



elkford
Wild at heart.

2022
Annual
Report

DRAFT



elkford
Wild at heart.

WEB VERSION





Welcome to the



Wild Side

DISTRICT OF ELKFORD

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Message from Mayor Fairbairn



Steve Fairbairn

MAYOR FOR THE DISTRICT OF ELKFORD

On behalf of your elected council and myself, your mayor, it is my pleasure to present to you Elkford's 2022 Annual Municipal Report!

Together, we accomplished many things in 2022! And we stayed true to our financial and strategic priorities in the face of changes, including increasing costs and the decreasing availability of labour and materials needed to move our projects forward.

2022 saw the District of Elkford benefit from the efforts of staff and community members in accessing grants to fund many of the community amenities that residents and visitors enjoy.

We completed a portion of the underground services for our final major paving and infrastructure project: the downtown core utilities repair, replacement, and re-alignment project. That was a major step in the Downtown Revitalization project. Completion of this portion of the plan allowed us to put in place the needed service connections for the Elkford Housing Society's seniors' housing project development. These changes will enable that project to get underway much sooner in 2023.

The District of Elkford also supported the Elkford Biking Club to achieve the completion and opening of the Elkford Bike Jump & Skills Park before the snow fell in the fall. Further, the Elkford Trails Alliance completed more kilometres of non-motorized trails around town, and they expanded their winter trail-grooming program, all accomplished through the hard work and dedication of volunteers.



PHOTO : "Former Mayor, Dean McKerracher, Passes the Gavel to Elkford's New Mayor, Steve Fairbairn in 2022" by Chantel Dawson

The re-purposing of the 'old office' into the Elkford Childcare Centre and Community Hub was well underway by the end of 2022, our new website was finally up and running, and the staff and mayor continued our ongoing advocacy work in the areas of housing, healthcare and our community's relationship with Teck Resources Ltd.

Our delayed 50th Anniversary/Wildcat Days celebration weekend, held on Canada Day long weekend, was spectacular! It contained live music, a parade, a fireworks display (second-to-none), an antique car show and so many other events—all of which took place under a perfect, warm, blue summer sky. After the long wait with pandemic restrictions, we all loved the opportunity to get together and socialize as a community.

2022 also saw an important civic election take place, one that brought with it a 'change in the generation' as four new councillors took their seats along with a new mayor (yours truly!). The election was run without rancour, and all candidates were united in their overall vision for the future of Elkford.

This community, its senior staff, and its elected officials continued to demonstrate a level of cooperation and open-mindedness that is the envy of many communities across Canada.

On behalf of council, I want to thank every volunteer and every non-profit organization in town for your efforts in making Elkford such a great place to live in and to grow with. Without your efforts, Elkford would not be the place that it is.

As your mayor, I am extremely proud to be a part of the leadership of this community, and I am excited as I look to the future that awaits us. For all of us, I feel that Elkford is a great place to call home.

Steve Fairbairn
MAYOR

Message from CAO Madsen



Tyler Madsen

CHIEF ADMINISTRATIVE OFFICER FOR THE
DISTRICT OF ELKFORD

Each year, the Annual Report provides us with the opportunity to reflect on the year passed and celebrate its projects, initiatives and the accomplishments that have been undertaken to continue making Elkford a safe, healthy and sustainable community for all who call it home.

Changes were the theme of 2022: some good, some bad, but almost all out of our control. As we look back to what occurred in 2022, and look forward to the future, it is difficult to predict what the next few years will bring for the District and all communities across our province.

First, in early 2022, as residents in British Columbia continued to step up and get vaccinated in record numbers, COVID-19-related hospitalizations decreased, ultimately resulting in the Provincial Health Officer lifting additional public health orders, such as mandatory face coverings in public spaces. And although it was nice to see everyone's faces again, we continued to respect the individual choices of community members who decided to continue to wear masks as their personal right. I am personally proud of the employees within the organization and residents coming to our facilities for being respectful of the public health orders, while remaining resilient and pragmatic throughout the course of the pandemic.

The lifting of the orders was also a chance for the residents of Elkford to finally celebrate its 50th anniversary as a community, when public events were finally able to be held. Although this event was originally intended to be held on Wildcat Days in 2021, the public health orders prevented us from being able to hold the celebration properly. Council and staff were forced to make the hard decision to put this event off until 2022, when restrictions would be lifted and we could celebrate in earnest as a community. It was during this celebration that we could finally use of *Elkford's Meeting Place* (i.e., the gazebo) for the purpose it was intended: to enjoy the various bands, festivities and simply being together with one another to laugh and play.

On a more challenging note, inflation plagued almost each and every one of the District's capital projects in 2022, including the ongoing phases of Elkford's paving project, fleet and equipment purchases, and other projects that came in significantly over budget. We were able to successfully award two key projects towards the downtown core plan, as well as improvement to the Boivin Creek Recreational Corridor to include lighting and additional benches and tables. These projects will update the vibrancy and add to the usability of this area significantly.

Despite multiple attempts to get the Elkford Childcare Centre and Community Hub project off the ground, it was unable to proceed until late 2022. This project involves the rehabilitation of the old municipal office, transforming a vacant building into a vibrant, multi-purpose facility that will support the much-needed demand for childcare spaces within Elkford. This project is funded almost entirely through grants and generous donations—including donations from Teck Resources Ltd., Columbia Basin Trust and grant funding from the ChildcareBC New Spaces Fund and Investing in Canada Infrastructure Program—with the District continuing to seek other donations and partners.

Among the most significant changes in 2022 were those following the general local election. Elkford's longest-running mayor, Dean McKerracher, retired after two decades serving as an elected official for the District, with 17 years leading Elkford's council as mayor.

In addition, councillors Craig Robinson, Mandy McGregor and Andrew Klapp also stepped aside, representing a loss of over 55 years of collective experience at the council table. These changes have opened the doors for a new mayor and council to take their seats for the upcoming four-year term, with former Councillor Steve Fairbairn being elected mayor. The District also welcomed returning councillors, Len Gostick and Duncan McDonald, as well as new councillors, Shawna Bryant, Tathlina Lovlin, Jason Meldrum and Bert Schalekamp.

It is my pleasure to congratulate each of these individuals on being elected to council; and I would also like to express my thanks and appreciation to Dean, Craig, Mandy and Andrew for the last three years of service. Serving on municipal council during a global pandemic—and surmounting the unprecedented challenges that accompanied this—was no easy feat, but you made the last three years both enjoyable and interesting. For this, you have our gratitude.

2022 was a challenging and rewarding year for the District of Elkford, and it provided us with opportunities to advance in accordance with the principles, vision and strategic directions that set our community apart. The strategic priorities that guide us are aimed at making Elkford the most desirable place to call home for those who have already set up roots here and for those looking to relocate to the Elk Valley.

As your Chief Administrative Officer, it is with great pride for what our council, organization and citizens have accomplished in 2022—and great optimism for the future—that I look forward to seeing what 2023 has in store for us.

Tyler Madsen

CHIEF ADMINISTRATIVE OFFICER



PHOTO : "Fording Ram" by Tasha Chorneyko



DISTRICT OF ELKFORD

Get Intimate With Nature

Elkford has grown into more than just a mining town: it's an extraordinary wilderness community, offering the best of modern amenities and mountain culture, in the Kootenay Rockies of British Columbia. It's located at a higher altitude than any other community in B.C., and it's one of those rare places where you can still step out your door and into the wilderness.

From Sparwood, follow Highway 43 north until the road ends and the wilderness begins. A hidden gem of the East Kootenay, Elkford is a high-altitude Rocky Mountain municipality that calls to the wild at heart and adventurous in spirit. Without a traffic light or big-box store in sight, Elkford's rugged mountain ranges, iconic Canadian wildlife and untamed wilderness are truly an outdoor enthusiast's dream come true.

Wilderness has always been at the core of Elkford's identity. Built in 1971, as a homestead for mining industry workers and their families, Elkford has grown to boast the amenities, recreation facilities and luxuries of a much larger city centre. This idyllic mountain hamlet currently provides over 2,749 residents with postcard-perfect views, beautifully maintained community parks, a nine-hole golf course, hiking and mountain biking trails, a beautiful ski hill, world-class fishing, emerald lakes and endless backcountry to explore.

Whether you're looking for your next great adventure, or a picture-perfect place to raise a family, you'll find it in Elkford, the Wilderness Capital of B.C.



Our Organization: Mission, Vision, Values & People



Official Community Plan

The Official Community Plan (OCP) is the foundational document that guides all of Elkford's strategic priorities and directions. This OCP establishes a long-term vision for our community's future.

It describes the community's broad objectives around form, character and community life and it reflects the ideas and input of participants, including residents, nonprofit groups, stakeholders, experts, District staff and council.

Municipalities in British Columbia are given the authority to adopt an OCP through Part 26 of the Local Government Act (LGA). This legislation stipulates what must or may be included in an OCP.

Elkford's OCP integrates land use, economy, environment, transportation, community facilities, services, and climate change and creates a broad strategy to direct growth and development while protecting and enhancing residents' current quality of life.





Did you Know?

Elkford's OCP is unique as it is the first in B.C. to incorporate both an integrated Climate Change Adaptation Strategy and a Greenhouse Gas Reduction Strategy. Both strategies were developed concurrently with the OCP.

Collectively, the policies contained within the OCP are intended to provide a degree of certainty for the future of the community.

PHOTOS : "District of Elkford Office" by Stephanie Wells
 "Bear at the District Office" by Tasha Chorneyko (top right)



Guided by Strategic Directions

With pristine natural beauty, safe neighbourhoods, untapped outdoor tourism opportunities and the amenities and services of a much larger city, Elkford is the perfect place for growing families to settle and businesses to set up shop.



A vibrant community



A sustainable community



A safe and healthy community



A community with pride



An effective and efficient organization

PHOTO : "Elkford Aerial" by Nick Nault



Our Vision

The future vision of Elkford is one of a safe, healthy, vibrant, progressive and sustainable community in a wilderness environment. The community will have a stable and diversified economy, supported by citizens with a strong sense of community pride.

Our Mission

Through innovative leadership, we provide opportunities for responsible growth, in harmony with industry and the environment. We take advantage of opportunities that enhance affordable community living and sustain the quality of life that citizens, businesses and visitors expect.

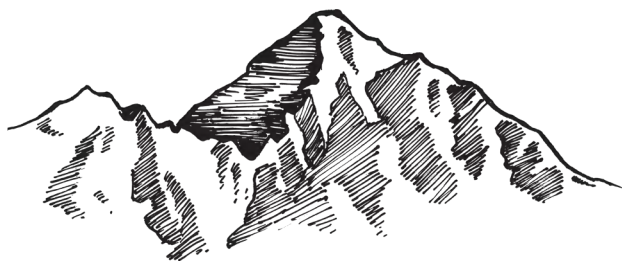




PHOTO : "Wildcat Days 2019" by Judy Zimmer

Community Pride

What draws people to Elkford? It's more than just the mountain lifestyle, beautiful scenery and abundant opportunities to earn big—it's our community spirit. Ask anyone in the Elk Valley, and they'll tell you that Elkford is the friendliest community around.

Natural resources is Elkford's largest industry, with mining and forestry dominating the local economy. Elkford's population reports a significantly higher income than the provincial average and along with a low cost of living, our residents enjoy a high quality of life, enviable work-life balance and plenty of disposable income.

It's not unusual to spot wildlife strolling down the streets, but our community is safe, healthy and clean—with low crime rates, crisp mountain air and 360-degree mountain views across town. Our primary industries anticipate long-term expansion, and our region is experiencing explosive growth thanks to the outdoor tourism industry, particularly in the neighbouring city of Fernie.

We don't know about you, but we're pretty proud to call this place home.

Our Values

Fairness

We treat all people in a fair and consistent manner.

Ethics

We act with ethics and integrity in our decisions in our day-to-day operations.

Innovation

We are continually looking for ways to do things better by thinking “outside of the box.”

Accountability

We are accountable for our actions and decisions. We do what we say, and we communicate our actions and results.

Responsibility

We act to ensure that what we do today does not endanger the sustainability of the future community or the environment.

Competency

We ensure that our council and our staff have the skills and information necessary to make informed decisions and to act effectively in providing services to the community.





PHOTOS: "Eloisa and Theo" by Nick Nault (left)
"Family at Elkford's Meeting Place Fire Pit" by Nick Nault (right)



DISTRICT OF ELKFORD

2022 Council



Steve Fairbairn

Mayor



Shawna Bryant

Councillor



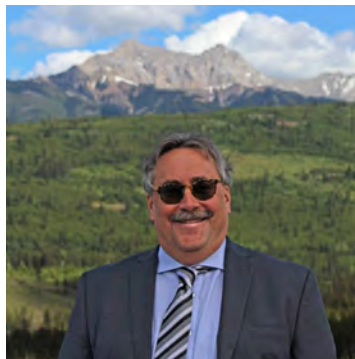
Len Gostick

Councillor



Tathlina Lovlin

Councillor



Duncan McDonald

Councillor



Jason Meldrum

Councillor



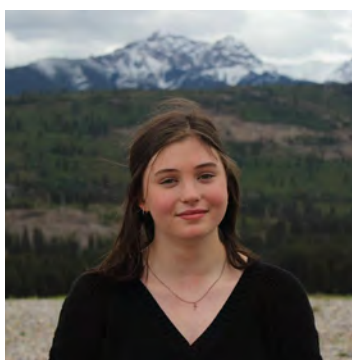
DISTRICT OF ELKFORD

2022 Council



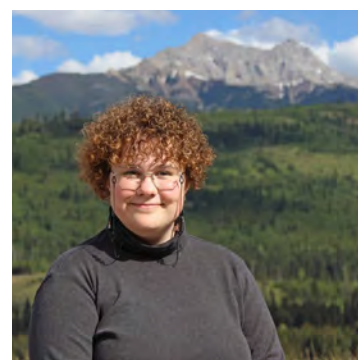
Bert Schalekamp

Councillor



Abigail Talbot

Senior Youth Councillor



Alex Sheppard

Junior Youth Councillor

In government, council is a group of elected officials who come together to consult, deliberate or make decisions on behalf of their community. In Elkford, however, our council is more than just some random assortment of politicians that you'll never meet.

Your council members are neighbours, friends, parents, teachers, business owners and community leaders. You'll bump into them at the grocery store, the gas station and out recreating with their families in our beautiful backyard. They care so much, and are committed to doing the right thing, because they live here too—and they also want safe neighbourhoods, affordable cost of living and a bright future for our community.

Elkford's council members are residents with deep roots in the community who are invested in seeing this place flourish for generations to come. They and their families call our town home—some for generations, and some only more recently, bringing a fresh perspective—and they work collaboratively to resolve issues, tackle challenges, implement solutions and consider all sides of an argument before making decisions that affect our town, residents, wildlife and environment.

Elkford's council also includes two exceptional Elkford Secondary School student volunteers, who are elected on a one-year term to increase awareness of youth-related issues, advocate for their peers and speak on behalf of youth during deliberations.



PHOTOS: "2023 Council" by Tasha Chorneyko (all)

Farewell to Elkford's Council for the 2019 to 2022 Term



PHOTOS (all) : "2019 to 2022 Council" by District of Elkford

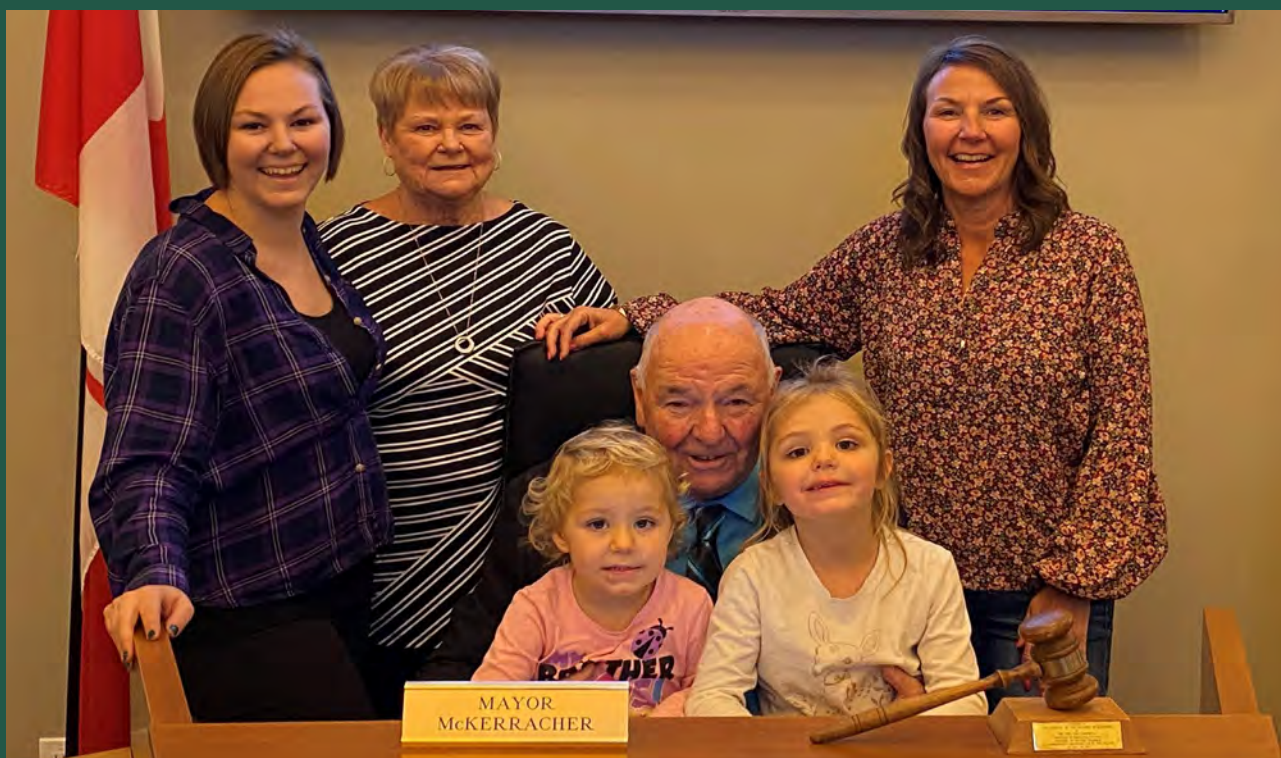
2019 to 2022 Term

BACK ROW (LEFT TO RIGHT): Councillors Andrew Klapp, Steve Fairbairn, Duncan McDonald, Constable Wright, Councillors Mandy McGregor, Craig Robinson and Len Gostick.

FRONT ROW (LEFT TO RIGHT): Senior Youth Council Representative, Sydney Hubbard, Mayor Dean McKerracher and Senior Youth Council Representative, Erin Mills.



2019 to 2022 Council



Mayor Dean McKerracher and Family



Councillor Steve Fairbairn



Councillor Len Gostick



Councillor Andrew Klapp



Councillor Duncan McDonald



Councillor Mandy McGregor



Councillor Craig Robinson

PHOTOS: "McKerracher Family" by Chantel Dawson
"Council Headshots" by Tasha Chorneyko (all)

With Gratitude to Your
2019 to 2022 Council



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PHOTO: "2019 to 2022 Council" by District of Elkford



Welcoming Elkford's Council for the 2022 to 2026 Term



2022 to 2026 Term

BACK ROW (LEFT TO RIGHT): Councillors Jason Meldrum, Duncan McDonald, Shawna Bryant, Tathlina Lovlin, Len Gostick and Bert Schalekamp.

FRONT ROW (LEFT TO RIGHT): Junior Youth Councillor Alex Sheppard, Mayor Steve Fairbairn and Senior Youth Councillor Abigail Talbot.



PHOTO: "Mayor Fairbairn and Jeanette Fairbairn" by Tasha Chorneyko



Presenting Your *2022 to 2026 Council*



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Committees & Commissions of Council

Youth Action Network Commission

Founded in 2016, Elkford's Youth Action Network goes by the name SYS.tem. The Youth Network Coordinator engages with Elkford's youth, other youth networks, and a variety of stakeholders, businesses and non-profit groups to offer initiatives that interest and cater to the youth in our community.

Supported entirely by grant funding from the Columbia Basin Trust, the purpose of the Youth Action Network Commission is to assist in operation of the Youth Action Network group, which is focused on increasing opportunities for meaningful youth engagement and supporting youth driven projects and ideas.

Wondering how to get involved or take part in SYS.tem's youth activities? Find them on Facebook : [@SYSstem-Elkford](#) and on Instagram: [@sys.tem_elkford](#).



Housing Committee

The purpose of the committee is to advise the District of Elkford and industry on potential solutions for the accommodation of workers of the mining industry that the community of Elkford supports.

This committee is solutions-oriented, aiming to develop partnerships between the mining industry, development industry, the District of Elkford, higher-level governments and other government agencies and to strive toward solutions collaboratively.

Urban Wildlife Committee

In 2023, council established the Urban Wildlife Committee to advise on issues related to urban wildlife within the boundaries of the District of Elkford, including conservation, minimization of human-wildlife conflicts, tracking statistics and public education methods.

This newly established committee replaces the former Urban Wildlife Management Advisory Committee, which was dissolved in October 2022.



Board of Variance

All municipalities with a zoning bylaw in place must maintain public members to a Board of Variance. The Board's role is to consider applications for variances to the District's Zoning Bylaw where compliance to applicable legislation would cause hardship. This group operates independently from council under the Local Government Act.

Elkford's Board of Variance consists of three members of the public, appointed by council, and it meets on an as-needed basis.

How to Apply

Before applying to the Board of Variance, you should review your plans and drawings with the District's Planning and Development Services Department to determine if a variance is required. Contact the Director of Planning & Development Services at planning@elkford.ca or 250.865.4000.

The application fee and process are outlined in the Board of Variance Bylaw.



DISTRICT OF ELKFORD 2022 Directors



Tyler Madsen

Chief Administrative Officer



Enzo Calla

Director of Elkford Fire
Rescue



Chantel Dawson

Director of Corporate
Services (Corporate Officer)



Erica Hart

Manager of Financial
Services



Justin Hart

Director of Community &
Facility Services



Jesse Huisman

Director of Engineering &
Public Works



DISTRICT OF ELKFORD 2022 Directors



Jeremy Johnston

Director of Planning & Development Services



Marilyn Rookes

Director of Financial Services (Financial Officer)



District of Elkford Senior Management Team

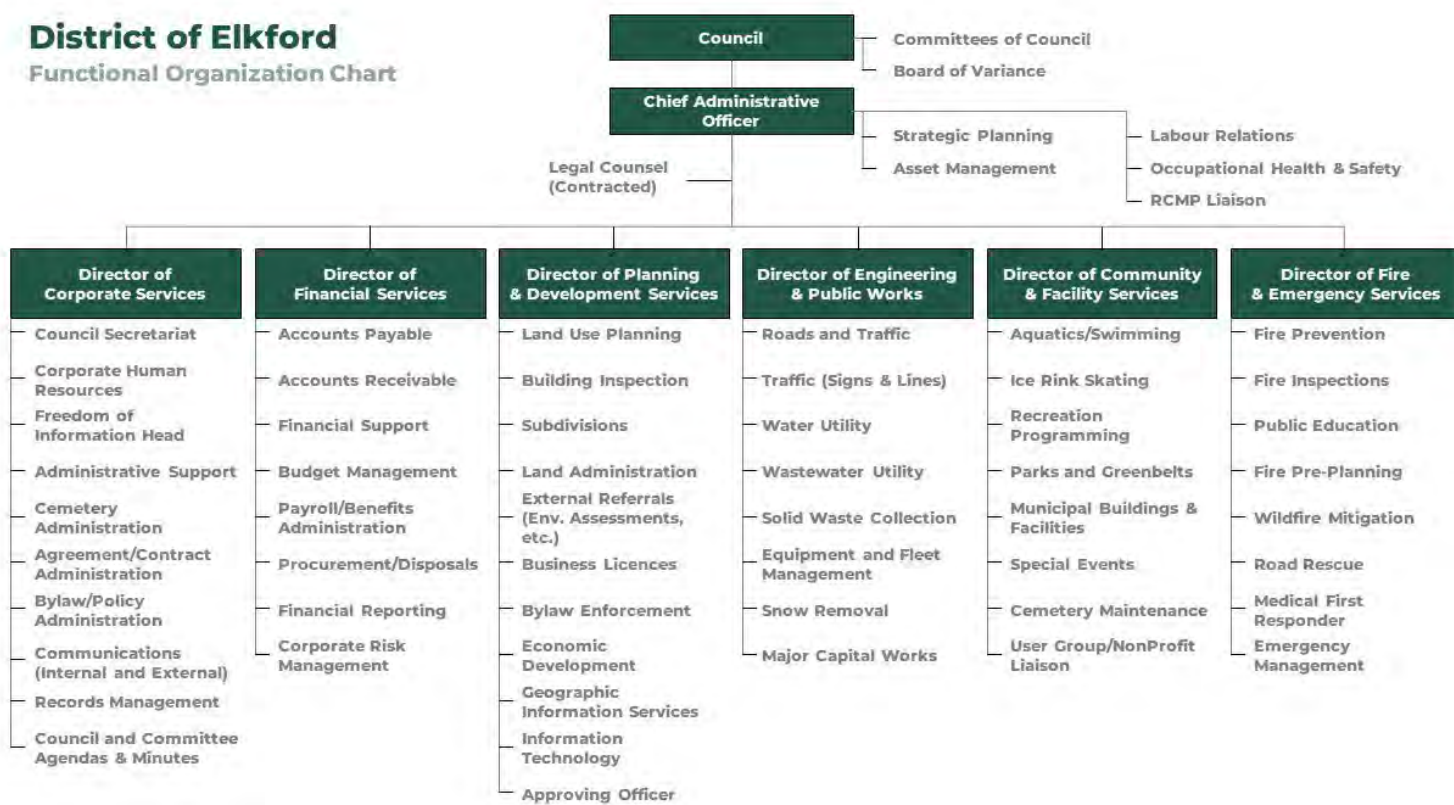
PHOTOS: "Directors in 2023" by Tasha Chorneyko (all)





District of Elkford

Functional Organization Chart



What does it take to run an extraordinary wilderness community like Elkford effectively? Extraordinary people!

Our community depends on Corporate Services and Financial Services to keep Elkford’s collective health and best interests protected. On Elkford Fire and Emergency Services to tirelessly put out fires, save lives, educate the community and perform wildfire mitigation. And on Bylaw Enforcement and Planning and Development Services to continually strive toward making our community cleaner, safer and more economically diverse.

We count on Public Works to keep our roads clear, our water flowing and our essential services running smoothly so that we all have less to worry about. On Community and Facility Services to keep our spirits up and our families swimming, skating and active. And lastly—but certainly not least—on our Recreation Maintenance team to keep the parks, playgrounds and green spaces in Elkford pristine for everyone to enjoy.



Council Priorities

- New Council Orientation
 - New Council Strategic Planning
 - Childcare Facility (Old District Office)
 - Downtown Core (Policies, Land & Signage)
 - Recreation Services Agreement Review
 - Boivin Creek Watershed Management Plan
 - Outdoor Facility Security Cameras
 - Boivin Creek Corridor-Plan & Implementation
- To be Determined in Council's 2023 Strategic Planning

2023

2024

2025

- Official Community Plan Update
 - Economic Diversification
 - Community Wildfire Plan (Fuel Management)
 - Boivin Creek Corridor-Plan & Implementation
 - Non-Motorized Trails Development
 - Downtown Core (Design & Construction)
 - Invasive Species Management
 - Commercial Water Metering Implementation
- To be Determined in Council's 2023 Strategic Planning

Operational Priorities

Strategic Priorities

- To be Determined in Council's 2023 Strategic Planning

2026

2027

ONGOING

- To be Determined in Council's 2023 Strategic Planning

- Accessibility Initiatives
- Crown Land Development/ Management
- Mountain Biking Tourism
- Indigenous Relationship Building
- Housing Initiatives
- Alternative Energy

The Strategic Plan is the framework guiding council and staff toward the future. The framework is rooted in Elkford's corporate mission, vision and values and put into motion through a series of strategies and objectives that are determined on an annual basis. Staff meets with council annually to review and refine the District's strategic plan, ensuring that goals align with the dynamic demands and expectations of a diverse population.



PHOTO: "Wapiti and Grizzly Peak in Autumn" by Tasha Chorneyko



Strategic Directions

STRATEGIC DIRECTIONS

Vibrant Community

Measures

1. **Public satisfaction with overall livability, leisure and education opportunities and health care services**
2. **Number of people who use Elkford's recreation facilities**
3. **Number of seniors that reside in Elkford (from Census data)**
4. **Number of new residents moving to Elkford**

Strategies

ASSIST IN MAINTAINING SUITABLE HEALTH SERVICES IN THE COMMUNITY

- Continued lobbying with Interior Health regarding enhanced services and recruitment of medical staff for Elkford
- Continued commitment to considering accessibility at all new District facilities, as well as while redesigning public buildings and spaces

IMPROVE EDUCATIONAL OPPORTUNITIES IN THE COMMUNITY

- Promote Elkford's Youth Council Representative program, both locally and regionally, with two youth councillors appointed to council annually
- Offer a comprehensive roster of programs that serve to enrich knowledge for all ages
- Summer student employment opportunities for both high school and post-secondary students
- Continuation of scholarship program
- Ongoing dialogue with School District 5 regarding educational programs and initiatives

DEVELOP SENIORS' HOUSING OPERATIONS

- Support to the Elkford Housing Society in the construction of its seniors' housing facility, with continued lobbying of external stakeholders to support the project
- Offering reduced fees for various development permit costs for the seniors' housing facility



PHOTO: "Groundbreaking for Seniors' Housing Facility" by Jesse Huisman

PHOTO: "Enjoying Elkford" by Nick Nault



Seniors Residing in Elkford (Numbers Taken From Census Data)

	2011	2016	2021
Population Total	2,523	2,499	2,749
Percentage Change	3.10%	-1%	10%
0 to 14 Years	510	540	575
15 to 64 Years	1,835	1,729	1,840
Over 65 Years	170	230	335
Percentage of Population (Ages 15+)	79.70%	78.40%	79.50%
Median Age	38.3	37.4	38.4



ENHANCE RECREATIONAL AND CULTURAL OPPORTUNITIES

- Recreational Services Agreement review ongoing to modernize agreements and ensure they reflect all current legal and legislative standards, serve the recreational needs of residents and better support service groups offering recreational and cultural services
- Elkford Bike Jump & Skills Park, spearheaded by the Elkford Biking Club, with District of Elkford staff providing administrative support to the project
- Celebrated Elkford's 50th Anniversary Celebration & Wildcat Days (postponed until 2022 due to COVID-19 pandemic restrictions)
- Hosted Community Info & Registration Night, in partnership with various community groups, to highlight recreational and educational opportunities
- Offered reduced facility and ice rental rates to Elk Valley Minor Hockey Association and the Elkford Figure Skating Club
- The Financial Assistance Policy administered **\$6,805.39** in financial assistance to local nonprofit organizations to help offer recreational and cultural opportunities
- Ongoing improvements and maintenance to parks, trails and community recreational areas, including portions of the Trans Canada Trail
- Agreement continued with the Elkford Trails Alliance for the ongoing maintenance of local trails
- Elkford Aquatic Centre received a new diving board and boiler replacement
- Participation in the Elk Valley Recreation Pass program
- Largely thanks to grant funding, began planning and implementing enhancements to the Boivin Creek Corridor upgrades including new picnic tables, benches, lighting and way finding signage
- Columbia Basin Trust grant funding extended for the Youth Action Network Commission for the SYS.tem Youth Network
- Upgrades to the Recreation Centre: lobby furniture and exterior entryways

Recreational Program Participation and Facility Usage

NUMBER OF PARTICIPANTS		2020	2021	2022
	Programs	305	148	248
	Swimming	7,038	8,560	9,827
	Total Participants (Programs & Swimming)	7,343	8,708	10,075
HOURS OF USE (INCLUDES IN-KIND)		2020	2021	2022
	Teck Hall/Banquet Hall/Kitchen	669	696	804.5
	Meeting Rooms	635	477	857.25
	Swimming Pool	1,133	1,669	1,613.50
	Curling Ice	165	57	723
	Dry Arena	0	45	29.25
	Programs	520	761	424.75
	Arena Ice	788	272	853.45
EXTERNAL RECREATION GROUP MEMBERS		2020	2021	2022
	Curling Club	0*	83	82
	Minor Hockey	110	150	179
	Figure Skating Club	36	36	70
	Youth Soccer	0*	0*	139
	Slow Pitch Ball League	0*	0**	87
	Golf Club Members	150	152	146
	Wapiti Ski Club Season Pass Holders	202	176	102
	ATV Club	85	81	82
	Minor Ball	0*	64	0

* Did not operate due to the COVID-19 pandemic
 ** Did not operate in 2021 (no leadership available)



STRATEGIC DIRECTIONS

Sustainable Community

Measures

1. **Public satisfaction with public infrastructure, development processes, social support systems and business services**
2. **New assessment for businesses, residents and industry**
3. **Number of business licences**
4. **Building permits**
5. **Number of new housing units**
6. **Percentage of taxes from industrial tax base**

Strategies

PROMOTE ECONOMIC GROWTH, DIVERSITY AND STABILITY

- Ongoing dialogue with key industry stakeholders Teck Coal, North Coal and NWP Coal focusing on economic growth strategies and housing needs for the community
- Continued monitoring and liaising regarding Teck Coal's Elk Valley Lodge, maintaining a seat on the company's Community Effects Advisory Committee regarding the facility
- Renovations began on the former District Office building to create affordable child care solutions and flexible spaces for business use in Elkford, thanks to a partnership with the Elkford Women's Task Force Society and grant funding from the ChildcareBC New Spaces Fund, the Investing in Canada Infrastructure Program, as well as donations from Teck Resources Ltd. and Columbia Basin Trust
- Continued development and implementation of the Downtown Plan (as adopted by council in 2021) to promote and support new opportunities for economic growth in the Town Centre



PHOTO: "Renovations on the Former District Office" by Tyler Madsen



PHOTO: "Community Conference Centre" by Stephanie Wells

SUPPORT AND IMPLEMENT ENVIRONMENTALLY FRIENDLY PRACTICES THAT PRESERVE THE WILDERNESS

- Maintain the energy conservation reserve fund
- Public awareness campaigns around recycling, garbage disposal and respectful use of wilderness areas
- Re-establishment of the Urban Wildlife Committee to monitor and mitigate urban wildlife issues in the community
- Continued participation in the Elk River Alliance Monitoring Group
- Continued bylaw education and enforcement regarding wildlife feeding, ATV usage in town and responsible pet ownership
- Noxious weeds mitigation project undertaken

HAVE ENERGY EFFICIENT FACILITIES

- Ongoing commitment to construct and renovate District facilities to energy efficient standards and to incorporating legislated energy efficiency requirements into bylaws and policies
- Ongoing street lighting replacement project budgeted to convert to LED lighting



MAINTAIN AND EXPAND INFRASTRUCTURE AT AN OPTIMAL LEVEL

- Asset Management Plan in place to identify sustainable level of funding to support District services
- Ongoing planning to prolong and improve the life of the current sewer lagoon
- Ongoing improvements to the SCADA system

DEVELOP STRONG PARTNERSHIPS WITH THE BUSINESS COMMUNITY

- Continued active member of the Elk Valley Economic Initiative Committee
- Partnering agreement in place with the Elkford Chamber of Commerce
- District staff representative appointed to Chamber Board of Directors
- Improved education and communications regarding business support and service through the website and printed communication materials
- Obtained grant funding to create spaces to promote small businesses and non-profits with flexible workspaces

Number of New Housing Units

	2020	2021	2022
Constructed/Placed Each Year	16	17	14

Number of Business Licences

	2020	2021	2022
Issued Annually	200	197	211

Number of Building Permits

	2020	2021	2022
Construction Value	\$4,139,472	\$5,300,655	\$6,559,650

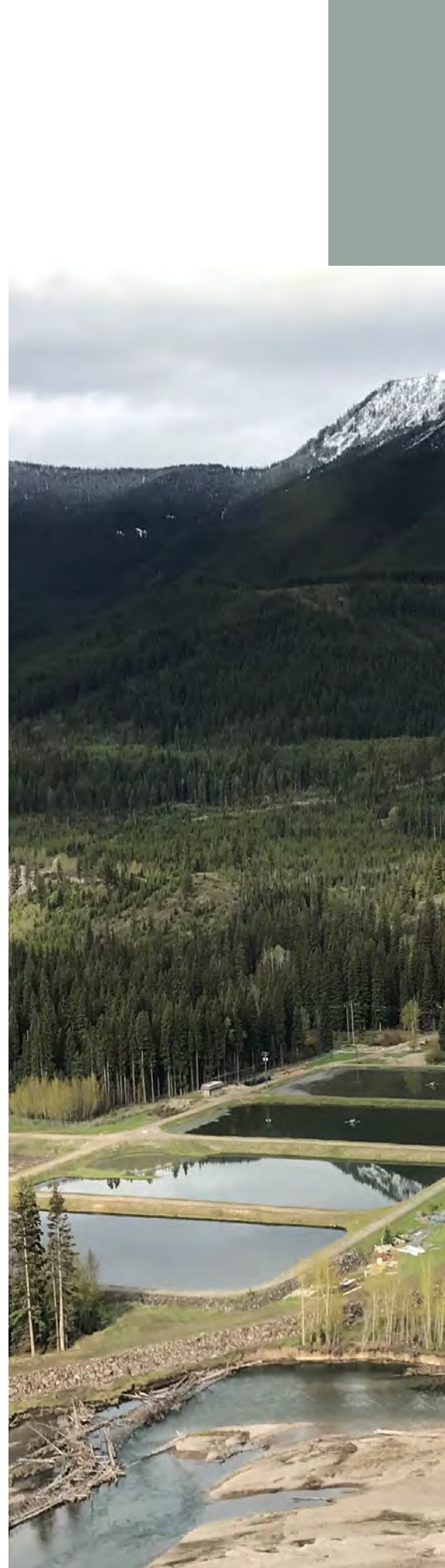


PHOTO: "Sewer Lagoon" by Jesse Huisman





Non-Market Assessment Changes

	2020	2021	2022
Residential	9,085,500	3,401,300	3,934,600
Utilities	1700	0	0
Business/Light Industry	-311,600	574,000	-191,800
Managed Forest	6000	29,000	-848,000
Farm	0	0	-6,968
Total Change	8,754,600	4,004,300	2,887,832

Total Property Assessments

	2020	2021	2022
Residential	298,030,200	313,197,600	366,324,400
Utilities	4,094,070	4,174,690	4,291,290
Major Industry	133,817,500	148,397,800	147,979,800
Light Industry	430,900	430,600	440,400
Business	26,389,350	28,058,300	32,683,800
Managed Forest	4,004,000	3,573,000	3,478,000
Rec/Non-profit	302,700	302,700	577,700
Farm	64,335	64,335	57,368
Total	467,133,055	498,199,025	555,841,758

Percentage of Taxes from Industrial Base

	2020	2021	2022
Residential Property Taxes	1,767,522	1,967,514	2,191,506
Industrial Property Taxes	3,501,654	3,520,699	3,656,868
All Other Taxes	500,858	554,899	561,949
Total Property Taxes	5,770,034	6,043,112	6,410,323
Change from Prior Year	5.87%	4.73%	6.1%
% of Taxes from Residential Property	30.6%	32.6%	34.2%
% of Taxes from Industry	60.7%	58.3%	57%

STRATEGIC DIRECTIONS

Effective & Efficient Organization

Measures

1. Public satisfaction with the level of local government accessibility, communication, openness and public involvement in decision-making
2. Public satisfaction with district services
3. Staff perception of morale
4. Citizen, staff and council perception of team effectiveness

Strategies

ENCOURAGE ORGANIZATIONAL PRIDE

- Hosted employee Christmas Party and golf tournament
- Internal employee announcements for new hires and succession planning announcements
- Increased communications regarding organizational successes and special projects
- Personnel and equipment support provided to the B.C. Wildfire Service for the wildfire in Sparwood

ENHANCE COUNCIL EFFECTIVENESS

- Annual strategic planning sessions held
- Continuing encouragement of electronic participation to council meetings for increased access and engagement
- Dramatic increases in public engagement by increasing the quality and frequency of content shared through Facebook and public feedback collected through Engage Elkford campaigns
- Participation of appointed members of council in board/committee meetings and events

IMPROVE FACILITY OPERATIONS

- Appointed permanent directors to vacancies in senior management roles in Community and Facility Services and Fire and Emergency Services
- Review of organizational structure to add staff, where necessary, to improve organizational and departmental capacities, as well as the delivery of project and strategic directions



PHOTO: "District Office" by Tasha Chorneyko



PHOTOS: "Karwandy Family at Elkford's Meeting Place" by Nick Nault (top)
"Senior Management Staff and Mayor Fairbairn at the Inaugural Meeting" by Tasha Chorneyko (bottom)

STRATEGIC DIRECTIONS

Safe & Healthy Community

Measures

1. **Public perception of community safety and health**
2. **Fire Department incidents of emergency response per capita/per property**
3. **Crime statistics in the Elk Valley and British Columbia**
4. **Citizen participation in personal health activities**

Strategies

MITIGATE SIGNIFICANT COMMUNITY HEALTH AND SAFETY RISKS

- Transitioning out of COVID-19 pandemic environment and adjusting operations according to public health order and measures under the guidelines of Provincial Health Authorities
- Continued recruitment for paid-on-call firefighters
- Maintained Emergency Operations Centre program and ongoing training of personnel
- Participation in the Emergency Management Program coordinated by the RDEK
- Ongoing community wildfire/fuel management plan in place, some under grant funding

PROTECTING PROPERTY AND PERSONS FROM CRIMINAL ACTIVITY

- Quarterly RCMP crime statistics reports and presentations to council
- Social media posting regarding vandalism issues and encouraging residents to report such activities
- Ongoing lobbying efforts to solicit increased police presence in Elkford
- Continued planning for outdoor facility cameras and policies
- Adoption of Good Neighbour Bylaw



PHOTO: "Elkford Fire and Emergency Services Awards" by Tyler Madsen

Fire Department Members

2020	2021	2022
22	24	22

Emergency Incident Responses

	2020	2021	2022
Total Emergency Call-outs	113	100	131



STRATEGIC DIRECTIONS

Community With Pride

Measures

1. **Public pride in the community**
2. **Public perception of visual appeal of the community**
3. **Public satisfaction with overall livability**
4. **Public perception of streetscapes and property appearances**
5. **Number of citizens who volunteer in community events and programs**
6. **Public participation in community events**

Strategies

INCREASE CITIZEN AWARENESS AND ENGAGEMENT

- Launched brand new District of Elford website under contract with Breeze, with all new content written in-house by the Communications Coordinator
- Long-term Citizen of the Year Program recognizing volunteer efforts of citizens in place
- Hosted Seniors' Christmas Luncheon
- Hosted Remembrance Day Ceremony
- 2022 Elford Fire Department Santa Route was cancelled for safety reasons, due to extreme cold warnings, but a donation drive was still held for local food banks
- Increased electronic communications, including social media and Engage Elford public feedback platforms
- Continued the ongoing modernization of corporate communications efforts



PHOTO: "The Locals" by Tasha Chorneyko

SUPPORT AND COOPERATE WITH COMMUNITY GROUPS

- Financial Assistance Policy administered, supporting a variety of local groups in their endeavours to offer services to the community
- Recreational Services Agreement review ongoing to modernize agreements and ensure they reflect all current legal and legislative standards, serve the recreational needs of residents and better support service groups offering recreational and cultural services
- Construction completed for Elkford's Bike Jump & Skills Park, spearheaded by the Elkford Biking Club, with staff administrative support dedicated to the club
- Offering reduced facility and ice rental rates to Elk Valley Minor Hockey Association and the Elkford Figure Skating Club
- The Financial Assistance Policy and In-Kind Assistance provides financial assistance to local nonprofit organizations to help offer recreational and cultural opportunities



CELEBRATE ELKFORD'S SUCCESSES

- News releases distributed for successful projects
- Increased social media presence, resulting in increases in engagement, feedback and input from citizens

BEAUTIFY THE COMMUNITY

- Began implementation of the Downtown Plan, adopted by council in 2021
- Hanging basket program in summer months
- Continued trail maintenance and upgrades, in conjunction with the Elkford Trails Alliance
- Increased maintenance to parks and common public spaces



Elkford's 2022 Citizen of the Year



Guillaume Goggin





If you love the outdoors, you'll likely recognize Guillaume's smiling face, as he and his family (pictured here) are often out enjoying our local trails. He was nominated for his positive contributions and advocacy for our community through the Elkford Triathlon Society and Elkford Trails Alliance.

Hailing from Quebec, he moved to Elkford five years ago to be close to the mountains and share his love for outdoor adventure and recreation with his family.

As a volunteer and community member, he has a long history of helping to organize sports events like golf tournaments and rafting. After moving to Elkford and participating in the 2018 Elkford Triathlon, he was dismayed to hear that no one was organizing one for 2019. Rallying some friends together, he stepped up to help organize the 2019 event.

Guillaume is also the president of the Elkford Trails Alliance, a group of like-minded individuals who love the outdoors and recognize that Elkford has incredible recreational opportunities and untapped potential for non-motorized trail networks.

The Elkford Trails Alliance has made it their mission to advance the use and state of non-motorized, multi-user trails within and surrounding Elkford for all to enjoy.

When asked what he finds most rewarding about his involvement in these non-profit organizations, Guillaume says "I like to see Elkford residents out enjoying these opportunities to be active, and I love introducing people to new challenges and sharing my passion for outdoor sports."

Congratulations, Guillaume! It's people like you who make our community such a wonderful place to live, and it's an honour to recognize a citizen so deserving of this award!

PHOTOS: "Goggin Family" by Guillaume Goggin (all)



PHOTO: "District of Elford Office" by Stephanie Wells

A scenic view of a building at dusk with mountains in the background and a large flower in the foreground. The building is a long, single-story structure with a dark roof and light-colored siding. It has several windows and a door. The mountains in the background are rugged and covered in trees. The sky is a mix of orange, red, and purple. A large, white flower is in the foreground on the left side.

2022 Departmental Highlights

Corporate Services

Internally, the entire District team counts on the Corporate Services Department to provide service, support and direction in the areas of council proceedings, corporate planning and sustainability, legislative accountability, strategic leadership, human resources, labour relations, information management, communications and legal services.

Externally, the work of the Corporate Administration Department is manifested in our team's excellent customer service, council's transparent governance, and successful inter-governmental and community relations.

Appointed by council, the Chief Administrative Officer (CAO) is the most senior role in the District's administrative structure. In addition to providing expert and objective guidance to council, the CAO oversees the efficient and effective management of the entire municipality in accordance with the objectives, policies, bylaws and plans approved by council.

The Director of Corporate Services (and Corporate Officer) oversees the Corporate Services Department, providing multi-faceted support

to council and staff to ensure responsible and effective governance, as well as managing legislative services, administrative services, human resources, adherence to the Freedom of Information and Privacy Act, the maintenance and access of corporate records and oversees all administration and communications.

The department includes a dedicated Office Clerk, who offers administrative expertise and day-to-day admin support to all departments, performs records management and cemetery administration and provides exceptional customer service at the front-of-house while backing up the Cashier/Receptionist at the front desk.

The final member of this team is an in-house Communications Coordinator who is responsible for producing smart and elegant communication for all departments and who performs brand management, marketing, advertising, content creation, social media and website management, copywriting, report and graphic design, editing, photography and assists with public relations.

PHOTO: "Corporate Services Department: Tasha Chorneyko, Wanda Thompson, Chantel Dawson and CAO Tyler Madsen" by Jamie Robertson





2022

Highlights



2022 Municipal Election in Elkford

Preparations began in 2021 with training, followed by the early 2022 adoption of a new Elections Bylaw, both establishing guidelines for the October 2022 Municipal Election.

Council appointed the District's Director of Corporate Services, Chantel Dawson, as the Deputy Chief Election Officer, who worked under the appointed (contracted) Chief Election Officer, Sarann Press, who together, spearheaded a successful and seamless general local election.

Two advanced voting opportunities were held on October 5 and October 11, 2022, with General Voting Day on October 15, 2022. Due to newly introduced legislation, for the first time, mail ballot voting was also available to all eligible voters.

For the first time in 17 years, eligible District of Elkford voters elected a new Mayor—Mayor Steve Fairbairn—whose predecessor, former Mayor Dean McKerracher, served the community as mayor for 17 years (and three before that as councillor). The election saw the return of two former councillors, Len Gostick and Duncan McDonald, and welcomed four first-time councillors: Shawna Bryant, Tathlina Lovlin, Jason Meldrum and Bert Schalekamp. Finally, Sarah Madsen was elected by acclamation to the Office of School Trustee for School District 5, Electoral Area 3.



Community Hub + Childcare Centre

In 2022, construction began on Elkford's Childcare Centre and Community Hub, bringing much-needed licensed child care services and shared community spaces to town in late 2022.

Funded entirely by grants, the new child care facility will be opening in 2023 within the former District of Elkford municipal office building on Michel Road. Despite challenges related to inflation pricing and contractor/service availability, the building has undergone extensive renovations is set to bring 28 licensed, affordable childcare spaces to the community.

Council directed Elkford's Chief Administrative Officer, Tyler Madsen, to take on the project management of this facility in-house, with the assistance of the senior staff team. Once completed in 2023, the construction of the facility will be almost (if not entirely) grant funded, with ongoing operational costs anticipated to be covered under rental/service agreements with local nonprofit organizations: the Elkford Women's Task Force Society and the Elkford Chamber of Commerce.

PHOTO: "Kim Bauer of the Elkford Women's Task Force Society and Mayor Fairbairn at Elkford's Childcare Centre" by Tasha Chorneyko



Modernization of Communications + New Website Launch

In 2022, further advancements were made by Elkford's Corporate Communications to modernize and revamp outgoing web, print and digital materials to better align with the modern direction of the brand and current policies, bylaws and legislation, including a full redesign of the Five-Year Financial Plan, an Investor's Package, departmental brochures and advertising.

Elkford's new website was also launched in 2022, replacing a decade-old website that was no longer functional or accessible, helping the District of Elkford achieve a strategic priority to improve the organization's communications strategy and help residents access essential information.

Additionally, local professional photographer from Fernie, Nick Nault, was contracted to take updated shots of Elkford's landscape and recreational amenities for the District's tourism, marketing, development and communications materials.



Council Policy Revisions and Updates

Policies (like bylaws) are guiding documents of an organization, and purposed with ensuring good governance, public transparency and policy effectiveness.

Comprehensive review and replacement of all governance-related policies was done in anticipation of the election and to set up new council for success and ensure that policies met current operations and needs.

The following policies were implemented:

- Council Standards of Conduct Policy
 - Council Remuneration Policy
- Council Correspondence Policy
 - Youth Councillors Policy
- Committees of Council Policy
 - Citizen of the Year Policy
 - Scholarships Policy
 - Proclamations Policy
 - Flag Protocol Policy
- Travel and Expenses Policy



An organization, no matter how
as the **people** who



PHOTO: "Elkford Mountain Ranges" by Nick Nault

well designed, is only as good
live and work in it.

— *Dee Hock*



Our People

Meet Your Municipal Government



It's no secret that people are the greatest asset of any organization, and we think ours are exceptional. Unsurprisingly, to run a community like this effectively, you need more than just your average group of government employees.

That's why, at the District of Elkford, we've staffed our team with individuals who are caring, dedicated, diverse, tenacious and qualified for their respective roles.



From our council, to senior management, to permanent staff and casual workers, to our summer students, we pride ourselves on being seriously fun, but we also work tirelessly to keep the community that we love thriving.

We aren't just your local government, we're your neighbours too; and we work, live, play and raise our families right here alongside you.



PHOTOS: Nick Nault; Tasha Chorneyko; District of Elkford staff and council (all)

At the District of Elkford, we work hard, play hard, love our town and take our brand to heart.

If you expected us to be boring, then we're sorry to disappoint you!







Financial Services

When you pay your taxes in our town, where does your money go? Well, it goes right back into keeping your town clean, safe, liveable and assuring the exceptional quality of life you've come to expect in Elkford!

That's because our Financial Services Department works hard to balance, budget and handle all the District of Elkford's operating expenses, community programs and services while upholding the most scrupulous standards and remaining transparent, fair and accountable to council, staff, the public and other governing bodies. They also perform long-term financial planning that secures the future financial health of our community. Right down to the nickels and cents, they keep us running smoothly, smartly and sustainably.

Under the leadership of the Director of Financial Services (the Financial Officer), and overseen by the Manager of Financial Services, this department is responsible for administering the financial resources of the municipality.

In addition to providing financial guidance and information to council, staff and the public in the financial planning endeavours of the organization, this department is also accountable for revenue collection, grant management, payroll, accounts payable, accounts receivable, risk management, insurance, annual tax sale and statutory reporting.

This department is staffed by a frontline Cashier/Receptionist who delivers exceptional customer service and handles the majority of the front-of-house duties, as well as an adept and hardworking Accounting Clerk, who performs payroll, handles accounts payable and provides backup to front counter.

If you thought balancing your own books was tough, imagine doing it for a whole town! What they do for Elkford is a pretty big deal, even if they don't like to brag about it.

PHOTO: "Financial Services Department: Jamie Robertson, Erica Hart, Marilyn Rookes and Meagan Alessio" by Tasha Chorneyko



2022 Highlights



2022 Financial Position

Our organization maintained a stable financial position throughout 2022. net financial assets increased by \$2,638,264 while non-financial assets increased by \$1,380,140, equating to an increase in an accumulated surplus of \$4,018,404. Residential taxes increased, on average, by six per cent.

2022 Financial Position

	2020	2021	2022
Net Position	\$3,398,958	\$2,481,039	\$5,119,303
Net Position (as a % of Accumulated Surplus)	6.76%	4.77%	9.13%
Average Residential Taxes and Utilities (Single Family Dwelling)	\$2,806	\$3,032	\$3,164



Audited Financial Statements

The 2022 District of Elkford Consolidated Financial Statements are found on page 108 and include:

- Report of Responsibility Management
 - Independent Auditor's Report
 - Statement of Financial Position
 - Statement of Operations
- Statement of Change in Net Financial Assets
 - Statement of Cash Flows
- Summary of Significant Accounting Policies
 - Notes to Financial Statements
 - Schedule of Segment Disclosure



Statement of Permissive Tax Exemptions Granted in 2022

LEGAL DESCRIPTION	CIVIC ADDRESS	ORGANIZATIONS	VALUE OF PERMISSIVE TAX EXEMPTION
LOT 1, PL 9810, Kootenay Land District DL 9399 & 12378 (GOLF COURSE) LGA 341 (2) (N)	815 Elk Valley Highway S.	Mountain Meadows Golf Club	\$10,348.59
LOT 199, PL 9647, DL 3342	1803 Alpine Drive	Christian and Missionary Alliance Church	\$1,061.36
DL 4533	800 Natal Road	Roman Catholic Bishop of Nelson	\$506.08
LOT A, PL 14806, DL 3512	2900 Balmer Drive	Pentecostal Assemblies of Canada	\$557.35
LOT A, PL 14810, DL 3512	500 Alpine Way	Elk Valley Congregational Church	\$572.48
Kootenay Land District WEST OF LOT 7092 LICENCE OF OCCUPATION #400495 SKI HILL FACILITY LGA 341 (2) (N)	1000 Natal Road	Wapiti Ski Club	\$8,446.28
LOT A, PL EPP 31565 DL 12378	214 Alpine Way	Elkford Housing Society	\$2,358.33





DISTRICT OF ELKFORD FIVE-YEAR FINANCIAL PLAN

2023-2027



DISTRICT OF ELKFORD

DISTRICT OF ELKFORD FINANCIAL PLAN



DISTRICT OF ELKFORD FINANCIAL PLAN

2.0

Overview

The financial plan is developed considering the primary vision, objectives and policies of council and specifies the financial priorities to assist the District in achieving its objectives and vision.

The 2023 Financial Plan continues to incorporate the direction from the Official Community Plan (OCP) into the operating plans of the District.

In January 2023, council held a Strategic Planning session which outlined council's vision for the next five years. The following page outlines the strategic and operational priorities identified during the strategic planning session. Council directed the development of the financial plan to focus on completing existing projects, incorporating the priorities from the strategic plan, as well as continuing to incorporate plans from the OCP.

The Community Charter requires that the District adopt an annual Five-Year Financial Plan Bylaw before May 15 each year. The Community Charter also requires the District to establish a Financial Plan with objectives and policies regarding funding sources, the proportion of revenue from that funding source, the distribution of taxes amongst property classes and permissive tax exemptions. The District has tried to expand upon this requirement to incorporate some of the sustainability initiatives as integrated within the OCP.

The report is divided into the major categories to present financial information on the District's revenue policies and tax rate bylaw for 2023, the operating plans for 2023 to 2027, the capital plans for 2023 to 2027 and planned transfers to reserves and surpluses.

The success of staff's ability to implement the direction outlined in this financial plan will be monitored regularly. Staff will be presenting quarterly reports to council that focus on the priority projects outlined in this document as well as the financial state of the municipality.



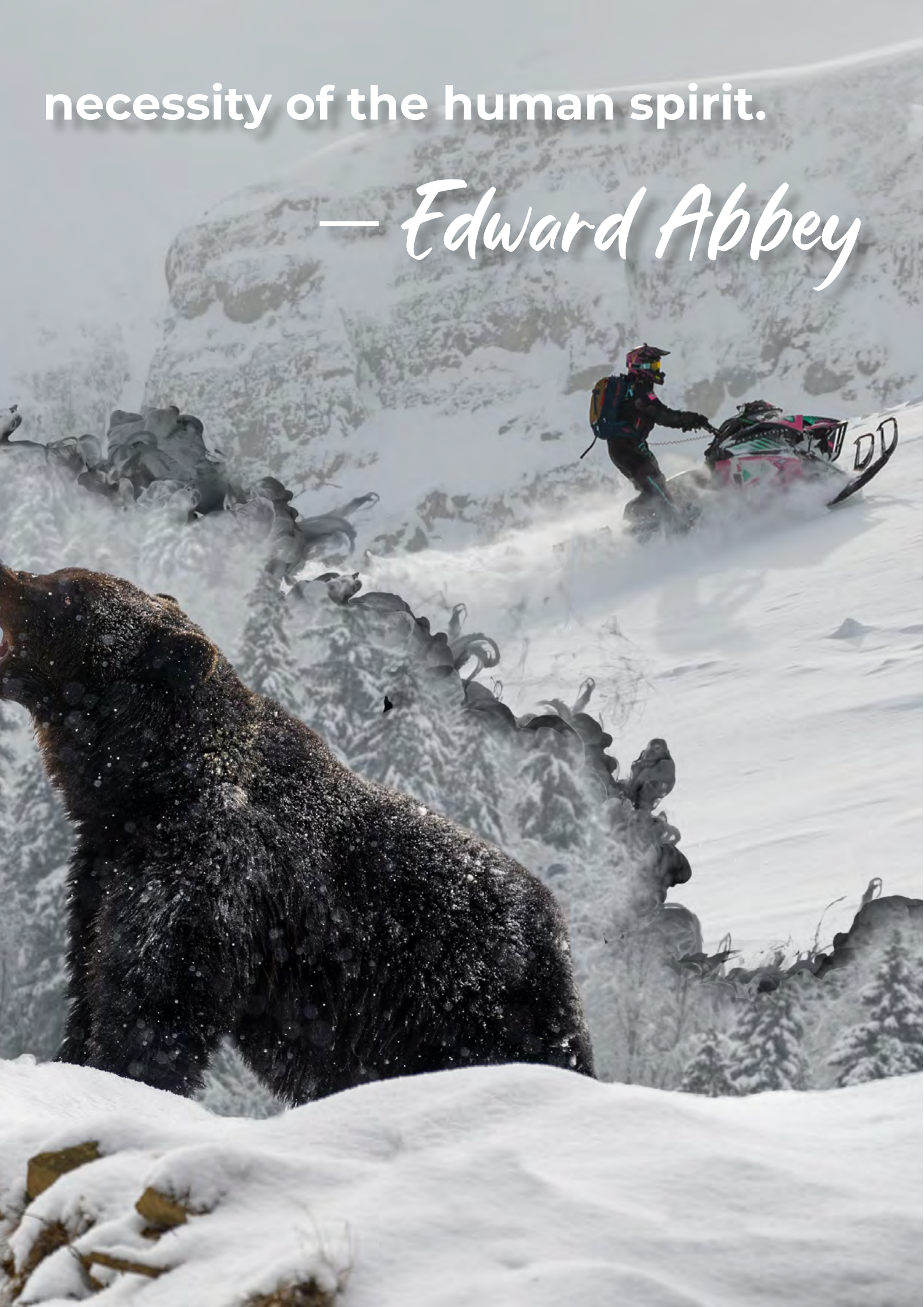
Wilderness is not a luxury but a



PHOTO: "Koko Claims Snowmobiler" by Nick Nault

necessity of the human spirit.

— *Edward Abbey*



Planning & Development Services

The Planning and Development Services Department is responsible for long-term community planning, development, building inspection, land management, economic development, and geographic information systems (GIS). The department also manages bylaw enforcement and keeps the District's information technology systems running like clockwork.

Overseen by the Director of Planning & Development Services, this department is staffed by a Building Inspector and Planning Technician, as well as a full-time Bylaw Enforcement Officer.

In 2022, Planning and Development Services continued work on improving quality of life in Elkford and delivering on the *Official Community Plan's* Guiding Principles, under the guidance of council's Strategic Priorities.

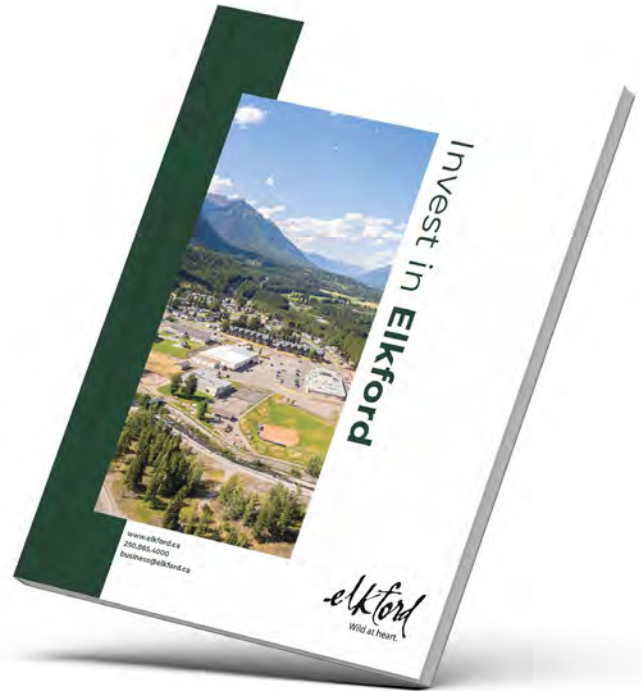


PHOTO: "Planning & Development Services Department: Jeremy Johnston, Sam Hubbard and Bruce Hunter" by Tasha Chorneyko



2022 Highlights



Building Permits

In 2022, the department issued a five-year high of 76 permits. Increased residential demand and property assessments likely contributed to a desire of homeowners to invest in their properties. The department continues to field inquiries about availability of vacant land for single-unit development, and increasingly for multi-unit development.



Downtown Plan

Staff and council continued work on the Downtown Plan, adopted in 2021, including supporting and reviewing detailed design drawings, and drafting and adopting a Revitalization Tax Exemption Bylaw for all downtown zoned (C-1) properties. This program provides an incentive for construction valued over \$150,000 by waiving municipal taxes for five years, plus reduced taxes for an additional five years.

Planning & Development Services also had a new Development Cost Charge (DCC) Bylaw approved, helping the District collect revenue from growth to support future infrastructure improvements needed to service that growth. As a further incentive for early downtown developments, the new bylaw doesn't take effect until 2024.



Boivin Creek Corridor Improvements

As part of our continued work to improve quality of life in Elkford, this department applied and received funding from Columbia Basin Trust to improve amenities along the Boivin Creek recreation corridor, including new furniture, fencing, and decorative lighting. Construction began in 2022 and will be completed in 2023.



Elkford Bike Jump & Skills Park

Working together with the Elkford Biking Club, the department managed a construction project to build Elkford's first dirt jump and asphalt pump track! The project was completed in fall of 2022 and was an immediate hit with Elkford's youth, drawing dozens of riders every day after school and on weekends. The department received \$250,000 toward the project through a grant from Columbia Basin Trust, and the Elkford Biking Club fundraised the rest of the nearly \$400,000 project, including a land donation and financial support from council.



Housing Committee

Like many communities in British Columbia, Elkford experienced significant housing pressures with very low vacancy rates and increasing demand. In 2022, council established a Housing Committee to focus on the increasing demands for housing, related to the workforce for the mining industry. This Committee was supported by Planning & Development Services, and together, several bylaw amendments were proposed and adopted by council, including amendments to make it easier to develop coach houses in residential zones and accessory dwelling units in commercial zones.





Planning & Development Services 2022 Statistics

Number of New Housing Units

	2020	2021	2022
Constructed/ Placed Each Year	16	17	14

Number of Business Licences

	2020	2021	2022
Issued Annually	200	197	211

Number of Building Permits

	2020	2021	2022
Construction Value	\$4,139,472	\$5,300,655	\$6,559,650

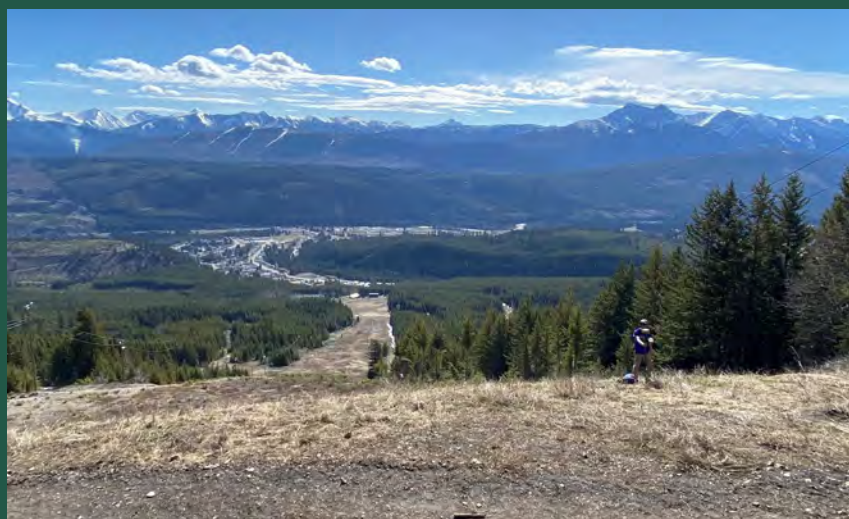


PHOTO: "Elkford Aerial" by Nick Nault



PHOTO: "Bylaw Enforcement Officers Leach and Wolfe Rolling out the 'Laws for Paws' Program" by Judy Zimmer





PHOTOS: "Planning & Development Services in 2022" by Tasha Chorneyko (top)
"Sam Hubbard on the Ski Hill Doing Trail Planning" by Jeremy Johnston (centre)
"Bike Park Ground-Breaking" by Jeremy Johnston (bottom)

Community & Facility Services

The Community & Facility Services Department is the largest department at the District of Elkford, providing the community with all its recreational amenities, programs and services, while also maintaining the parks, green spaces, playgrounds and municipal campground.

This department also organizes and facilitates Elkford's biggest community events and celebrations, such as Wildcat Days, Winter in the Wild, The Christmas Tree and Gazebo Light-Up and Remembrance Day Ceremony.

Community programming offered through the District, in partnership with various program instructors, includes: fitness bootcamps, yoga, crafting, couch-to-5k runs, guided meditation, gymnastics, knitting, healthy eating classes, kickboxing, beginner mountain biking, PAL and CORE courses, pickleball, spanish for beginners, tumble tots, wheelies, wildlife safety and yoga.

Together, the Community & Facility Services team oversees:

- The Aquatic Centre
- The Community Conference Centre (and the playschool space within it)
- The Recreation Centre (arena and curling rink)
- The Boivin Creek Corridor (baseball diamonds, bike park, soccer field and tennis court)
- Community parks, playgrounds and greenspaces
- Maintenance of Mountview Cemetery
- Operations, maintenance and bookings at the Elkford Municipal Campground
- Toboggan Hill (adjacent to the District Office)
- Trails within district boundaries

PHOTO: "Community Conference Centre Staff: Paula Nyuli, Justin Hart and Michelle Krenbrink" by Tasha Chorneyko





2022 Highlights



Renovations & Upgrades

The Community Conference Centre began major renovation on fixing the north end of its roof and bathroom leaks that were troublesome over previous years, with further renovations on the South end of the roof are planned.

The Recreation Centre saw upgrades to key areas such as the lobby area benches, as well as the first of upgrades to exterior entranceways, and the Aquatic Centre had the boiler replaced and a new diving board installed.



Elkford Bike & Skills Park

The Elkford Bike & Skills Park was completed late in the summer of 2022 and offers riders of all abilities an opportunity to build their skills while engaging in a fun yet challenging new feature park! This park is the only paved pump track in the East Kootenay region, and it was built to complement the ruggedness of Elkford's surrounding wilderness, with a design as beautiful as it is functional.

This project was a partnership between the District of Elkford, who donated the land, and the Elkford Biking Club, who advocated and fundraised tirelessly to bring their vision to life. It was built with grant funding from Columbia Basin Trust and generous donations from local businesses, organizations and the community.



Departmental Changes

New Director Justin Hart took the reins at the tail-end of 2022 and has been hard at work with developing new partnerships and agreements with the various clubs in town, while also planning for big improvements in areas of recreation such as the skatepark and tennis courts.

2022 also saw a departmental transition of long-serving Community & Facility Services team member, Mich Gagnon, as he switched roles and joined the Public Works Department. Community & Facility Services also happily welcomed back both Kenzie Karwandy and Anthony Taphorn to the Aquatics Centre.



Elkford's Belated 50th Anniversary/Wildcat Days

Originally incorporated as the Village of Elkford on July 16, 1971, the District of Elkford's 50th anniversary was in 2021. Unfortunately, because of the COVID-19 pandemic, and the provincial health orders and restrictions in place at that time, this celebration had to be postponed until the following year when gatherings and events were permitted once more.

In July 2022, restrictions lifted and the Community & Facility Services Department held an epic event marking the belated 50th anniversary and Wildcat Days combined, becoming one of the biggest and most successful celebrations in Elkford's history.



New Community Events

In December 2022, Community and Facility Services held Elkford's first ever *Christmas Tree and Gazebo Light-Up*: a family-friendly gathering around the bonfire at Elkford's Meeting Place gazebo to enjoy free hot chocolate, music, good company and of course, LIGHTS! This is a new event that the department hopes to see grow and build for future years to come... along with other new events to come!



Noxious Weeds

No one likes weeding their garden, but noxious weeds (invasive species) are especially troublesome for native plant species and wildlife. Community & Facility Services organized a contractor to apply pesticides to the noxious weeds throughout town.



PHOTO: "Recreation Maintenance Team: Justin Hart, Kayla Smithies (top), Angela Cheek (top) Bev Sedrovic (bottom), Student Gracie Beranek (top), Student Cody Griffin (bottom) and Wayne Mihalicz" by Tasha Chorneyko

PHOTO: "Recreation Maintenance Workers: Bev Sedrovic, Angela Cheek and Kayla Smithies" by Justin Hart





PHOTO: "Aquatic Centre Staff: Milissa Vriend, Emily Martin, Sarah Landry, Kenzie Karwand, Rebecca Robinson and Justin Hart" by Tasha Chorneyko



PHOTO: "Aquatic Centre Staff: Anthony Taphorn, Hannah Gage, Kenzie Karwand and Rebecca Robinson" by Sarah Landry



Community & Facility Services



PHOTOS: "Darryl Hickman and Judy Zimmer"
by Chantel Dawson (top)
"Paula Nyuli and Michelle Krenbrink"
by Justin Hart (bottom)



elkford

Wild at heart.

Belated

50

ANN
& W





Originally incorporated as the Village of Elkford on July 16, 1971, the District of Elkford's 50th anniversary was in 2021. Unfortunately, because of the COVID-19 pandemic, and the provincial health orders and restrictions in place at that time, this celebration had to be postponed until the following year when gatherings and events were permitted once more.

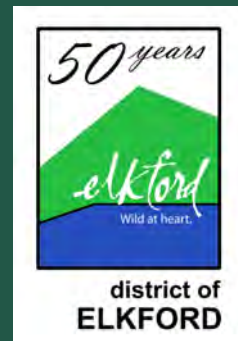
The Wildcat Days festival typically takes place during (or next to) Canada Day long weekend. The festival lineup changes each year, but it typically includes a parade, pancake breakfast, Canada Day barbecue, burger and refreshment concessions, food truck vendors, live stage entertainment, beer gardens, craft fair, farmers' market, baseball and volleyball tournaments, family entertainment (sumo wrestling, bouncy houses, face painting, petting zoos, gold panning, storytelling, etc.), fireworks—and much more!

In July 2022, restrictions lifted and the Community & Facility Services Department held an epic event marking the belated 50th anniversary and Wildcat Days combined, becoming one of the biggest and most successful celebrations in the town's history.



The District of Elkford extends our sincerest appreciation and thanks to all of the amazing community clubs, volunteers and sponsors who made the Belated 50th Anniversary and Wildcat Days events possible.

We couldn't have done it without you!





PHOTOS: "Wildcat Days 2022" by Paula Nyuli and Michelle Krenbrink (all)

Public Works

Who keeps a community running smoothly? In truth, it takes a village of passionate, determined and qualified individuals working together; but the one department we all count on to get out there and look after the day-to-day functionality of Elkford is our operations team.

These are the loader operators who detour to clear a sidewalk for a mom struggling with a stroller on a winter walk, and the garbage truck drivers who take the time to wave and make a little kid's day. They are the labourers touching up crosswalks on a sweltering hot summer day, and the plow operators who give it their all throughout our cold mountain winters, so that you can always get where you need to go.

These are all the Public Works operators, labourers, drivers and workers who suit up and get outside—rain or shine, day and (sometimes) night—to perform Elkford's snow removal, garbage collection, sanding and

grading, roadwork, dust control and look after our water, sewers and traffic.

Overseen by the Director of Engineering and Public Works, the Public Works Department consists of a team of skilled operators, labourers, a mechanic and a dedicated, knowledgeable and versatile clerk. The team is committed to maintaining effective and efficient services and infrastructure, including roads and traffic, water and wastewater utilities, street lighting, solid waste collection, equipment and fleet management, dust control, snow removal and major capital works projects.

The Public Works fleet includes loaders, plow trucks, pickups, street sweepers, bucket trucks, gravel trucks, automated garbage packers and a vac truck, backhoe, snowblower and grader.

PHOTOS: "Public Works Department: Jordan James, Aaron Simpkin, Barry Modin, Pierre Bourgeois, Tanner McLean, Atlas, Ryan Wilson, Courtney Culver, Mich Gagnon, Erik Kliment, Travis Bauer and Jesse Huisman" by Tasha Chorneyko





2022 Highlights



Downtown Core Servicing and Improvements

Upon receiving bids that were higher than anticipated, the Downtown Core Construction Project was split into two smaller portions.

The first portion of this project is the Boivin Creek Corridor project, improving the amenities and enhancing a well-loved recreational area through grant funding from Columbia Basin Trust and the cooperative efforts of the District of Elkford's Public Works, Planning & Development Services and the Community & Facility Services departments.

The second portion of the project is the servicing of the newly subdivided parcels in the Downtown Core, which is anticipated to continue in 2023.



Fording Drive Sewer Repairs

Reaffirming that the right strategic decisions were made by replacing the aging clay pipe sewer infrastructure under the streets of Elkford, the clay sewer line collapsed in the summer of 2022. Temporary repairs were carried out by Public Works and permanent replacement will be carried out on the coming years.



Monitoring Flood Risk

Due to the higher than average snow pack, river levels were monitored more closely than normal. A higher risk of flooding was observed, but no major infrastructure was deemed at risk as a result of the continued river dike work in recent years.



Storm & Sanitary Sewer Inspections

Public Works carried out inspections on various infrastructure, but especially focused on storm and sanitary sewer in advance of the paving projects. There was an increase in development of existing vacant parcels that required locates and connection inspections.



Sewer Lagoon

In 2022, Public Works continued in a process to prolong and improve the life of the current #2 Sewer Lagoon, in addition to addressing odor concerns in the summer. The multi-year plan includes works to improve the current infiltration basins and explore the potential to create a new infiltration basin to enable proper rehab process.



Training and Project Involvement

Public Works continued training and recertifications for various water and sewer related courses, traffic control, first aid, and confined space entry in conjunction with the Community and Facilities Services Department.

Of course, all departments in the District of Elkford work in conjunction and Public Works assists in all manner of projects as they pertain to infrastructure, paving, plumbing and water, solid waste and sewage. 2022 was no exception; and alongside other District departments, the crew assisted with various projects completed within the community.



PHOTO: "Public Works in 2022" by Tasha Chorneyko

PHOTO: "Public Works in 2021" by Tasha Chorneyko



Public Works

2022 Statistics

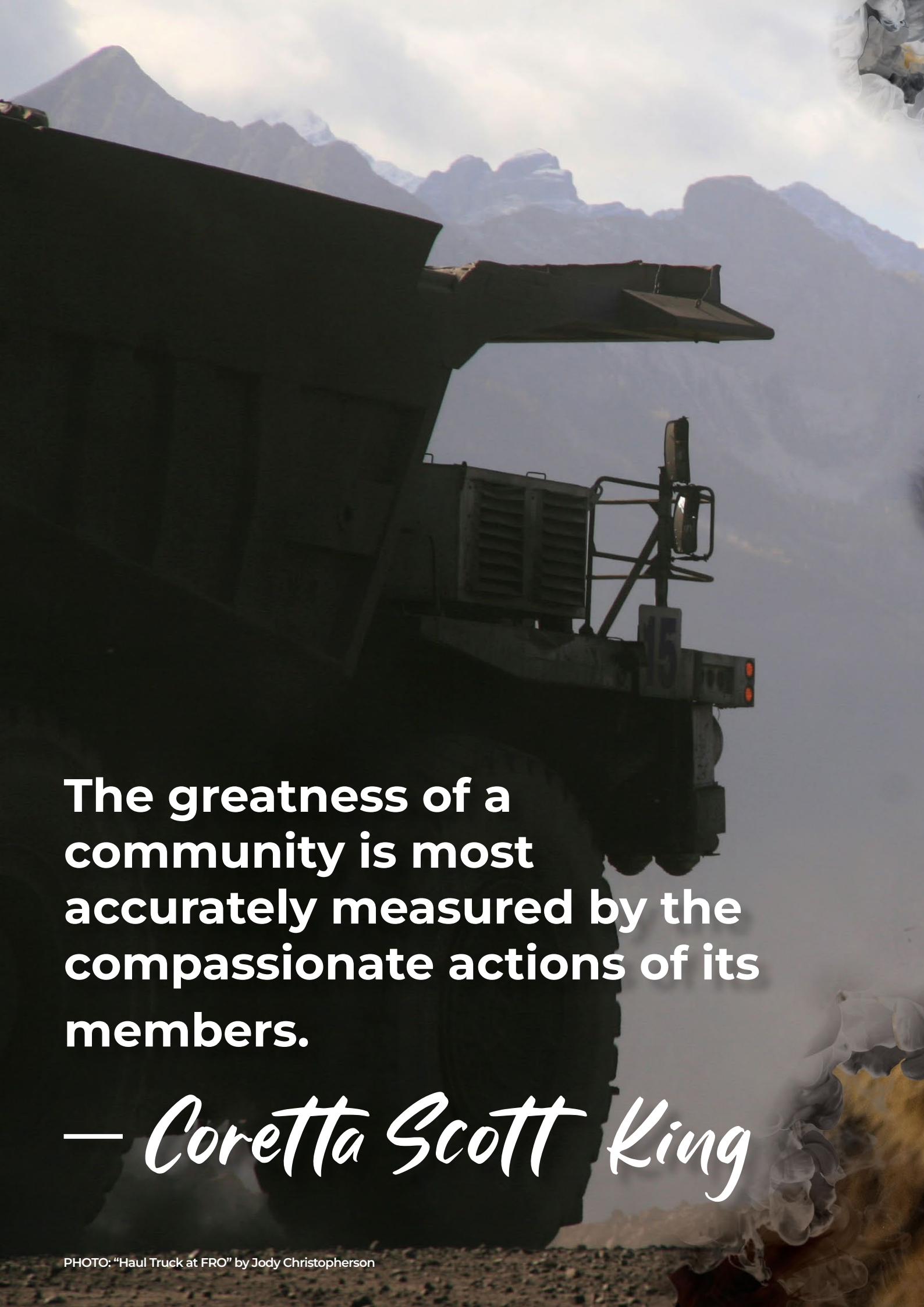




Public Works Statistics

	2020	2021	2022
Water Volume Distributed (Cubic Metres)	1,080,428	1,207,614	1,273,216
Snow Removal (Hours)	2,283	2,259	2,135

PHOTOS: "Public Works" by Jesse Huisman (all)
 "Public Works Team Photo" by Tasha Chorneyko (top left) 

A large, dark-colored haul truck is shown from a low angle, dominating the left and center of the frame. The truck's massive rear wheel and the side of its body are visible. In the background, a range of rugged, snow-capped mountains stretches across the horizon under a cloudy sky. The lighting is soft, suggesting an overcast day. The overall scene conveys a sense of industrial scale and natural grandeur.

**The greatness of a
community is most
accurately measured by the
compassionate actions of its
members.**

— Coretta Scott King



Fire and Emergency Services

We could not be prouder of the highly trained first responders in Elkford. Whether you need someone to pull you out of a burning building, rush you to the hospital or to keep you safe in an emergency, Elkford's first responders are first-class (and essential to our community).

Elkford Fire and Emergency Services is responsible for coordinating fire prevention, fire protection, road rescue, wildland fire mitigation, and emergency services for the District of Elkford and surrounding community. The District of Elkford also supports Emergency Management, Emergency Support Services (ESS) and Search and Rescue (ESAR).

Our fire department had a busy year in 2022, with 131 calls for service—an increase of 31 calls for service over 2021— which translates into over 900 hours members spent responding to emergency calls. In 2022, our 22 members spent 1200 hours practising their skills at auto extrication, medical aid, structure fires, wildland fires, rope rescue and more.

Members also continued to train towards National Fire Protection Association 1001, Levels 1 and 2 professional certification, which is above and beyond the basic training that mandated to maintain skills set forth by the Office of the Fire Commissioner. Fire department staff also conducted 92 fire and life safety inspections of commercial and industrial properties.

PHOTOS: “Elkford Fire and Emergency Services Members: Korie Bartsch, Misty Shinners, Ben Hawthorne, Lt. Lydon Simmons, Asst. Chief Elov Simmons, Chief Enzo Calla, Asst. Chief Louis Bourgeois, Gordon Yaschuk, David Olsen, Ben Benson, Kyle Cook, Brayden Sorensen (Helmets Representing Absent Members)” by Tasha Chorneyko





2022 Highlights

Work Experience Program



2022 brought a pilot project for the first-ever Live-in Firefighter Work Experience Program (WEP) in Elkford. The fire department received applications from across the country, in the end two firefighters were chosen for this pilot project: Sophie Gable and Jenny Kenny.

The new Live-In Firefighter WEP provides entry-level firefighters the opportunity to jump-start their careers and gain the knowledge and experience they need to succeed—plus enjoy the perks of living, working and playing in the Wilderness Capital of B.C. Firefighters taking part in this program, offered by the Elkford Fire Department, receive 24/7 live-in accommodations at the fire hall, as well as remuneration for services in accordance with the firefighting duties performed.

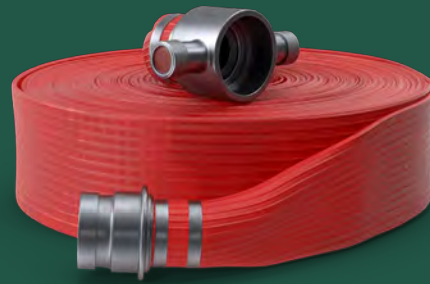
Firefighter Sophie Gable joined from Delta and brought with her four years of experience as a volunteer firefighter with the Sasamat Volunteer Fire Department, serving the Villages of Anmore and Belcarra. Firefighter Jenny Kenny joined us from Peachland, already having five years of experience working for Peachland Fire Rescue under her belt, and remained in Elkford as a paid-on-call firefighter when the program was completed.



Type 2 Sprinkler Protection Trailer and Replacement Equipment

In 2022, the department worked on building a Type 2 sprinkler protection trailer, this unit with equipment has the equipment required to protect up to 25 houses.

The department began planning for the replacement of the ladder truck (Ladder -1343), which is nearing the end of service life. The new Ladder- 1343 will be ordered in 2023, with a delivery date of 2025, and will serve the community for the next 20 years.



Assisting with Cummings Creek Wildfire

In August of 2022, Elkford Fire and Emergency Services responded to a request from The BC Officer of the Fire Commissioner to assist with a provincial wildfire mitigation team that dispatched to the Cummings Creek Wildfire near Sparwood, along with other firefighting teams from all across the province.

Elkford Fire Department's own James Mills, Keely Paton, Jenny Kenny and Neil Hawthorne were assigned to Task Force #1 at the Cummings Creek Wildfire.

In addition to helping educate property owners, this included helping to remove combustibles from around structures, applying poly to prevent embers from blowing into enclosed spaces and reducing other hazard factors. They also performed additional training on setting up water bladders and pumping from a static water source.



Community Education and Events

As part of the annual National Fire Prevention Week tradition, the Elkford Fire Department visited schools and spoke with approximately 300 students, from ages pre-school to grade six, and hosted an open house at the fire hall. Three students were randomly drawn from all those who applied at Rocky Mountain Elementary School to become "Fire Chief for the Day." In 2022, these students were Chief Wylder Bauer, Chief Olivia Brown and Chief Estelle LeGrice.

To perform their assigned duties for the day, each chief was issued their own helmet and personal protective equipment. On November 2, dressed in their firefighting gear, Chiefs Bauer, Brown and LeGrice were picked up by the fire engine to attend a luncheon with fire department members and the Fire Chief, Deputy Fire Chief, Mayor, Elementary School Principal and Vice Principal at the Elkford Fire Hall.

The Elkford Fire Department also hosted a Halloween Haunted House and assisted with the Wildcat Days and Winter in the Wild fireworks. Due to extreme cold warnings and unsafe weather conditions, they were unable to hold the annual Santa Fire Truck Route, but donations for local food banks were still collected at the Fire Hall. This tradition will be reprised in 2023.



PHOTO: "James Mills, Keely Paton, Jenny Kenny and Neil Hawthorne assisting with the Cummings Creek Wildfire" by Elkford Fire and Emergency Services

PHOTO: "2022 Fire Chiefs for the Day" by Elkford Fire and Emergency Services



Fire and Emergency Services

2022 Statistics

On behalf of our community, we thank our firefighters in Elkford for their selfless bravery, dedication and willingness to help those in need. We also extend our gratitude to all the firefighters and emergency crews across our province who are battling wildfires and putting their lives at risk to protect British Columbia's forests, wildlife, homes, businesses, families and communities.

Fire Department Members

2020	2021	2022
22	24	22



PHOTO: "Firefighters Deployed to Cummings Creek Wildfire" Supplied to Elkford Fire and Emergency Services (top and bottom)



PHOTO: “Shawn Kennedy and Lt. Lydon Simmons” by Elkford Fire and Emergency Services

Emergency Incident Responses

	2020	2021	2022
Total Emergency Callouts	113	100	131

Breakdown of 2022 Responses

	2022
Medical	55
Fires & Alarms	57
MVI & Rescue	14
Other	5
Total Call Outs	131

2022 Incident Categories

Medical	Fire Alarms	MVI & Rescue	Other	Cancelled
1st Response	Structure	MVI	HAZMAT / CO2	Cancelled
	Wildland	Technical Rescue	Burning complaint	No response
	Rubbish	Lake (inland marine rescue)	Bomb	
	Vehicle	Hi-Angle	900 Special	
	Chimney	Swift Water / Ice Rescue	Works	
	Alarms	300 Search for lost persons	Aircraft	
	O/S Alarms		No 1st Alarm	

Overall 2022 Statistics

Numbers don't define us, but they do help us quantify and measure how well we are serving, supporting and connecting with our community.



2,749

Population

The 2021 Government Canada Census reported modest growth for Elkford.



23

Regular Council Meetings

9 Committees of the Whole, two special and two public hearings.



7

Council Members

A mayor and six council members, plus two youth councillors.



15

New Bylaws

Plus 14 new policies approved.



38

Permanent Staff Members

Supported by nine casual employees and summer student employees.



3,692.20

Hours of Facility Use

Including Teck Hall/Banquet Hall, meeting rooms, curling ice, the dry arena ice and District programs (all facilities).



52.06 km

Roads Maintained

Within District boundaries.





elkford

Wild at heart.



PHOTO: "Mountain Bikers on the River Walk Trail" by Jody Christopherson



**District of Elkford
Financial Statements**

For the year ended December 31, 2022

elkford
Wild at heart.

District of Elkford Index

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Management's Responsibility for Financial Reporting

To Members of Council:

In accordance with Section 167 of the Community Charter, I am pleased to submit the 2022 financial statements for the District of Elkford, together with the report of our auditors, BDO Canada LLP.

The preparation of the financial statements is the responsibility of the District's management. The statements have been prepared in accordance with Canadian public sector accounting standards ("PSAS"). These principles are based upon recommendations of the Public Sector Accounting Board ("PSAB").

Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly in all material respects.

The District maintains systems of internal accounting and administrative controls of reasonable quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the District's assets are appropriately accounted for and adequately safeguarded.

Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The elections for the positions of Council occur every four years. The current Council was elected in November 2022 and therefore the responsibility with respect to the reporting period rests with the current Council.

Council members meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and the external auditors' report.

The financial statements have been audited by BDO Canada LLP Chartered Professional Accountants in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers. The auditor's report expresses their opinion on these financial statements. The auditor has full and free access to the accounting records.

A handwritten signature in black ink that reads "Marilyn Rookes".

Marilyn Rookes
Director of Financial Services

April 24, 2023

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the District of Elkford

Opinion

We have audited the accompanying financial statements of the District of Elkford, which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District of Elkford as at December 31, 2022 and its financial performance, cash flows and changes in net financial assets 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 District 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

We draw attention to the fact that the supplementary information in Schedule B does not form part of the audited financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express any opinion, review conclusion or any form of assurance on this supplementary information.

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 District'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 District or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



Independent Auditor's Report (Continued)

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 District's internal controls.
- 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 District'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 District 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.

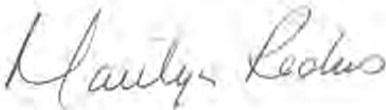
BDO Canada LLP

Chartered Professional Accountants

Cranbrook, BC
April 24, 2023

**District of Elkford
Statement of Financial Position**

<u>As at December 31</u>	<u>2022</u>	<u>2021</u>
Financial Assets		
Cash and investments (Note 1)	\$ 17,946,028	\$ 15,742,416
Receivables (Note 2)	1,285,649	983,955
Deposit - Municipal Finance Authority (Note 3)	379,110	375,668
Land held for resale	285,557	285,557
	<u>19,896,344</u>	<u>17,387,596</u>
Financial Liabilities		
Accounts payable and accrued liabilities (Note 4)	1,555,331	932,992
Deferred revenue (Note 5)	651,362	897,437
Development cost charges (Note 6)	588,760	568,318
Reserve - Municipal Finance Authority (Note 3)	379,110	375,668
Long term debt (Note 7)	11,602,478	12,132,142
	<u>14,777,041</u>	<u>14,906,557</u>
Net Financial Assets	5,119,303	2,481,039
Non-Financial Assets		
Tangible capital assets (Note 8)	50,507,995	49,152,904
Other non-financial assets	236,640	236,640
Inventory	107,833	82,691
Prepaid expenses	89,547	89,640
	<u>50,942,015</u>	<u>49,561,875</u>
Accumulated Surplus (Note 9)	\$ 56,061,318	\$ 52,042,914
Commitments and contingencies (Note 16)		



Marilyn Rookes
Director of Financial Services

The accompanying notes and schedule are an integral part of these financial statements.

**District of Elkford
Statement of Operations**

For the year ended December 31	<i>2022</i> <i>(Note 17)</i>	2022	2021
	<i>Budget</i>	Actual	Actual
Revenues			
Property and other taxes (Note 13)	\$ 9,205,892	\$ 9,196,298	\$ 8,802,961
Less: collections for other governments	<u>(2,348,229)</u>	<u>(2,346,663)</u>	<u>(2,292,852)</u>
	6,857,663	6,849,635	6,510,109
Sale of services	1,811,478	2,887,287	2,106,053
Revenue from own sources	483,189	886,469	542,475
MFA actuarial adjustment	-	16,924	7,324
Donations	-	364,409	44,890
Transfers from other governments (Note 14)	3,764,434	2,060,570	1,071,742
Gain (loss) on disposal of tangible capital assets	5,000	(10,676)	32,790
Gain (loss) on sale of land held for resale	<u>40,000</u>	<u>19,332</u>	<u>36,492</u>
	<u>12,961,764</u>	<u>13,073,950</u>	<u>10,351,875</u>
Expenses (Note 15)			
General government services	1,883,547	1,874,047	1,717,263
Protective services	990,231	1,007,029	936,956
Transportation services	1,378,814	1,921,773	1,723,729
Environmental health services	1,035,610	1,206,079	1,143,777
Public health services	12,650	15,015	6,106
Environmental development services	995,125	545,425	545,396
Community recreation services	<u>2,224,746</u>	<u>2,486,178</u>	<u>2,489,150</u>
	<u>8,520,723</u>	<u>9,055,546</u>	<u>8,562,377</u>
Annual surplus	4,441,041	4,018,404	1,789,498
Accumulated surplus, beginning of year	<u>47,695,504</u>	<u>52,042,914</u>	<u>50,253,416</u>
Accumulated surplus, end of year	<u>\$ 52,136,545</u>	<u>\$ 56,061,318</u>	<u>\$ 52,042,914</u>

The accompanying notes and schedule are an integral part of these financial statements.

District of Elkford
Statement of Change in Net Financial Assets

For the year ended December 31	2022 <i>(Note 17)</i>	2022	2021
	<i>Budget</i>	Actual	Actual
Annual surplus	\$ 4,441,041	\$ 4,018,404	\$ 1,789,498
Acquisition of tangible capital assets	(10,741,208)	(3,038,371)	(4,231,849)
Amortization of tangible capital assets	-	1,671,854	1,440,790
Loss on disposal of tangible capital assets	(5,000)	10,676	(32,790)
Proceeds on disposal of tangible capital assets	-	750	39,000
Transfer of land held for resale to other non-financial assets	-	-	88,000
Disposition of inventory	-	(25,142)	2,516
Acquisition (use)of prepaid expenses	-	93	(13,084)
Net change in net financial assets	<i>(6,305,167)</i>	2,638,264	(917,919)
Net financial assets, beginning of year	<i>3,398,958</i>	2,481,039	3,398,958
Net financial assets, end of year	\$ <i>(2,906,209)</i>	\$ 5,119,303	\$ 2,481,039

The accompanying notes and schedule are an integral part of these financial statements.

District of Elkford Statement of Cash Flows

For the year ended December 31	2022	2021
Operating transactions		
Annual surplus (deficit)	\$ 4,018,404	\$ 1,789,498
Items not involving cash		
Amortization	1,671,854	1,440,790
MFA actuarial adjustment	(16,924)	(7,324)
Loss on disposal of tangible capital assets	10,676	(32,790)
Gain on disposal of land held for resale	-	(36,492)
Proceeds from sale of land held for resale	-	124,492
Changes in non-cash operating balances		
Receivables	(301,693)	47,700
Accounts payable and accrued liabilities	622,339	(498,393)
Deferred revenue and development cost charges	51,712	166,853
Unearned revenue	(277,346)	480,862
Inventory	(25,142)	2,516
Prepaid expenses	93	(13,085)
	5,753,973	3,464,627
Capital transactions		
Acquisition of tangible capital assets	(3,038,371)	(4,231,849)
Proceeds on disposal of tangible capital assets	750	39,000
Acquisition of tangible capital assets	(3,037,621)	(4,192,849)
Financing transactions		
Proceeds from issuance of long-term debt	-	2,400,000
Repayment of long-term debt	(512,740)	(416,399)
	(512,740)	1,983,601
Net change in cash and cash equivalents	2,203,612	1,255,379
Cash and cash equivalents, beginning of year	15,742,416	14,487,037
Cash and cash equivalents, end of year	\$ 17,946,028	\$ 15,742,416

The accompanying notes and schedule are an integral part of these financial statements.

District of Elkford

Summary of Significant Accounting Policies

December 31, 2022

Basis of Presentation	The financial statements of the District are the representations of management and are prepared in accordance with Canadian public sector accounting standards ("PSAS") for government entities using guidelines issued by the Public Sector Accounting Board ("PSAB") of CPA Canada.
Reporting Entity	The Reporting entity is comprised of all organizations and enterprises accountable for the administration of their financial affairs and resources to District Council and which are owned or controlled by the District of Elkford.
Basis of Accounting	The basis of accounting followed in these financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services were acquired and a liability was incurred.
Land Held for Resale	Land held for resale is stated at lower of cost and market. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.
Vacation and Sick Pay	Vacation pay and accumulated sick leave is charged to expense in the year it is earned.
Revenue Recognition	<p>Unrestricted grants and contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.</p> <p>Restricted grants or contributions received under funding agreements which relate to a subsequent period are recognized as revenue in the period in which the resources are used for the purpose or purposes specified. Funding received before this criterion has been met, is reported as deferred revenue on the statement of financial position until the period in which the specified purpose or related expenses are incurred.</p> <p>Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues and the amounts to be received can be reasonably estimated and collection is reasonably assured.</p> <p>User charges, fees and other amounts collected for which the District has an obligation to perform or provide a future service are deferred until the service is provided.</p> <p>Contributions received in-kind are recognized as revenue in the period received at the fair market value at the time of the contribution.</p>

District of Elkford

Summary of Significant Accounting Policies

December 31, 2022

Tangible Capital Assets Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value of the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset as follows:

Land	Not amortized
Land improvements	15 to 50 years
Buildings and other structures	15 to 50 years
Vehicles	6 to 15 years
Equipment	5 to 20 years
Transportation infrastructure	15 to 100 years
Water infrastructure	20 to 100 years
Sewer infrastructure	20 to 100 years

Financial Instruments The District's financial instruments consist of cash and funds on deposit, accounts receivable and accounts payable. Unless otherwise noted, it is management's opinion that the District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

Budget Figures The budget figures are from the Five-Year Financial Plan Bylaw to be adopted each year. They have been re-categorized to conform to PSAB Financial Statement Presentation.

Use of Estimates The financial statements of the District have been prepared in accordance with generally accepted accounting principles in Canada. The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

District of Elkford

Summary of Significant Accounting Policies

December 31, 2022

Retirement Benefits and Other Employee Benefit Plans

The District contributions due during the period to its multi-employer defined benefit plan are expensed as incurred.

Contaminated Sites

Liability for Contaminated Sites governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities including sites that are no longer in productive use and sites which the District accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time; therefore, no liability was recognized at December 31, 2022.

Government Transfers

Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made.

Taxation Revenue

Taxation for municipal purposes is recorded at estimated amounts when it meets the definition of an asset, has been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Regional District of East Kootenay, Hospital District and the Elk Valley Tax Sharing Agreement and other government entities with which the District interacts are not reflected in these financial statements.

Long-term Debt

Term debt acquired through the Municipal Finance Authority ("MFA") is recorded net of related sinking fund balances. Earnings on sinking funds investments are allocated to the District as an actuarial adjustment, which is recorded as a revenue and a reduction in the related debt.

District of Elkford
Summary of Significant Accounting Policies

December 31, 2022

Short-term Investments Short-term investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature, in which case the investments are written down to market value.

Reserve Fund Reserves represent amounts set aside for specific or future expenditures. Statutory reserves require the passing of a by-law before funds can be expended. Reserve accounts require an approved council budget and resolution.

District of Elkford Notes to Financial Statements

December 31, 2022

1. Cash and Investments

	2022	2021
Unrestricted	\$ 9,861,777	\$ 8,285,155
Internally restricted	5,855,568	5,459,718
Externally restricted - DCC (Note 6)	588,760	568,318
Internally restricted - Gas Tax Agreement	1,639,923	1,429,225
	\$ 17,946,028	\$ 15,742,416

Included in the above amounts is a GIC in the amount of \$10,000, which bears interest at 2.3% and matures in December 2024. The GIC is held as security for a letter of credit held by the District.

2. Receivables

	2022	2021
Trade and other receivables		
Federal government - GST rebates	\$ 64,968	\$ 42,601
Provincial government	45,963	28,876
Trade accounts	343,069	155,622
Utility accounts	71,584	53,518
Golf course loan	127,500	135,000
Accrued receivables	477,220	405,724
Accrued interest receivable	6	6
	1,130,310	821,347
Property Taxes		
Current	111,272	115,668
Arrears	44,067	46,940
	155,339	162,608
	\$ 1,285,649	\$ 983,955

District of Elkford Notes to Financial Statements

December 31, 2022

3. Deposit and Reserve - Municipal Finance Authority

The District issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The District also executes demand notes in connection with each debenture whereby the Municipality may be required to loan certain amounts to the Municipal Finance Authority. The details of the cash deposits and demand notes at year end are as follows:

	2022	2021
Demand notes	244,135	244,135
Cash deposits	134,975	131,533
General Operating Fund	\$ 379,110	\$ 375,668

4. Accounts Payable and Accrued Liabilities

	2022	2021
Trade accounts payable	\$ 997,795	\$ 526,943
Accrued interest	56,235	56,235
Insurance deductible allowance	5,000	5,000
Holdbacks	93,061	37,547
Other Government Taxes	95,630	47,642
Tax sale liability	20,263	-
Due to cemetery care fund	14,950	12,000
Source deductions	33,049	25,635
Union dues	5,444	5,044
WCB payable	22,698	18,411
Employer health tax payable	19,108	16,212
Accrued employee benefits	66,797	60,088
Accrued payroll	125,301	122,235
	\$ 1,555,331	\$ 932,992

5. Deferred Revenue

	2022	2021
Property taxes	\$ 133,215	\$ 101,944
Mine tax	\$ 138,949	\$ 138,949
Unearned revenue	379,198	656,544
	\$ 651,362	\$ 897,437

**District of Elkford
Notes to Financial Statements**

December 31, 2022

6. Development Cost Charges

Development cost charges are collected when land held for resale is sold, or when building permits are issued for projects on land where development cost charges were not previously collected. Development cost charges are also collected on land that is sold by the Crown or other owners if development cost charges were not previously levied. These charges are reported as a liability until the development cost charges are used for future projects.

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 568,318	\$ 561,959
Add: Interest earned	16,581	6,359
Development cost charge levies	3,861	-
Balance, end of year	<u>\$ 588,760</u>	<u>\$ 568,318</u>

District of Elkford Notes to Financial Statements

December 31, 2022

7. Long-term Debt

The District issues debt instruments through the Municipal Finance Authority, pursuant to loan security issuing bylaws under the authority of section 179 of the Local Government Act, to finance certain capital expenditures. Debenture debt principal is disclosed net of sinking fund balances managed by the Municipal Finance Authority.

	2022	2021
Debenture Debt		
Debenture debt is repayable to the British Columbia Municipal Finance Authority. Existing debentures mature in annual amounts to the year 2041 and interest is payable at rates ranging from .91% to 3.2% per annum.		
	\$ 11,602,478	\$ 12,132,142

Future minimum principal payments and actuarial additions on the long-term debt for the next five years and thereafter, including actuarial adjustments, are due as follows:

	General Fund				Total
	Issue 153	Issue 152	Issue 149	Issue 146	
2023	98,509	257,717	101,667	83,773	\$ 541,666
2024	100,725	262,227	104,717	86,286	\$ 553,955
2025	102,991	266,816	107,858	88,875	\$ 566,540
2026	105,309	271,485	111,094	91,541	\$ 579,429
2027	107,678	276,236	114,427	94,287	\$ 592,628
Thereafter and actuarial	1,788,447	4,063,306	1,672,664	1,243,843	8,768,260
	\$ 2,303,659	\$ 5,397,787	\$ 2,212,427	\$ 1,688,605	\$ 11,602,478

**District of Elkford
Notes to Financial Statements**

December 31, 2022

8. Tangible Capital Assets

	2022									
	Land	Land	Buildings &	Vehicles	Equipment	Transportation	Water	Sewer	Work	Total
	Land	Improvements	Structures			Infrastructure	Infrastructure	Infrastructure	in Progress	
Cost, beginning of year	\$6,920,254	\$ 7,712,499	\$ 24,626,045	\$ 6,648,991	\$ 2,651,240	\$ 27,608,121	\$ 6,096,216	\$ 3,875,484	\$ 117,745	\$ 86,256,595
Additions	245,500	388,909	205,490	43,379	78,692	-	-	-	2,076,400	3,038,370
Disposals	-	(3,294)	-	(228,522)	(137,586)	-	-	-	-	(369,402)
Transfers	-	-	-	148,317	-	-	-	-	(148,317)	-
Cost, end of year	<u>7,165,754</u>	<u>8,098,114</u>	<u>24,831,535</u>	<u>6,612,165</u>	<u>2,592,346</u>	<u>27,608,121</u>	<u>6,096,216</u>	<u>3,875,484</u>	<u>2,045,828</u>	<u>88,925,563</u>
Accumulated amortization,										
beginning of year	-	2,102,351	10,877,477	4,500,848	1,981,664	13,141,292	2,365,938	2,134,120	-	37,103,690
Amortization	-	157,664	578,972	204,283	80,855	503,485	89,333	57,262	-	1,671,854
Disposals	-	(3,294)	-	(217,096)	(137,586)	-	-	-	-	(357,976)
Accumulated amortization,										
end of year	<u>-</u>	<u>2,256,721</u>	<u>11,456,449</u>	<u>4,488,035</u>	<u>1,924,933</u>	<u>13,644,777</u>	<u>2,455,271</u>	<u>2,191,382</u>	<u>-</u>	<u>38,417,568</u>
Net carrying amount, end of year	<u>\$7,165,754</u>	<u>\$ 5,841,393</u>	<u>\$ 13,375,086</u>	<u>\$ 2,124,130</u>	<u>\$ 667,413</u>	<u>\$ 13,963,344</u>	<u>\$ 3,640,945</u>	<u>\$ 1,684,102</u>	<u>\$ 2,045,828</u>	<u>\$ 50,507,995</u>

**District of Elkford
Notes to Financial Statements**

December 31, 2022

8. Tangible Capital Assets

	2021									
	Land	Land Improvements	Buildings & Structures	Vehicles	Equipment	Transportation Infrastructure	Water Infrastructure	Sewer Infrastructure	Work in Progress	Total
Cost, beginning of year	\$6,920,254	7,076,996	\$ 24,626,045	5,957,404	\$ 2,622,604	\$ 18,635,632	\$ 5,937,610	\$ 3,875,484	\$ 6,496,915	\$82,148,944
Additions	-	56,996	-	-	28,636	162,425	-	-	3,983,792	\$ 4,231,849
Disposals	-	0	-	-124,198	-	-	-	-	-	\$ (124,198)
Transfers	-	578,506	-	815,786	-	8,810,064	158,606	-	(10,362,962)	\$ -
Cost, end of year	<u>6,920,254</u>	<u>7,712,498</u>	<u>24,626,045</u>	<u>6,648,992</u>	<u>2,651,240</u>	<u>27,608,121</u>	<u>6,096,216</u>	<u>3,875,484</u>	<u>117,745</u>	<u>86,256,595</u>
Accumulated amortization,										
beginning of year	-	1,960,575	10,299,263	4,419,824	1,890,707	12,860,011	2,276,795	2,073,713	-	35,780,888
Amortization	-	141,777	578,215	199,012	90,957	281,281	89,143	60,407	-	1,440,790
Disposals	-	-	-	(117,988)	-	-	-	-	-	(117,988)
Accumulated amortization,										
end of year	<u>-</u>	<u>2,102,352</u>	<u>10,877,478</u>	<u>4,500,848</u>	<u>1,981,664</u>	<u>13,141,292</u>	<u>2,365,938</u>	<u>2,134,120</u>	<u>-</u>	<u>37,103,691</u>
Net carrying amount, end of year	<u>\$6,920,254</u>	<u>\$ 5,610,146</u>	<u>\$ 13,748,567</u>	<u>\$ 2,148,144</u>	<u>\$ 669,576</u>	<u>\$ 14,466,829</u>	<u>\$ 3,730,278</u>	<u>\$ 1,741,364</u>	<u>\$ 117,745</u>	<u>\$49,152,904</u>

**District of Elkford
Notes to Financial Statements**

December 31, 2022

9. Accumulated Surplus

The District segregates its net assets in the following categories:

	2022	2021
Equity in tangible capital assets	\$ 38,905,517	\$ 37,020,762
Current funds		
Appropriated surplus - general		
Computer replacement	40,589	40,589
Parks and playgrounds	2,961	2,961
Greenspace and trails	203,826	203,826
Unappropriated surplus		
General	3,348,772	2,913,788
Water	1,049,992	976,328
Sewer	4,491,973	3,473,520
Reserve funds (Note 12)	8,017,688	7,411,140
	\$ 56,061,318	\$ 52,042,914

10. Pension Liability

The municipality 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 governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The District of Elkford paid \$244,592 for employer contributions to the plan in fiscal 2022. 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.

11. Cemetery Trust

The District holds funds in trust for specific purposes. As at the fiscal year end the funds held totaled \$14,950 (2021 - \$12,000). The assets and offsetting liabilities are not reflected in the District's financial statements.

**District of Elkford
Notes to Financial Statements**

December 31, 2022

12. Summary of Reserve Fund Positions

	2022	2021
Land sales reserve	\$ 1,445,341	\$ 1,419,707
Capital works equipment reserve	1,675,509	1,239,162
Capital debt reserve	736,163	842,911
Water parcel tax reserve	1,110,932	967,376
Sewer parcel tax reserve	887,731	773,018
Energy conservation reserve	137,291	113,197
Tax Diversification reserve	173,808	126,588
Financial Stabilization COVID-19 reserve	210,990	499,956
Community works grant reserve	1,639,923	1,429,225
	\$ 8,017,688	\$ 7,411,140

13. Property and other Taxes

	2022 <i>Budget</i>	2022 <i>Actual</i>	2021 <i>Actual</i>
Real Property Taxes			
Municipal tax levy (Parcel Taxes)	\$ 8,507,870	\$ 8,499,309	\$ 8,161,273
Tax sharing agreement	(1,892,024)	(1,892,024)	(1,912,929)
	6,615,846	6,607,285	6,248,344
Collections for other governments			
Regional District of East Kootenay	556,759	582,202	533,344
Ministry of Education	1,144,061	1,100,967	1,135,905
Police (RCMP)	254,345	227,200	245,923
Regional Hospital District	300,827	346,945	292,012
BC Assessment Authority	92,045	89,148	85,482
Municipal Finance Authority	192	201	186
	2,348,229	2,346,663	2,292,852
	8,964,075	8,953,948	8,541,196
Special Assessments, Grants in Lieu of Taxes			
% of revenue taxes	232,220	232,220	252,432
Grants in lieu of taxes			
Federal governments and agencies	7,886	8,282	7,656
Provincial governments and agencies	1,711	1,848	1,677
	9,597	10,130	9,333
	241,817	242,350	261,765
	\$ 9,205,892	\$ 9,196,298	\$ 8,802,961

**District of Elkford
Notes to Financial Statements**

December 31, 2022

14. Transfers from other Governments

	<i>2022 Budget</i>	2022 Actual	2021 Actual
Federal Government			
Conditional			
Tree Canada - BC Hydro	-	-	2,500
	-	-	2,500
Provincial Government			
Unconditional			
Small communities and equalization payment	408,040	515,000	404,000
Conditional			
Infrastructure	2,097,851	790,475	10,478
CBT/RDEK Grant	883,701	583,169	297,392
	3,389,592	1,888,644	711,870
Other Local Governments			
Conditional			
UBCM/LGMA (MATI)	500	7,959	5,875
Community Tourism	15,000	15,000	10,000
Community works fund	167,816	167,865	328,229
Fuel Management - UBCM	190,526	(19,398)	3,250
Misc Grants	1,000	500	10,018
	374,842	171,926	357,372
	\$ 3,764,434	\$ 2,060,570	\$ 1,071,742

**District of Elkford
Notes to Financial Statements**

December 31, 2022

15. Expenses by Object

	2022	2021
Advertising and promotion	\$ 27,661	\$ 26,702
Amortization	1,671,854	1,440,790
Community Events	45,936	-
Contract services	460,403	538,997
Contributions to organizations	101,641	113,261
Debt servicing and bank charges	239,753	245,932
Insurance	177,867	173,243
Legal and audit	34,711	61,088
Materials, supplies, equipment, printing	656,706	702,364
Memberships, subscriptions, education and training	183,515	65,860
Property and equipment costs	696,560	734,535
Telephone and utilities	584,997	507,936
Wages and benefits	4,173,942	3,951,669
	9,055,546	8,562,377
Principal payments on long-term debt	512,740	416,399
	\$ 9,568,286	\$ 8,978,776

District of Elkford Notes to Financial Statements

December 31, 2022

16. Commitments and Contingencies

a) Other Contingencies

Debts of the Regional District of East Kootenay (the "RDEK") are, under the provisions of the British Columbia Community Charter, a direct, joint and several liability of the RDEK and each member municipality within the RDEK, including the District.

From time to time the District is brought forth as a defendant in various lawsuits. The District reviews its exposure to any potential litigation for which it would not be covered by insurance and assesses whether a successful claim would materially affect the financial statements of the District. The District is currently not aware of any claims brought against it that if not defended successfully would result in a material change to the financial statements.

The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible the District, along with other participants, would be required to contribute towards the deficit.

b) Service Contracts

The District has several service contracts. The estimated aggregate minimum payments to expiry for the contracts is \$13,379 (\$10,948 in 2023, \$8,234 in 2024 and \$2,403 in 2025).

District of Elford
Notes to Financial Statements

December 31, 2022

17. Budget Figures

The District's Financial Plan (Budget) Bylaw adopted by Council on March 30, 2022 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues at an amount of \$5,168,171. As a result, the budget figures presented in the statements of operations and changes in net financial assets represent the Financial Plan adopted by Council on March 30, 2022 with adjustments as follows:

	<u>2022</u>
Financial Plan (Budget) Bylaw surplus for the year	\$ -
Add:	
Capital expenditures	10,741,208
Debt repayment	512,740
Less:	
Reserve transfers	(1,644,736)
Accumulated surplus transfers	<u>(5,168,171)</u>
Budget surplus per statement of operations	<u>\$ 4,441,041</u>

District of Elkford Notes to Financial Statements

December 31, 2022

18. Segmented Information

The District of Elkford provides a wide range of services to its citizens, and these services are accounted for within three funds: General, Water and Sewer. The General Fund is further comprised of seven service components which are as follows: General Government Services, Protective Services, Transportation Services, Environmental Health Services (Solid Waste), Public Health Services, Environmental Development Services, and Community Recreation Services. These service components have been separately disclosed in the segmented information that is presented in the schedule of segment disclosure.

General Government Services includes the activities of Council, the overall administration of the District, the financial management of the District and the computer support provided for all departments. The Administration and Finance employees also provide support services for building inspection, bylaw enforcement, and zoning / planning services.

Protective Services is comprised of Fire Protection, Emergency Measures, Building Inspection, Bylaw Enforcement, and Animal and Pest Control. Fire Protection provides fire prevention, suppression and investigation services for the District. The department is led by a paid fire chief and deputy fire chief, and a complement of paid-on-call (volunteer) firefighters. The emergency measures function coordinates the District's involvement with the Emergency Management as legislated by the Province, and the coordination of emergency plans and actions related to the District of Elkford. The Ground Search and Rescue programs are coordinated by volunteers, with the District's financial support. This function along with Emergency Social Services is also supported by the Regional District of East Kootenay (RDEK), who have an emergency coordinator for the East Kootenay. The District has one employee who provides building inspection and a contract for bylaw enforcement services. The District also has a contract for mosquito control services.

Transportation Services include a variety of functions that support the network of roads throughout the Municipality. In addition to street cleaning, street maintenance and snow removal, these functions also include sidewalks, water runoff and drainage, street lighting and signage. Engineering services that support planning functions for the department are contracted to external engineering firms. District employees of the Public Works Department coordinate and perform the majority of the activities. In summarizing the cost of transportation services, the administration and equipment costs are allocated to the specific tasks (street lighting etc).

Environmental Health Services (Solid Waste) is for the collection of solid waste in Elkford. The transfer station is a function of the RDEK and the fees and expenditures are included in the collection of taxes for other governments. In 2008, the RDEK took over the function of recycling within the District, and this cost is now included in the collection of taxes for other governments.

Public Health Services is for the cemetery function which includes not only interment, but also maintaining the cemetery grounds. Operation and administration costs are dependent upon the number of interments performed.

District of Elkford Notes to Financial Statements

December 31, 2022

18. Segmented Information (continued)

Environmental Development Services encompass a broad range of services from land use planning and zoning, economic development, tourism services, to community enhancement. Based on information from the Business Vitality Initiative, and the Strategic Planning Session of Council, the District anticipates significant plans for community development in the coming years.

Community Recreation Services incorporates a broad range of services and activities which include the Aquatic and Library Complex, the Recreation Centre (Ice Rink and Curling), Community Conference Centre, Parks, Trails, Playgrounds and all the programs, community group support and the general administration that supports all the activities within Community Recreation Services.

The Water Fund incorporates the management of the collection and distribution of potable water to property within the District.

The Sewer Fund incorporates the management of the collection and treatment of waste water from property within the District. The District provides primary treatment to effluent through the use of chemical treatment and settling ponds.

For each reported segment, the expenses are allocated based on the expenses by object as found in Note 15 of these financial statements. The largest source of District revenue is property taxation, and this revenue has been allocated based on a percentage allocation according to the budget for that year. Segments not receiving property tax allocation are Environmental Health Services (Solid Waste), and the Water and Sewer Funds. These three segments are funded by sales of service (user fees). Other revenues that can be directly attributable to a segment is allocated in this manner, with all other revenues allocated to general government.

**District of Elkford
Schedule of Segment Disclosure
Schedule A-1**

December 31, 2022

	General Fund							Other Funds		Consolidated
	General Government	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Environmental Development Services	Community Recreation Services	Water Fund	Sewer Fund	
Revenues										
Property and other taxes	\$ 1,981,129	\$ 818,673	\$ 1,139,934	\$ -	\$ 10,458	\$ 856,190	\$ 1,839,307	\$ 113,360	\$ 90,584	\$ 6,849,635
Sale of services	650	-	7,975	185,888	5,054	-	353,084	704,693	1,629,943	2,887,287
Revenue from own sources	695,369	136,318	16,117	-	-	38,666	-	-	-	886,469
Donations	245,500	-	-	-	-	-	118,909	-	-	364,409
MFA actuarial adjustment	16,924	-	-	-	-	-	-	-	-	16,924
Transfers from other governments	788,934	495,602	167,865	-	-	583,169	15,000	-	10,000	2,060,570
Gain on disposal of tangible capital assets	-	-	(10,676)	-	-	-	-	-	-	(10,676)
Gain on sale of land held for resale	19,332	-	-	-	-	-	-	-	-	19,332
	3,747,838	1,450,593	1,321,215	185,888	15,512	1,478,025	2,326,300	818,053	1,730,527	13,073,950
Expenses										
Advertising and promotion	17,343	-	-	-	-	9,001	1,317	-	-	27,661
Amortization	76,736	162,612	611,148	133,528	1,903	-	438,172	122,028	125,727	1,671,854
Community events	-	-	-	-	-	45,936	-	-	-	45,936
Contract services	124,134	76,054	65,781	-	-	67,821	58,751	36,147	31,715	460,403
Contributions to organizations	-	6,000	-	-	-	6,805	88,836	-	-	101,641
Council expenses	-	-	-	-	-	-	-	-	-	-
Debt servicing and finance charges	237,833	-	-	-	-	-	1,920	-	-	239,753
Principal payments on long-term debt	512,740	-	-	-	-	-	-	-	-	512,740
Insurance	35,935	15,760	25,347	1,747	290	-	82,562	8,886	7,340	177,867
Legal and audit	12,945	-	-	-	-	21,766	-	-	-	34,711
Materials, supplies, equipment, printing	212,054	91,995	61,001	13,892	-	45,139	232,625	-	-	656,706
Memberships, subscriptions, education and training	89,224	34,969	7,052	-	-	11,168	14,102	19,440	7,560	183,515
Miscellaneous and adjustments	-	-	-	-	-	-	-	-	-	-
Property and equipment costs	12,249	59,236	347,564	35,078	-	-	65,312	112,892	64,129	696,560
Telephone and utilities	22,955	26,367	109,086	-	-	-	260,252	104,406	61,931	584,997
Wages and benefits	1,052,656	503,277	714,786	74,171	12,822	337,787	1,242,322	151,801	84,320	4,173,942
Eliminations	(20,000)	30,759	(20,000)	-	-	-	-	(10,759)	20,000	-
	2,386,804	1,007,029	1,921,765	258,416	15,015	545,423	2,486,171	544,941	402,722	9,568,286
Excess (Deficiency) of Revenues over Expenses	\$ 1,361,034	\$ 443,564	\$ (600,550)	\$ (72,528)	\$ 497	\$ 932,602	\$ (159,871)	\$ 273,112	\$ 1,327,805	\$ 3,505,665

**District of Elkford
Schedule of Segment Disclosure
Schedule A-2**

December 31, 2021

	General Fund						Other Funds		Consolidated	
	General Government	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Environmental Development Services	Community Recreation Services	Water Fund		Sewer Fund
Revenues										
Property and other taxes	\$ 1,201,795	\$ 854,405	\$ 1,601,895	\$ -	\$ 14,430	\$ 727,741	\$ 1,904,612	\$ 114,075	\$ 91,156	\$ 6,510,109
Sale of services	15,860	-	4,004	178,382	4,558	-	251,927	623,564	1,027,757	2,106,053
Revenue from own sources	343,352	156,109	632	-	-	42,382	-	-	-	542,475
Insurance proceeds	-	-	-	-	-	-	-	-	-	-
Donations	44,890	-	-	-	-	-	-	-	-	44,890
MFA actuarial adjustment	7,324	-	-	-	-	-	-	-	-	7,324
Transfers from other governments	338,247	407,250	10,478	-	-	305,767	10,000	-	-	1,071,742
Gain on disposal of tangible capital assets	-	32,790	-	-	-	-	-	-	-	32,790
Gain on sale of land held for resale	36,492	-	-	-	-	-	-	-	-	36,492
	1,987,960	1,450,554	1,617,009	178,382	18,988	1,075,890	2,166,539	737,639	1,118,913	10,351,875
Expenses										
Advertising and promotion	17,299	-	-	-	-	8,527	876	-	-	26,702
Amortization	76,736	134,565	409,288	140,012	1,903	-	425,387	121,838	131,061	1,440,790
Community events	-	-	-	-	-	-	-	-	-	-
Contract services	106,827	96,685	56,070	-	-	130,650	68,008	17,954	62,803	538,997
Contributions to organizations	-	5,209	-	-	-	20,960	87,092	-	-	113,261
Council expenses	-	-	-	-	-	-	-	-	-	-
Debt servicing and finance charges	242,950	-	-	-	-	-	2,982	-	-	245,932
Principal payments on long-term debt	416,399	-	-	-	-	-	-	-	-	416,399
Insurance	30,144	15,970	29,217	2,104	262	-	80,662	8,282	6,602	173,243
Legal and audit	51,634	-	-	-	-	9,454	-	-	-	61,088
Materials, supplies, equipment, printing	104,931	89,340	44,954	15,561	259	78,003	369,316	-	-	702,364
Memberships, subscriptions, education and training	16,424	3,605	5,471	-	-	6,864	12,508	6,353	14,635	65,860
Miscellaneous and adjustments	-	-	-	-	-	-	-	-	-	-
Property and equipment costs	44,545	56,780	366,068	21,013	-	-	120,568	81,700	43,861	734,535
Telephone and utilities	30,497	29,681	102,737	-	-	-	207,054	116,508	21,459	507,936
Wages and benefits	1,015,276	452,212	729,923	69,545	3,682	290,938	1,114,697	180,868	94,528	3,951,669
Eliminations	(20,000)	52,910	(20,000)	-	-	-	-	(32,910)	20,000	-
	2,133,662	936,957	1,723,728	248,235	6,106	545,396	2,489,150	500,593	394,949	8,978,776
Excess (Deficiency) of Revenues over Expenses	\$ (145,702)	\$ 513,597	\$ (106,719)	\$ (69,853)	\$ 12,882	\$ 530,494	\$ (322,611)	\$ 237,046	\$ 723,964	\$ 1,373,098

District of Elkford
Schedule of COVID-19 Safe Restart Grant
Schedule B
(unaudited)

December 31, 2022

Covid-19 Safe Restart Grant Reporting

Safe Restart Grant Balance, December 31, 2021	499,956
Eligible costs incurred:	
Computer and technology costs to improve connectivity and virtual communications	3,615
Revenue shortfalls	302
General government services	115,494
Protective services	120,838
Engineering and public works	6,469
Recreation, parks and cultural	36,272
Water and sewer utilities	5,976
Total eligible costs incurred	288,966
Balance, December 31, 2022	210,990

elkford

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