Penalties and interest on taxes	6,339	11,220
	\$ 348,424	\$ 347,072

9 Government grants and transfers

	2022	2021
Unconditional grant	\$ 650,000	\$ 529,000
NDIT	56,667	65,723
UBCM	189,846	106,872
Federal / Provincial capital grants	210,570	267,617
Regional District of Kitimat-Stikine	10,947	11,280
Other	12,622	10,443
	\$ 1,130,652	\$ 990,935

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, 2021, the Plan has about 227,000 active members and approximately 118,000 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 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, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024 with the results available in 2025.

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, 2022

Schedule 1

	General Government Services	Public Works and Transportation	Capital Operations	Protective Services	Waste Management	Development Services	Recreation and Cultural Services	Water Operations	Sewer Operations	Unallocated	2022	Budget	2021
Revenues													
Net taxes available for municipal purposes	-	-	-	-	-	-	-	-	-	348,424	348,424	437,505	347,072
Government grants and transfers	650,000	-	-	200,793	-	194,834	3,626	-	-	81,399	1,130,652	1,000,000	990,935
User fees and sale of goods and services	-	-	-	-	62,756	-	-	58,198	70,608	-	191,562	191,200	184,975
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	173,827
Investment	81,616	-	-	-	-	-	-	-	-	-	81,616	12,000	16,816
Other	45,788	-	-	-	-	-	-	-	-	-	45,788	60,000	57,781
	777,404	-	-	200,793	62,756	194,834	3,626	58,198	70,608	429,823	1,798,042	1,700,705	1,771,406
Expenses													
Grants in aid	11,024	-	-	-	-	12,500	2,500	-	-	-	26,024	28,500	28,650
Materials, services and supplies	156,078	69,860	26,157	32,682	6,609	91,549	31,461	6,149	29,736	-	450,281	663,240	546,582
Professional services	36,138	-	-	12,754	-	-	-	-	-	-	48,892	135,000	136,373
Salaries, wages and benefits	208,281	140,820	-	-	12,402	-	13,750	52,127	69,750	-	497,130	515,500	453,250
Travel and training	18,302	-	-	-	-	-	-	-	-	-	18,302	8,500	6,630
Amortization	-	-	-	-	-	-	-	-	-	247,993	247,993	245,000	248,621
	429,823	210,680	26,157	45,436	19,011	104,049	47,711	58,276	99,486	247,993	1,288,622	1,595,740	1,420,106
Excess (deficiency) of revenues over expenses	347,581	(210,680)	(26,157)	155,357	43,745	90,785	(44,085)	(78)	(28,878)	181,830	509,420	104,965	351,300

THE CORPORATION OF THE VILLAGE OF HAZELTON
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2022

Schedule 2

	Land and Parks	Buildings	Furniture, equipment and automotive	Roads and Engineered structures	Water Infrastructure	Sewer Infrastructure	2022 Total	2021 Total
Cost								
Opening Balance	541,488	1,106,657	1,030,254	3,345,095	2,265,379	1,929,542	10,218,415	9,921,549
Additions	-	-	82,902	140,545	-	-	223,447	371,338
Disposals	-	-	-	-	-	-	-	(74,472)
Closing balance	541,488	1,106,657	1,113,156	3,485,640	2,265,379	1,929,542	10,441,862	10,218,415
Accumulated Amortization								
Opening Balance	-	803,600	651,476	1,468,985	1,533,575	1,347,163	5,804,799	5,603,258
Amortization	-	25,578	63,785	69,277	45,820	43,533	247,993	248,621
Disposals	-	-	-	-	-	-	-	(47,080)
Closing balance	-	829,178	715,261	1,538,262	1,579,395	1,390,696	6,052,792	5,804,799
Net book value, December 31, 2022	541,488	277,479	397,895	1,947,378	685,984	538,846	4,389,070	
Net book value, December 31, 2021	541,488	303,057	378,778	1,876,110	731,804	582,379		4,413,616

**THE CORPORATION OF THE VILLAGE OF HAZELTON
 SCHEDULE OF RESERVE FUNDS
 Year Ended December 31, 2022**

Schedule 3

			2022	2021
	Capital Works	Northern Capital & Planning	Total	Total
Opening balance	\$ 253,577	\$ 2,070,978	\$ 2,324,555	\$ 2,107,919
Sale of land	-	-	-	201,219
Interest	-	15,532	15,532	15,417
Closing balance	\$ 253,577	\$ 2,086,510	\$ 2,340,087	\$ 2,324,555

Village of Hazelton

PO Box 40, 4310 Field Street

Hazelton, BC

V0J 1Y0

