

# 2022 ANNUAL REPORT

Telkwa



Where Rivers Meet and Friends Gather

# Telkwa

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# A Message from the Mayor



Once again, this past year (2022) was an exciting year for the Village of Telkwa. Our Chief Administrative Officer (CAO), Debbie Joujan, directed our staff leaders very competently. We are extremely thankful for her leadership skills and directions to accomplish necessary functions of their duties. I would like to express our sincere appreciation to the entire Village of Telkwa team. They do an excellent job.

In Council, we had another busy year, especially with the 2022 General Municipal Election taking place in October and three new Councillors (Councillor Lee Ewald, Councillor Cathy Frenette and Councillor Simon Schat) accepting the opportunity to serve the community as elected officials. They have eagerly participated in training provided, and their input is greatly appreciated. Councillor Annette Morgan was re-elected as a Councillor for a third term with the Village and will also serve as Deputy Mayor as required for the duration of this term. As well, I was elected as Mayor after serving as a Councillor for the previous two terms. We thank the constituents for their support in the election and moving forward as we work together on the municipal strategic priorities, long-term sustainability and ongoing betterment of our Village.

During 2022 we have undertaken many projects throughout the Village of Telkwa, as outlined in the Report that follows, a number of which were made possible as a result of successful applications for grant funding. Additionally, grant funding has been secured to expand the FireSmart Program. This includes identifying and assessing critical infrastructure buildings within the Village.

An integral part of our community is the Telkwa Volunteer Fire Department. We thank them for their service and diligence in keeping our Village safe.

Telkwa Council and staff look forward to the upcoming year and working together for continued positive improvement to our community through the cooperation of our many stakeholders as well as higher levels of government.

On behalf of the Village of Telkwa,

Leroy Dekens,  
Mayor

# Purpose of the Annual Report

Consistent with the *Community Charter* of British Columbia principle that municipalities are accountable to the public, Section 98 of the *Community Charter* requires municipalities to prepare an Annual Report regarding the financial and operational information of the community.

Annual reporting provides a further opportunity for the public to access information on how their tax dollars are spent from year to year and, additionally, provides a greater understanding of municipal services, responsibilities and priorities.

As part of the Annual Report, municipalities are required to include a progress report respecting the previous year in relation to objectives and measures established for that year. The Report also sets out current and future year objectives and the measures that will be used in determining progress towards those objectives. The philosophy behind annual reporting requirements is that providing citizens with better information, makes for better government.

*The Annual Report gives local governments the opportunity to inform residents of what works have been completed, what is being planned for in the future, how it will be accomplished, and the status of how it is progressing.*

# Corporate Goals

Council and staff of the Corporation of the Village of Telkwa will:

- balance the needs and resources of our community through effective planning, policy and program development;
- commit to sound, well-planned, and long-lasting municipal infrastructure;
- develop, maintain, and enhance Telkwa as a diverse, vibrant, unique and attractive community;
- balance economic development and diversification with social amenities and environmental responsibilities;
- strive for excellence, effectiveness, and efficiency in the delivery of services;
- commit to marketing Telkwa and promoting the spirit and pride of the community; and
- work cooperatively with the community, the Regional District of Bulkley-Nechako, other municipalities, First Nations, other levels of government, and other stakeholders in order to achieve the maximum benefit for our community.

# 2022 Mayor and Council



*From left to right:*

Councillor Annette Morgan, Councillor Lee Ewald, Mayor Leroy Dekens, Councillor Simon Schat, Councillor Cathy Frenette

## Committees and Representatives

- Smithers & District Transit Committee
- Environmental Assessment Office Advisory Working Group: Telkwa Coal Project
- BC Oil & Gas Commission
- Skeena Roundtable
- Regional District Bulkley-Nechako Board & Committee
- Northern Development Initiative Trust Advisory Committee
- Northwest Regional Hospital District Board
- Bulkley Valley Regional Pool Committee
- Bulkley Valley & Lakes District Airshed Management Society
- Cycle 16 Stakeholder Committee
- Northwest Resource Benefit Alliance

# 2022 Organizational Chart



COMMUNITY			
MAYOR & COUNCIL			
Chief Administrative Officer			
Director of Finance	Corporate Officer	Director of Operations	Fire Chief
FINANCE & ADMINISTRATION	CORPORATE & LEGISLATIVE SERVICES	PUBLIC WORKS: COMMUNITY & RECREATION	EMERGENCY SERVICES
<ul style="list-style-type: none"> <li>Public Enquiries</li> <li>Budget Process</li> <li>Payroll</li> <li>Grants and Governmental Reporting</li> <li>Tax Assessments and Taxation</li> <li>Accounts Payable and Receivable</li> <li>Financial Planning</li> </ul>	<ul style="list-style-type: none"> <li>Bylaws, Policies, and Procedures</li> <li>Freedom of Information &amp; Protection of Privacy</li> <li>Council Meetings, Public Hearings, &amp; Town Halls</li> <li>Statutory Notices</li> <li>Communications</li> <li>Economic Development</li> <li>Human Resources</li> <li>Elections</li> <li>Legislative Changes Affecting Municipality</li> </ul>	<ul style="list-style-type: none"> <li>Facilities</li> <li>Parks and Trails</li> <li>Streets and Roads</li> <li>Grounds</li> <li>Planning and Development Services</li> </ul>	<ul style="list-style-type: none"> <li>Fire Protection</li> <li>First Responders</li> <li>Flood Protection</li> <li>Emergency Operations</li> <li>Emergency Support Services (ESS)</li> <li>Emergency Management</li> <li>FireSmart</li> </ul>
		PUBLIC WORKS: ENVIRONMENTAL SERVICES	
		<ul style="list-style-type: none"> <li>Infrastructure</li> <li>Project Management</li> <li>Water</li> <li>Sewer</li> <li>Solid Waste Management</li> <li>Recycling</li> </ul>	
<b>Staff reporting to the Director of Finance</b>	<b>Staff reporting to the Corporate Officer</b>	<b>Staff reporting to the Director of Operations</b>	<b>Staff reporting to the Fire Chief</b>
Finance Assistant	Office Assistant Administrative Assistant Executive Assistant Bylaw Officer (contract) Grant Writer (contract) Economic Development Officer (contract)	Working Foreman Utility Person III Utility Person II Utility Person I (x 2) Engineering Technologist Building Inspection (RDBN contract)	EOC Coordinator ESS Director (shared service with Smithers) Firefighters (Volunteers)

# Community Profile

The picturesque, historic village of Telkwa is located at the confluence of two world-class salmon bearing rivers, the Bulkley River and Telkwa River.

Telkwa is a growing community with a beautiful rural settling and easy access to surrounding outdoor recreation. Nestled between the mountains and a myriad of lakes and streams, Telkwa's spectacular natural setting offers extensive year-round outdoor activities.

Local sightseeing and adventure tour operators offer various organized packages from world-class hunting, to sport fishing and flight charters. Locals and visitors can enjoy hiking, cycling, canoeing, tubing, rafting, kayaking, paddle boarding and bird watching. The adventures continue in the winter with phenomenal snowmobiling, Nordic skiing, snowshoeing, skating, ice-fishing and downhill skiing at neighbouring mountains.

Telkwa's population increased 11.1% (from 1,327 to 1,474) between 2016 and 2021. Telkwa has a younger median age at 35.6, while in the Regional District Bulkley-Nechako Electoral Area, the median age is 41.2. The age structure reveals Telkwa having a higher youth population (ages 0-14) and lower percentage of people between the ages of 55-64. Telkwa is also retaining its senior population. Based on this information, one can gather that Telkwa is a community where families are raised and residents age in place.

Telkwa is a friendly, safe and family oriented community, which is attractive to potential residents.

Investment opportunities are available in Telkwa, offering existing commercial space, as well as the option to expand retail and home-based businesses.

## Our History

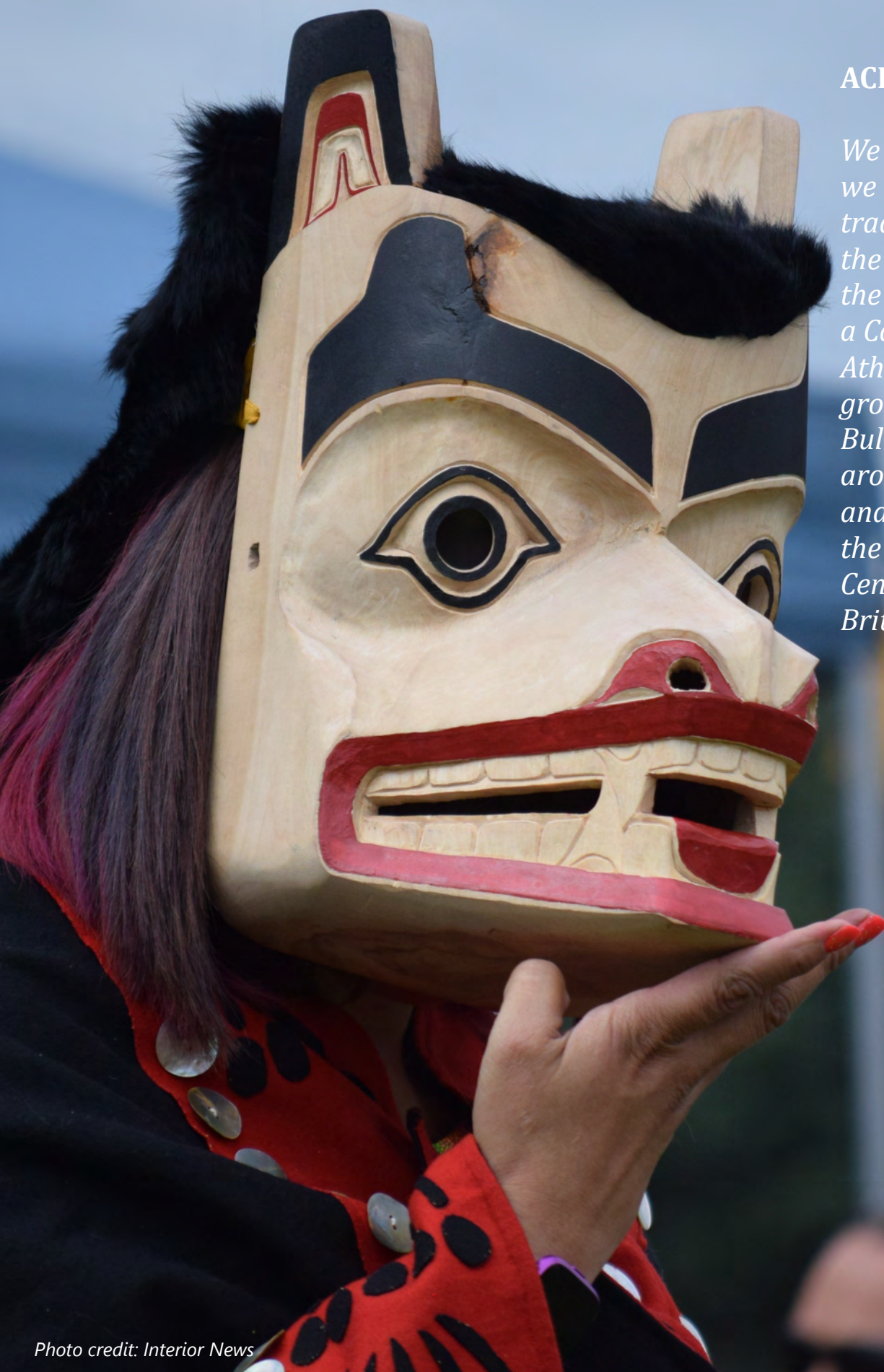
The picturesque, historic Village of Telkwa sits on the traditional territory of the Gidim'ten Clan of the Witsuwit'en people. Indigenous people often came to fish at the junction of the Telkwa and Witzin'kwa (now Bulkley) Rivers. In the Wet'suwet'en language, "Telkwa" means "muddy river", referring to its colour in the spring. The syllable "kwa" or "qua" means "river".

It was in 1906 that surveyors first laid out the townsite of Telkwa, although prospectors had been mining in the area for quite a few years. The first townsite in the area, Aldermere, was originally established on the bluff above the Bulkley River, located on the Telegraph Trail system, and was a central restocking spot for prospectors following the call of the Gold Rush. As the Grand Trunk

Pacific Railway began constructing the western section of their railway in 1907, many businesses and settlers began to move down the hill to the present site of Telkwa to be closer to the anticipated railway and for easier access to water.

Today, over 100 years later, the community of Telkwa continues to be called "home" by its 1,474 residents. A walking trail system winds through the original town site of Aldermere and connects to Telkwa's parks and historical buildings. Many of Telkwa's historical buildings, including the Museum and Reading Centre, remain as testaments to our past and can be referenced with a self-guided historical walking tour.





## ACKNOWLEDGEMENT

*We acknowledge that we are on the traditional territory of the Gidim'ten Clan of the Witsuwit'en people, a Carrier people of the Athabaskan language group who live on the Bulkley River and around Broman Lake and Francois Lake in the northwestern Central Interior of British Columbia.*

*Photo credit: Interior News*

# Telkwa Snapshot by the Numbers



Covering a **total area** of 941 acres



**Population** of 1,474 with median age of 35.6



**Population increase** of 11.1 % from 2016 census



6.2 km of **hiking trails** in and around the Village



5 ha of **maintained parks**



74 **dog licences** issued



26 volunteer **Fire Fighting** members,  
77 responses, totalling 1,151 person hours



460 **Home Owner Grants** claimed



\$3,750 **Business Facade Improvement Program** funds distributed



68 **Business Licences** issued for Telkwa-based businesses (29 licences for non-Telkwa businesses)



6 **Building Permits** issued



\$239,000 total **construction cost** value for building permits issued



± 17 km of **roads maintained** by Public Works



\$969,815 of **grant funding** applied for and approved



2,000 Facebook followers - @Village.of.Telkwa (municipal page)



1,014 Instagram followers - #villageoftelkwa  
1,200 Facebook followers - telkwawhereriversmeet

## WATER AND SEWER

Service	Objective	Outcome
<b>Watermain Maintenance</b>	<ul style="list-style-type: none"> <li>Continue watermain maintenance and flushing program, including exercising water main valves, identifying parts of the Water Distribution System that would benefit from additional/upgraded valving, and inspection and maintenance of fire hydrants</li> </ul>	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
<b>Morris Reservoir Refurbishment Project</b>	<ul style="list-style-type: none"> <li>Improve reservoir access for worker safety (ladder, handrail, hatch to be procured and installed)</li> <li>Drain and clean the reservoir</li> <li>Complete structural inspection of reservoir</li> <li>Install electric mixer to improve water quality</li> <li>Installation of drain line</li> <li>Disinfect reservoir and bring back online</li> <li>Develop plan and complete required repairs to extend the life of the reservoir</li> </ul>	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed</li> <li>Completed</li> <li>Completed</li> <li>Completed</li> <li>Completed</li> <li>Completed</li> </ul>
<b>Highway 16 Watermain Upgrade Project</b>	<ul style="list-style-type: none"> <li>Completion of tender-ready design and specifications of Watermain Upgrade Project along Highway 16 to improve fire flows and reliability of systems</li> <li>Work to secure funding for construction phase</li> </ul>	<ul style="list-style-type: none"> <li>Completed</li> <li>Applied for grant for construction through UBCM Canada Community-Building Fund</li> </ul>
<b>Coalmine Road Watermain Replacement (North/East) Detailed Design and Engineering</b>	<ul style="list-style-type: none"> <li>Completion of tender-ready design and specifications for upgrading and replacement of the watermain along Coalmine Road (approximately 500 lineal metres of pipe replacement)</li> <li>Secure funding for construction</li> </ul>	<ul style="list-style-type: none"> <li>Completed</li> <li>Applied for Grant</li> </ul>
<b>Coalmine Road Watermain Replacement (South/West)</b>	<ul style="list-style-type: none"> <li>Complete design and construction of replacement of watermain along Coalmine Road where recent failures have occurred</li> </ul>	<ul style="list-style-type: none"> <li>Detailed design completed</li> <li>Construction project tendered</li> <li>All tenders submitted were over budget</li> <li>To be reassessed in 2023</li> </ul>
<b>Fire Hydrant Inspection and Repair/Replacement</b>	Continue fire hydrant inspection, assessment and refurbishment/replacement throughout the Village	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>

## WATER AND SEWER (*Continued*)

Service	Objective	Outcome
<b>Wastewater Treatment Plant Rehabilitation Project</b>	<ul style="list-style-type: none"> <li>Complete upgrades to the aeration diffusers and laterals as part of the Wastewater Treatment Plan Rehabilitation Project</li> </ul>	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Water Treatment Plant Expansion</b>	<ul style="list-style-type: none"> <li>Secure grant funding for Water Treatment Plan expansion feasibility study and preliminary design</li> <li>Pending grant approval, complete preliminary design of water treatment plant expansion</li> <li>Work to secure funding for detailed design and construction</li> <li>Water Treatment Plan clearwell corrosion investigation</li> </ul>	<ul style="list-style-type: none"> <li>Funding Secured</li> <li>Commenced preliminary design</li> <li>To secure funding once preliminary design complete</li> <li>Project deferred</li> </ul>
<b>Sanitary Collection System Rehabilitation Project</b>	<ul style="list-style-type: none"> <li>Implement Inflow and Infiltration (I &amp; I) Reduction Plan</li> <li>Complete CCTV inspections of sanitary collection system</li> </ul>	<ul style="list-style-type: none"> <li>Completed and ongoing</li> <li>Completed</li> </ul>
<b>2022 Sanitary Sewer Manhole and Service Repairs</b>	<ul style="list-style-type: none"> <li>Update and post Request for Proposals (RFPs) for the 2022 Sanitary Sewer Manhole and Service Repairs Project</li> <li>Review and evaluation of RFPs submitted</li> <li>Award contract and commence project</li> </ul>	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed</li> <li>Project commenced</li> </ul>
<b>Manhole Inspection and Repair</b>	<ul style="list-style-type: none"> <li>Manhole inspection, repair, and maintenance</li> </ul>	<ul style="list-style-type: none"> <li>Manhole inspections completed, repairs ongoing</li> </ul>
<b>Lift Station Pumps Capital Repairs and Replacement</b>	<ul style="list-style-type: none"> <li>Procurement and installation of pumps as required for the Lift Station Pumps Capital Repairs and Replacement Project</li> </ul>	<ul style="list-style-type: none"> <li>Replacement pumps purchased. Pump repairs to be completed in 2023/2024</li> </ul>
<b>Asset Management</b>	<ul style="list-style-type: none"> <li>Continue water and sewer work as per the Village of Telkwa Asset Management Plan</li> </ul>	<ul style="list-style-type: none"> <li>Completed and ongoing</li> </ul>

## PARKS AND TRAILS

Service	Objective	Outcome
<b>Parks</b>	Continue routine maintenance programs to ensure park spaces are well groomed and maintained to provide appealing and usable spaces for community recreation	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
<b>Bleacher Replacement Project</b>	Purchase and installation of new bleachers at the Telkwa BBQ Grounds (in partnership with grant funders: Canadian Community Revitalization Fund, Northern Development Initiative Trust, Regional District of Bulkley-Nechako, and the Village of Telkwa)	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Playground Equipment</b>	Undertake playground equipment repairs for the continued enjoyment for families and children Continue to explore grant funding programs for playground improvements	<ul style="list-style-type: none"> <li>Commenced</li> <li>Ongoing</li> </ul>
<b>Trees</b>	Secure funding through the BC Hydro Re-Greening grant for the purchase of additional shrubbery for the community If grant application is successful, utilize BC Hydro Re-Greening grant to supply and plant shrubbery along the concrete wall near Riverside Park and at Library Park	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed</li> </ul>
<b>Soccer Fields</b>	Continue revitalization of existing soccer fields to provide quality fields for public use, resulting in increased attraction and usage for sporting events, and supporting additional healthy living recreational options	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
<b>Ball Diamonds</b>	Continue maintenance and upkeep of ball diamonds at the Village of Telkwa BBQ Grounds	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
<b>Tennis Courts</b>	Continue maintenance and upkeep of tennis courts for community recreation Work with community groups on planning and development opportunities	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> </ul>
<b>Pickleball</b>	Continue partnership with the Bulkley Valley Pickleball Club to provide opportunities for Pickleball within the Village of Telkwa	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
<b>Woodland Park Rink Improvements</b>	Complete improvements to the Woodland Park skating rink	<ul style="list-style-type: none"> <li>Completed</li> </ul>

## PARKS AND TRAILS (*Continued*)

Service	Objective	Outcome
<b>Downtown/Riverside Accessibility, Connectivity, &amp; Improvement Project</b>	Undertake a downtown/riverside pedestrian and cycling accessibility, connectivity and improvement project	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Multi-Use Trail (Pathway)</b>	Continued support of the Cycle 16 Multi-Use Trail (Pathway) from Smithers to Telkwa	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
	Participate in the Cycle 16 Stakeholders Committee by having a representative from the Village of Telkwa on the Committee	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
	Complete concept design for Phase 4 of Cycle 16 project and work to secure funding for detailed design and construction	<ul style="list-style-type: none"> <li>Concept design completed</li> </ul>
<b>Trails</b>	Continue maintenance and upkeep of trails	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
<b>Regional Parks and Trails Agreement</b>	Explore potential development of a Telkwa Parks and Trails Participation Agreement with the Regional District of Bulkley-Nechako	<ul style="list-style-type: none"> <li>Commenced</li> </ul>
<b>Boat Launch</b>	Completion of reconfiguration of the boat launch at Riverside Park	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Construction of Riverside Park boat launch informational kiosk	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Cemetery</b>	Bylaw amendments to permit green burials	<ul style="list-style-type: none"> <li>Completed</li> </ul>

## SUSTAINABILITY

Service	Objective	Outcome
<b>Floodplain Mitigation</b>	Complete construction phase of the Bulkley River Flood Protection Project	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Old Growth Forest Deferrals</b>	Council to advocate for provincial officials to review/revisit Old Growth Forest Deferrals decision put in place by the Province in 2021	<ul style="list-style-type: none"> <li>Commenced and Ongoing</li> </ul>
<b>Water Conservation</b>	Continue education and promotion of the updated Water Conservation Plan Policy	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
	Continue to enforce Water Use Restrictions as a means of conserving treated water in the Village	<ul style="list-style-type: none"> <li>Completed and Ongoing (seasonally)</li> </ul>
	Complete Community Water System Annual Report for 2022	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Northwest Resource Benefits Alliance (RBA) Partnership Agreement</b>	Continue to pursue a regional revenue sharing agreement with the Province of British Columbia	<ul style="list-style-type: none"> <li>Memorandum of Understanding Signed with the Province</li> </ul>
	Participate in Regional Stakeholders/Advisory Committees	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
	Council to meet with provincial representatives at UBCM to advocate for completion of an RBA Agreement for Northwest BC	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
<b>Biomass Pressure Analysis and Heat Exchanger</b>	Work to improve efficiency and function of the Village's District Heating System	<ul style="list-style-type: none"> <li>Design commenced for heat exchanger project</li> </ul>
<b>Revenue Opportunities</b>	Investigate increased revenue opportunities	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
<b>Asset Management</b>	Obtain grant funding for further development and expansion of the Village of Telkwa Asset Management Program	<ul style="list-style-type: none"> <li>Successfully Secured Grant Funding</li> </ul>
	Prioritization of Asset Management Plan projects	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
	Expand asset lifecycle initiatives	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
<b>Low-Income Housing:</b>	Continued partnership with the Province of British Columbia (BC Housing), the Village of Telkwa and the Telkwa Seniors Housing Society on a housing project for construction of 12 new low-income housing units	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Old Firehall #2 Upgrade Project</b>	Seek grant funding for rehabilitation and upgrades to the Old Firehall #2	<ul style="list-style-type: none"> <li>Commenced and Ongoing</li> </ul>



## ROADS

Service	Objective	Outcome
<b>Dust Control</b>	Continue routine dust control on Telkwa roadways for safety of road users and residents	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
<b>Snow Removal</b>	Continue regularly scheduled seasonal snow removal and maintenance as and when required	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
<b>Road Maintenance Equipment</b>	Investigate costs and logistics of improvements to aging road maintenance equipment	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
<b>Road Re-gravelling Program</b>	Improve gravel road conditions by adding road gravel where most desperately needed	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>

## WASTE MANAGEMENT

Service	Objective	Outcome
<b>Garbage</b>	Continue with regularly scheduled garbage pickup services	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
<b>Recycling</b>	<p>Receipt and distribution of Recycling Bins (blue-lid bins)</p> <p>Continue the Telkwa Recycling Program</p> <p>Update recycling information and make available to the public</p>	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed and Ongoing</li> <li>Completed and Ongoing</li> </ul>

## PLANNING AND DEVELOPMENT

Service	Objective	Outcome
<b>RDBN Planning &amp; Development Services</b>	<p>Continue shared-service agreement with the Regional District of Bulkley-Nechako (RDBN) for Planning and Development Services</p> <p>Continue shared-service agreement with the RDBN for Building Inspection Services</p>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> </ul>
<b>Zoning Bylaw Review and Update</b>	<p>Complete review and update of the current Village of Telkwa Zoning Bylaw</p> <p>Adoption of new Village of Telkwa Zoning Bylaw by Council</p>	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed</li> </ul>
<b>Climate Action</b>	Investigation and participation in Climate Action initiatives	<ul style="list-style-type: none"> <li>Commenced and Ongoing</li> </ul>

## PLANNING AND DEVELOPMENT (*Continued*)

Service	Objective	Outcome
<b>Active Transportation Network Plan</b>	Completion of the Village of Telkwa Active Transportation Network Plan	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Bulkley Valley Regional Pool &amp; Recreation Centre</b>	Review of the Bulkley Valley Regional Pool and Recreation Centre Committee recommendations for potential improvement and/or expansion projects	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
<b>Municipal Building Renovations</b>	Submit grant application to seek funding for renovations to the Telkwa municipal building	<ul style="list-style-type: none"> <li>Completed and Submitted</li> <li>Commenced design for building renovations</li> </ul>

## HEALTH AND SAFETY

Service	Objective	Outcome
<b>Emergency Operations Program</b>	Obtain funding for Emergency Operations Centre operations and equipment	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Emergency Program Coordinator</b>	<p>Create an Emergency Program Coordinator pilot project for a part-time Emergency Program Coordinator (EPC) position for seven hours per week for a period of six months</p> <p>Apply to the Northern Development Initiative Trust (NDIT) for a grant to fund a part-time EPC position (seven hours per week) for a period of three years</p>	<ul style="list-style-type: none"> <li>Completed</li> <li>Grant application completed, submitted and approved</li> </ul>
<b>Wildfire Equipment and Training</b>	Seek grant funding for purchase of wildfire equipment and training	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>FireSmart Program</b>	<p>Secure funding to develop and expand the FireSmart Program</p> <p>Identify and assess critical infrastructure buildings within the Village</p> <p>Complete wildfire cross training, developing internal capacity to conduct FireSmart home assessments</p>	<ul style="list-style-type: none"> <li>Completed</li> <li>Commenced and Ongoing</li> <li>Commenced - Development Continues</li> </ul>

HEALTH AND SAFETY (*Continued*)

Service	Objective	Outcome
<b>Disaster Risk Reduction Climate Change</b>	Partner with the Town of Smithers to apply for grant funding for improvement and expansion of area flood mapping, modeling and planning for the purpose of climate change risk reduction.	<ul style="list-style-type: none"> <li>Grant Application Completed and Submitted</li> </ul>
<b>Computerized Records Tracking &amp; Reporting System</b>	<p>To ensure Health &amp; Safety requirements are met and kept up to date</p> <p>To ensure staff compliance with Health &amp; Safety policies and training</p>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> </ul>
<b>Regional Mass Communication System:</b>	<p>Continue to liaise with Regional District of Bulkley-Nechako (RDBN) and municipalities in the region on the Regional Mass Communication System</p> <p>Continue to promote the Bulkley Nechako Emergency &amp; Public Alerts Program</p>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> </ul>
<b>Emergency Support Services</b>	<p>Continue partnership with the Town of Smithers in joint contract for the Emergency Support Services program</p> <p>Improvements to the Emergency Support Services program locally and throughout the Region</p> <p>Development and introduction of "Know Your Evacuation Zone" campaign</p> <p>Development of "Neighbourhood Emergency Preparedness Planning Program" in the Village of Telkwa</p>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> <li>Commenced and Ongoing</li> <li>Commenced and Ongoing</li> </ul>
<b>Telkwa Fire Rescue - Fire Truck</b>	Investigate costs and logistics for replacement of Engine 11 for Telkwa Fire Rescue	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Telkwa Fire Rescue</b>	<p>Procure Self-Contained Breathing Apparatus (SCBA) for Telkwa Rescue</p> <p>Purchase SCBA fill station cascade bottles</p>	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed</li> </ul>
<b>COVID-19 Action &amp; Upgrade Projects</b>	<p>Continue COVID-19 implementation and upgrade projects as and when required by the Public Health Authority</p> <p>Completion of Council Chamber upgrade project to adhere to Provincial Health Authority requirements</p>	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed</li> </ul>

## ECONOMIC DEVELOPMENT

Service	Objective	Outcome
<b>Support Local Businesses</b>	Continued expansion of the Economic Development Officer position to include further business liaison activities	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
	Continue local downtown Business Walks of downtown businesses through the Business Expansion & Retention Program	<ul style="list-style-type: none"> <li>Completed and ongoing</li> </ul>
	Support new and existing businesses by addressing investment enquiries, assisting with investment profile updates, and providing ongoing support as and when required	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
	Provide easy access to educational and informational links for local business development and expansion	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Provide informational support for local businesses in relation to COVID-19 restrictions	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Run a Village-wide poll to determine recipient of the 2022 Business of the Year Award. Awarded to Ridgeline Physiotherapy	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Assist volunteer organizations register as a society to gain access to funding opportunities	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Love Telkwa</b>	Secure funding through the Northern Development Initiative Trust (NDIT) for continued focus on branding and business development, attraction, and promotion through the Love Telkwa initiative	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Local Business Façade Program</b>	Secure funding from NDIT to continue with the Façade Improvement Program	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Provide information and eligibility criteria to local businesses regarding the Program	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Offer intake opportunities to promote business improvement	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Coordinate a Façade Improvement Application Review Committee	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Implement the Program and provide reimbursements of 50% of costs up to a maximum of \$5,000 to successful local business and non-profit organization applicants to the Program	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Housing Incentive Program</b>	Seek grant funding for development of the Dollars to Doors Program	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Promote the Dollars to Doors Program in the Village of Telkwa	<ul style="list-style-type: none"> <li>Completed</li> </ul>
	Assist with enquiries and program parameters for potential developers that qualify for the program	<ul style="list-style-type: none"> <li>Completed</li> </ul>

## ECONOMIC DEVELOPMENT *(Continued)*

Service	Objective	Outcome
<b>Tourism and Marketing</b>	<ul style="list-style-type: none"> <li>Continued enhancement of tourism and marketing materials</li> <li>Advance tourism and marketing</li> <li>Create and print a Telkwa Visitor Guide to promote Telkwa</li> <li>Expand and promote local attractions, businesses, activities and events</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> <li>Completed</li> <li>Ongoing</li> </ul>
<b>Canada Day</b>	<ul style="list-style-type: none"> <li>Secure grant funding for Canada Day celebrations</li> <li>Host a 2022 Canada Day event/activities</li> </ul>	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed</li> </ul>
<b>Indigenous People's Day</b>	<ul style="list-style-type: none"> <li>Secure grant funding for Indigenous People's Day celebrations</li> <li>Host a 2022 Indigenous People's Day event/activities</li> </ul>	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed</li> </ul>
<b>Economic Development Services</b>	<ul style="list-style-type: none"> <li>Submit a grant application for funding to NDIT for Economic Development Services (to be sought on an annual basis)</li> <li>Collaborate with the Regional District of Bulkley-Nechako on development of a Regional Economic Development Strategy (Action Plan)</li> <li>Procure an Economic Development service provider</li> <li>Investigate, pursue, promote and support Economic Development Opportunities</li> <li>Liaise with local businesses through the Business Retention &amp; Expansion Program</li> <li>Participate in the Regional Economic Development Working Group and other committees</li> </ul>	<ul style="list-style-type: none"> <li>Completed (successfully obtained funding)</li> <li>Completed</li> <li>Completed</li> <li>Ongoing</li> <li>Ongoing</li> <li>Ongoing</li> </ul>
<b>Growth and Development</b>	<ul style="list-style-type: none"> <li>Source funding and resources to encourage growth and development</li> <li>Liaise with provincial/regional economic operations representatives to increase local and regional growth</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> </ul>
<b>Procure Grant Writing Services</b>	<ul style="list-style-type: none"> <li>Submit a grant application for funding from NDIT for Community Grant Writing services in Telkwa</li> <li>Assist Telkwa service clubs, charities and societies in sourcing grant funding opportunities and preparing grant applications</li> </ul>	<ul style="list-style-type: none"> <li>Completed (successfully obtained funding)</li> <li>Ongoing</li> </ul>

## COMMUNITY

Service	Objective	Outcome
<b>Communications</b>	Inform residents of public meetings, activities, events and projects, and encourage participation in the legislative process	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
	Continued updates to the Village of Telkwa website	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
	Expand public engagement opportunities	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
	Increase and update public informational materials	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
	Continue to increase use of social media and newsletters	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
<b>Community Recreation</b>	Source grant funding for additional recreational opportunities	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
	Continue to increase programming	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
	Pursue development of new or expanded recreational ideas	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
<b>Senior Digital Literacy Project</b>	Obtain grant funding to undertake a Senior Digital Literacy Project	<ul style="list-style-type: none"> <li>• Successfully Obtained</li> </ul>
	Coordinate implementation of a Senior Digital Literacy Project	<ul style="list-style-type: none"> <li>• Commenced and Ongoing</li> </ul>
<b>Local Government Week</b>	Hold community event for 2022 Local Government Week	<ul style="list-style-type: none"> <li>• Completed</li> </ul>
	Donation of "Tucker Goes to City Hall" children's books to Telkwa Elementary School and to the Telkwa Reading Centre to promote local government to young people	<ul style="list-style-type: none"> <li>• Completed</li> </ul>
<b>Community Hall</b>	Continue to expand use of the Community Hall for community events and private rentals	<ul style="list-style-type: none"> <li>• Completed and Ongoing</li> </ul>
	Hold the 2nd Annual Christmas Market	<ul style="list-style-type: none"> <li>• Completed</li> </ul>
<b>Telkwa Reading Centre ("the Reading Room")</b>	Assist with promoting the Reading Centre facility, activities and programs	<ul style="list-style-type: none"> <li>• Completed and ongoing</li> </ul>
	Obtain grant funding for additional computers and additional programming at the Reading Room	<ul style="list-style-type: none"> <li>• Successfully Obtained Grant Funding</li> </ul>
<b>Strengthening Relationships and Exploring Partnership Opportunities</b>	<ul style="list-style-type: none"> <li>• Community Groups</li> <li>• Neighbouring Communities</li> <li>• Regional Districts</li> <li>• Electoral Areas</li> <li>• Local First Nations</li> </ul>	<ul style="list-style-type: none"> <li>• Commenced and Ongoing</li> </ul>

## COMMUNITY (*Continued*)

Service	Objective	Outcome
<b>Community Input Regarding 2023-2026 Strategic Plan</b>	Send out a survey to community residents to obtain input regarding strategic priorities for utilization in the 2023-2026 Strategic Plan	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Community Representation</b>	<p>Council to attend the 2022 Union of British Columbia Municipalities (UBCM) annual convention to meet with the Premier, Cabinet Ministers, Agencies, Commissions and Corporations to advocate for the interests of the Village of Telkwa</p> <p>Council to liaise with provincial and federal government representatives throughout the year to strengthen communications, to promote the Village of Telkwa and community needs</p>	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> <li>Completed and Ongoing</li> </ul>

## ADMINISTRATION

Service	Objective	Outcome
<b>Code of Conduct</b>	Creation and Development of Code of Conduct in preparation for newly elected officials, as required by legislation.	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>2022 Municipal General Election</b>	Organize and hold the 2022 Municipal General Election (October 2022)	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Swearing-In Ceremony of Newly-Elected Council</b>	<p>Official swearing in of newly-elected Village of Telkwa Council by Provincial Court Judge</p> <p>Signing of Code of Conduct by newly-elected Council</p>	<ul style="list-style-type: none"> <li>Completed</li> <li>Completed</li> </ul>
<b>2022 Inaugural Meeting of Council</b>	Planning and organization of the inaugural meeting of Council with newly elected officials	<ul style="list-style-type: none"> <li>Completed</li> </ul>
<b>Policy and Procedures</b>	Continuation of the review and update process of municipal policies, procedures, and bylaws in correlation with the direction of the Village of Telkwa Council and in keeping with legislative requirements	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>
<b>Records Management System</b>	Continuation of upgrades to the Records Management System to improve efficiency, increase transparency and access to information, and implement a more effective organization-wide records management and retention system	<ul style="list-style-type: none"> <li>Completed and Ongoing</li> </ul>

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## WATER AND SEWER

### WATERMAIN MAINTENANCE

- Continue watermain maintenance and flushing program, including exercising water main valves, identifying parts of the Water Distribution System that would benefit from additional/upgraded valving, and inspection and maintenance of fire hydrants

### WASTE WATER - LAGOONS UPGRADE & IMPROVEMENT PROJECT

- Completion of the Waste Water - Lagoons Upgrade and Improvement Project

### FIRE HYDRANT INSPECTIONS

- Continue fire hydrant inspection, assessment, and refurbishment/replacement throughout the Village

### HIGHWAY 16 WATERMAIN UPGRADE PROJECT (TELKWA HIGH ROAD TO HANKIN AVENUE)

- Work to secure funding for construction of the project

### COALMINE ROAD WATERMAIN UPGRADE PROJECT (NORTH/EAST)

- Obtain grant funding for upgrade of approximately 495 metres of watermain; replacement of related water valves, fire hydrants, service connections, and tie-ins to existing mains; installation of one new fire hydrant (in addition to replacement of the existing); surface restoration; and related works.
- Completion of the construction phase

### WASTEWATER TREATMENT PLANT UPGRADES PROJECT

- Issuance of Request for Quotations for supply of two air supply systems (blowers and motors) for the Telkwa Wastewater Treatment Plant
- Review, evaluation and award of contract for supply of air supply systems
- Completion of Blower Replacement Project at the Wastewater Treatment Plant



# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## WATER AND SEWER (*Continued*)

### COALMINE ROAD WATERMAIN REPLACEMENT (SOUTH/WEST)

- Reassessment of the construction phase for the replacement of watermain along Coalmine Road where failures have occurred in recent years
- Publish a Request for Tender for the construction phase of the project
- Review and award of the construction contract
- Commence construction of the Coalmine Road Watermain Replacement (SW) Project
- Completion of the project

### SANITARY COLLECTION SYSTEM REHABILITATION PROJECT

- Continue to implement Inflow and Infiltration (I&I) Reduction Plan
- Complete CCTV inspections to confirm repairs completed in 2022
- Continue with sewer repairs to reduce I&I
- Continue to monitor I&I and flow data

### WATER TREATMENT PLANT EXPANSION

- Complete Water Treatment Plant expansion feasibility study and preliminary design
- Work to secure funding for detailed design and construction

### WATER TREATMENT PLANT

- Rebuild control valves at Water Treatment Plant
- Continue to improve Water Treatment Plant operations

### ASSET MANAGEMENT

- Continue water and sewer work as per the Village of Telkwa Asset Management Plan

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## PARKS AND TRAILS

### PARKS

- Continue routine maintenance programs to ensure park spaces are well groomed and maintained to provide appealing and usable spaces for community recreation

### TELKWA BBQ GROUNDS - MULTI-USE PATHS

- Development of gravel multi-use paths within the Telkwa BBQ Grounds

### TREES - CEMETERY

- Obtain grant funding from the BC Hydro Re-Greening grant for supply and planting of small drought-tolerant trees / shrubs at the Telkwa Cemetery.

### BALL DIAMONDS

- Continue maintenance and upkeep of ball diamonds at the Village of Telkwa BBQ Grounds

### TENNIS COURTS

- Continue maintenance and upkeep of tennis courts for community recreation
- Continue work with community groups on planning and development opportunities
- Work with the Bulkley Valley Racquet Ball Society to source funding to upgrade the tennis courts to create tennis and pickleball courts at the BBQ Grounds

### PLAYGROUND EQUIPMENT

- Undertake playground equipment repairs for the continued enjoyment of families
- Continue to explore grant funding programs for playground improvements

### ACTIVE TRANSPORTATION NETWORK PLAN - CONNECTIVITY & SAFETY - HANKIN AVE.

- Complete detailed design for connectivity and safety along Hankin Avenue from pedestrian underpass to connectivity stairway
- Work to secure funding for construction of the project

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## PARKS AND TRAILS (*Continued*)

### PICKLEBALL

- Continue partnership with the Bulkley Valley Pickleball Club to provide opportunities for Pickleball within the Village of Telkwa - at Dockrill Memorial Rink during non-ice seasons and/or in the Telkwa Community Hall during winter months
- Work with the Bulkley Valley Racquet Ball Society to source funding to upgrade the tennis courts to create tennis and pickleball courts at the BBQ Grounds

### MULTI-USE TRAIL (PATHWAY)

- Continue support of the Cycle 16 Multi-Use Trail (Pathway) from Smithers to Telkwa
- Participate in the Cycle 16 Stakeholders Committee by having a representative from the Village of Telkwa on the Committee
- Complete detailed design for Phase 4 of Cycle 16 project and work to secure funding for detailed design and construction
- Secure funding to purchase additional bicycle racks at key locations within the community

### SOCCER FIELDS

- Continue revitalization of existing soccer fields to provide a quality field for public use, resulting in increased attraction and usage for sporting events, and supporting additional healthy living recreational options
- Have soccer fields prepared and available for utilization by local soccer clubs

### TRAILS

- Continue maintenance and upkeep of trails

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## WASTE MANAGEMENT

### GARBAGE

- Continue with regularly scheduled garbage pick-up services

### RECYCLING

- Receipt and distribution of Recycling Bins (blue lid-bins)
- Continue the Telkwa Recycling Program

## ROADS

### DUST CONTROL

- Continue routine dust control on Telkwa roadways for safety of road users and residents

### SNOW REMOVAL

- Continue regularly scheduled snow removal and maintenance as and when required

### ROAD MAINTENANCE EQUIPMENT

- Investigate costs and logistics of aging road maintenance equipment

### ROAD REGRAVELLING PROGRAM

- Improve gravel road conditions by adding road gravel where most desperately needed

### ADVOCACY

- Council to advocate for increased funding for Telkwa to make it possible to undertake road improvement projects

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## HEALTH & SAFETY

### COMMUNITY BLOCK WATCH PROGRAM

- Support development and promotion of a volunteer Community Block Watch Program

### COMPUTERIZED RECORDS TRACKING AND REPORTING SYSTEM

- Continued utilization of the Computerized Records Tracking and Reporting System program to ensure Health & Safety requirements are met and kept up to date

### EMERGENCY SUPPORT SERVICES

- Continued partnership with Town of Smithers in joint contract for Emergency Support Services program
- Improve Emergency Support Services program locally and throughout the Region
- Implementation of "Know your Evacuation Zone" campaign in the Village of Telkwa
- Implementation of "Neighbourhood Emergency Preparedness Planning Program" in the Village of Telkwa

### REGIONAL MASS COMMUNICATION SYSTEM

- Continue to liaise with Regional District of Bulkley-Nechako and municipalities in the region on the Regional Mass Communication System
- Continue to promote the Bulkley Nechako Emergency & Public Alerts Program throughout the community and region

### EMERGENCY OPERATIONS PROGRAM

- Seek funding for Emergency Operations Centre operations and equipment

### VOLUNTEER & COMPOSITE FIRE DEPARTMENT TRAINING & EQUIPMENT

- Secure grant funding for replacement of turn-out gear for Telkwa firefighters
- Obtain personal protective and firefighting equipment to meet the regulatory requirements for safety and supply of services, increase safety of the volunteer members of the department, and increase options for effective firefighting operations

### EMERGENCY PROGRAM COORDINATOR PILOT PROJECT

- Implementation of the first year of a three-year pilot project for a part-time Emergency Program Coordinator for the Village of Telkwa

### TELKWA VOLUNTEER FIREFIGHTERS - GRANT

- Completion of project with Telkwa Fire Rescue utilizing grant funding received from Wetzin'kwa Community Forest Corporation for the Telkwa Volunteer Firefighters

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## HEALTH & SAFETY (Continued)

### FIRESMART PROGRAM

- Secure funding to develop and expand the FireSmart Program
- Identify and assess critical infrastructure buildings within the Village
- Complete wildfire cross training, developing internal capacity to conduct FireSmart home assessments

### COMMUNITY EMERGENCY PREPAREDNESS

- Completion of a partnership project with the Town of Smithers and the Village of Telkwa for replacement and improvement of Emergency Support Services equipment for utilization in emergency response and support. Funding for this project was obtained through a grant from the provincial Community Emergency Preparedness Fund

### TELKWA FIRE RESCUE - RESCUE 21

- Investigate costs and logistics for replacement of Rescue 21 for Telkwa Fire Rescue

## PLANNING AND DEVELOPMENT

### REGIONAL DISTRICT OF BULKLEY-NECHAKO PLANNING AND DEVELOPMENT SERVICES

- Continue with agreement with the Regional District of Bulkley-Nechako (RDBN) for Planning and Development Services
- Continue service agreement with the RDBN for Building Inspection Services

### BULKLEY VALLEY REGIONAL POOL & RECREATION CENTRE

- Work with the Bulkley Valley Regional Pool and Recreation Centre Committee on potential improvement and/or expansion projects

### EXTREME HEAT RISK MAPPING, ASSESSMENT & PLANNING

- Completion of extreme heat risk assessment, development of a Heat Emergency Response Plan, develop geographical mapping of electoral area and communities, in partnership with the Town of Smithers

### CLIMATE ACTION

- Strengthening of the Climate Adaptation Plan and Climate Change Mitigation Plan

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## ECONOMIC DEVELOPMENT

### ECONOMIC DEVELOPMENT SERVICES

- Submit a grant application for funding to NDIIT for Economic Development Services (sought on an annual basis)
- Collaborate with the Regional District of Bulkley-Nechako on projects related to the Regional Economic Development Plan
- Procure an Economic Development services provider
- Investigate, pursue, promote and support Economic Development opportunities

### REGIONAL BUSINESS FORUM

- Organize a Regional Business Forum in partnership with the Regional District of Bulkley-Nechako
- Host the 2023 Regional Business Forum in the Village of Telkwa

### GROWTH AND DEVELOPMENT

- Source funding and resources to encourage growth and development
- Liaise with Provincial/Regional Economic Operations representatives to increase local and regional growth
- Participate in the Regional Economic Development Working Group and other committees
- Economic Development/Business Liaison Officer to represent the Village of Telkwa at the BC Economic Development Forum
- Source funding to procure a consultant to create an industrial concept plan for the Skillhorn Road / airstrip area

### PROCURE GRANT WRITING SERVICES

- Submit a grant application for funding from NDIIT for Community Grant Writing Services in Telkwa
- Assist local service clubs, charities and societies with seeking grant funding opportunities and preparing grant applications

### BUSINESS FAÇADE IMPROVEMENT PROGRAM

- Coordinate and implement the Business Façade Improvement Program for qualifying businesses within the municipality

### COMMUNITY ACCESSIBILITY

- Liaise with Regional District of Bulkley-Nechako to create a Regional Accessibility Committee and Accessibility Plan
- Liaise and support Telkwa Reading Centre and Telkwa Museum for accessible upgrades to their respective buildings

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## ECONOMIC DEVELOPMENT *(Continued)*

### SUPPORT LOCAL BUSINESS & ORGANIZATIONS

- Continued expansion of the Economic Development Officer position to include further business liaison activities
- Continue local downtown Business Walks of downtown businesses through the Business Expansion & Retention Program
- Support new and existing businesses by addressing investment enquiries, assisting with investment profile updates, and providing ongoing support as and when required
- Provide easy access to educational and informational links for local business development and expansion
- Run a Village-wide poll to determine recipient of the 2023 Business of the Year Award

### SHOP LOCAL INITIATIVE

- Apply for funding through NDIT for the creation and implementation of a Shop Local Program to replace "Love Telkwa" (to end in 2024) to promote businesses within the Village of Telkwa and rural Telkwa.

### LOCAL BUSINESS FAÇADE PROGRAM

- Secure funding from NDIT to continue with the Façade Improvement Program
- Provide information and eligibility criteria to local businesses regarding the Program
- Offer intake opportunities to promote business improvement
- Coordinate a Façade Improvement Application Review Committee
- Implement the Program and provide reimbursements of 50% of costs up to a maximum of \$5,000 to successful local business and non-profit organization applicants to the Program

### TOURISM AND MARKETING

- Continued enhancement of tourism and marketing materials
- Reprint Visitor Guide to promote Telkwa
- Create map promoting retail businesses to visitors
- Expand and promote local attractions, businesses, activities and events
- Participate in Northern BC Tourism's destination development planning sessions to create a regional destination development strategy
- Liaise with Ministry of Transportation & Industry to review and erect service and attraction signage along Highway 16



# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## SUSTAINABILITY

### FLOODPLAIN MITIGATION

- Address final deficiencies of the Bulkley River Flood Protection Project to bring the project to its completion

### WATER CONSERVATION

- Continue education and promotion of the updated Water Conservation Plan Policy
- Continue to enforce Water Use Restrictions as a means of conserving treated water
- Complete the Village of Telkwa Community Water System Annual Report for 2023

### OLD GROWTH FOREST DEFERRALS

- Council to continue to advocate for provincial officials to review/revisit Old Growth Forest deferrals decision put in place by the Province in 2021

### NORTHWEST REGIONAL BENEFITS ALLIANCE (RBA) AGREEMENT:

- Continue to pursue signing of a regional revenue sharing agreement with the Province of British Columbia - in furtherance of the Memorandum of Understanding signed with the Province in 2022
- Continued participation on the RBA Steering Committee
- Council to meet with provincial representatives to advocate for completion of an RBA Agreement for Northwestern BC

### BIOMASS PRESSURE ANALYSIS AND HEAT EXCHANGER

- Complete Heat Exchanger Project to improve function of the district heating system

### REVENUE OPPORTUNITIES

- Investigate increased revenue opportunities

### ASSET MANAGEMENT POLICY, RISK ASSESSMENT & LIFECYCLE PROJECT

- Expansion of the Village of Telkwa Asset Management Program
- Creation of an Asset Management Plan and comprehensive Asset Management Policy
- Development a phased-in financial and risk strategy
- Procurement of Asset Management software

### LOW-INCOME HOUSING

- Continued partnership with the Province of British Columbia (BC Housing), the Village of Telkwa and the Telkwa Seniors Housing Society on a housing project for construction of additional low-income housing units

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## SUSTAINABILITY *(Continued)*

### OLD FIREHALL #2 UPGRADE PROJECT

- Seek grant funding for rehabilitation and upgrades to the Old Firehall #2 in order to repurpose the building to create a community multi-use facility

## COMMUNITY

### 2023-2026 STRATEGIC PLANNING

- Facilitation of Strategic Planning for 2023-2026
- Development of a Village of Telkwa Strategic Plan for 2023-2026, outlining community strategic priorities, goals, objectives and strategies

### COMMUNICATIONS

- Inform residents of public meetings, activities, events and projects, and encourage participation in the legislative process
- Continue to update the Village of Telkwa website
- Continue to increase use of social media, newsletters, and website
- Expand public engagement opportunities
- Increase and update public informational materials

### LOCAL GOVERNMENT WEEK

- Hold community event for 2023 Local Government Week

### COMMUNITY RECREATION

- Seek grant funding for recreational capital projects
- Continue to increase programming
- Pursue development of new or expanded recreational ideas and partnerships

### TELKWA BBQ GROUNDS AND PARKS

- Continue to investigate potential opportunities to increase use and events

### COMMUNITY HALL

- Continue to expand use of the Community Hall for community events and private rentals

### COLLABORATIVE OPPORTUNITIES

- Collaboration with community groups, neighbouring communities, regional districts, electoral areas, and local First Nations to explore potential mutually beneficial partnership opportunities

# Goals/Objectives & Planning 2023

*In keeping with the Village of Telkwa's Strategic Planning, Official Community Plan and Integrated Community Sustainability Plan*

## COMMUNITY (Continued)

### COMMUNITY REPRESENTATION

- Council to attend the 2023 Union of British Columbia Municipalities (UBCM) annual convention to meet with the Premier, Cabinet Ministers, Agencies, Commissions and Corporations to advocate for the interests of the Village of Telkwa
- Council to liaise with provincial and federal government representatives throughout the year to strengthen communications, to promote the Village of Telkwa and community needs

### TELKWA READING CENTRE ("READING ROOM")

- Assistance and promotion of the Reading Centre facility, activities and programs

### SENIOR DIGITAL LITERACY PROJECT

- Wrapping up the Senior Digital Literacy Project

## ADMINISTRATION

### COUNCIL ORIENTATION & TRAINING

- Provision of Council orientation, informational and training opportunities

### COUNCIL CODE OF CONDUCT - REVIEW

- Ensure Council undertake a review of the Council Code of Conduct, as per new legislative requirements

### CIVIL ENGINEERING SUMMER YOUTH EMPLOYMENT OPPORTUNITY

- Pursue potential Village of Telkwa partnership opportunity through the Canada Summer Jobs program to hire a Civil Engineering summer youth for the community

### PUBLIC WORKS SUMMER YOUTH (LABOURER) EMPLOYMENT OPPORTUNITY

- Pursue potential Village of Telkwa partnership opportunity through the Canada Summer Jobs program to hire a summer youth in the Public Works Department as a Labourer for the community

### RECORDS MANAGEMENT SYSTEM

- Continue improvements to the records management system to improve efficiency; increase transparency and access to information, and implement a more effective organization-wide records management and retention system

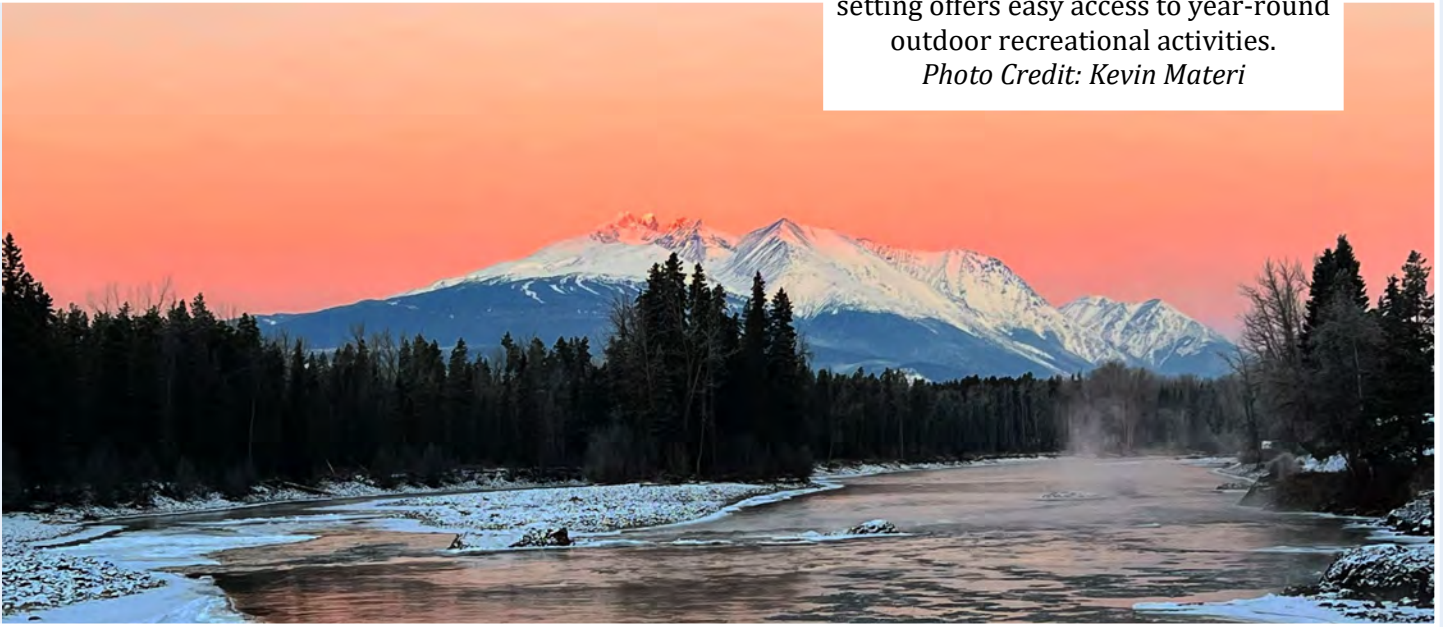
### POLICIES, PROCEDURES AND BYLAW UPDATES

- Continued review and update of policies, procedures, and bylaws in correlation with the directions of Council and in keeping with current legislation

# 2022 Community Highlights

Telkwa's spectacular rural, natural setting offers easy access to year-round outdoor recreational activities.

*Photo Credit: Kevin Materi*



Congratulations to Brandi, Tika and Harley, who won the **2022 Dog of the Year** contest.

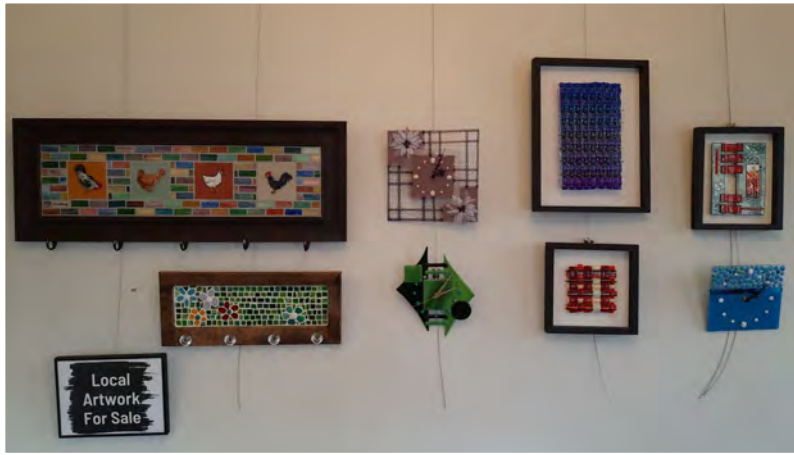


Every Child Matters  
National Day for Truth and  
Reconciliation - September 30



Indigenous Story Telling at the  
Telkwa Reading Centre for National  
Indigenous Peoples Day - June 21





Art Displays from local artisans in the municipal office foyer



Senior Literacy Program, Telkwa Reading Centre



Local Government Week  
Water Treatment Plant, Public Works, Telkwa Fire, Emergency Support Services, Fire Smart

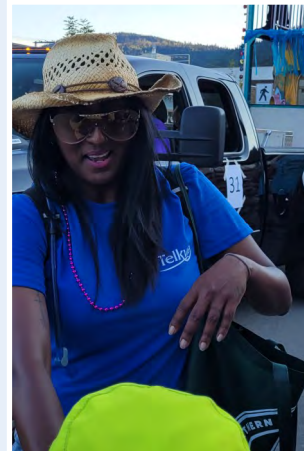


Canada Day family activities at Dockrill Rink and Telkwa Reading Centre





BV Expo  
Fall Fair Parade







Boat Launch Kiosk and Riverside Accessibility Improvement Projects



Telkwa BBQ & Demolition Derby - BC's longest running event. Photos supplied courtesy of : *Deb Meissner—Interior News*



Halloween pumpkin carving fun at the Telkwa Community Hall



Halloween fireworks display by Telkwa Fire Rescue



Telkwa Business Leadership  
of the Year Award 2022  
**Ridgeline Physiotherapy**



Love Telkwa  
Plaid Friday  
gift basket and prize



Business Walk for  
Business Retention &  
Expansion Program



Telkwa Festive Craft Market & Family Event,  
Telkwa Senior Centre & Telkwa Community Hall



# Fire Chief's Report



Telkwa Fire Rescue continues to maintain delivery of a broad scope of services to the Village of Telkwa and the surrounding area including medical first responder services, exterior operations level structural firefighting, wild-land and urban interface firefighting and road rescue services in conjunction with Smithers Fire Rescue.

We also provide public safety inspections, fire investigation and public education services for the Village of Telkwa and within portions of Area A of the Regional District of Bulkley-Nechako. The public education components are evolving to include the FireSmart program and working with the Regional District to support the Neighborhood Emergency Preparedness Program, Voyent Alert and Emergency Support Services.

During 2022 there were 26 active members in Telkwa Fire Rescue, responding to a total of 77 calls, with members spending a total of 1151 person hours on those calls (See Table 1). The response area for the calls was split approx. 50/50 between the Village of Telkwa and the Regional District Area A portion of our Fire Protection Area.

# Fire Chief's Report *(Continued)*



**Table 1. Number of calls and person hours in 2022**

Number of Calls	77
Crew/Person Hours	1151
# Calls in Village	40
# Calls in Region	30
# Calls in Other	5



**2022 Call Breakdown**

Medical	33
MVI	9
Lines Down	8
Wildland Fire	5
Other	5
Commercial Fire Alarms	3
Lift Assist	3
Structure Fire	3
Vehicle Fire	3
Hazmat	2
Chimney Fire	1
Mutual Aid	1
Rescue	1

# Fire Chief's Report *(Continued)*



As members of the community, our volunteers are a dedicated group of men and women spending hundreds of hours training year-round to ensure their skills are maintained. These considerable hours of commitment, in addition to the over 1000 hours of emergency call response, are necessary to ensure these heavily regulated services are provided professionally, and efficiently within the community.

Recruitment and retention of Telkwa Fire Rescue members remains a top priority as we continue to meet a growing demand for service.





# Bylaw Officer's Report

The Bylaw Officer is charged with responding to complaints and concerns regarding bylaws, and enforcing bylaws and regulations within the Village limits.

In 2022, a total of 70 complaints and infractions were responded to and dealt with as follows:

- 22 Dog Complaints
- 6 Noise Complaints
- 17 Traffic/Vehicle Infractions
- 5 Unsightly Premises
- 6 Burning
- 8 Unlawful Living
- 4 Water Restrictions
- 5 Other

Fines Issued totaling \$1,000.00

Most incidents were easily resolved with conversation; more serious matters sometimes require written bylaw notices and/or fines. A few matters were forwarded to the RCMP.



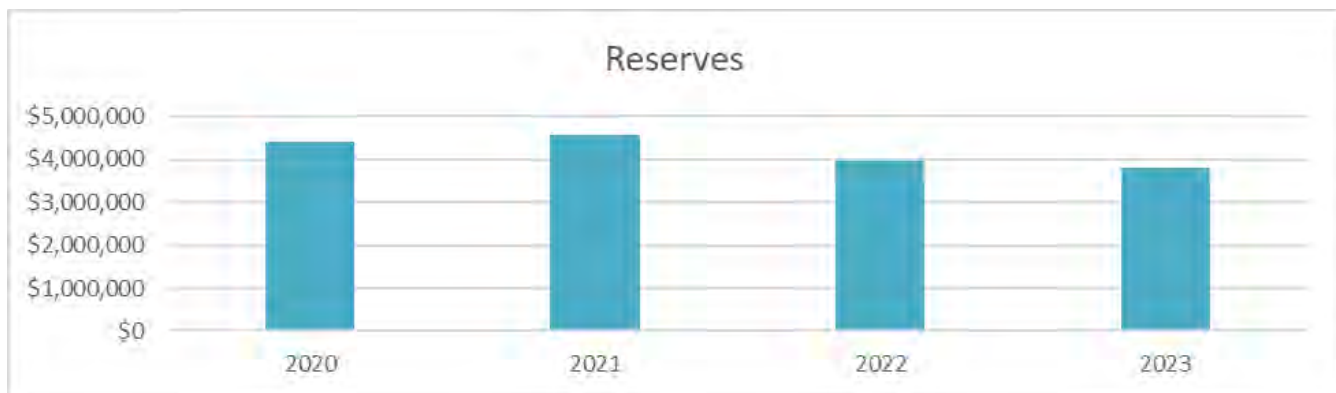
# Finance Department Report

The Finance Department is responsible for monitoring the financial system in order to ensure that municipal finances are maintained in an accurate and timely manner. The Department manages financial policies, investment strategies, and prepares a variety of financial reports for Council, other municipal departments, and related agencies. The Finance Department must work within the *Financial Management Act*, municipal policies and procedures, and be in compliance with legislation.

## 2023 OBJECTIVES

- Present 2023-2027 Financial Plan including Five-Year Capital Plan and 2023 Special Projects Plan to Council
- Regular Financial Reports to Department Heads
- Financial Reports to Council
- 2023 Property Tax Rates and 2023 Tax Notice Preparations
- Ongoing Bylaw Preparation as required
- Ongoing Grant Reporting and Grant Claims as required
- Continued pursuit of funding mechanisms through grant and partnership opportunities
- Asset Management
- Policy Development

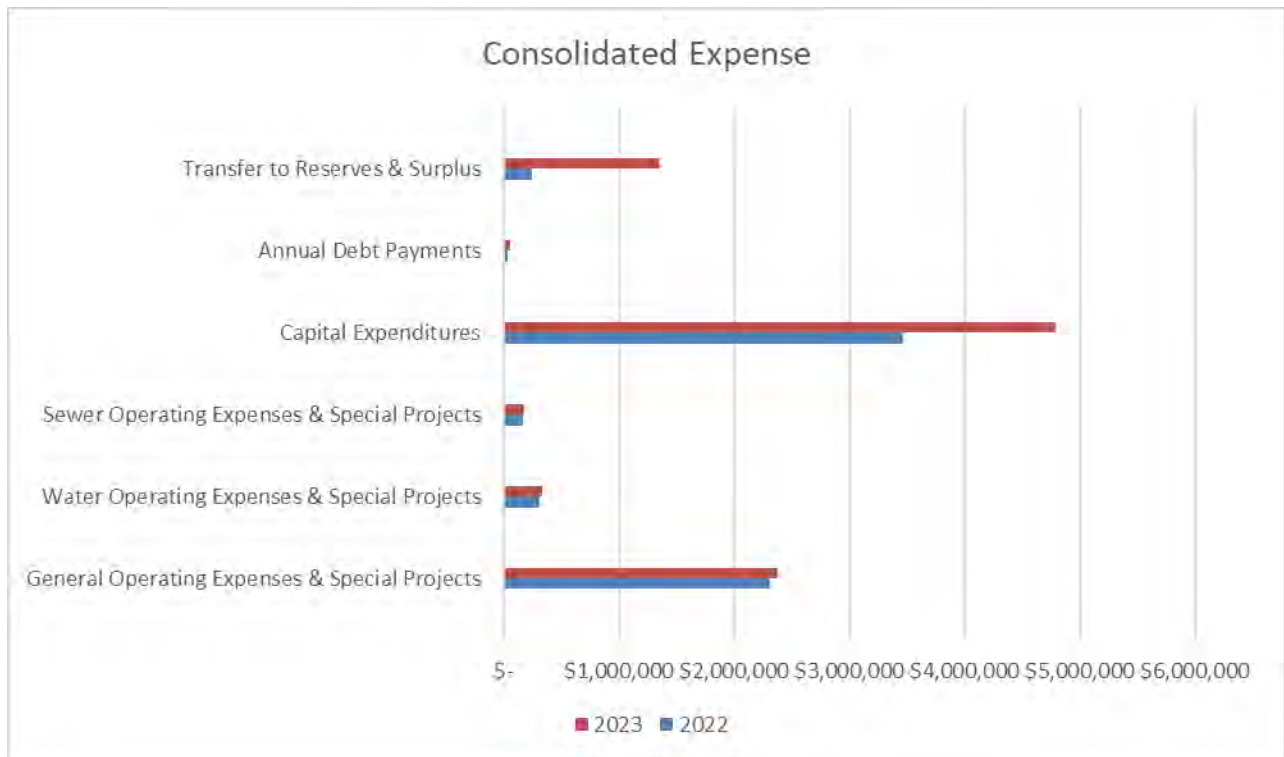
The Village of Telkwa is required to prepare an annual budget each year which reflects the operational and capital projects anticipated for the current year and over the following four years. Council determines priorities, allocates existing funding and asks that staff seek potential grant opportunities to augment current funds. The balanced and strategic usage of some of the Village of Telkwa Reserves and grant funding make it possible to improve the service levels in the community while keeping the property taxes low. For a review of the Five-Year Plans for 2022-2026 and 2023-2027, go to [www.telkwa.ca](http://www.telkwa.ca).



# 2022 Budget Summary

## 2022-2023 BUDGET COMPARISON

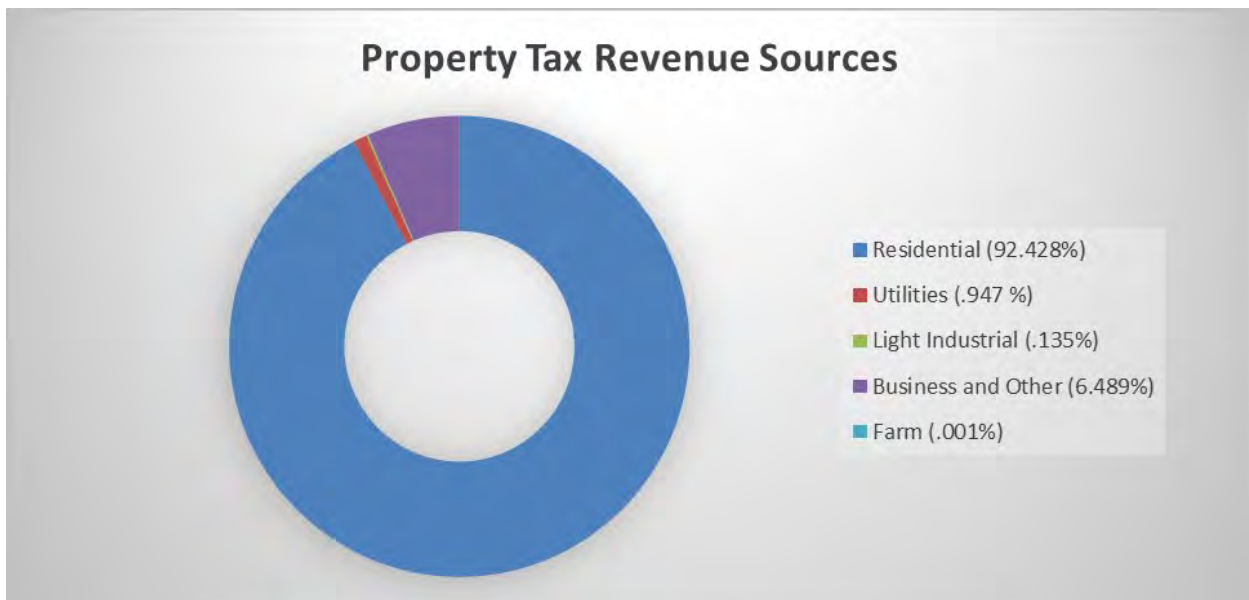
### Consolidated Revenue and Expense (All Funds)



# Tax Rates



The Village of Telkwa Council and staff continues to work in reducing the impact of inflation to the overall tax bill by setting reasonable tax rates without compromising service levels and the sustainability of the community. Significant efforts were done to effectively pursue grant funding and continually improve the Village infrastructures and facilities with minimal municipal tax impact. Support in developments and industry that could potentially reduce the tax burden to the community and increase sustainability was one of the main efforts pursued. The challenge of inflation and supply shortage impacts remain to be a concern to all levels of governments and industry. The Village continues to monitor and cautiously allocate funding in consideration of these challenges. Asset Management efforts is one of the main highlights of 2022. Council remains cognisant of its duty to wise stewardship of public funds, the importance of asset management, and ensuring not only short-term needs but also the long-term sustainability of the community is addressed in an ever-evolving world economy. We continue to aim to provide reliable, quality services in a cost-effective manner without compromising the ability of future generations to enjoy the same great quality of life.



# Property Tax Exemptions

## 2022 STATEMENT OF PROPERTY TAX EXEMPTIONS

In accordance with Section 224 of the *Community Charter*, the Village of Telkwa is proposing to adopt a 2023 Permissive Tax Exemption Bylaw 755, 2022. The estimated impact of this exemption is as follows:

Legal Description Civic Address	Organization	Property Roll Number and Assessment Class	Value of Permissive Exemption 2022
Lot 26-30 Block 13 Plan 817, Section 35 Land District 14 1621 Highway 16	Telkwa Museum Society St. Stephen's Church	Roll: 45000 CI 6	Total: \$ 1,923.05 Telkwa: \$ 1,115.80
Lot 9 Plan PRP14038 Section 34 1170 Highway 16	Faith Reform Church	Roll:127100 CI 8	Total: \$12,355.57 Telkwa: \$ 6,264.55
Lot 14 Plan 3212 Block 817 Section 35 Land District 14 1348 Highway 16	Christian Reform Church	Roll: 143020 CI 8	Total: \$ 7,030.80 Telkwa: \$ 3,571.50
Lot A Plan 12145 Section 35 Land District 14 1620 Highway 16	Telkwa Museum Society	Roll: 121801 CI 6 and CI 8	Total: \$ 1,089.85 Telkwa: \$ 606.27
Lot 32 Plan 1322 Section 35 District 14 1388 Birch Street	Telkwa & District Senior's Citizen's Society	Roll: 288001 CI 6	Total: \$ 2,772.42 Telkwa: \$ 1,609.33
Lot 415 Lease #3047049 Boardwalk License #198141	Village of Telkwa	Roll: 405000 CI 6	Total: \$ 495.96 Telkwa: \$ 289.12
Lot 1 Plan 9594 Section 35 Land District 14 Except EPP7701 Lot A	Telkwa Seniors Housing Society	Roll: 121910 CI 1	Total: \$ 973.55 Telkwa: \$ 517.21
Lot 1, Block 31, Plan PRP3205, District Lot 415, Range 5, Coast Range 5 Land District 1304 Birch Street	Bulkley Valley Kinsmen Association	Roll: 281010	Total: \$ 2,193.88 Telkwa: \$ 1,343.93

# Council Disqualifications and Remuneration

## COUNCIL DISQUALIFICATIONS

### THE CORPORATION OF THE VILLAGE OF TELKWA

#### Declaration of Disqualifications

In accordance with Part 4 Division 5 of the *Community Charter*, the Village of Telkwa must include in the Annual Report any Declarations of Disqualification made against individual Council members in the previous year.

There were no Declarations of Disqualification to report in 2022 for Council of the Corporation of the Village of Telkwa.

## REMUNERATION

### THE CORPORATION OF THE VILLAGE OF TELKWA

#### Council Remuneration 2022

NAME	POSITION	REMUNERATION	EXPENSES
Dekens, Leroy	Councillor / Mayor	\$ 15,257	\$ 3,797
Meerdink, Derek	Deputy Mayor	\$ 14,395	\$ 10,084
Ewald, Stewart	Councillor	\$ 1,333	\$ 0
Frenette, Catherine	Councillor	\$ 1,333	\$ 0
Livesey, Dave	Councillor	\$ 7,552	\$ 33
Morgan, Annette	Councillor	\$ 14,088	\$ 7,843
Schat, Simon	Councillor	\$ 1,333	\$ 0
	<b>TOTAL</b>	<b>\$ 55,290</b>	<b>\$ 21,757</b>

**VILLAGE OF TELKWA**

**Financial Statements**

**December 31, 2022**

**VILLAGE OF TELKWA**

**Financial Statements**

**December 31, 2022**

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Page 3	Consolidated Statement of Cash Flows
Page 4	Consolidated Statement of Changes in Net Financial Assets

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

Statements and Schedules to Consolidated Financial Statements

**SCHEDULE A** Schedule of Changes in Tangible Capital Assets and Accumulated Amortization

**SCHEDULE B** Statement of Operations - by Segment

**SCHEDULE C** Schedule of Taxation, Service Charges and User Fees

**SCHEDULE D** Statement of Financial Position - by Fund

Supplementary Information

**SCHEDULE E** Statement of Operations - by Fund

**SCHEDULE F** Statement of Changes in Equity in Tangible Capital Assets

**SCHEDULE G** Statement of Changes in Capital Reserve Funds

**SCHEDULE H** Statement of Changes in Northern Capital and Planning Reserve

**SCHEDULE I** Statement of Changes in Covid Restart Reserve



EDMISON MEHR  
CHARTERED PROFESSIONAL ACCOUNTANTS

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JEANNE M. MACNEIL, B.Comm, CPA, CA

INDEPENDENT AUDITOR'S REPORT

To the Councillors of  
Village of Telkwa  
Telkwa, BC

Opinion

We have audited the accompanying consolidated financial statements of the Village of Telkwa, which comprise the Consolidated Statement of Financial Position as at December 31, 2022, and the Consolidated Statements of Operations and Accumulated Surplus, Cash Flows, and Changes in Net Financial Assets for the year then ended, and a summary of significant accounting policies and other explanatory information. In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Village of Telkwa as at December 31, 2022, and its financial performance, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

Other Matter

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information, including Schedules A to I has been presented for the purposes of additional analysis. The supplementary information presented in Schedules E to I has been subjected to the auditing procedures applied in the financial statements and, in our opinion, this supplementary information is presented fairly, in all material respects, in relation to the financial statements taken as a whole. We do not express an opinion on Schedules E to I because our examination did not extend to the detailed information therein.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Village of Telkwa'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 have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Village of Telkwa's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatements, 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 errors 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 auditing standards, we exercise professional judgement and maintain professional skepticism through the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 purposes of expressing an opinion on the effectiveness of the Village of Telkwa's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village of Telkwa'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 of Telkwa to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosure, 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.


Smithers, BC  
April 25, 2023

  
Edmison Mehr

**VILLAGE OF TELKWA**  
**Consolidated Statement of Financial Position**  
**December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>FINANCIAL ASSETS</b>		
Cash and Cash Equivalents, note 2	\$ 574,311	388,917
Investments, note 2	5,674,186	6,046,716
Taxes Receivable, note 3	105,838	104,542
Accounts Receivable, note 4	595,696	504,850
Due from Federal Government - GST	50,109	78,309
Investment in Wetzin'Kwa Management Services Ltd., note 14	1	1
	<u>7,000,141</u>	<u>7,123,335</u>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities, note 5	317,247	336,478
Deferred Revenue, note 6	694,469	891,785
MFA Short Term Borrowing, note 7	45,894	58,170
MFA Short Term Borrowing - fire truck , note 8	181,384	-
	<u>1,238,994</u>	<u>1,286,433</u>
Contingent Liabilities, note 12		
<b>NET FINANCIAL ASSETS</b>	<u>5,761,147</u>	<u>5,836,902</u>
<b>NON FINANCIAL ASSETS</b>		
Inventory, note 9	6,800	8,000
Prepaid expenses	40,995	27,275
Tangible Capital Assets (Schedule A), note 10	19,777,446	18,480,152
	<u>19,825,241</u>	<u>18,515,427</u>
<b>ACCUMULATED SURPLUS, note 11</b>	<u>\$ 25,586,388</u>	<u>24,352,329</u>

  
 \_\_\_\_\_  
 Mayor

  
 \_\_\_\_\_  
 Corporate Officer

**VILLAGE OF TELKWA**  
**Consolidated Statement of Operations and Accumulated Surplus**  
**For the Year Ended December 31, 2022**

	2022 <u>Actual</u>	2022 <u>Budget</u>	2021 <u>Actual</u>
<b>REVENUE</b>			
Taxation (Schedule C)	\$ 989,276	987,401	925,904
Service charges/user fees (Schedule C)	835,466	806,017	753,026
Unconditional transfers - Province of BC	583,000	466,137	466,000
Conditional transfers - Federal Government	178,193	178,193	-
Conditional transfers - Provincial Government	1,224,137	1,573,179	1,774,530
Conditional transfers - Regional District	186,358	143,845	154,974
Grants - other	33,983	42,500	36,562
Other income (Schedule C)	9,100	11,000	5,000
Investment interest	95,855	-	38,639
Wetzin'Kwa Community Forest grant	50,000	30,000	50,000
Community Building Fund agreement, note 13	59,106	571,233	185,419
	<u>4,244,474</u>	<u>4,809,505</u>	<u>4,390,054</u>
<b>EXPENDITURES</b>			
General Government Services	846,611	994,123	844,943
Protective Services	296,420	371,809	322,712
Transportation Services	526,673	607,417	610,632
Environmental Health	213,008	125,738	39,024
Development	115,807	213,861	143,929
Recreation and Cultural Services	180,693	196,438	149,203
Utility Services (Water, Sewer)	831,203	845,315	751,852
	<u>3,010,415</u>	<u>3,354,701</u>	<u>2,862,295</u>
<b>ANNUAL SURPLUS</b>	<u>1,234,059</u>	<u>1,454,804</u>	<u>1,527,759</u>
<b>Accumulated Surplus Balances, beginning of year</b>	<u>24,352,329</u>	<u>24,352,329</u>	<u>22,824,570</u>
<b>Accumulated Surplus Balances, end of year</b>	<u>\$ 25,586,388</u>	<u>25,807,133</u>	<u>24,352,329</u>

**VILLAGE OF TELKWA**  
**Consolidated Statement of Cash Flows**  
**December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>Cash provided by (used for):</b>		
<b>OPERATIONS</b>		
Annual Surplus	\$ 1,234,059	1,527,759
Non Cash Items included in annual surplus		
Amortization	693,601	622,155
Changes in Non-Cash Operating Items		
(Increase) in taxes receivable	(1,296)	(67,716)
(Increase) decrease in accounts receivable	(90,846)	88,012
Decrease (increase) in due from Federal Government - GST	28,200	(17,008)
(Decrease) in accounts payable	(19,231)	(572,412)
(Decrease) increase in deferred revenue	(197,316)	49,481
Decrease (increase) in inventory	1,200	(307)
(Increase) in prepaid expenses	(13,720)	(2,238)
	<u>1,634,651</u>	<u>1,627,726</u>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	<u>(1,990,895)</u>	<u>(2,764,936)</u>
<b>INVESTING</b>		
	<u>-</u>	<u>-</u>
<b>FINANCING</b>		
Proceeds from MFA equipment loan	202,000	65,670
MFA equipment loans principle repayments	<u>(32,892)</u>	<u>(7,500)</u>
	<u>169,108</u>	<u>58,170</u>
Decrease in Cash and Investments	(187,136)	(1,079,040)
Cash and Investments, Beginning of Year	<u>6,435,633</u>	<u>7,514,673</u>
Cash and Investments, End of Year	<u>\$ 6,248,497</u>	<u>6,435,633</u>
Cash and Investments is composed of:		
Cash and cash equivalents	\$ 574,311	388,917
Investments	<u>5,674,186</u>	<u>6,046,716</u>
	<u>\$ 6,248,497</u>	<u>6,435,633</u>
Additional Information		
Debt Interest Payments	<u>\$ 4,918</u>	<u>344</u>

**VILLAGE OF TELKWA**

**Consolidated Statement of Changes in Net Financial Assets**  
**For the Year Ended December 31, 2022**

	<u>2022</u>	<u>2022</u>	<u>2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Annual Income (Deficit)</b>	\$ 1,234,059	1,454,804	1,527,759
Acquisition of tangible capital assets	(1,990,895)	(3,469,951)	(2,764,936)
Amortization of tangible capital assets	693,601	550,000	622,155
(Gain) loss on disposal of tangible capital assets	-	-	-
Proceeds on sale of tangible capital assets	-	-	-
	<u>(63,235)</u>	<u>(1,465,147)</u>	<u>(615,022)</u>
Net change in prepaid expenses	(13,720)	-	(2,238)
Net change in inventory of supplies	1,200	-	(307)
	<u>(12,520)</u>	<u>-</u>	<u>(2,545)</u>
<b>Change in Net Financial Assets (Net Debt)</b>	<b>(75,755)</b>	<b>(1,465,147)</b>	<b>(617,567)</b>
<b>Net Financial Assets, beginning of year</b>	<b>5,836,902</b>	<b>5,836,902</b>	<b>6,454,469</b>
<b>Net Financial Assets, end of year</b>	<b>\$ 5,761,147</b>	<b>4,371,755</b>	<b>5,836,902</b>

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**GENERAL**

The Village of Telkwa was incorporated as a municipality in 1952 under the Municipal Act, a Statute of the Province of British Columbia. The principal activities of the Village include the provision of local government services to the residents of the incorporated area. These services include administrative, protective, transportation, recreation, economic development, water, sewer, and fiscal services.

**I. SIGNIFICANT ACCOUNTING POLICIES:**

The consolidated financial statements of the Village of Telkwa are prepared in accordance with Canadian Sector Accounting Standards (PSAS) as prescribed by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Professional Accountants.

**(a) Principals of consolidation:**

The consolidated financial statements reflect the combined results and activities of the Village of Telkwa. The statements exclude trust assets that are administered by the Village for the benefit of external parties. Interfund transactions have been eliminated on consolidation.

**(b) Fund accounting:**

The resources and operations of the Village have been segregated for accounting and financial reporting purposes into the following funds.

Operating Funds: Operating funds report the General, Water, and Sewer operations

Capital Funds: Capital funds report the acquisition and disposal of property and equipment and their related financing.

Statutory Reserve Funds: Statutory Reserve funds report the assets held for specific future requirements, which are subject to special restrictions.

**(c) Cash and Cash Equivalents**

Cash consists of cash and cash equivalents that are defined as highly liquid investments of three months or less at the acquisition date.

**(d) Investments**

Investments are held at the Municipal Finance Authority of British Columbia in a money market fund, and in bank term deposits and high savings accounts. Cost approximates fair market for these investments.

**(e) Inventory**

Inventory is composed of supply inventories. Inventory is valued using the average cost method and is valued at the lower of average cost and net realizable value.

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (CON'T)**

**(f) Tangible Capital assets:**

Tangible Capital Assets, comprised of capital assets and capital work in progress, are recorded at cost, net of capital asset disposals, write-downs and accumulated amortization. Tangible capital assets are classified according to their function 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 market value at the time of donation. Estimated useful lives are as follows:

<b>Major Asset Category</b>	<b>Useful Life Range</b>
Land	Unlimited
Buildings	15 to 50 years
Machinery & Equipment, Vehicles	5 to 20 years
Office Equipment and Computers	5 to 10 years
Engineering Structures (Roads, Streets, Parks)	10 to 75 years
Utility Systems (Water, Sewer, Storm)	20 to 100 years
Work in progress	Not amortized until complete

**(g) Financial Instruments**

**Measurement of financial instruments**

The Village initially measures its financial assets and financial liabilities at fair value.

The Village subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and cash equivalents, taxes receivable, accounts receivable, GST receivable, and investment in Community Forest.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, deferred revenue, and MFA equipment loan.

**Impairment**

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

**Transaction costs**

The Village recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance, or assumption.



**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**I. SIGNIFICANT ACCOUNTING POLICIES . . . (CON'T):**

**(h) Accounts Payable and accrued liabilities**

Accrued payroll benefits include an estimated value for accrued sick pay that could be paid out over the next few years to employees, in accordance with the provisions of the CUPE Union agreement.

**(i) Revenue Recognition:**

The Village of Telkwa follows the restricted contribution method for recording revenues. Restricted contributions related to general operations are recognized as revenue in the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Taxation revenue is recognized at the time of issuing the property tax notices for the fiscal year. Sale of services and user fee revenues are recognized when the service or product is rendered by the Village.

**(j) Expenditure Recognition:**

Operating and capital expenditures are recognized on the accrual basis in the period when goods or services have been received. Interest expense is accrued on long-term debt to year-end.

**(k) Government Transfers:**

Government transfers are recognized as revenues or expenditures in the period that the events giving rise to the transfer occur. Transfers to other agencies are granted only in return for services provided to the community.

Entitlement transfers are received from the provincial and federal governments according to prescribed legislation and/or regulations. These include the provincial equalization grant and provincial utility debt-sharing payments.

**(l) Use of Estimates:**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements, and the reported revenue and expenditures during the reporting period. Significant areas requiring the use of management estimates relate to the determination of employee benefit plans, allowance for doubtful accounts receivable, provision for contingencies and prior years tangible capital asset historical costs and related amortization. Actual results could differ from management's best estimates as additional information becomes available. Adjustments, if any, will be reflected in the financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES . . . (CON'T):**

**(m) Budget Presentation:**

Budget amounts are from the Village's Five Year Financial Plan for the years 2022 - 2026, adopted by Council in May 2022 with minor subsequent reallocations and reclassifications to conform to financial statement presentation (see Note 15)

**(n) Segmented Information**

The Village of Telkwa is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed. The nature of the segments and the activities they encompass are as follows, and quantitative data on these segments can be found in Schedule B.

*General Government:* This segment includes the revenue and expenses associated with Legislative (Council), Administration, Finance, Information Technology and the Municipal Building services. It also included the Election costs (in an election year).

*Protective Services:* This segment includes the revenue and expenses associated with the fire department, bylaw enforcement/animal control and building inspection services.

*Transportation:* This segment includes the revenue and expenses associated with Works Yard costs, vandalism, and all operating costs associated with all Roads and Streets (snow removal, sanding, street lighting, dust control, line marking, sidewalk maintenance, boulevard work, street sweeping and drainage ditches).

*Solid Waste Management/Recycling:* This segment includes the revenue and expenses associated with garbage (solid waste).

*Economic Development:* This segment includes the revenue and expenses associated with Engineering, Planning, Economic Development and Tourism services.

*Recreation and Culture:* This segment includes the revenue and expenses associated with Arenas, Parks, and Playgrounds, Recreation programs and cultural facilities services.

*Utilities:* This segment includes the revenue and expenses associated with providing water, sewer and storm sewer services.

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**I. SIGNIFICANT ACCOUNTING POLICIES . . . (CON'T):**

**(o) Comparative Figures:**

Certain comparative figures have been reclassified to conform to the presentation adopted for the current year.

**(p) Financial Assets and Liabilities**

The municipality is not subject to significant risk from market, foreign currency, or price rate risk. The significant financial risks to which the Municipality is exposed include the following:

**Credit Risk**

Credit risk is the risk of loss associated with a counterparty's inability to fulfill its payment obligations. Financial instruments that potentially subject the Municipality to a concentration of credit risk consist primarily of cash, investments and accounts receivable. The Municipality limits its exposure to credit loss by placing its cash with major Canadian financial institutions. The Municipality's maximum exposure to credit risk for cash, investments and accounts receivable are the amounts disclosed in the statement of financial position. Management believes that the credit risk concentration with respect to financial instruments included in cash, investments, and receivables is minimal.

**Fair value**

The Municipality estimates the fair value of its financial instruments based on current interest rates, market value and pricing of financial instruments with comparable terms. Unless otherwise indicated, the carrying value of these financial instruments approximates their fair market value because of the near maturity of those instruments.

**Liquidity Risk**

Liquidity risk is the risk that the Municipality will not be able to meet its financial obligations as they fall due. The Municipality's approach to managing liquidity is to evaluate current and expected liquidity requirements under both normal and stressed conditions to ensure that it maintains sufficient reserves of cash or have an available credit facility to meet its liquidity requirements in the short and long term.

As at December 31, 2022, the Municipality has unrestricted cash of \$574,311 (December 31, 2021 - \$388,917) and unrestricted investments of 1,888,170 (December 31, 2021 - \$2,089,943) to settle current liabilities of \$1,238,994 (December 31, 2021 - \$1,286,433). The Municipality would cover any possible shortfall with receivables and investments.

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES . . . (CON'T):**

**(q) Financial Assets and Liabilities**

Interest Rate Risk

The Municipality is exposed to interest rate risk to the extent that the cash and term deposits maintained at the financial institutions is subject to a floating rate of interest. The interest rate risk on cash and term deposits is not considered significant. Fixed-interest instruments subject the municipality to a fair value risk while the floating rate instruments subject it to a cash flow risk.

**2. CASH AND INVESTMENTS**

	<u>2022</u>	<u>2021</u>
Unrestricted cash	\$ 574,311	388,917
Restricted cash, Schedule G	-	-
	<u>574,311</u>	<u>388,917</u>
<b>Investments</b>		
Money Market Fund within the Municipal Finance Authority		
Pooled Investment program 80,586 units @\$10/unit (2021, 79168)	805,865	791,685
BVCU term deposit, interest 1.25%(2021 -.15%), matures Jun 15/23	1,540	1,538
BVCU term deposit, interest 2.0% (2021 -.15%), matures Aug 9/23	1,551	1,548
BVCU term deposit, interest 1.15%, matures July 22, 2024	-	2,039,167
Cannacord - Sunshine Cash GIC 4.25% matures November 23, 2023		
Book value \$2,083,095, accrued interest \$9,217	2,092,312	-
CIBC cash savings account - CUBC - PHISA .8% int Dec 31, 2021	-	3,212,778
CIBC High interest savings 4.3% at December 31, 2022 variable	2,772,918	-
	<u>5,674,186</u>	<u>6,046,716</u>
Composed of:		
Restricted investments backing reserves	3,786,016	3,956,773
Unrestricted investments	1,888,170	2,089,943
	<u>5,674,186</u>	<u>6,046,716</u>
<b>Total cash and investments</b>	<u>\$ 6,248,497</u>	<u>6,435,633</u>

**3. TAXES RECEIVABLE**

	<u>2022</u>	<u>2021</u>
Property taxes receivable - current	\$ 87,407	89,634
Property taxes receivable - arrears	18,431	14,908
Property taxes receivable - delinquent	-	-
	<u>105,838</u>	<u>104,542</u>

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**4. ACCOUNTS RECEIVABLE**

	<u>2022</u>	<u>2021</u>
Trade and accrued receivables	\$ 593,045	504,080
Home owner grant receivable	2,651	770
	<u>\$ 595,696</u>	<u>504,850</u>

**5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2022</u>	<u>2021</u>
Trade payables and accrued liabilities	\$ 81,377	33,687
Holdbacks payable	53,583	131,873
Payroll payable and accrued payroll benefits	174,941	156,095
Deposit - election	-	300
Deposits - rentals	3,754	4,240
Deposit - facility rentals	2,000	-
Due to other governments	1,592	10,283
	<u>317,247</u>	<u>336,478</u>
Due to statutory trusts	-	-
	<u>\$ 317,247</u>	<u>336,478</u>

**6. DEFERRED REVENUE**

	<u>2022</u>	<u>2021</u>
BC Alliance for Healthy Living Society (trail)	\$ 3,628	3,629
Community Economic Recovery Infrastructure Program Grant	-	6,674
Community Works Grant (formerly gas tax) (Note 13)	608,679	541,502
LGCAP Capital funding	50,000	-
Regional District Bulkley Nechako Business Forum	8,200	-
Round Lake 2023 and 2024 fees	2,712	4,068
Rural Northern Community Grant	-	297,533
Wetzinkwa Fire Department Equipment grant	2,674	-
Prepaid property taxes	18,576	38,379
	<u>\$ 694,469</u>	<u>891,785</u>

**7. MFA SCBA SHORT TERM BORROWING**

	<u>2022</u>	<u>2021</u>
MFA equipment loan, repayable in payments of \$1,121 per month including floating interest at 4.51% (approx prime - 1.81%, prime 5.8%% Dec 31, 2022, due May 31, 2026 and secured by equipment with NBV \$116,944 (SCBA fire equipment)	\$ 45,894	58,170

Repayment schedule	Principle	Interest	Total
2023	\$ 11,445	2,002	13,447
2024	12,012	1,435	13,447
2025	12,623	824	13,447
2026	9,814	201	10,015
	<u>\$ 45,894</u>	<u>4,462</u>	<u>50,356</u>

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**8. MFA SHORT TERM BORROWING - FIRE DEPARTMENT TRUCK**

	<u>2022</u>	<u>2021</u>
MFA equipment loan, repayable in payments of \$3,457 per month including floating interest at 4.51% (approx prime - 1.81%, prime 5.8% Dec 31, 2022, due 2027 and secured by and secured by equipment with NBV \$200,000 (fire engine deposit)	\$ 181,384	-
Repayment schedule		
	Principle	Interest
2023	\$ 33,568	7,919
2024	35,184	6,303
2025	36,920	4,567
2026	38,720	2,767
2027	36,992	598
	<u>\$ 181,384</u>	<u>22,154</u>
		<u>203,538</u>

**9. INVENTORY**

	<u>2022</u>	<u>2021</u>
Garbage bins	\$ 6,800	8,000

**10. TANGIBLE CAPITAL ASSETS (Schedule A)**

	<u>2022</u>	<u>2021</u>
Land	\$ 259,687	259,687
Buildings	1,415,012	1,400,163
Machinery and equipment, vehicles	575,256	631,604
Office equipment and computers	11,107	12,266
Engineered structures	2,520,270	1,654,075
Utilities	14,418,883	12,383,044
Operations - Work in progress	447,158	701,147
Utilities - Work in progress	130,073	1,438,166
	<u>\$ 19,777,446</u>	<u>18,480,152</u>

Tangible capital assets are recorded net of accumulated amortization at net book value.

**11. ACCUMULATED SURPLUS**

	<u>2022</u>	<u>2021</u>
Operating Funds (Schedule D)	\$ 2,248,204	1,973,574
Capital Funds		
Capital Reserves (Schedule G)	3,786,016	3,956,773
Equity in tangible capital assets (Schedule F)	19,552,168	18,421,982
	<u>\$ 25,586,388</u>	<u>24,352,329</u>

Equity in Tangible Capital Assets represents the net book value of total Tangible Capital Assets less any long-term debt obligations required to obtain those assets.

## VILLAGE OF TELKWA

### Notes to Consolidated Financial Statements

#### For the Year Ended December 31, 2022

#### 12. CONTINGENT LIABILITIES:

(a) **Bulkley Nechako Regional District:**

The Village, as a member of the Bulkley Nechako Regional District, is jointly and severally liable for the net capital liabilities of the Regional District.

(b) **Reciprocal Insurance Exchange Agreement:**

The Village is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreements, The Village is assessed a premium and specific deductible for its claims based on population. The obligation of the Village with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its Subscribers in connection with the Exchange are in every case several, and not joint and several. The Village irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other Subscribers against liability losses and costs which the other Subscriber may suffer.

(c) **Contaminated Sites Accounting**

Effective April 1, 2014, Canadian municipalities are required under PSAB 3260 to account for contaminated site liabilities that exist on municipal owned lands. The District has not identified any significant contaminated site liability on its lands.

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**12. CONTINGENT LIABILITIES CONTINUED:**

**(d) Pension liability:**

The Village of Telkwa and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local government.

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

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

The Village of Telkwa paid \$63,056 for employer contributions to the Plan in fiscal 2022 (2021 - \$63,056), while employees contributed \$58,212 for employee contributions to the Plan in fiscal 2022 (2021 - \$56,104).

The next valuation will be as at December 31, 2024, with 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 individual employers participating in the plan.

**(e) Municipal Finance Authority:**

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



**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**13. COMMUNITY BUILDING FUND (PREVIOUSLY GAS TAX AGREEMENT)**

The Government of Canada provides the Community Building Fund grant. The use of funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. The funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreement.

	<u>2022</u>	<u>2021</u>
Balance carried forward	\$ 541,502	495,664
Funding received	116,284	227,292
Interest earned	9,998	3,965
	<u>126,282</u>	<u>231,257</u>
Gas Tax Spent:		
Morris Reservoir work in progress	(27,598)	(121,901)
Roads	-	(63,518)
Structural flood mitigation	(31,507)	-
	<u>(59,105)</u>	<u>(185,419)</u>
Balance in deferred revenue	\$ <u>608,679</u>	<u>541,502</u>

**14. INVESTMENT IN WETZIN'KWA MANAGEMENT SERVICES LTD.**

Pursuant to Section 185 of the Community Charter, the Village of Telkwa and the Town of Smithers were given approval by the BC Inspector of Municipalities in 2007 to form two corporations: Wetzin'Kwa Management Services Ltd. and Wetzin'Kwa Community Forest Corporation. The sole shareholders of Wetzin'Kwa Management Services Ltd. are the Village of Telkwa and the Town of Smithers, at 100 shares valued at \$1. Wetzin'Kwa Management Services Ltd. is the sole shareholder to the Wetzin'Kwa Community Forest Corporation. The Village of Telkwa's investment of \$1 is recorded at cost.

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**15. TRUST FUNDS**

The Village administers the following funds with these changes in fund balances.

	Park Revenue	Cemetery Trust	DCC	Tax Sale	Total 2022	Total 2021
Trust Funds beginning of year	\$ 23,563	67,862	76,531	-	167,956	165,827
Source of Funds						
Cemetery Plots	-	1,512	-	-	1,512	313
Interest	393	1,210	1,281	-	2,884	1,816
Balance, end of year	\$ <u>23,956</u>	<u>70,584</u>	<u>77,812</u>	<u>-</u>	<u>172,352</u>	<u>167,956</u>
Balance Represented by						
Due from general	\$ -	-	-	-	-	-
MFA Deposits	23,956	70,584	77,812	-	172,352	167,956
	\$ <u>23,956</u>	<u>70,584</u>	<u>77,812</u>	<u>-</u>	<u>172,352</u>	<u>167,956</u>

**VILLAGE OF TELKWA**  
**Notes to Consolidated Financial Statements**  
**For the Year Ended December 31, 2022**

**16. COMPLIANCE WITH LEGISLATIVE FINANCIAL PLAN REQUIREMENTS**

The legislative requirements for the Financial Plan are that cash inflows for the period must equal cash outflows.

Cash inflows and outflows include such items as: debt proceeds, transfers to and from reserves and surplus, debt principal repayment and asset sale proceeds. These items are not recognized as revenues and expenses in the Consolidated Statement of Operations as they do not meet the public sector accounting standard requirements. The legislation does not require (but does not preclude) the funding of non-cash items such as amortization or liability accruals to provide for future cash requirements, thus, there is no legislative requirement to include these items in the Financial Plan. However, these items are recognized as expenses in the Statement of Operations.

Thus, the financial items included in the legislative Financial Plan and the Public Sector Accounting Statement of Operations are different. The purpose of this note is to explain the difference between these two requirements and demonstrate how the legislative requirement for a balanced budget, or Financial Plan net balance of "0", has been met.

	2022 <u>Budget</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
Consolidated Accumulated Surplus - Statement of Operations	\$ 1,454,804	1,234,059	1,527,759
Adjustments to non-cash items:			
Amortization expense	550,000	693,601	622,155
Adjustments for cash items, not recognized as revenues Or expenses in the Statement of Operations:			
Tangible Capital Asset costs	(3,469,951)	(1,990,895)	(2,764,936)
Proceeds from borrowing	202,000	202,000	65,670
Debt principle repayments	(38,442)	(32,892)	(7,500)
Net transfers from reserves	1,102,213	(398,306)	(830,716)
Net transfer to reserves	(252,572)	131,694	175,948
Net transfer to capital funds	-	352,011	834,888
Net transfers (from) to operating surplus	451,948	(191,272)	376,732
Balanced Financial Plan/Operations	<u>\$ -</u>	<u>-</u>	<u>-</u>

## 17. FUTURE ACCOUNTING CHANGES

### PS 3280 Asset retirement obligations

This section revises and replaces the existing Section PS 3270 Solid Waste Landfill Closure and Post-Closure Liability. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

### PS 3160 Public private partnerships

This section establishes standards on how to account for and report public private partnerships. This section applies to fiscal years beginning on or after April 1, 2023, with early adoption permitted.

### PS 3400 Revenues

This section establishes standards on how to account for and report on revenue. This section applies to fiscal years beginning on or after April 1, 2023, with early adoption permitted.

### PS 3450 Financial instruments

This section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted. Adoption of this standard requires corresponding adoption of PS 1201 Financial Statement Presentation, PS 2601 Foreign Currency Translation and PS 3041 Portfolio Investments in the same fiscal period.

#### PS 1201 Financial Statement Presentation

This section revises the general reporting principles and standards for disclosure of information in the financial statements. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

#### PS 2601 Foreign Currency Translation

This section revises and replaces the existing Section PS 2600 Foreign Currency Translation. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

#### PS 3401 Portfolio investments

This section revises and replaces the existing Section PS 3040 Portfolio investments. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

### Purchased Intangibles, PSG -8

This public sector guideline establishes standards on how to account for and report on purchased intangibles. This public sector guideline applies to fiscal years beginning on or after April 1, 2023, with early adoption permitted.

**VILLAGE OF TELKWA**

**Schedule of Changes in Tangible Capital Assets and Accumulated Amortization  
For the year ended December 31, 2022**

	Land	Buildings	Machinery & Equipment	Engineered Structures	Utilities	Office Equipment	Work in Progress	2022 Total	2021 Total
<b>TANGIBLE CAPITAL ASSETS - COST</b>									
Opening Balance	\$ 259,687	2,022,876	1,810,339	4,466,526	19,593,930	159,118	2,139,313	30,451,789	27,709,507
Add: Additions	-	40,894	42,859	276,175	1,053,736	-	577,231	1,990,895	2,764,936
Add: Donated Assets	-	-	-	-	-	-	-	-	-
Less: Disposals	-	-	-	-	-	-	-	-	22,654
Add: Asset Reallocations	-	-	-	-	-	-	-	-	-
Add: Work in progress	-	13,698	-	687,449	1,438,166	-	(2,139,313)	-	-
Closing Balance	259,687	2,077,468	1,853,198	5,430,150	22,085,832	159,118	577,231	32,442,684	30,451,789
<b>ACCUMULATED AMORTIZATION</b>									
Opening Balance	-	622,713	1,178,735	2,812,451	7,210,886	146,852	-	11,971,637	11,372,136
Add: Amortization	-	39,743	99,207	97,429	456,063	1,159	-	693,601	622,155
Add: Amortization Reallocation	-	-	-	-	-	-	-	-	-
Less: Accumulated Amortization on disposals	-	-	-	-	-	-	-	-	22,654
Closing Balance	-	662,456	1,277,942	2,909,880	7,666,949	148,011	-	12,665,238	11,971,637
<b>Net Book Value for year ended December 31, 2022</b>	\$ 259,687	1,415,012	575,256	2,520,270	14,418,883	11,107	577,231	19,777,446	
<b>Net Book Value for year ended December 31, 2021</b>	\$ 259,687	1,400,163	631,604	1,654,075	12,383,044	12,266	2,139,313	18,480,152	

**SCHEDULE B**

**VILLAGE OF TELKWA**  
**Statement of Operations by Segment**  
**For the Year Ended December 31, 2022**

	General Government	Protective Services	Solid Waste Management/ Recycling	Transportation & Transit	Recreation & Culture	Development	Utilities (water/sewer/storm)	Capital Funds	Capital Reserve Funds	2022 Total Operations	2022 Budget	2021 Total Operations
<b>REVENUE</b>												
Taxation, Sch. C	\$ 806,773	152,197	-	18,806	-	-	11,500	-	-	989,276	987,401	925,904
Service Charges/User Fees, Sch. C	115,199	20,898	113,782	1,680	14,130	31,438	538,339	-	-	835,466	806,017	753,026
Government Transfers/Grants	634,083	132,048	3,000	18,966	-	54,904	-	1,471,776	-	2,314,777	3,005,087	2,667,483
Other income, Schedule C	4,100	-	-	5,000	-	-	-	-	-	9,100	11,000	5,000
Interest	-	-	-	-	-	-	-	-	95,855	95,855	-	38,639
Total operating revenue	1,560,155	305,143	116,782	44,452	14,130	86,342	549,839	1,471,776	95,855	4,244,474	4,809,505	4,390,054
<b>EXPENDITURES</b>												
Advertising and Promotion	7,991	-	-	-	-	-	-	-	-	7,991	12,000	14,749
Amortization	16,414	76,099	15,832	96,737	29,060	3,397	456,062	-	-	693,601	550,000	632,155
Bad debts	806	-	-	-	-	-	-	-	-	806	-	988
Covid 19 Safe Restart	55,110	-	-	-	-	-	-	-	-	55,110	67,757	36,636
Election	13,398	-	-	-	-	-	-	-	-	13,398	16,000	10,348
Professional and Contracted Services	50,118	9,661	46,879	45,762	-	56,212	-	-	-	208,632	251,150	188,649
Council Remunerations/Travel	74,557	-	-	-	-	-	-	-	-	74,557	65,913	54,111
Grants to Organizations/Fees Waivers	22,303	2,606	-	-	-	-	-	-	-	24,909	24,200	30,538
Insurance, dues and subscriptions	31,763	8,035	3,141	12,908	8,487	-	9,270	-	-	73,604	64,055	67,417
Materials and Supplies	59,268	40,787	31,788	145,523	42,489	-	37,887	-	-	357,742	495,602	338,045
Miscellaneous and special projects	10,964	46,790	3,000	8,449	832	56,198	93,504	-	-	221,737	360,670	167,146
Travel, Training, Memberships	24,126	10,630	-	17,457	-	-	-	-	-	52,213	65,616	26,961
Utilities (Telephone, Hydro and Gas)	19,708	17,267	15,200	6,062	7,080	-	58,040	-	-	123,357	142,782	159,444
Wages and Employee Benefits	459,323	79,627	97,168	193,775	92,745	-	174,440	-	-	1,097,078	1,233,864	1,144,764
Interest	762	4,918	-	-	-	-	-	-	-	5,680	5,092	344
Total operating expenditures	\$ 846,611	296,420	213,008	526,673	180,693	115,807	831,203	-	-	3,010,415	3,354,701	2,862,295
<b>REVENUE OVER EXPENDITURES/</b> <b>(EXPENDITURES OVER REVENUE)</b>	\$ 713,544	8,723	(96,226)	(482,221)	(166,563)	(29,465)	(281,364)	1,471,776	95,855	1,234,059	1,454,804	1,527,759

**VILLAGE OF TELKWA**  
**Schedule of Taxation, Service Charges and User Fees**  
**For the year ended December 31, 2022**

**SCHEDULE C**

<u>Budget</u>		<u>2022</u>	<u>2021</u>
	Revenue		
	<u>Taxation</u>		
936,529	Taxation - Property	\$ 936,531	875,260
39,212	Grants in Lieu of taxes	41,245	39,104
11,660	Water parcel tax	11,500	11,540
<u>987,401</u>		<u>989,276</u>	<u>925,904</u>
	Collections for other governments		
450,000	School tax levy	472,989	449,603
235,000	Regional District	263,627	232,471
110,000	Regional Hospital District	122,617	108,291
40	Municipal Finance Authority	47	38
8,400	BC Assessment Authority	8,872	8,318
64,000	Policing	67,537	64,105
<u>867,440</u>		<u>935,689</u>	<u>862,826</u>
	Transmission of Tax Levied		
<u>(867,440)</u>	Other governments	<u>(935,689)</u>	<u>(862,826)</u>
<u>987,401</u>		<u>989,276</u>	<u>925,904</u>
	<u>Service charges/user fees</u>		
	Sales of Services		
64,500	Garbage collection and disposal	63,985	63,483
9,100	Cemetery - burials	13,003	5,656
298,145	Water user fees, net of discounts	301,519	294,230
2,962	Water connections and internal	1,087	1,062
232,419	Sewer user fees, net of discounts	234,564	233,510
5,000	Sewer connections and internal	1,169	100
<u>612,126</u>		<u>615,327</u>	<u>598,041</u>
	Other Revenue from own sources		
500	Garbage bins	1,448	2,561
20,500	Heating revenue	18,640	14,869
27,500	Interest and penalties	65,500	25,917
27,125	Licenses and permits	17,185	38,485
34,100	Recycle program	29,709	13,655
37,965	Rentals	46,493	34,462
57,201	Other	50,264	25,036
<u>204,891</u>		<u>229,239</u>	<u>154,985</u>
<u>817,017</u>		<u>\$ 844,566</u>	<u>753,026</u>

**VILLAGE OF TELKWA**  
**Statement of Financial Position - by Fund**  
**December 31, 2022**

**SCHEDULE D**

	General Operating Fund	Water Operating Fund	Sewer Operating Fund	Total Operating Funds	General Capital Fund	Water Capital Fund	Sewer Capital Fund	Total Capital Funds	Capital Reserve Fund	Consolidating adjustments	Consolidated 2022	Consolidated 2021
<b>FINANCIAL ASSETS</b>												
Cash and cash equivalents, note 2	\$ 574,311	-	-	574,311	-	-	-	-	-	-	574,311	388,917
Investments, note 2	5,674,186	-	-	5,674,186	-	-	-	-	-	-	5,674,186	6,046,716
Taxes Receivable, note 3	105,838	-	-	105,838	-	-	-	-	-	-	105,838	104,542
Accounts Receivable, note 4	595,696	-	-	595,696	-	-	-	-	-	-	595,696	504,850
Due from Federal Government - GST	50,109	-	-	50,109	-	-	-	-	-	-	50,109	78,309
Investment in Wezinkwa Management Services Ltd., Note 14	1	-	-	1	-	-	-	-	-	-	1	-
Due from Own Funds	-	232,261	826,730	1,058,991	2,000	-	-	2,000	3,786,016	(4,847,007)	-	-
	7,000,141	232,261	826,730	8,059,132	2,000	-	-	2,000	3,786,016	(4,847,007)	7,000,141	7,123,335
<b>LIABILITIES</b>												
Accounts Payable and Accrued Liabilities, note 5	317,247	-	-	317,247	-	-	-	-	-	-	317,247	336,478
Due to Own Funds	4,847,007	-	-	4,847,007	-	-	-	-	-	(4,847,007)	-	-
Deferred Revenue, note 6	694,469	-	-	694,469	-	-	-	-	-	-	694,469	891,783
MFA Short term borrowing, note 7	-	-	-	-	45,894	-	-	45,894	-	-	45,894	58,170
MFA Short term borrowing - fire truck, note 8	-	-	-	-	181,384	-	-	181,384	-	-	181,384	-
	5,858,723	-	-	5,858,723	227,278	-	-	227,278	-	(4,847,007)	1,238,994	1,286,433
<b>NET FINANCIAL ASSETS</b>	1,141,418	232,261	826,730	2,200,409	(225,278)	-	-	(225,278)	3,786,016	-	5,761,147	5,836,902
<b>NON FINANCIAL ASSETS</b>												
Inventory, note 9	6,800	-	-	6,800	-	-	-	-	-	-	6,800	8,000
Prepaid expenses	40,995	-	-	40,995	-	-	-	-	-	-	40,995	27,275
Tangible Capital Assets (Schedule A), note 10	-	-	-	-	5,228,489	9,601,452	4,947,505	19,777,446	-	-	19,777,446	18,480,152
<b>ACCUMULATED SURPLUS</b>	1,189,213	232,261	826,730	2,248,204	5,003,211	9,601,452	4,947,505	19,552,168	3,786,016	-	25,586,388	24,352,329



**SCHEDULE E**

**VILLAGE OF TELKWA**  
**Statement of Operations - by Fund**  
**For the Year Ended December 31, 2022**

	General Operating Fund	Water Operating Fund	Sewer Operating Fund	Total Operating Funds	General Capital Fund	Water Capital Fund	Sewer Capital Fund	Total Capital Funds	Capital Reserve Funds	Consolidated 2022	Consolidated 2021
<b>REVENUE</b>											
Taxation (Schedule C)	\$ 977,776	11,500	-	989,276	-	-	-	-	-	989,276	925,904
Service charges/user fees (Schedule C)	297,127	302,606	235,733	835,466	-	-	-	-	-	835,466	753,026
Unconditional transfers - Province of BC	583,000	-	-	583,000	-	-	-	-	-	583,000	466,000
Conditional transfers - Federal Government	-	-	-	-	178,193	-	-	178,193	-	178,193	-
Conditional transfers - Provincial Government	69,952	-	-	69,952	141,051	-	1,013,134	1,154,183	-	1,224,137	1,774,530
Conditional transfers - Regional District	118,858	-	-	118,858	67,500	-	-	67,500	-	186,358	154,974
Grants - other	21,191	-	-	21,191	12,792	-	-	12,792	-	33,983	36,562
Other income, Schedule C	9,100	-	-	9,100	-	-	-	-	9,100	9,100	5,000
Investment interest	-	-	-	-	-	-	-	-	95,855	95,855	38,639
Weatzi/Kwa Community Forest Corporation grant	50,000	-	-	50,000	-	-	-	-	-	50,000	50,000
Community Building Fund agreement, note 13	-	-	-	-	31,507	27,599	-	59,106	-	59,106	185,419
	<b>2,127,004</b>	<b>314,106</b>	<b>235,733</b>	<b>2,676,843</b>	<b>431,043</b>	<b>27,599</b>	<b>1,013,134</b>	<b>1,471,776</b>	<b>95,855</b>	<b>4,244,474</b>	<b>4,390,054</b>
<b>EXPENSES (Schedule B)</b>											
General Government Services	830,197	-	-	830,197	16,414	-	-	16,414	-	846,611	844,943
Protective Services	220,321	-	-	220,321	76,099	-	-	76,099	-	296,420	322,712
Transportation Services	429,936	-	-	429,936	96,737	-	-	96,737	-	526,673	610,632
Environmental Health	197,176	-	-	197,176	15,832	-	-	15,832	-	213,008	39,024
Economic Development	112,410	-	-	112,410	3,397	-	-	3,397	-	115,807	143,929
Recreation and Cultural Services	151,633	-	-	151,633	29,060	-	-	29,060	-	180,693	149,203
Utility Services (Water, Sewer)	-	264,804	110,337	375,141	-	284,204	171,858	456,062	-	831,203	751,852
	<b>1,941,673</b>	<b>264,804</b>	<b>110,337</b>	<b>2,316,814</b>	<b>237,539</b>	<b>284,204</b>	<b>171,858</b>	<b>693,601</b>	<b>-</b>	<b>3,010,415</b>	<b>2,862,295</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>185,331</b>	<b>49,302</b>	<b>125,396</b>	<b>360,029</b>	<b>193,504</b>	<b>(256,605)</b>	<b>841,276</b>	<b>778,175</b>	<b>95,855</b>	<b>1,234,059</b>	<b>1,527,759</b>
<b>INTERFUND TRANSFERS</b>											
Transfer (to) from Capital Funds	(103,721)	(9,750)	(49,173)	(162,644)	208,935	90,651	52,425	352,011	(189,367)	-	-
Transfer (to) from Operating Funds	208,939	-	-	208,939	-	-	-	-	(208,939)	-	-
Transfer (to) from Reserve Funds, Schedule G	(123,521)	(8,173)	-	(131,694)	-	-	-	-	131,694	-	-
	<b>(18,303)</b>	<b>(17,923)</b>	<b>(49,173)</b>	<b>(85,399)</b>	<b>208,935</b>	<b>90,651</b>	<b>52,425</b>	<b>352,011</b>	<b>(266,612)</b>	<b>-</b>	<b>-</b>
<b>Change in accumulated Surplus Balances</b>	<b>167,028</b>	<b>31,379</b>	<b>76,223</b>	<b>274,630</b>	<b>402,439</b>	<b>(165,954)</b>	<b>893,701</b>	<b>1,150,186</b>	<b>(170,757)</b>	<b>1,234,059</b>	<b>1,527,759</b>
<b>Accumulated Surplus Balances, beginning of year</b>	<b>1,022,185</b>	<b>200,882</b>	<b>750,507</b>	<b>1,973,574</b>	<b>4,600,772</b>	<b>9,767,406</b>	<b>4,053,804</b>	<b>18,421,982</b>	<b>3,956,773</b>	<b>24,352,329</b>	<b>22,824,570</b>
<b>Accumulated Surplus Balances, end of year</b>	<b>\$ 1,189,213</b>	<b>232,261</b>	<b>826,730</b>	<b>2,248,204</b>	<b>5,003,211</b>	<b>9,601,452</b>	<b>4,947,505</b>	<b>19,552,168</b>	<b>3,786,016</b>	<b>25,586,388</b>	<b>24,352,329</b>

**VILLAGE OF TELKWA**

**SCHEDULE F**

**Statement of Changes in Equity in Tangible Capital Assets  
For the Year Ended December 31, 2022**

	Equity in Tangible Capital Assets - <u>General</u>	Equity in Tangible Capital Assets - <u>Water</u>	Equity in Tangible Capital Assets - <u>Sewer</u>	Consolidated <u>2022</u>	Consolidated <u>2021</u>
<b>REVENUE</b>					
Conditional transfers - Federal Government \$	178,193	-	-	178,193	-
Conditional transfer - Provincial Government	141,051	-	1,013,134	1,154,185	1,666,067
Conditional transfers - Regional District	67,500	-	-	67,500	20,392
Grants - other	12,792	-	-	12,792	-
Community Building Fund agreement agreement	31,507	27,599	-	59,106	185,419
	<u>431,043</u>	<u>27,599</u>	<u>1,013,134</u>	<u>1,471,776</u>	<u>1,871,878</u>
<b>EXPENSES</b>					
Amortization	<u>237,539</u>	<u>284,204</u>	<u>171,858</u>	<u>693,601</u>	<u>622,155</u>
	<u>193,504</u>	<u>(256,605)</u>	<u>841,276</u>	<u>778,175</u>	<u>1,249,723</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>					
	<u>193,504</u>	<u>(256,605)</u>	<u>841,276</u>	<u>778,175</u>	<u>1,249,723</u>
<b>INTERFUND TRANSFERS</b>					
Transfer (to) from Operating Funds	208,935	90,651	52,425	352,011	76,325
Transfer to Reserve Funds, schedule G	-	-	-	-	758,563
	<u>208,935</u>	<u>90,651</u>	<u>52,425</u>	<u>352,011</u>	<u>834,888</u>
Change in accumulated Surplus Balances	402,439	(165,954)	893,701	1,130,186	2,084,611
Accumulated Surplus Balances, beginning of year	<u>4,600,772</u>	<u>9,767,406</u>	<u>4,053,804</u>	<u>18,421,982</u>	<u>16,337,371</u>
Accumulated Surplus Balances, end of year	<u>\$ 5,003,211</u>	<u>9,601,452</u>	<u>4,947,505</u>	<u>19,552,168</u>	<u>18,421,982</u>

**VILLAGE OF TELKWA**  
**Statement of Changes in Capital Reserve Funds**  
**For the Year Ended December 31, 2022**

**SCHEDULE G**

	Fire Protection Equipment	Fire Dept Capital	Sewer Capital	District Heating	Fire Building	Footbridge	Emergency Services	Transit	Park Maintenance	General Water	Subtotal 2022
Reserve Funds, Beginning of Year	\$ 7,749	185,824	118,811	1,944	26,389	45,111	39,374	2,246	7,352	46,703	481,503
Source of Funds											
Interest earned	630	3,700	1,984	32	491	753	658	38	123	916	9,325
Transfers - operating, schedule E	30,000	73,528	-	-	3,000	-	-	-	-	8,173	114,701
- capital	-	-	-	-	-	-	-	-	-	-	-
	30,630	77,228	1,984	32	3,491	753	658	38	123	9,089	124,026
	38,379	263,052	120,795	1,976	29,880	45,864	40,032	2,284	7,475	55,792	605,529
Use of Funds											
Transfers, schedule E, operating	-	(37,811)	-	-	-	-	-	-	-	-	(37,811)
Transfers, schedule E, capital	-	-	-	-	-	-	-	-	-	-	-
	-	(37,811)	-	-	-	-	-	-	-	-	(37,811)
Balance, end of year	\$ 38,379	225,241	120,795	1,976	29,880	45,864	40,032	2,284	7,475	55,792	567,718
Balance represented by:											
Due from GOF	\$ 38,379	225,241	120,795	1,976	29,880	45,864	40,032	2,284	7,475	55,792	567,718

**VILLAGE OF TELKWA**  
**Statement of Changes in Capital Reserve Funds**  
**For the Year Ended December 31, 2022**

**SCHEDULE G (CON'T)**

	Total	Public Works	Dike Main	Covid Restart	Gravel Quarry	NW Planning	Elections	General Sewer	War Memorial	Total 2022	Total 2021
Reserve Funds, Beginning of Year	\$ 481,503	4,777	57,567	498,638	8,820	2,658,526	3,956	241,944	1,042	3,956,773	4,572,902
Source of Funds											
Conditional transfers - provincial government	-	-	-	-	-	-	-	-	-	-	-
Interest earned	9,325	193	1,132	5,469	147	75,466	66	4,041	16	95,855	38,639
Transfers - operating, schedule E	114,701	6,775	10,218	-	-	-	-	-	-	131,694	175,948
- capital	-	-	-	-	-	-	-	-	-	-	-
	124,026	6,968	11,350	5,469	147	75,466	66	4,041	16	227,549	214,587
	605,529	11,745	68,917	504,107	8,967	2,733,992	4,022	245,985	1,058	4,184,322	4,787,489
Use of Funds											
Transfers, schedule E, operating	(37,811)	-	-	(171,128)	-	-	-	-	-	(208,939)	(72,153)
Transfers, schedule E, capital	(37,811)	-	-	(171,128)	-	(189,367)	-	-	-	(189,367)	(758,563)
	(37,811)	-	-	(171,128)	-	(189,367)	-	-	-	(398,306)	(830,716)
Balance, end of year	567,718	11,745	68,917	332,979	8,967	2,544,625	4,022	245,985	1,058	3,786,016	3,956,773
Balance represented by:											
Due from GOF	\$ 567,718	11,745	68,917	332,979	8,967	2,544,625	4,022	245,985	1,058	3,786,016	3,956,773
Covered by MFA Investments										\$ 805,865	791,685
Covered by High Interest Savings and GIC										2,980,151	3,165,088
Cash										-	-
										\$ 3,786,016	3,956,773

**VILLAGE OF TELKWA****SCHEDULE H****Schedule of Northern Capital and Planning Reserve****For the year ended December 31, 2022**

	<u>2022</u>	<u>2021</u>
Revenue		
Return on investments	\$ 75,466	28,312
Expenditures		
BBQ grounds bleacher replacement	2,463	-
Coalmine Road watermain upgrade design	16,230	-
Coalmine Southwest watermain upgrade	16,578	-
Garbage truck repairs	9,566	-
Highway 16 watermain design	27,743	-
Flood mitigation	71,444	-
Municipal hall renovation	21,743	-
Sewer main project Howson Ave	3,252	-
Sewer treatment plant - work in progress	-	306,554
Ultraviolet disinfection system	-	31,094
Water tower	-	314,405
Water treatment plan expansion feasibility stud	20,348	-
	<u>189,367</u>	<u>652,053</u>
Net change for the year	(113,901)	(623,741)
Balance, beginning of year	<u>2,658,526</u>	<u>3,282,267</u>
Balance, end of year	<u>\$ 2,544,625</u>	<u>2,658,526</u>

**VILLAGE OF TELKWA**  
**Schedule of Covid Restart Reserve**  
**For the year ended December 31, 2022**

**SCHEDULE I**

	<u>2022</u>	<u>2021</u>
Revenue		
Return on investments	\$ <u>5,469</u>	<u>4,451</u>
Expenditures		
Covid 19 operating expenditures	105,110	62,206
Active Transportation	13,966	-
Business liaison project	16,052	-
Emergency services shared cost and EOC grant	8,000	-
Fire department operations	<u>28,000</u>	<u>-</u>
	<u>171,128</u>	<u>62,206</u>
Net change for the year	(165,659)	(57,755)
Balance, beginning of year	<u>498,638</u>	<u>556,393</u>
Balance, end of year	<u>\$ 332,979</u>	<u>498,638</u>



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