



THE VILLAGE OF  
**N A K U S P**

# 2022 **ANNUAL REPORT**

**Village of Nakusp**

**PO Box 280, 91—1st Street NW, Nakusp, BC V0G 1R0  
250.265.3689 (phone) 250.265.3788 (fax) [www.nakusp.com](http://www.nakusp.com)**

***Fiscal year ending December 31, 2022***

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Photo credit:  
Craig Pulsifer Photography

# Message from the Mayor

I am pleased to present the 2022 Annual Report on behalf of the Nakusp Village Council.

2022 was the 2018-2022 Council's fourth and final year in Office. In November of 2022, a new council was sworn in, Mayor Tom Zeleznik, Councillor Aidan McLaren-Caux, Councillor Mason Hough, Councillor Dolly Edwards, and Councillor Tina Knooihuizen began their four-year term of office.

This was the year when the province finally dropped its public COVID-19 health restrictions, including mandatory masking. Our community continued to rally together to help support our local businesses and we wish to thank the community for their extremely hard work.

This was another remarkably busy year. We continued to work with the community to focus on effective ways of creating a more economically resilient community. Our assets and strengths are what the community has, that will continually improve our community's life and its sustainability.

2022 included new upcoming projects and older projects including, significant revisions being made to the zoning bylaw, that are in process for 2022 and 2023. The three-phase Downtown Revitalization Project was completed along Broadway Street. I am happy to report this year included the completion of the entire project which was one of the items on the village's 4-year plan. Broadway Street is now much easier for residents with mobility challenges to use. Of course, the street is much more beautiful with the concrete, paving work, and the newly installed landscaping and street lights. Being forward-thinking, we replaced the section of the Powell Creek culvert which ran under Broadway Street, prior to completing the revitalization project.

Council's 4-year strategic plan included completing and upgrading the Nakusp Rail Trail washout and this was also completed in 2022. This multi-use trail is used for commuting and recreation by residents and visitors alike. Along with this 4-year plan was the development of a long-term financial plan for water and sewer utilities and in 2022 began the installation of our potable well #3 and well control building. We anticipate this well to be tied into our existing water distribution network in 2023. Completion of the CBBC backbone fiber project occurred, and it is now installed outside of our Emergency Services Building. Our application to remove 5 acres of the airport from the ALR was successful. This land is zoned industrial and can now be developed used to support BC Wildfire Service as well as increase the economic development potential that our airport can provide.

Our local Nakusp volunteer fire department, along with our search & rescue and ESS volunteers have a new storage building to house some of their equipment in one place and out of the elements.

While I was at UBCM (Whistler) in September, I continued my effort to advocate for a 24-7 ambulance service. In response, I was informed of a big announcement; BCEHS has agreed that the Scheduled On-Call (SOC) staffing model in Nakusp will now be phased out and replaced with a "24/7 Alpha" model. This means a fully staffed ambulance station, with around-the-clock full-time paramedic positions, will be servicing our community and area. This will create eight more permanent, full-time jobs in our community and will help stabilize paramedic staffing, which in turn will improve responsiveness and emergency coverage. This began in November 2022.

We must also continue to support our community's volunteerism/non-profit societies along with our resurgent Volunteer Fire/Road Rescue & Search & Rescue department that cares about their community along with our seniors who are the cornerstone of our community.

The future is bright for our community and the new council going forward in 2023.

Sincerely,  
Mayor, Tom Zeleznik



# Local Government in BC

The term local government in BC refers to both municipalities and regional districts. Specifically, the term municipality refers to a city, district, resort municipality, island municipality, Indian government district, town or village having the power to govern itself. Municipalities are general-purpose local governments that provide a wide range of services and regulate a variety of activities. Over 85% of BC's population resides within a municipality, although the land area covered by them is less than 2% of the area of the province. Regional districts are the general-purpose local governments for the unincorporated areas of the province and they provide a framework for inter-municipal cooperation for service provision.

Under the Canadian Constitution, local governments can only be established and granted powers by the provincial government. The BC government sets out the legal framework for local government through various provincial statutes, most notably the *Local Government Act* and the *Community Charter*. Together these two statutes set the rules for electing council members, appointing officials, conducting municipal business and establishing the authority of the local government.

## About This Report

When the *Community Charter* was adopted by the Province in 2003, the issue of accountability was one of the areas of increased legislative change. As part of the increased accountability, all municipalities are mandated by the *Community Charter* to prepare, on an annual basis, a document that reports to the citizens and stakeholders of the municipality past results and plans for the future. Once completed, the annual report must be available for public inspection a minimum of two weeks before the report is received by Council at a duly constituted meeting. This provides citizens with time to review the annual report, ask questions and prepare submissions. Council will consider the 2022 annual report at the Council meeting on **Monday, June 26** at 6:30 p.m. at the Emergency Services Building. We ask that you take time to read this report as we encourage your feedback in order that we may provide the best information possible to our taxpayers.

## Governance

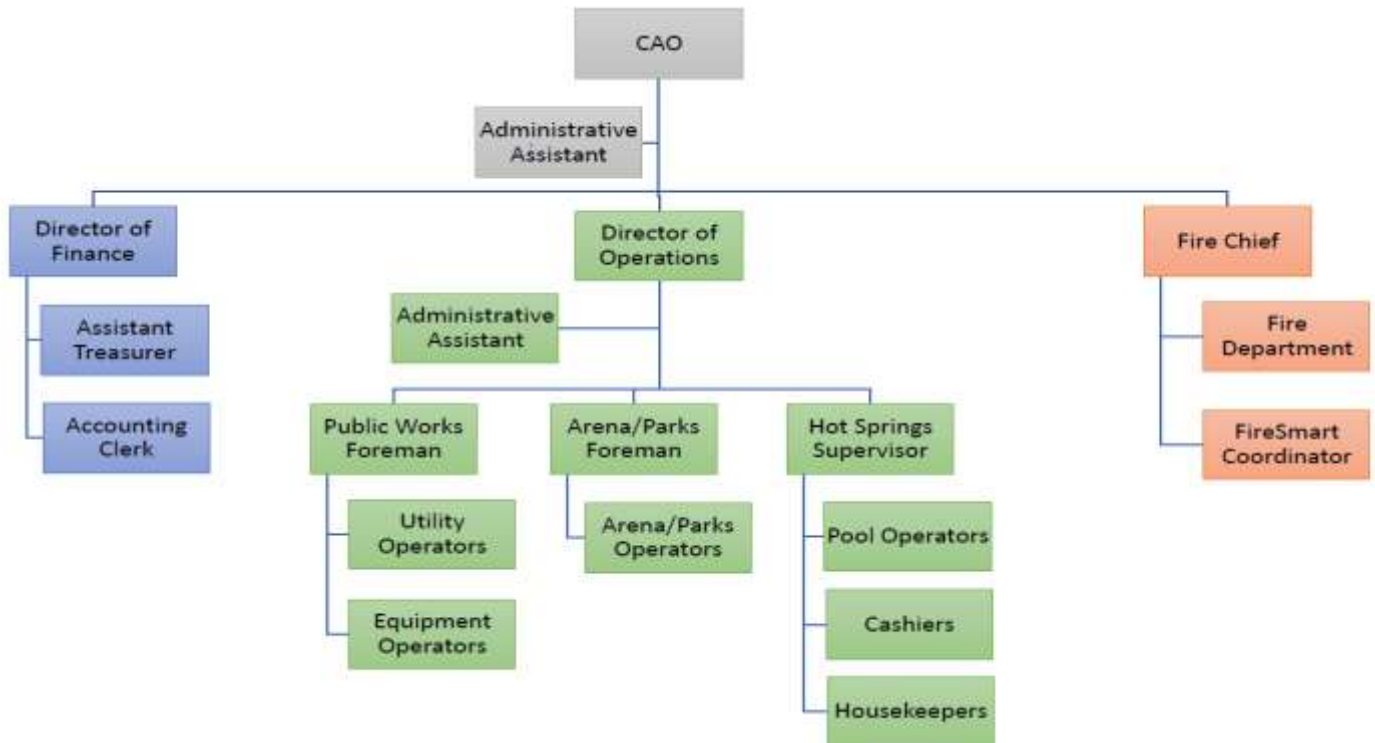
Council is made up of a Mayor and four Councillors. All members of Council are elected for a fixed four-year term. An election was in November 2022 and the next general election will be held in October, 2026.

The role of the elected Council is to act as the governing body for the Village, making decisions that represent the best overall interests of Nakusp residents and businesses. Council considers matters necessary for maintaining and improving operations and services, as well as planning for future generations. Fiscal responsibility and preservation of the environment are key principles guiding Council's decisions, as are the Mission and Vision Statements articulated later in this report. Council acts as a collective body and can only exercise its powers through resolutions and bylaws adopted in a properly constituted Council meeting. The Mayor and Councillors also have a responsibility to provide community leadership, act as ambassadors, and to lobby on behalf of the Village.

The Village operates on what is called the "one employee" system. The Chief Administrative Officer (CAO) is Council's only employee and acts as the link between Council and the rest of the Village staff. The CAO position is responsible for the overall management of Village finances and operations, ensuring that policies, programs and other directives of Council are implemented, and advising Council on the operation and affairs of the Village. Village staff is responsible for ensuring day to day activities are carried out efficiently in order to provide affordable services to the taxpayer.

# Village Operations

## Village of Nakusp Organizational Chart



<b>Chief Administrative Officer</b>		
Wayne Robinson	250-265-3689	cao@nakusp.com
<b>Director of Finance / Deputy CAO</b>		
Mark Tennant	250-265-3689	mtennant@nakusp.com
<b>Director of Operations</b>		
Erik Bobicki	250-265-3556	ebobicki@nakusp.com
<b>Public Works Foreman</b>		
Bob Gresiuk Terry Flamond	250-265-3556	bgresiuk@nakusp.com tflamond@nakusp.com
<b>Arena Parks Foreman</b>		
Richard Cann	250-265-4500	rcann@nakusp.com
<b>Hot Springs Supervisor</b>		
Noel Ballard Diana Goodridge	250-265-4528	nballard@nakusp.com hotsprings@nakusp.com
<b>Fire Chief &amp; Emergency Services Coordinator</b>		
Terry Warren	250-265-3563 250-265-1756 (cell)	trwarren@nakusp.com

# 2022 (Up to November) Council Commit-

- **Mayor Tom Zeleznik**

Nakusp & Area Development Board Committee (NADB) - Alternate  
 Nakusp and Area Community Forest (NACFOR)—Alternate  
 Fair Trade  
 Liaison—Nakusp Seniors Society —Alternate  
 West Resource Recovery Committee  
 Grievance Committee  
 Nakusp Area Youth Society  
 Investment Ready Nakusp  
 Municipal Campground Expansion Committee  
 Nakusp Hot Springs Committee—Alternate  
 West Kootenay Boundary Regional Health District (WKBRHD) - Alternate  
 Ktunaxa Kinbasket Local Govt Treaty Advisory Committee—Alternate
- **Councillor Joseph Hughes**

RDCK Municipal Director
- **Mayor Tom Zeleznik**

Alternate RDCK Municipal Director
- **Councillor Joseph Hughes**

Emergency Management BC (EMBC)  
 Recreation Commission #4—Nakusp & Area K—Alternate  
 West Resource Recovery Committee—Alternate  
 Nakusp Hot Springs Committee  
 Off Road Vehicle Trail Working Committee—Alternate  
 Ktunaxa Kinbasket Local Govt Treaty Advisory Committee  
 West Kootenay Boundary Regional Health District (WKBRHD)  
 Grievance Committee
- **Councillor Susan DeSandoli**

CBT Community Initiatives Program and Affected Area Program  
 Nakusp Public Library  
 Nakusp & District Chamber of Commerce—Alternate  
 Municipal Campground Expansion Committee—Alternate  
 Liaison—Nakusp Seniors Society  
 Public Art Committee
- **Councillor Aidan McLaren-Caux**

CBT Community Initiatives Program and Affected Area Program  
 Arrow Slokan Tourism—MRDT  
 Rotary Park Playground Committee  
 Nakusp & Area Development Board Committee (NADB)  
 Nakusp and Area Community Forest (NACFOR)  
 Public Art Committee
- **Councillor Ken Miller**

Recreation Commission #4—Nakusp & Area K  
 Nakusp & District Chamber of Commerce  
 Municipal Campground Expansion Committee  
 Rotary Park Playground Committee  
 Off Road Vehicle Trail Working Committee

# Village of Nakusp Council



Council: (left to right)  
Ken Miller, Joseph Hughes, Mayor Tom Zeleznik, Aidan McLaren-Caux, Susan DeSandoli

## THE POLICY OF COUNCIL SHALL BE:

- to promote harmony and cooperation within the Village
- to provide accountability to the Public in promoting efficiency in all facets within the Village
- to promote the attitude that Councillors and Village employees are 'here to help'
- to provide the best facilities and services possible, with careful consideration of the finances available to promote the Village of Nakusp as a desirable place to live

# 2022 New Council Committees

- **Mayor Tom Zeleznik**
  - CBT Community Initiatives Program and Affected Area Program*
  - Nakusp Seniors Society —Alternate*
  - Nakusp and Area Community Forest (NACFOR)—Alternate*
  - West Resource Recovery Committee—RDCK—Alternate*
  - Joint Resource Recovery Committee—RDCK—Alternate*
  - All Recreation Committee—RDCK—Alternate*
  - West Kootenay Boundary Regional Health District (WKBRHD) - Alternate*
  - RDEK Ktunaxa Kinbasket Treaty Advisory Committee—Alternate*
  
- **Mayor Tom Zeleznik**
  - Alternate RDCK Municipal Director*
  
- **Councillor Aidan McLaren-Caux**
  - RDCK Municipal Director*
  - West Resource Recovery Committee—RDCK*
  - Joint Resource Recovery Committee—RDCK*
  - All Recreation Committee—RDCK*
  - West Kootenay Boundary Regional Health District (WKBRHD)*
  
- **Councillor Dolly Edwards**
  - CBT Community Initiatives Program and Affected Area Program—Alternate*
  - Nakusp Seniors Society*
  - Fair Trade—Alternate*
  - Nakusp Public Library*
  - Arrow & Slokan Lakes Community Services GAP*
  
- **Councillor Tina Knooihuizen**
  - Nakusp & Area Development Board Committee (NADB)*
  - Fair Trade*
  - Nakusp Public Library—Alternate*
  - Nakusp & Area Youth Society*
  - Recreation Commission #4—Nakusp & Area K*
  - Arrow & Slokan Lakes Community Services GAP—Alternate*
  
- **Councillor Mason Hough**
  - Nakusp and Area Community Forest (NACFOR)*
  - Nakusp & Area Development Board Committee (NADB) - Alternate*
  - RDEK Ktunaxa Kinbasket Treaty Advisory Committee*
  - Nakusp & Area Youth Society—Alternate*
  - Recreation Commission #4—Nakusp & Area K—Alternate*



# Village of Nakusp Council



Council: (left to right)  
Mason Hough, Aidan McLaren-Caux, Mayor Tom Zeleznik, Dolly Edwards, Tina Knooihuizen

## THE POLICY OF COUNCIL SHALL BE:

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- to provide accountability to the Public in promoting efficiency in all facets within the Village
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# Message from the CAO ....

Thank you for taking the time to review the 2022 Annual Report for the Village of Nakusp. 2022 saw the ending of all restrictions created by the COVID-19 Pandemic. However, COVID-19 continued to have a lasting effect on the Village and society in large due to ongoing supply chain issues, rampant inflation, and ongoing labour shortages. The Village was relatively unscathed by Wildfires with only a few smoky days when compared to previous years. Much of this was due to a particularly wet and unseasonably cool spring. However, after July 1st, the weather turned hot and dry throughout the rest of the year until December brought significant snowfall that the Village crew were able to deal with over the season.

Staffing changes were common place at our Hot Springs operation which began with Noel Ballard moving from his supervisory role into the Village's new FireSmart and Emergency Management position. This move will create some continuity in terms of succession planning as our long-term fire chief begins to consider retirement. The Hot Springs welcomed Diana Goodridge to move up the ranks and assume the Supervisor role. Diana dealt with significant turn-over, much was due to a real lack of people interested in working (as a general rule across all employment sectors). However, Diana was successful in recruiting excellent candidates that rounded out into a much more stable workforce at the end of the year. Three of such employees came through the Downtown revitalization project. Bob Gresniuk left his position as the Public Works Foreman (we wish him well and continued success) while Terry Flamond took over the role. This led to a vacancy that was filled by Sheldon who was previously hired to work at the hot springs. The Arena/Parks department witnessed the retirement of our long term employee Malcolm (affectionately known as Mugsy) – however, I get the feeling he may help us out on a casual basis in the immediate future. Mugsy's position was filled by a familiar face, Jason Chernoff who returned to us from several years ago, after he filled related roles in other local governments in BC; we are happy to have him back.

2022 was my first full year as the CAO for the Village of Nakusp. Generally the first year requires acclimation to the community which requires getting to know Council, the staff and the community as a whole. It is always a steep learning curve, regardless of one's experience in the role. I am happy to say we experienced some successes throughout the year – much of this is due to the excellent staff this Village has. Here's a breakdown of what we achieved this year:

- 13 Bylaws were passed or amended - of note: the Council Procedure Bylaw, and Development Procedures Bylaw were drafted and adopted. It is also worth noting that the Water Regulations Bylaw was amended for greater clarity.
- The Village improved it's way of communicating with the public through: Voyent Alert - a tool to communicate to the public Village service changes/disruptions, and emergencies; A bi-monthly newsletter delivered directly to all Village mail boxes.
- Adventure Playground was signed over to the Village by the Rotary club and plans were made for a second phase that will be completed in 2023.
- Downtown Revitalization Project concluded with the completion of Phase 3.
- Rail Trail washout repairs were completed.
- A portion of Powell Creek Culvert was replaced (under Broadway).
- A portion of the Airport land was successfully removed from the ALR (some conditions to be completed in near future).
- Emergency Services Building storage shed was built and completed.
- Halfway Creek water intake and access road were completed.
- A Recreation Program Coordinator was hired as a contractor to help organize and develop recreation program opportunities for the public.

There were no significant disruption to the Villages services in 2022, other than an extended maintenance shut-down of the Hot Springs in the fall. These shut-downs will continue to occur twice a year and for a minimum of two weeks at a time. As this is a facility that is otherwise open 365 days a year, time is required to perform maintenance, including deep cleaning, and to take the time to perform staff training and complete facility capital asset renewal. Despite this shut down and restrictions associated with COVID-19, the Hot Springs achieved its most profitable year on record. These profits were moved directly into reserves that can only be used to perform future asset renewal, repairs and upgrades to the facility.

I would be remiss to not point out that there was a general election in 2022. Mayor Zeleznik was acclaimed as Mayor, and the electorate voted in Councillor's Edwards, Hough, Knooihuizen and McLaren-Caux. Overall, the general election saw a rather lack-lustre turnout, with well under 350 votes cast. While I hope this means that the vast majority of people are satisfied with how their Village operates, I am concerned that there is a significant amount of apathy that is tied to a sense of an inability to effect changes in the governments that serve you. While I can sympathize with how people feel when confronted with higher forms of government that are difficult to access and affect for change, I ask you all to remember the uniqueness of your local government. The Village of Nakusp Council and staff are accessible and available to speak to you personally; we are your family, friends and neighbours in the community. We all have a vested interest in the community operating effectively and efficiently. I hope you will take the opportunity in 2023 to speak to Council or Village staff and let us know what matters most, and what you think will help this community continue to be one of best places to live in BC.

— *Wayne Robinson, Chief Administrative Officer*

# Municipal Departments

## **ADMINISTRATION**

### **Wayne Robinson, Chief Administrative Officer (CAO)**

The CAO's office supports Council's strategic planning efforts and oversees the administration of the Village, its officers and employees. This department provides recommendations to Council that reflect facts, options and professional opinion pertaining to issues considered by Council and developing in the community. The CAO's office takes the lead role in managing the implementation of policy direction established by Council. It provides leadership and direction to all Village departments and operations. The CAO also holds the title and duties of Corporate Officer and Statutory Approving Officer.

## **FINANCE**

### **Mark Tennant, Director of Finance/Deputy CAO**

The Director of Finance is responsible for the financial management of the Village's assets and for the planning, implementation and monitoring of the Village's Five Year Financial Plan. Staff provide services including taxes, water & sewer billing, processing of accounts payable, accounts receivable, and payroll.

## **OPERATIONS**

### **Erik Bobicki—Director of Operations**

The Director of Operations oversees the Public Works, Recreation and Parks and Hot Springs departments. Duties include overseeing major projects, reviewing and writing reports and overall management of all staff and operations within these three departments.

## **PUBLIC WORKS**

### **Bob Gresiuk—Public Works Foreman /Terry Flamond took over in October 2022**

The Foreman oversees the management of the Public Works and Water and Sewer. Services encompassed under this umbrella include: potable water system; waste water treatment, building and facility maintenance, roads & sidewalks infrastructure, airport, equipment maintenance, garbage collection, and recycling.

## **RECREATION & PARKS**

### **Richard Cann—Arena /Parks Foreman**

The Foreman of Arena/Parks oversees the arena facility maintenance, downtown garbage collection, cemeteries and management of leisure services including municipal parks, sports complex and green spaces.

## **HOT SPRINGS, CHALETS and CAMPGROUND**

### **Noel Ballard—Hot Springs Supervisor/ Diana Goodridge took over in July 2022**

The Supervisor of the Nakusp Hot Springs is responsible for the operations of the Hot Springs, the Chalets and Hot Springs Campground. This includes overseeing the staff, marketing and maintenance.

## **FIRE**

### **Terry Warren, Fire Chief**

The Nakusp & District Volunteer Fire Department is responsible and has authority by Village Bylaws and the Fire Services Act for Protection of Life and Property, Fire Suppression, Pre-Fire & Disaster Planning, Mutual Aid to B.C. Wildfire Service, Rescue & Basic First Aid, Hazmat Response, Fire Prevention Programs, Local Assistants' to the Fire Commissioner for Inspection, Investigation and Enforcement.

# Mission & Vision Statement

## MISSION STATEMENT

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Our mission is to deliver necessary municipal services, continue to maintain responsible governance, and provide transparency through communication for the citizens of Nakusp, while managing public assets, striving to maintain current partnerships while developing new ones and continuing to improve the economic, social and environmental well-being of our community.



## VISION STATEMENT

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- To continue to enhance our infrastructure to facilitate sustainable growth;
- To celebrate our history while embracing new opportunities;
- To be a regional service centre by supporting social, commercial, health and protective services;
- To continue promote and develop parks and recreation opportunities which serve both residents and visitors;
- To be a vibrant community that welcomes new residents, businesses, and opportunities for economic diversification as well as supporting our resource and tourism sectors; and
- To support Nakusp and Area Community Forest (NACFOR).

# Municipal Services

## SERVICES PROVIDED

### Airport

- 2983' paved runway

### Arena / Auditorium

- Arena
- Auditorium / kitchen rentals
- 4 sheet curling rink
- Squash court
- Hockey, figure skating

### Beach

### Building Inspection

(contracted to the RDCK)

### Business Licensing

### Bylaw Enforcement

### Campsite

- Municipal
- Hot Springs

### Cemeteries

- Legion
- Women's Institute
- Glenbank
- Catholic
- Nakusp
- Hillcrest

### Emergency Services

- Volunteer Fire Department

### Garbage & Recycling Collection

### Legislative Services

### Nakusp Hot Springs & Cedar Chalets

### Parks

- Waterfront Walk
- Trails
- Children's Play Park
- Skatepark
- Tennis Courts / Sportsfields

### Potable Water System

### Snow Removal

### Street Lighting

### Taxation

### Waste Water Treatment System

### Wharf & Boat Launch

### Zoning—Municipal

Nakusp is situated on the East shore of Upper Arrow Lake in the Selkirk Mountains in the Regional District of Central Kootenay, British Columbia. It lies approximately 160 kms north of the City of Nelson, 147 km north of the City of Castlegar, and 100 kilometres south of Revelstoke. Nakusp lies at the south terminus of Provincial Highway #23, which connects to Highway #6.

The Village of Nakusp covers an area of 1,059 hectares. Nakusp's shoreline, forest cover, hot springs, and wetlands provide habitat for wildlife and a unique place for people to live.

## Climate

<b>Mean Annual Temperature</b>	7.7° C (45.86° F)
<b>Average July Temperature</b>	26° C (66.38° F)
<b>Average January Temperature</b>	-1.7° C (28.94° F)
<b>Annual Rainfall</b>	649.9 mm (26 inches)
<b>Total Snowfall</b>	192.1 cm (75.6 inches)
<b>Total Sunshine</b>	1902 hours

# Community Services — Hot Springs, Chalets

## 2022 Hot Springs Facts & Figures

- The first part of 2022 still saw pandemic restrictions (vaccine required) but this did not stop persons from visiting our facility.
- Pool visitor count was 49,423 compared to 36,325 in 2021. There were 4,654 campers compared to 3,516 in 2021.
- There were still staff challenges throughout 2022. This did cause us to reduce hours in September.

## *The Year of Tourism Recovery*

The Hot Springs generated record revenues in 2022 after experiencing two down years caused by the pandemic. As the tourist hub of Nakusp, the Hot Springs continues to be one of the main drivers of economic activity for our community. Visitors continue to fall in love with the endless outdoor opportunities and Kootenay culture as they explore our town and surrounding area.

2022

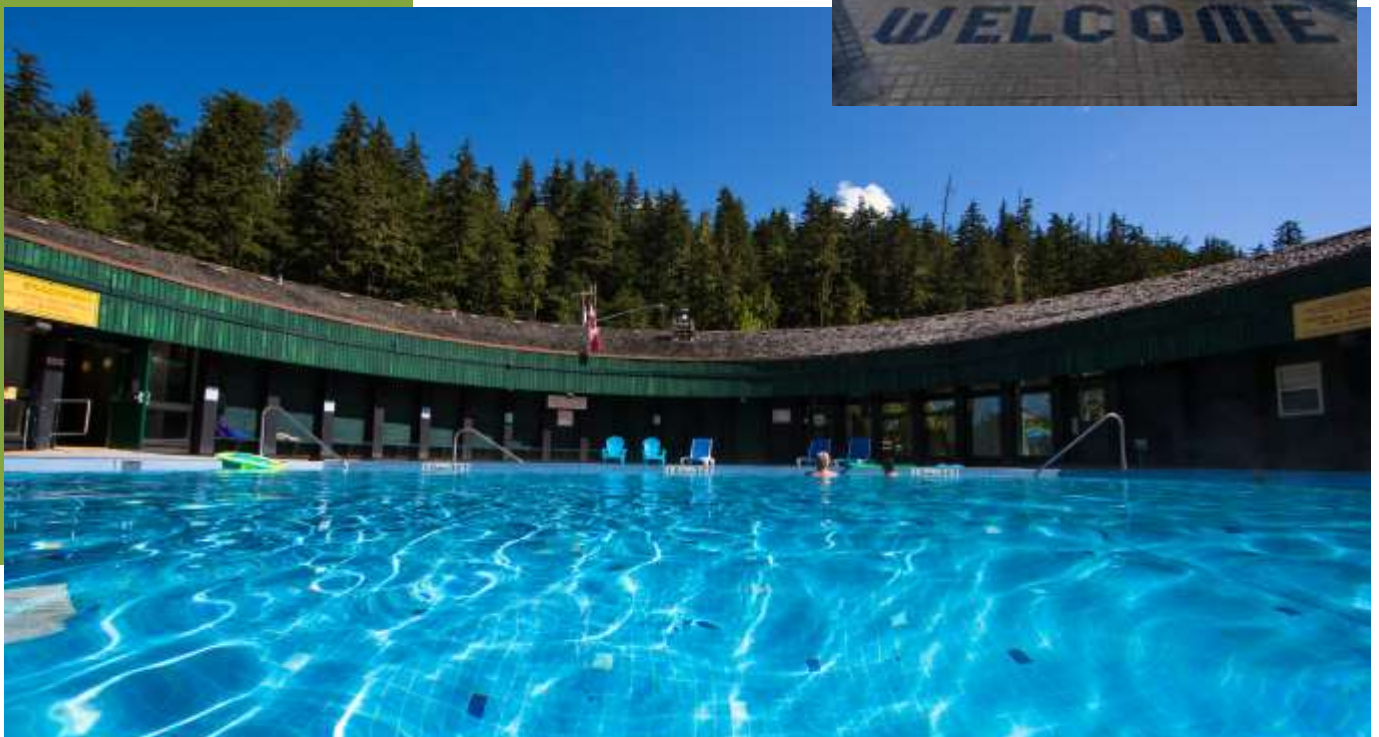
Gross Revenue—\$1,080,391

2021

Gross Revenue—\$780,928

2020

Gross Revenue—\$641,283



# Community Services — Recreation & Parks

## 2022 Recreation & Parks Highlights

- The rail trail washouts were repaired, reconnecting access from the Village to the expansive trail network beyond Village limits. The project was made possible through funding from Columbia Basin Trust.
- Phase 2 of the Rotary Adventure Playground was designed and is again made possible because of significant volunteer contributions from the Rotary Club. Installation of the new playground will take place in late spring/early summer in 2023.
- A recreation program coordinator was hired to help organize and develop recreation program opportunities for the public.
- The Municipal Campground had its busiest year generating \$127,900 in revenues.

## *Downtown Revitalization Phase 3*

After completing comprehensive community consultations in 2017/2018, the Village was pleased to continue with Phase 3 of the Downtown Revitalization Project. Phase 3 saw removal of the existing cobblestone pavers and the construction of a new streetscape from Nelson Avenue to 2<sup>nd</sup> Avenue on Broadway, along with ornamental street lights, street furniture and plantings. Most importantly we saw sidewalks that allow safe access for residents with mobility issues.

Phase 3 was entirely funded through grant funding with contributions from Pacifican, Columbia Basin Trust, and the Community Works Fund.

The Downtown Revitalization Project has now been fully implemented.



# Community Services — Public Works



THE VILLAGE OF  
**N A K U S P**

## 2022 Public Works Report



### What are “Public Works Services”?

This includes, but is not limited to, the following:

- Maintenance of Village facilities and buildings;
- Garbage Collection and Recycling Services;
- Snow Removal & Road Maintenance;
- Sidewalk Inspection, Installation & Maintenance;
- Cemetery Burials, Headstone Installations;
- Maintenance of Village fleet and equipment;
- Street Lighting Inspection, Reporting & Maintenance;
- Airport Maintenance

### What Does the Public Works Department do?

The Operations Department is responsible for the Village Community Water System, the Community Wastewater System, and Public Works Services. Staff time allocations are as follows:

Water Distribution & Treatment 22%

Wastewater  
Collection & Treatment 16%

Public Works Services 62%



# Community Services — Public Works

## CURBSIDE Blue Box RECYCLING

Pickup is available  
in Nakusp.



VILLAGE OF  
NAKUSP

## PUBLIC WORKS DEPARTMENT

1325 Hot Springs Road

For more information,  
please contact  
the Public Works Department  
**250.265.3556.**

### Where does funding come from?

The Public Works Services are funded through general taxation. Utility services are separate – generating revenue through annual utility billing for water and sewer expenditures. User fees are collected for services like garbage collection and cemeteries. A number of Capital projects are co-funded through Provincial or Federal grants.

For 2022, the Public Works Department used:  
approximately 15% of the combined overall Village budget for Public Works services;  
7% for the community water system;  
6% for the wastewater system;  
Total of approximately 28%.

# Community Services — Public Works

## What happens if my garbage day falls on a holiday?

If your garbage day is on a Monday, your collection day will be on the following Tuesday. If your garbage day is on Wednesday, your pick up will be on Friday. If your garbage day is on a Friday, your garbage pick-up will be on the Wednesday prior.

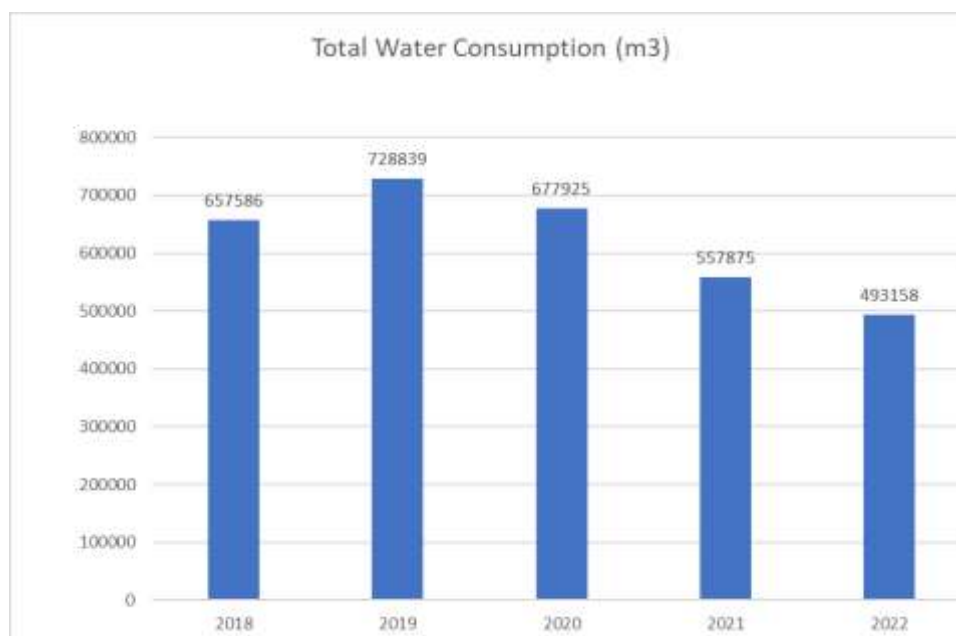
Please ensure that all residential garbage is placed in a Village garbage bag (sold at local retail stores and the Village Office) and an animal-resistant container. Garbage should be placed on the Avenue adjacent to the residence no earlier than 7 am, but ready for collection at 9 am.

## When is Community Clean-up Week?

Council has declared the first week in May to be “Community Clean-up Week”. The Operations team will be collecting yard debris the first week of May. Residents are required to have their yard waste ready for pick up, adjacent to the alley or on the Village boulevard, by 7 am. There is no need to call in to schedule a pick up. This service is free of charge. The Village will only pick up yard waste/garden debris and branches.

## 2022 Water Consumption

An encouraging trend in water consumption in our community is seen with reduced annual usage over several years. Leak repairs and responsible usage by residents contribute to a system that costs less to operate.



# Community Services — Public Works



## WATER CONSERVATION

**Stage 1 Water Conservation - May 1 Annually  
Bylaw 702, 2022 (Current Information)**

### Permitted Uses at ANY Address on ANY Day

- Hand Watering—flower gardens, vegetable gardens, decorative planters, shrubs or trees.
- Drip Irrigation OR Micro Sprinkler Irrigation—flower garden, vegetable gardens, decorative planters, shrubs or trees.
- Use of hose to supply water for washing boats, motor vehicles or driveway ONLY if the hose is affixed with an automatic shutoff device.
- Watering of public sports fields, school yards, public parks and cemeteries.
- Filling and maintaining of private pools, ponds, spas, hot tubs, and bird baths.
- Waterslides or sprinkler for the purpose of children's play.
- Commercial carwash.
- Uses authorized by permit issued by the CAO, Director of Operations, or Designate.

### Lawn Watering Days

Even Number Houses—Water on even days  
Odd Number Houses—Water on odd days

### Lawn Watering Times and Devices

6AM—9AM and 8PM—11PM for hose supplied sprinkler  
Midnight (12AM) - 6AM for underground automated sprinkler systems

To find out information regarding Stages 2-4 go to our website: [www.nakusp.com](http://www.nakusp.com) (Bylaws).

For more information contact – [operations@nakusp.com](mailto:operations@nakusp.com)  
or call 250.265.3556

## CONTACT US

**Village of Nakusp  
Public Works Department**

PO Box 280  
1325 Hot Springs Rd  
Nakusp, BC V0G 1R0

**Phone: 250-265-3556**

**Emergencies: 250-265-3861**

Email– Director of Operations  
[operations@nakusp.com](mailto:operations@nakusp.com)

**Phone: 250-265-3556**

# Goals and Objectives 2020-2023

## Community Development:

*Support initiatives which contribute to the revitalization of Nakusp ensuring that the Village continues to be a safe, livable and vibrant community while attracting new families.*

**Objective:** Partnering with Interior Health Authority for promotion of health and wellness within the community;  
**Progress:** ONGOING

**Objective:** Advocate for improved health services;  
**Progress:** ONGOING

- Advocated for 24 hour Alpha Car ambulance service through BCEHS – Success achieved

**Objective:** Investigate opportunities to increase utilization and programming of arena complex, parks, trails and continue working with recently established Municipal Campground Expansion Committee for potential development.  
**Progress:** ONGOING

- Recreation Coordinator hired to organize programming at Village recreation facilities
- Completed for Rail Trail washout repairs

**Objective:** Continue to lobby for improved access to lake (BC Hydro/Province) – breakwater/boat launch  
**Progress:** ONGOING

- Meeting held with BC Hydro to address the ongoing issue with the dilapidated Marina – no results
- Engaged in conversations with a private resident to take over the operation of the marina – ongoing
- Ongoing efforts to install a new breakwater – waiting for a Mussel study.

**Objective:** Engage youth in initiatives whenever possible  
**Progress:** ONGOING

**Objective:** Support senior services;  
**Progress:** ONGOING

**Objective:** Support housing development initiatives by seeking out developers and creating partnerships with funding partners;  
**Progress:** ONGOING

- Completed a review of and revised the Village’s development procedures – complete
- Continuing progress on the Village’s Zoning Bylaw rewrite to promote greater house density.

**Objective:** Recognize volunteer efforts in the community and acknowledge volunteer appreciation initiatives;  
**Progress:** ONGOING

- Provided service awards to the Village’s emergency service volunteers

**Objective:** Establish positive and effective relationships with community organizations; other local governments and first nations  
**Progress:** ONGOING

**Objective:** Continue to seek out funding opportunities to develop and implement a signage master plan  
**Progress:** ONGOING

**Objective:** Continue to offer programs to improve mobility and accessibility within the community.  
**Progress:** ONGOING

# Goals and Objectives 2020-2023

## Economic Development

*Encourage diverse economic growth through support of strategic initiatives that meet the needs of Nakusp's identity and location.*

**Objective:** Continue through the recently developed Investment Ready Nakusp Committee to make Nakusp investment ready

**Progress:** ONGOING

- Updating the website as procedures were developed

**Objective:** Encourage private investment in alternative energy

**Progress:** ONGOING

**Objective:** Provide and promote opportunities for youth involvement, retainment, and employment in Nakusp

**Progress:** ONGOING

**Objective:** Continue with the Broadband initiative, develop partnerships, and seek out funding opportunities for "last mile" connection

**Progress:** ONGOING

- CBBC completed this installation of Fiber to the community at the Emergency Services Building.

**Objective:** Support fixed transportation link

**Progress:** ONGOING

**Objective:** Initiate planning and determine funding for Phase 3 of the downtown revitalization project

**Progress:** COMPLETED

- Phase 3 of the Downtown Revitalization was completed and funded through grants

**Objective:** Support the local value-added agriculture and food processing industry

**Progress:** ONGOING

**Objective:** Support the local value-added forestry industry

**Progress:** ONGOING

- Advocated the Government to support small local mills in light of the restriction imposed on lumber extraction

**Objective:** Acknowledging regional tourism and develop initiatives to benefit Nakusp.

**Progress:** ONGOING

- Collaborated with Arrow Slokan Tourism Association

# Goals and Objectives 2020-2023

## Hot Springs Development:

*Continue to explore options that provide the best benefit/return to taxpayers while maintaining community access.*

**Objective:** Continue to provide hospitality customer service training for staff

**Progress:** ONGOING

**Objective:** Identify and secure funding for improvements to Chalets

**Progress:** ONGOING

**Objective:** Facilitate increased services and improve the provision of services

**Progress:** ONGOING

- Engaged in a new maintenance plan that includes longer maintenance shutdowns at the facility to renew assets and improve operations.
- Significant effort placed on employee attraction and retention

**Objective:** Develop initiatives to improve marketing and tourism attractiveness

**Progress:** ONGOING

**Objective:** Investigate methods of enlarging the campground and increasing accommodations

**Progress:** ONGOING

**Objective:** Support new development and consider joint ventures and/or sale opportunities

**Progress:** ONGOING

# Goals and Objectives 2020-2023

## Land Use & Industrial Growth:

*Maintain Nakusp's role as a diverse regional hub by retaining and attracting key industries and services to support them and collaborating regionally to foster sustainable growth.*

**Objective:** Support development of industrial land within Nakusp and Area K

**Progress:** ONGOING

- Successfully removed a portion of the Airport from the ALR

**Objective:** Review and amend land use policies and bylaws to create opportunities for development

**Progress:** IN PROGRESS

- **Zoning bylaw rewrite**

**Objective:** Complete the Official Community Plan (OCP) revision and focus on updating the Zoning Bylaw and subdivision and development bylaws to compliment the new OCP.

**Progress:** IN PROGRESS

- Zoning Bylaw update started in 2021 and expected to be adopted in mid 2023

## Fiscal Responsibility:

*Plan for, invest in, and maintain safe, resilient and sustainable infrastructure in a way that provides the highest value to the taxpayers in the community.*

**Objective:** Developing a tangible capital asset plan

**Progress:** ONGOING

- Moving on to the Natural Capital Asset Management plan – completion in 2023

**Objective:** Development of a sound financial plan

**Progress:** ONGOING

- 2023-2028 five year financial plan completed.
- Incorporated asset management plan into financial plans.

**Objective:** Development of long-term financial plan for water and sewer utilities

**Progress:** COMPLETED

- Included in the Villages Asset management plan

**Objective:** Focus on our infrastructure for future generations.

**Progress:** ONGOING

- Began a study to review water sewer expansion into the Kuskanax delta.
- Directed to complete a sewer water expansion along Hot Springs road
- Completed a portion of the Powel Creek storm water project (under Broadway).
- Commenced the Well #3 project (completion 2023)
- Applied for funding to develop a Kuskanax Raw Water Irrigation project
- Completed the Storage shed at the Emergency Services Building.

# Financial Section

Included in this report are the 2022 Financial Statements prepared by the Village of Nakusp and audited by Grant Thornton LLP. The consolidated financial statements are prepared in accordance with Generally Accepted Accounting Principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of Chartered Professional Accountants Canada (CPA).

## DEBT

As at December 31, 2022 the Village's debt was \$1,269,284. No additional debt was incurred by the Village in 2022.

<u>Bylaw</u>	<u>Original Debt</u>	<u>Term</u>	<u>Debt Start Date</u>	<u>Debt Expiry Date</u>	<u>Total</u>
Bylaw 648 - Upgrades to ice plant at arena	100,000	20 yrs	2014	2034	69,056
Bylaw 648 - Auditorium roof and solar panels	275,000	20 yrs	2013	2033	177,267
Bylaw 637 - Repairs to Hot Springs in 2006 - pay-back borrowing from reserves	710,000	20 yrs	2011	2031	387,618
Bylaw 638 - Construction of Emergency Services Building	110,000	20 yrs	2011	2031	60,055
Bylaw 546 - Sewer Lift Station	268,586	25 yrs	2003	2028	96,724
Equipment Loan—Fire Tender	425,000	20 yrs	2017	2032	239,947
Bylaw 671 - North Kuskanax Water & Sewer LSA	282,620	20 yrs	2018	2038	238,617
					<u>1,269,284</u>

The loan payments for the sewer lift station are paid from the sewer fund and not from general taxes. The loan payments for the Hot Springs come from Hot Springs revenue and not from general taxes. The loan payments for the North Kuskanax Water & Sewer LSA are paid by a parcel tax specific to the properties in the local service area and not from general taxes.





## Independent Auditor's Report

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To the Mayor and Council of the  
Village of Nakusp

### Opinion

We have audited the financial statements of the Village of Nakusp (the "Village"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village of Nakusp as at December 31, 2022, and its results of operations, its changes in its net financial assets, 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 Financial Statements* section of our report. We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. Schedule C is presented for the purposes of additional information and is not a required part of the financial statements. Such information has not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion thereon.

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

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

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

# Financial Section

## Independent Auditor's Report (continued)

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

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

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Nelson, Canada  
May 11, 2023

*Grant Thornton LLP*

Chartered Professional Accountants

# Financial Section

## VILLAGE OF NAKUSP STATEMENT OF FINANCIAL POSITION As At December 31, 2022

	2022	2021
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents	\$ 6,498,987	\$ 6,105,529
Investments (note 3)	521,284	517,432
Accounts receivable (note 4)	603,969	345,871
MFA debt reserve cash deposits (note 5)	23,795	23,276
Investment in NACFOR (2013) (note 6)	1,528,975	1,503,058
	<u>9,177,010</u>	<u>8,495,166</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 7)	525,347	385,322
Deferred revenue (note 8)	500,690	224,210
Deposits	37,746	28,714
MFA long-term debt (note 9)	1,269,284	1,375,881
	<u>2,333,067</u>	<u>2,014,127</u>
<b>NET FINANCIAL ASSETS</b>	<u>6,843,943</u>	<u>6,481,039</u>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	99,178	82,838
Inventory	27,366	38,600
Tangible capital assets (schedule A)	20,951,534	20,156,702
	<u>21,078,078</u>	<u>20,278,140</u>
<b>ACCUMULATED SURPLUS (note 10)</b>	<u>\$ 27,922,021</u>	<u>\$ 26,759,179</u>
<b>CONTINGENT LIABILITIES (note 13)</b>		



Mark Tennant  
Director of Finance / Deputy Chief Administrative Officer

*The accompanying notes are an integral part of these financial statements*

# Financial Section

**VILLAGE OF NAKUSP**  
**STATEMENT OF OPERATIONS**  
For the Year Ended December 31, 2022

	2022 Budget (Note 15)	2022 Actual	2021 Actual
<b>REVENUE</b>			
Government transfers (note 14)	\$ 2,618,187	\$ 2,177,334	\$ 1,291,401
Municipal property and parcel taxes	1,160,536	1,161,666	1,123,975
Hot Springs fees and other revenue	926,000	1,080,391	780,928
Water user fees and charges	624,291	588,514	554,087
Sewer user fees and charges	520,054	521,196	486,605
General fees, charges, and other	639,600	509,624	748,173
Interest and actuarial income	-	110,406	44,118
Utility taxes and grants-in-lieu of taxes	102,701	100,010	99,678
Gain on sale of tangible capital assets	-	50,000	-
Interest and penalties on taxes	25,250	29,145	32,757
Equity income (loss) from NACFOR (2013) (note 6)	-	25,917	( 151,246)
	<b>6,616,619</b>	<b>6,354,203</b>	5,010,476
<b>EXPENSES</b>			
General government	1,400,714	1,034,765	1,027,198
Hot Springs and Chalets	838,367	831,315	668,711
Parks and recreation	787,038	927,501	654,453
Protective services	237,077	210,612	227,633
Public works and transportation	651,995	631,588	636,658
Sewer services	316,800	260,020	215,605
Water services	362,171	288,064	271,242
Interest on debt	43,088	46,181	54,581
Amortization	948,600	961,315	936,601
	<b>5,585,850</b>	<b>5,191,361</b>	4,692,682
<b>ANNUAL SURPLUS</b>	<b>1,030,769</b>	<b>1,162,842</b>	317,794
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>26,759,179</b>	<b>26,759,179</b>	26,441,385
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>\$ 27,789,948</b>	<b>\$ 27,922,021</b>	\$ 26,759,179

*The accompanying notes are an integral part of these financial statements*

# Financial Section

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

	2022 Budget	2022 Actual	2021 Actual
<b>ANNUAL SURPLUS</b>	\$ 1,030,769	\$ 1,162,842	\$ 317,794
Acquisition of tangible capital assets	( 2,618,305)	( 1,756,147)	( 536,803)
Amortization of tangible capital assets	919,000	961,315	936,601
Gain on sale of tangible capital assets	-	( 50,000)	-
Proceeds on sale of tangible capital assets	-	50,000	-
	( 668,536)	368,010	717,592
Net change in inventory and prepaid expenses	-	( 5,106)	( 29,665)
<b>INCREASE IN NET FINANCIAL ASSETS</b>	( 668,536)	362,904	687,927
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	6,481,039	6,481,039	5,793,112
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	\$ 5,812,503	\$ 6,843,943	\$ 6,481,039

*The accompanying notes are an integral part of these financial statements*

# Financial Section

**VILLAGE OF NAKUSP**  
**STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2022

	2022	2021
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ 1,162,842	\$ 317,794
Non-cash items included in annual surplus		
Amortization	961,315	936,601
Actuarial gain on MFA long-term debt	( 24,927)	( 23,377)
Gain on sale of tangible capital assets	( 50,000)	-
Equity (income) loss from NACFOR (2013)	( 25,917)	151,246
Changes in non-cash operating balances		
Accounts receivable	( 258,098)	135,875
MFA debt reserve cash deposits	( 519)	( 389)
Prepaid expenses and inventory	( 5,106)	( 29,665)
Accounts payable and accrued liabilities	140,025	64,151
Deferred revenue and deposits	285,512	8,082
<b>Cash Provided by Operating Transactions</b>	<b>2,185,127</b>	<b>1,560,318</b>
<b>CAPITAL TRANSACTIONS</b>		
Purchase of tangible capital assets	( 1,756,147)	( 536,803)
Proceeds from disposal of capital assets	50,000	-
<b>Cash Applied to Capital Transactions</b>	<b>( 1,706,147)</b>	<b>( 536,803)</b>
<b>FINANCING TRANSACTIONS</b>		
Repayment of interim and long-term debt	( 81,670)	( 85,084)
<b>Cash Applied to Financing Transactions</b>	<b>( 81,670)</b>	<b>( 85,084)</b>
<b>INVESTING TRANSACTIONS</b>		
Net change in investments	( 3,852)	663,516
Cash dividends received from NACFOR (2013)	-	100,000
<b>Cash (Applied to) Provided by Investing Transactions</b>	<b>( 3,852)</b>	<b>763,516</b>
<b>INCREASE IN CASH</b>	<b>393,458</b>	<b>1,701,947</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>6,105,529</b>	<b>4,403,582</b>
<b>CASH, END OF YEAR</b>	<b>\$ 6,498,987</b>	<b>\$ 6,105,529</b>

*The accompanying notes are an integral part of these financial statements*

# Financial Section

## VILLAGE OF NAKUSP NOTES TO FINANCIAL STATEMENTS As At December 31, 2022

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The notes to the financial statements are an integral part of the statements. They explain the significant accounting and reporting policies underlying these statements. They also provide relevant supplementary information and explanations which cannot be conveniently expressed in the financial statements alone.

### 1. NATURE OF THE ENTITY

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

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

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### 2. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of the Village of Nakusp.

#### Basis of presentation

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

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

#### Basis of accounting

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

#### Investment in government business enterprise

The Village's wholly owned subsidiary, the Nakusp & Area Community Forest (2013) Inc. ("NACFOR (2013)"), is a government business enterprise, accounted for using the modified equity method. Under this method, the business enterprise's accounting principles are not adjusted to conform with those of the Village. The equity income for the year is recorded as revenue in the Village's statements of operations and the investment in NACFOR (2013) is adjusted accordingly.

# Financial Section

## VILLAGE OF NAKUSP NOTES TO FINANCIAL STATEMENTS (Continued) As At December 31, 2022

### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Cash and equivalents

Cash and equivalents include liquid investments with maturities of three months or less at acquisition.

#### Investments

Investments are recorded at cost. Investment income is recorded on the accrual basis and recognized when earned.

#### Tangible capital assets

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

Land	not amortized
Buildings and building components	15 - 50 years
Machinery and equipment	5 - 20 years
Furniture and equipment	5 - 20 years
Information technology	3 - 5 years
Vehicles and mobile equipment	5 - 25 years
Infrastructure	15 - 50 years

Contributed tangible capital assets are reported at fair value at the time of donation and are also recorded as revenue.

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

#### Municipal pension plan

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

#### Deferred Revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the year in which it is used for the specified purpose.



# Financial Section

## VILLAGE OF NAKUSP NOTES TO FINANCIAL STATEMENTS (Continued) As At December 31, 2022

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### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Revenue Recognition

##### *Municipal Property Taxation*

Taxation levies for Village services are recognized as revenue at the time of issuing the property tax notices for the fiscal year. Taxation levies imposed by other taxing authorities are not included in these statements.

##### *General Fees and Charges*

General fees and charges are recognized as revenue when the service or product is provided by the Village. These include charges for garbage collection, rentals, permits, licenses, campground and arena fees, and other recoveries.

##### *Government Transfers (conditional and unconditional grants)*

Unconditional transfer revenue is recognized when it has been authorized by the transferor. Conditional transfer revenue is recognized when the transfer has been authorized by the transferor and the Village has met all the eligibility criteria, unless the transfer creates a liability (conditions on the use of the funds that have not yet been fulfilled by the Village). Conditional transfers for capital expenditures revenue are recognized when eligible expenditures are incurred by the Village.

#### Liability for Contaminated Sites

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

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

The liability is recognized at management's estimate of the cost of post remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for the contaminated site. The Village has no liabilities under this standard as at December 31, 2022 and 2021.

#### Budget Figures

The budget figures are based on the Five-Year Financial Plan for 2022 - 2026 per Bylaw no. 707, 2022 was adopted May 9, 2022

#### Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Significant areas requiring estimates include the useful life of tangible capital assets for amortization, the determination of accrued liabilities, and the provision for contingencies. Actual results could differ from management's best estimates as additional information becomes available in the future.

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# Financial Section

**VILLAGE OF NAKUSP**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**As At December 31, 2022**

**3. INVESTMENTS**

	2022	2021
MFA Money Market and CIBC Flexible GIC Funds	\$ 515,118	\$ 511,135
MFA Intermediate Fund	2,518	2,522
MFA Short-term Bond Fund	3,648	3,775
	<b>\$ 521,284</b>	<b>\$ 517,432</b>

**4. ACCOUNTS RECEIVABLE**

	2022	2021
Municipal property taxes	\$ 230,666	\$ 166,391
Government and agency grants	152,698	35,994
Sewer user fees	34,456	39,049
Water user fees	34,695	31,425
GST rebate	29,484	7,083
Other	121,970	65,929
	<b>\$ 603,969</b>	<b>\$ 345,871</b>

**5. MUNICIPAL FINANCE AUTHORITY (MFA) DEBT RESERVE DEPOSITS**

The Municipal Finance Authority of British Columbia ("MFA") provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. The MFA must then use this fund if at any time there are insufficient funds to meet payments on its obligations.

Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the financing agreements. The interest earned on the Debt Reserve Fund Cash Deposit, less administrative expenses, becomes an obligation of MFA to the member municipalities through the regional districts. Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the municipality, including interest earned. Use of the Cash Deposit is restricted by legislation. The detail of the cash deposits and demand notes at year-end are as follows:

	Demand Notes	Cash Deposits	2022	2021
General and Hot Springs Funds	\$ 28,234	\$ 15,651	\$ 43,885	\$ 43,543
Sewer and Water Funds	14,432	8,145	22,577	22,399
	<b>\$ 42,666</b>	<b>\$ 23,796</b>	<b>\$ 66,462</b>	<b>\$ 65,942</b>

The cash portion of the Debt Reserve Fund is recognized as an asset in the financial statements. The demand notes are contingent liabilities and are not recorded in the financial statements.

# Financial Section

## VILLAGE OF NAKUSP NOTES TO FINANCIAL STATEMENTS (Continued) As At December 31, 2022

### 6. INVESTMENT IN NACFOR (2013)

Nakusp & Area Community Forest (2013) Inc. ("NACFOR (2013)") is a wholly owned subsidiary that was created for the purpose of managing a timber license in the Nakusp area.

The Village accounts for its investment in this government business enterprise using the modified equity method. The condensed financial information of this investment for the year ended December 31, 2022 with comparative figures for December 31, 2021 are as follows:

	2022	2021
Assets		
Current assets	\$ 1,614,898	\$ 1,730,053
Long-term assets	<u>1,398,883</u>	<u>1,307,416</u>
	<u>3,013,781</u>	<u>3,037,469</u>
Liabilities		
Current liabilities	237,806	178,411
Silviculture accrual	387,000	496,000
Other long term liabilities	<u>860,000</u>	<u>860,000</u>
	<u>1,484,806</u>	<u>1,534,411</u>
Shareholder equity	<u>\$ 1,528,975</u>	<u>\$ 1,503,058</u>
Results of operations, net (loss) income for the year	<u>\$ 25,917</u>	<u>\$ ( 151,246)</u>

During the year, the Village received \$nil in dividends (2021 - \$100,000).

### 7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
Wages and benefits payable	\$ 161,350	\$ 157,670
Trade accounts payable and accrued liabilities	<u>363,997</u>	<u>227,652</u>
	<u>\$ 525,347</u>	<u>\$ 385,322</u>

### 8. DEFERRED REVENUE

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

	Balance, Beginning of Year	Contributions Received	Transfers Eligible Expenditures /	Balance, End of Year
Federal Gas Tax Fund	\$ -	\$ 128,519	\$( 128,519)	\$ -
Provincial Ministry Grant	-	455,484	( 400,402)	55,082
Columbia Basin Trust Grants	-	559,800	( 362,000)	197,800
UBCM Grants	18,500	-	( 18,500)	-
RDCK Grants	-	548,996	( 531,246)	17,750
Other Miscellaneous	10,630	55,987	( 35,132)	31,485
Prepaid Taxes and Utility Fees	<u>195,080</u>	<u>175,801</u>	<u>( 172,308)</u>	<u>198,573</u>
	<u>\$ 224,210</u>	<u>\$ 1,924,587</u>	<u>\$( 1,648,107)</u>	<u>\$ 500,690</u>

# Financial Section

VILLAGE OF NAKUSP  
NOTES TO FINANCIAL STATEMENTS (Continued)  
As At December 31, 2022

**9. LONG-TERM DEBT**

	Balance, Beginning of Year	Additions	Principal Payments	Actuarial Adjustment	Balance, End of Year
<b>General Fund</b>					
MFA issue 126 bylaw 648	\$ 189,906	\$ -	\$ 9,235	\$ 3,404	\$ 177,267
MFA issue 130 bylaw 648	73,475	-	3,358	1,061	69,056
MFA issue 117 bylaw 638	65,651	-	4,044	1,552	60,055
MFA equipment loan	262,733	-	22,786	-	239,947
	<b>591,765</b>	<b>-</b>	<b>39,423</b>	<b>6,017</b>	<b>546,325</b>
<b>Hot Springs Fund</b>					
MFA issue 117 bylaw 637	423,738	-	26,101	10,019	387,618
<b>Sewer Utility Fund</b>					
MFA issue 145 bylaw 671	58,574	-	2,463	228	55,883
MFA issue 79 bylaw 546	110,268	-	5,628	7,916	96,724
	<b>168,842</b>	<b>-</b>	<b>8,091</b>	<b>8,144</b>	<b>152,607</b>
<b>Water Utility Fund</b>					
MFA issue 145 bylaw 671	191,536	-	8,055	747	182,734
<b>Total Long-term Debt</b>	<b>\$ 1,375,881</b>	<b>\$ -</b>	<b>\$ 81,670</b>	<b>\$ 24,927</b>	<b>\$ 1,269,284</b>

Actuarial adjustments represent interest earned on sinking funds held by the Municipal Finance Authority. Such interest is used to reduce the principal amount of outstanding debt.

The Village's requirements for future repayments of principal on existing debt for the next five years excluding any actuarial gains that may be realized are as follows:

	General Fund	Hot Springs Fund	Sewer Utility Fund	Water Utility Fund	Total
2023	\$ 44,485	\$ 26,101	\$ 8,091	\$ 8,054	\$ 86,731
2024	\$ 44,864	\$ 26,101	\$ 8,091	\$ 8,054	\$ 87,110
2025	\$ 45,248	\$ 26,101	\$ 8,091	\$ 8,054	\$ 87,494
2026	\$ 45,636	\$ 26,101	\$ 8,091	\$ 8,054	\$ 87,882
2027	46,030	26,101	8,091	8,054	88,276

# Financial Section

VILLAGE OF NAKUSP  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 As At December 31, 2022

**10. ACCUMULATED SURPLUS**

Accumulated surplus is represented by:

	2022	2021
Unappropriated Surplus		
General Operating Fund	\$ 1,516,652	\$ 1,348,594
Hot Springs Operating Fund	450,427	301,650
Water Operating Fund	543,688	505,760
Sewer Operating Fund	58,048	-
	<u>2,568,815</u>	<u>2,156,004</u>
Reserve Fund		
Equipment Reserve	315,347	531,130
Fire Equipment Reserve	334,989	394,142
NACFOR (2013) Legacy Fund	654,762	770,397
Community Works Gas Tax Reserve	495,867	500,196
Sewer Reserve	1,163,088	976,591
Water Reserve	694,319	785,559
Parkland Acquisition Reserve	13,612	13,335
Land Sale Reserve	178,449	124,814
Hot Springs and Chalet Reserve	100,176	117,402
Other Reserves	191,371	105,730
	<u>4,141,981</u>	<u>4,319,296</u>
Equity in Tangible Capital Assets		
General Capital Fund	11,581,665	10,802,963
Hot Springs Capital Fund	580,594	557,542
Water Capital Fund	5,002,834	4,779,972
Sewer Capital Fund	2,517,157	2,640,344
	<u>19,682,250</u>	<u>18,780,821</u>
Investment in NACFOR (2013)	<u>1,528,975</u>	<u>1,503,058</u>
<b>TOTAL ACCUMULATED SURPLUS</b>	<b><u>\$ 27,922,021</u></b>	<b><u>\$ 26,759,179</u></b>

The Unappropriated Surplus is the amount of Accumulated Surplus remaining after deducting the other appropriated surplus balances. It is available to temporarily finance operations until planned revenues (i.e. property taxes, grants, etc.) are received, or for other operating or capital purposes as determined by Council.

The Reserve Fund is Accumulated Surplus that has been set-aside by decision of Council for a specified purpose. In the normal course of operations, these funds will be used to finance the future services or capital works for which they have been appropriated.

The Investment in NACFOR (2013) is equal to the NACFOR (2013) investment value on an equity basis. In the normal course of operations this investment will not be available to finance operations, but will be maintained in support of the purposes of the investment.

Equity in Tangible Capital Assets is equal to the tangible capital assets less related long-term debt. In the normal course of operations the non-financial assets will not be available to finance operations, but will be used to provide services, and the debt will be repaid by future period revenues.

# Financial Section

VILLAGE OF NAKUSP  
NOTES TO FINANCIAL STATEMENTS (Continued)  
As At December 31, 2022

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## 11. PENSION LIABILITY

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

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

The Village paid \$131,686 (2021 - \$114,512) for employer contributions to the plan in fiscal 2022.

The next valuation will as of 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 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.

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## 12. COLLECTION FOR OTHER GOVERNMENTS

The Village collected and remitted the following taxes on behalf of other Governments.

Provincial Government - School Taxes	\$ 717,187
Provincial Government - Police Tax Levy	90,621
Regional District of Central Kootenay	600,637
Regional Hospital District	69,324
British Columbia Assessment Authority	14,110
Municipal Finance Authority	76
	<hr/>
	\$ 1,491,955

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## 13. CONTINGENT LIABILITIES

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

In the normal course of a year, the Village is faced with claims for damages of a diverse nature. The outcome of these claims cannot be reasonably determined, and no amounts are accrued in the financial statements.

# Financial Section

VILLAGE OF NAKUSP  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 As At December 31, 2022

## 14. GOVERNMENT TRANSFERS

	2022	2021
Government Transfers - Unconditional		
Provincial	<u>538,000</u>	<u>434,974</u>
Government Transfers - Conditional		
Provincial	1,635,634	852,627
Other	<u>3,700</u>	<u>3,800</u>
	<u>\$ 2,177,334</u>	<u>\$ 1,291,401</u>

## 15. BUDGET RECONCILIATION

The following reconciles the budgeted annual deficit as shown on the statement of operations to the budget as presented in bylaw no. 707 adopted May 9, 2022.

Annual budgeted deficit as presented	\$ 1,030,769
Transfers from reserves	1,858,600
Transfers to reserves	( 913,230)
Amortization	948,600
Debt principal payments	( 87,784)
Capital expenditures	( 3,130,100)
Budgeted use of prior year surplus	320,500
Interfund transfers	<u>( 27,355)</u>
	<u>\$ -</u>

## 16. CEMETERY CARE TRUST FUND

The Village operates the Catholic, Hillcrest, Women's Institute, Glenbank, and Legion cemeteries and maintains a Cemetery Care Fund in accordance with the Cremation, Interment, and Funeral Services Act and related Regulations. In accordance with Act and Regulations, the Village must transfer a specified minimum percentage of certain cemetery fees into the Cemetery Care Fund. The resulting equity balance in the fund is restricted in use; interest earnings are available to the Village to fund ongoing maintenance of the cemetery as required. The condensed financial information for the year ended December 31, 2022 with 2021 comparative figures are as follows:

	2022	2021
<b>ASSETS</b>		
Short-term investments	<u>\$ 45,131</u>	<u>\$ 43,353</u>
<b>EQUITY</b>	<u>\$ 45,131</u>	<u>\$ 43,353</u>
<b>OPERATIONS</b>		
Contributions	\$ 1,650	\$ 2,000
Interest	<u>128</u>	<u>87</u>
<b>CHANGE IN EQUITY</b>	<u>\$ 1,778</u>	<u>\$ 2,087</u>

The Cemetery Trust Fund is not included in the Village's financial statements.

# Financial Section

VILLAGE OF NAKUSP  
NOTES TO FINANCIAL STATEMENTS (Continued)  
As At December 31, 2022

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## 17. SEGMENTED INFORMATION

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

### General government

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

### Protective services

Protective services is comprised of the Village's fire protection and emergency services and the operating and maintenance costs of the related buildings, vehicles and equipment.

### Public works

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

### Parks and recreation

Parks and recreation services contribute to the quality of life and personal wellness through the maintenance of the parks and boulevards, as well as the maintenance and operations of the arena and campground.

### Water services

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

### Sewer services

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

### Hot Springs and Chalets

The Hot Springs and Chalets segment is comprised of the revenues earned and the expenses incurred from the operations and maintenance of the Nakusp Hot Springs which includes the facility, chalets and campground.

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# Financial Section

VILLAGE OF NAKUSP  
SCHEDULE A - TANGIBLE CAPITAL ASSETS  
As At December 31, 2022

	Land	Park Improvements and Other	Buildings	Equipment, Furniture, and Transportation Vehicles	System	Sewer System	Water System	Assets Under Construction	2022 Total	2021 Total
<b>COST</b>										
Opening Balance	\$ 1,342,412	\$ 3,433,587	\$ 10,142,801	\$ 3,400,795	\$ 4,630,452	\$ 5,661,207	\$ 7,812,798	\$ 356,524	36,780,576	\$ 36,243,773
Add: Additions	-	-	200,269	380,808	718,312	-	117,715	711,948	2,129,052	720,227
Less: Disposals/Transfers	-	-	-	-	-	-	-	(372,905)	(372,905)	(183,424)
Closing Balance	1,342,412	3,433,587	10,343,070	3,781,603	5,348,764	5,661,207	7,930,513	695,567	38,538,723	36,780,576
<b>ACCUMULATED AMORTIZATION</b>										
Opening Balance	-	495,970	5,778,315	2,222,342	2,143,990	2,852,021	3,131,236	-	16,623,874	15,987,273
Add: Amortization	-	81,112	308,600	177,969	90,891	139,422	165,321	-	961,315	936,601
Less: Acc. Amortization on Disposals	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	577,082	6,084,915	2,400,311	2,234,881	2,991,443	3,296,557	-	17,585,189	16,823,874
<b>Net Book Value, year ended December 31, 2021</b>	<b>\$ 1,342,412</b>	<b>\$ 2,856,505</b>	<b>\$ 4,258,155</b>	<b>\$ 1,381,292</b>	<b>\$ 3,113,883</b>	<b>\$ 2,669,764</b>	<b>\$ 4,633,956</b>	<b>\$ 695,567</b>	<b>\$ 20,951,534</b>	<b>\$ 20,156,702</b>

# Financial Section

VILLAGE OF NAKUSP  
SCHEDULE B - SEGMENTED INFORMATION  
As At December 31, 2022

	General Government	Protective Services	Public Works	Parks and Recreation	Water Services	Sewer Services	Hot Springs and Chalets	Total
<b>REVENUE</b>								
General taxation	\$ 1,142,246	\$ -	\$ -	\$ -	\$ 14,872	\$ 4,548	\$ -	\$ 1,161,666
Interest and penalties on taxes	29,145	-	-	-	-	-	-	29,145
Utility taxes and grant-in-lieu of taxes	100,010	-	-	-	-	-	-	100,010
General fees and charges	146,648	16,856	110,458	235,662	-	-	-	509,624
Hot Springs fees and other revenue	-	-	-	-	-	-	1,080,391	1,080,391
Conditional transfers from other governments	827,788	199,746	20,600	591,000	-	-	-	1,639,334
Unconditional transfer - Province of B.C.	538,000	-	-	-	-	-	-	538,000
Investment interest and MFA actuarial gain	91,110	-	-	-	799	8,270	10,227	110,406
Sewer user fees and charges	-	-	-	-	-	521,196	-	521,196
Water user fees and charges	-	-	-	-	588,514	-	-	588,514
Gain on sale of tangible capital asset	-	-	50,000	-	-	-	-	50,000
Equity gain in NACFOR (2013)	25,917	-	-	-	-	-	-	25,917
	2,900,864	216,602	181,258	826,662	604,185	534,014	1,090,618	6,354,203
<b>EXPENSES</b>								
Interest on debt	-	7,210	-	13,588	6,818	8,128	10,437	46,181
Goods and services	473,033	124,050	265,665	579,309	155,586	168,402	317,833	2,084,178
Wages, benefits and Council stipends	561,732	66,562	365,623	340,192	132,478	91,610	513,462	2,099,687
Amortization of tangible capital assets	31,773	82,300	201,690	295,400	165,321	139,422	45,209	961,315
	1,066,538	300,122	833,478	1,236,489	460,203	407,570	886,961	5,191,361
<b>Annual Surplus/Deficit</b>	<b>\$ 1,834,326</b>	<b>\$ (83,520)</b>	<b>\$ (652,220)</b>	<b>\$ (409,827)</b>	<b>\$ 143,982</b>	<b>\$ 126,444</b>	<b>\$ 203,657</b>	<b>\$ 1,162,842</b>

# Financial Section

VILLAGE OF NAKUSP  
SCHEDULE C - COVID-19 PROVINCE OF BC RESTART GRANT  
As At December 31, 2022

	2022	2021
<b>OPENING BALANCE</b>	<b>\$ 461,756</b>	<b>\$ 596,662</b>
<b>EXPENDITURES</b>		
Addressing revenue shortfalls	12,385	79,170
Facility reopening and operating costs	52,825	39,772
Computer and other electronic technology costs	-	15,964
<b>CLOSING BALANCE</b>	<b>\$ 396,546</b>	<b>\$ 461,756</b>

# Statistical Information

## PROPERTY TAX EXEMPTIONS (PTE)

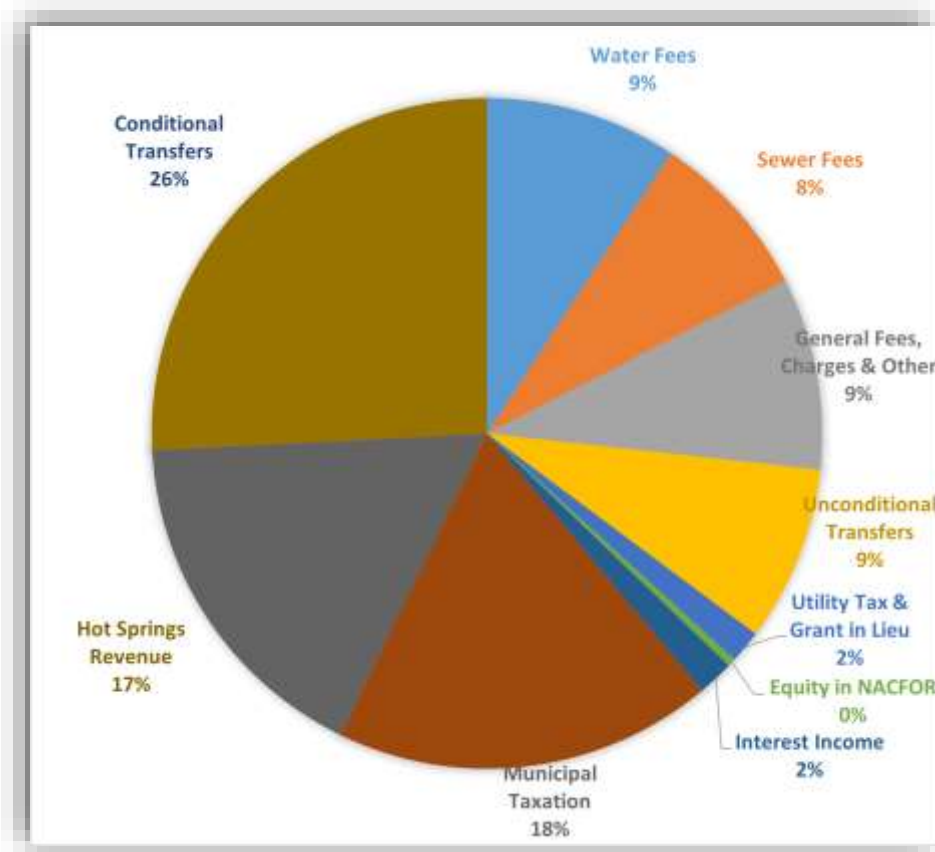
Through the adoption of an annual bylaw, the Municipal Council may provide a permissive exemption from taxation to certain groups and organizations. The legal capacity to provide these permissive tax exemptions is through powers granted to the Council in the *Community Charter*.

To be considered for a permissive tax exemption, an organization must submit an application and illustrate that their goals, policies, and operating principles that reflect those of the municipality; that the services provided are an extension of municipal services and that their programs are deemed to contribute to the well being of the community. They must be primarily used by residents of the Village of Nakusp and allow all Nakusp residents to participate and adhere to all Village of Nakusp bylaws and policies.

Below is a listing of organizations granted a PTE in 2022 together with the amount of municipal taxes that would have been imposed on the property if it were not exempt.

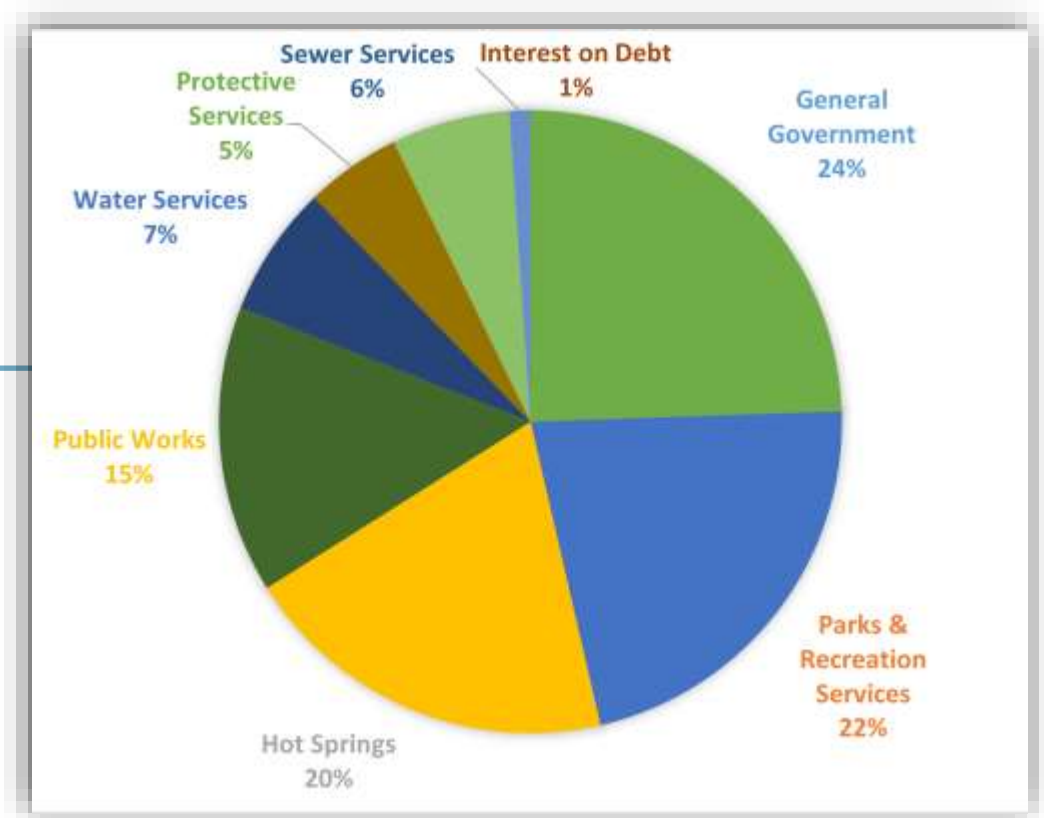
2022 Summary of Permissive Tax Exemptions	2022 Value of Exemption
Royal Canadian Legion, Branch 20	\$369
Arrow and Slocan Lakes Community Services Association	\$5,995
Arrow Lakes Caribou Society	\$1,676
Halcyon Assisted Living Society	\$1,120
Nakusp Childcare Society	\$709
Arrow Lakes Hospital Auxiliary	\$1,065
Old Fire Hall Collective	\$3,487
Arrowtarian Senior Citizens Society	\$2,565
Arrowtarian Senior Citizens Society	\$1,720
Arrowtarian Senior Citizens Society	\$2,155
Kinsmen Building	\$1,433
Nakusp Senior Citizens Association	\$1,251
<b>Total of Permissive Tax Exemptions Under Bylaw 689</b>	<b>\$23,545</b>
Total of General Statutory Exemptions (Public Worship)	\$4,027
<b>Grand Total of all Tax Exemptions</b>	<b>\$27,572</b>
<i>Grand Total of all Tax Exemptions, as a % of 2022 Municipal Levy</i>	<i>2.42%</i>

# Statistical Information

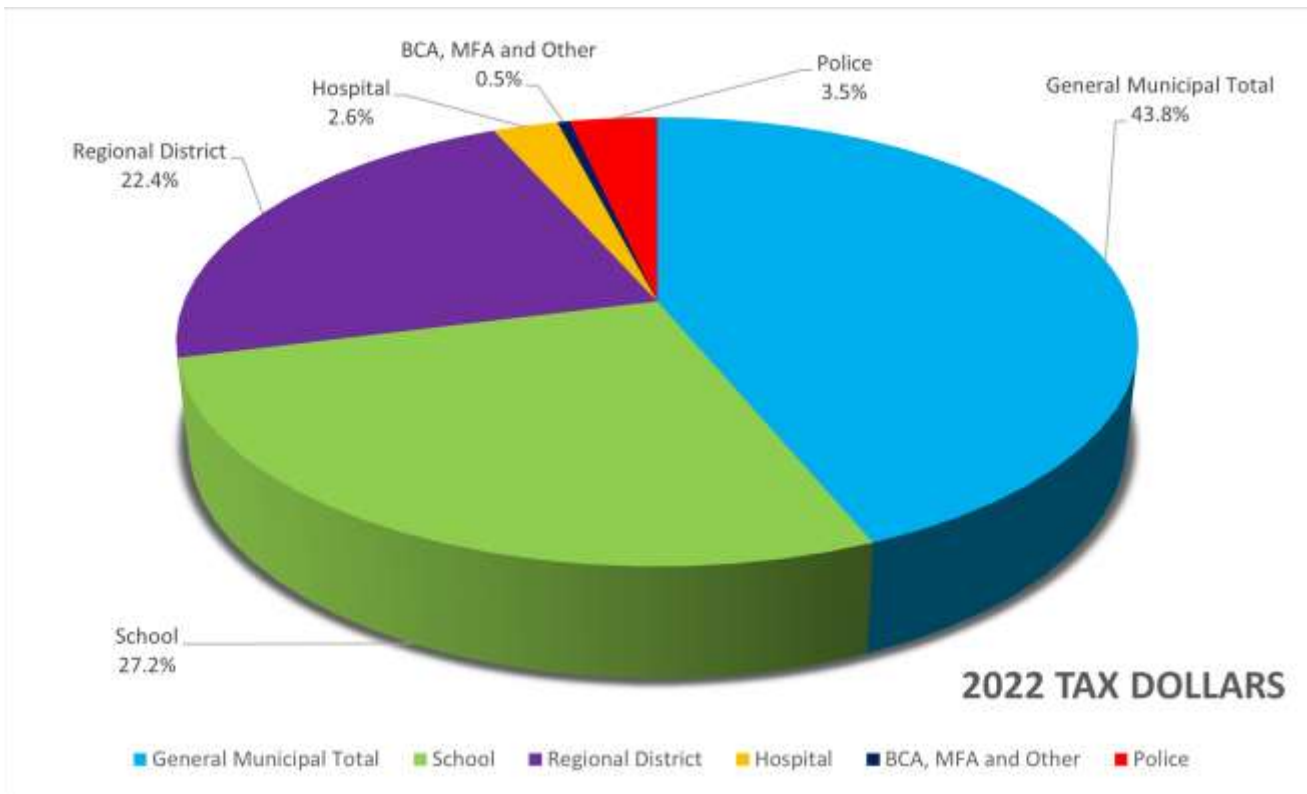


REVENUES 2022

## EXPENSES 2022



# Statistical Information



## MUNICIPAL STATISTICS

Incorporated:	November 24, 1964
Location:	Regional District of Central Kootenay, 200 km east of Vernon, 162 km northwest of Nelson School District No. 10, Arrow Lakes
Area:	1059 hectares                      Elevation: 457 meters
Population:	1,589 (2021 Census)
Km of Roads:	Paved - 32              Unpaved - 2              km of Lanes: 6.6
Coordinates:	Longitude is 117 <sup>0</sup> 47'57"W              Latitude is 50 <sup>0</sup> 14'20"N
Km of Domestic Water System	34.3
Km of Sewers:	Storm - 5.6      Sanitary - 26.2
Employees:	25