



HUDSON'S
HOPE
PLAYGROUND OF THE PEACE

DISTRICT OF HUDSON'S HOPE

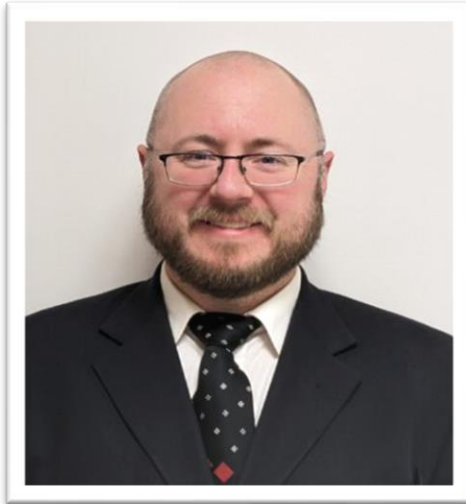
2024 Annual Report

For the year ending December 31, 2024

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MESSAGE FROM THE MAYOR



On behalf of the District of Hudson's Hope, it is my pleasure to introduce the 2024 Annual Report. This report is an opportunity to look back at the past year's successes, reflect on the challenges that lay ahead, and provide a clear statement on our strategic objectives for the upcoming year.

I would like to begin by highlighting the hard work of all our staff in preparing this year's annual report and the fact that their efforts over the past 12 months have allowed us to deliver substantially on the goals set for 2024. I also praise the ongoing work that our municipal staff continue to undertake to modernize our municipal bylaws and policies, especially under the continued pressures presented by an ever-changing landscape of provincial legislation.

Your Council's ongoing efforts to advocate for our community, to ensure long-term financial stability and reliable municipal services, have netted us a significant new Memorandum of Understanding with BC Hydro for our Water Treatment Plant. This memorandum, and the pending agreement, provide Hudson's Hope with much needed certainty moving forward on safe and secure drinking water.

We are also continuing to advocate for the Provincial Government to recognize and support Hudson's Hope in the same manner that our community supports the whole of British Columbia. We have recognized a longstanding truth about our community, in that the wealth which flows from Hudson's Hope is not recognized adequately for the benefit that it brings to all British Columbians. We feel that there is no better time than now to make this point known, and for us to finally find prosperity rather than hardship for our contributions.

As we work to deliver on our strategic plan's commitment to Municipal Infrastructure, we have begun the process of public engagement and design for our future Multi Use Gathering Center. This gathering center is the expectant cultural and civic heart of the community and hopeful

future home of our Community Hall and Library. As we proceed with this exciting project, we are also assessing the lifespan of all our community assets and continue to build on our plan to see Hudson's Hope grow in a meaningful and sustainable way.

2024 has been a landmark year for our community in more ways than one, and it is my sincere belief that this council will continue to build on these successes for the benefit of our residents and our community.

"There is no power for change greater than a community discovering what it cares about."

Margaret J. Wheatley

Travous Quibell, Mayor

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER



As Chief Administrative Officer, I am honored to present the annual report for the District of Hudson's Hope. This report serves as reflection on the achievements and progress made over the past year.

2024 continued to be another year of significant transitions for our community. One notable change was the addition of Councillor Greta Goddard, who joined Council after winning the 2024 by-election following Councillor Kelly Miller's resignation in 2023. It also marked my first full year as Chief Administrative Officer for Hudson's Hope.

The most pressing issue facing the District in 2024 was the ongoing efforts to secure funding for a permanent Water Treatment Plant. The challenges began in 2022, shortly after the District implemented the new Water Treatment Plant, when the well water quality began deteriorating unexpectedly, causing several system failures, significant maintenance requirements, and production issues, resulting in substantial damage to the Water Treatment Plant. Consequently, the District had to issue a series of Boil Water Notices.

In response to the plant's failure, a temporary Water Treatment Plant was constructed in 2023, reverting the District's water back to the Peace River. While the temporary Water Treatment Plant provides potable water, it was installed under emergency conditions and is not a long-term solution. The system is fragile, labour intensive, and costly to operate and maintain.

Investing in a permanent Water Treatment Plant was a necessary next step to ensure that the District could continue providing potable water to the community. An assent vote was held on October 5, 2024, to authorize the District of Hudson's Hope to borrow funds to complete the permanent plant, which residents voted in favor to borrow nearly \$5 million for the new plant.

During the assent vote, the District received an offer from BC Hydro for additional financial support towards the completion of the permanent water treatment plant. In December 2024,

the District and BC Hydro signed a Memorandum of Understanding to formalize the offer and continue to work towards finalizing the agreement.

The challenges surrounding the Water Treatment Plant emphasize the importance of community. The unwavering efforts of Mayor and Council, District staff, and residents for making their voices heard have been instrumental in laying the groundwork for a reliable and safe water supply for Hudson's Hope. The measures taken throughout 2024 represent significant progress toward ensuring clean water for our community's future.

Another significant milestone was the launch of the Multi-Use Gathering Centre Feasibility Study. The proposed facility, envisioned as an inclusive hub for cultural, social, and educational activities, will house the Community Hall and Library, serving as a cornerstone for future generations. The public engagement efforts have shown that the community desires a space that not only meets practical needs but also reflects the shared values and identity of Hudson's Hope.

Transparency remains a top priority for Mayor and Council of Hudson's Hope, as demonstrated by facilitating public engagement sessions, providing detailed updates on key initiatives like the Water Treatment Plant and the Multi-Use Gathering Centre, and inviting feedback during critical decision-making processes, and live-streaming Council Meetings.

I am proud to see the collaboration that defines our community. Whether advocating for funding, shaping new projects, or addressing unforeseen challenges, the strength and resilience of Hudson's Hope shine through. Together, we will continue striving toward a future that brings a sense of pride to all who call this remarkable District home.

I would like to express my sincere gratitude to the District staff for their remarkable work during this challenging period, and to the Mayor, Council, community partners, volunteers, businesses, and residents for their support and dedication.

Crystal Brown, Chief Administrative Officer

MAYOR AND COUNCIL



Left to Right: Councillor Charlesworth, Councillor Winnicky, Councillor Cryderman, Mayor Quibell, Councillor Jeffrey, Councillor Goddard, and Councillor Beattie.

Mayor and Council were elected on October 15, 2022, for a four-year term.

A by-election was held on July 29, 2023, due to Mayor Heiberg stepping down and Councillor Quibell also stepping down to run for Mayor. Mayor Quibell and Councillor Charlesworth were elected to complete the term.

A second by-election was held on February 24, 2024, due to Councillor Kelly Miller stepping down. Councillor Greta Goddard was elected to complete the term.

The next municipal election will be in October 2026.



Mayor Travous Qulbell

-elected Mayor in the 2023 By-Election

mayor@hudsonshope.ca

Cell: 250.783.0812



Councillor Tina Jeffrey

-elected in the 2022 election

tina@hudsonshope.ca

Cell: 250.783.8399



Councillor Debbie Beattie

-elected in the 2022 election

debbie@hudsonshope.ca

Cell: 250.783.0746



Councillor Greta Goddard

-elected in the 2024 by-election

greta@hudsonshope.ca

Cell: 250.783-0855



Councillor James Cryderman

-elected in the 2022 election

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Cell: 250.783.8363



Councillor Tashana Winnicky

-elected in the 2022 election

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Cell: 250.329.4586



Councillor KK Charlesworth

-elected in the 2023 by-election

kk@hudsonshope.ca

Cell: 250.783.8363



RESPONSIBILITIES OF THE MAYOR AND COUNCIL

Council is the governing body of the municipal corporation. All decisions for the municipality are made by the elected Council, which consists of the Mayor and Councillors. The most important roles that Council plays are the consideration and passage of municipal bylaws, financial planning, budget approval, the appointment of official officers, and determination of the basic organization of the community by representing all residents.

A single member of Council does not have the power to bind the municipality in any way or direct either its employees or its affairs. Council as a whole – as opposed to individual Council members – has the full authority to commit the municipality to action, give direction to staff and expend civic funds. Councils may only exercise their authority by resolution or bylaw.

The role of Mayor and Council is to:

- consider the well-being and interests of the municipality;
- contribute to the development and evaluation of the policies and programs of the municipality respecting its services and other activities;
- participate in Council meetings, committee meetings, and meetings of other bodies to which the member is appointed;
- carry out other duties assigned by the Council; and
- carry out other duties assigned under the *Community Charter* or any other Act.

ROLE OF COUNCILLORS

Council members are elected to govern. A Councillor's job is to work with other the Council members to set the overall direction of the municipality as a policy-maker. The policies that Council sets are the guidelines for the administration to follow as it handles the municipality's operations. Much of Council's time is spent considering new policies and programs and reviewing the current ones to make sure they are working as they should. Councillors have the following responsibilities:

- consider the well-being and interests of the municipality;
- contribute to the development and evaluation of the policies and programs of the municipality respecting its services and other activities;
- participate in Council meetings, committee meetings, and meetings of other bodies to which the member is appointed;
- carry out other duties assigned by the Council; and
- carry out other duties assigned under the Community Charter this or any other Act.

ROLE OF THE MAYOR

The Mayor is the head and Chief Executive Officer of the municipality. The Mayor has no more legal authority than any other member of Council. They have no authority to make decisions that bind the municipality, nor can they direct the work of staff. In addition to the Mayor's responsibilities as a member of Council, the Mayor has the following legislative responsibilities:

- provide leadership to the Council;
- recommend bylaws, resolutions, and other measures to Council that, in the Mayor's opinion, may assist the peace, order, and good government of the municipality;
- communicate information to the Council;
- preside at Council meetings when in attendance;
- provide, on behalf of the Council, general direction to municipal officers respecting the implementation of municipal policies, programs, and other directions of the Council;
- establish standing committees;
- suspend municipal officers and employees;
- reflect the will of Council, and to carry out other duties on behalf of the Council;
- to carry out other duties assigned under the Community Charter and any other Act; and
- vote on all resolutions and bylaws before Council;

ROLE OF THE ACTING MAYOR

Each year, Council must designate a Councillor(s) as the member responsible for acting in place of the Mayor when the Mayor is absent, or otherwise unable to act, or when the office of Mayor is vacant. Council can choose to re-appoint one Acting Mayor each year through the term or rotate the Acting Mayor position among Council on an annual, quarterly, or monthly basis. When in the position of Acting Mayor, the Councillor has all of the same powers and duties of the Mayor.

Acting Mayor Schedule - January to December 2024	
January	Councillor Beattie
February	Councillor Jeffrey
March	Councillor Cryderman
April	Councillor Winnicky
May	Councillor Charlesworth
June	Councillor Goddard
July	Councillor Beattie
August	Councillor Jeffrey
September	Councillor Cryderman
October	Councillor Winnicky
November	Councillor Charlesworth
December	Councillor Goddard



COUNCIL MEETINGS

In 2024, Regular Council Meeting were generally held every two or three weeks, except for September and December. Meetings were held at the Council Chambers at the District Office starting at 6:00 p.m. unless otherwise noted. Meetings are open to the public.

2024 COUNCIL MEETING SCHEDULE

January 8	July 10 – Special
January 29	July 29
February 4 - Special	August 8
February 12	August 14 - Special
March 4	August 19
March 11	September 10
April 8	September 24 – Special
April 15	September 30 – Special
April 22 – Special	October 7
April 29	October 16 – Special
May 6	October 21
May 27	November 4
June 17	November 18
June 24 – Special	December 9
July 8	



DISTRICT OF HUDSON'S HOPE ASSET INVENTORY INFORMATION

Water Mains (m)	17,505	Storm Sewer Manholes	34
Water Valves	133	Catch basins	68
Fire Hydrants	74	Paved Road (m)	16,720
Sanitary Sewer Mains (m)	12,140	Gravel Roads (m)	19,770
Sanitary Sewer Manholes	119	Culverts	105
Service Connections	104	Signs	136
Storm Water Mains (m)	1955		

Vehicle	Hours/km		Hours/km
3 Lawn Tractors		Honda Gen. - Dudley & Adams Lift Stations	87hrs
Grader	5400 hrs	2016 F550 Garbage Truck	166,000 km
Red Fire Truck		2010 Olympia	540 hrs
Trackless	2080 hrs	2021 Freightliner Plow Truck	
2010 Chev		2023 IH Plow Truck	3000 km
Beattie Lift Standby Generator		Shop Standby Generator	1728 hrs
Komatsu Loader	2500 hrs	Downtown Hall Generator	323 hrs
1990 Olympia		Beryl Prairie Fire Hall	227 hrs
1999 F150 - silver	21,4666 km	Godwin Water Pump	0hrs
2013 IH Plow Truck	30,000 km	Johnston Sweeper	2090 hrs
Freightliner Cardboard Truck		Bobcat	655 hrs
Steamer Trailer	125 hrs		

2023 – 2026 STRATEGIC PLAN



STRATEGIC PLAN



VISION

A vibrant, diverse and livable community supported by sustainable, managed growth within a healthy natural environment

MISSION

To provide strong, cost-effective leadership that supports a high quality of life for residents

VALUES

Respect: Demonstrating respect and consideration for all relevant interests. Working together and supporting one another.

Integrity: Making decisions for and acting in the best interests of the District. Taking ownership and accepting responsibility for decisions and actions emanating from those decisions

Commitment to Service: Pledging to carry out the business of the District in a cost-effective and timely manner that is consistent with the best interests of residents.

Excellence: Working above and beyond the standards of expectation.

STRATEGIC PRIORITIES

Manage, invest, plan and implement sustainable municipal infrastructure to address the needs of residents and visitors.

Retention of residents and attract visitors with recreational amenities.

Facilitate population growth with attainable housing, sustainable infrastructure and tourism.

Perform organizational review for recruitment and retention of out-of-scope staff and overall review of organizational efficiencies.

GOAL 1: Manage, invest, plan and implement sustainable municipal infrastructure to address the needs of residents and visitors.

TARGETS:

1. Work with BC Hydro to get a reliable Water Treatment Plant for the District.
2. Use asset management tools to replace infrastructure in a timely manner with the promotion of green development.
3. Upgrade Kendrick and Adam Street sanitary Lift stations.
4. Complete registration of Wastewater Treatment Plant with the Ministry.
5. Re-pave high-priority roads as per the Asset Management tools.
6. Complete Beryl Prairie Flood Mitigation ditch.
7. Repair and rehabilitation of District owned facilities.
8. Replacement of equipment and fleet following the asset management tool.

GOAL 2: Retention of residents and attract visitors with recreational amenities.

TARGETS:

1. Complete phase-3 of ATV Campground.
2. Complete the trail map.
3. Develop a plan for Pool facility improvement – Recreation committee to provide quarterly reports to the council.
4. Playgrounds will be constructed or rehabilitated on a priority basis based on the availability of funds.
5. Maintain and refurbish existing facilities and campgrounds.

GOAL 3: Facilitate population growth with attainable housing, sustainable infrastructure and tourism.

TARGETS:

1. Develop a marketing plan for the District including residential and industrial development.
2. Update Official Community Plan (OCP) which is long overdue.
3. Hire a consultant for the design and construction of the Community Hall. Recreation Committee to provide quarterly reports to the council.
4. Develop a long-term downtown development plan.
5. Improve Alwin Holland campground once BC Hydro commissions the Site C dam.

GOAL 4: Perform organizational review for recruitment and retention of out-of-scope staff and overall review of organizational efficiencies.

TARGETS:

1. Hire a consultant to perform an organizational review.
2. Amend the Council Procedure Bylaw to include provisions for electronic participation, as per the *Community Charter*, and investigate options for live-streaming and recording Council Meetings.
3. Develop a bylaw for public online meetings and allow Council to attend virtually.
4. Update relevant Bylaws and policies to meet present needs and standards.





MUNICIPAL SERVICES AND OPERATIONS







The District of Hudson's Hope provides a wide range of municipal services, including fire protection, emergency management, building inspection, bylaw compliance, engineering and public works, garbage and recycling collection, planning and development, recreation programs, sports fields, outdoor swimming pool, arena, a curling rink, ICBC, Driver's Licensing, and water and sewer utility services. The District aims to maintain a high quality of life for citizens and ensure a strong future with well-maintained infrastructure, healthy finances, and robust community spirit.

OFFICE OF THE CAO

The Chief Administrative Officer (CAO) is responsible to Council for the efficient management of the municipal workforce and ensuring Council's directions and policies are carried out. The CAO often acts as Council's representative in negotiations with governments, businesses or property owners and is called upon to give management advice to Council. Responsibilities include:

- Executes policies and decisions of Council and directs and coordinates the activities of District departments;
- Assists Council in determining community priorities;
- Oversees a team of staff delivering the District services that support Council's direction; and
- Ensures the timely, transparent, and accurate delivery of information.

2024 Goals

1. Update Strategic Plan	In Progress
2. Develop a Human Resources Department	
3. Conduct Council Orientation	
4. Secure Funds for Permanent Water Treatment Plant	In Progress
5. Development of Water Conservation Bylaw	In Progress
6. Implement Public Engagement Software	
7. Implement Escribe	
8. Examine District Finances	In Progress
9. Bylaw and Policy Development	In Progress
10. Hire a consultant for the conceptual design of a new recreation hall.	
11. Develop a Select Committee for the Community Hall Replacement Project	

2025 Goals




1. Update Strategic Plan
2. Development of Water Conservation Bylaw
3. Examine District Finances
4. Bylaw and Policy Development
5. Arena Kitchen Upgrade
6. Recruitment of Senior Staff
7. Perform Organization Review
8. Complete Multi-Use Gathering Centre feasibility study
9. Develop a Complaint Based Policy and Procedure
10. Update User Fee Bylaw

CORPORATE ADMINISTRATION

The District of Hudson's Hope Administration Department works together to deliver services to residents under the leadership of Mayor and Council. Administrative staff implement Council policies to ensure the municipality meets its long-term goals and short-term objectives.

The Corporate Administration Department is responsible for the organization of Council agenda; keeping minutes of Council meetings; preparation of bylaws; the safekeeping of municipal records; the provision of information to the public; and employment services for the municipality. It ensures that all District's actions such as Council proceedings, elections and land development are conducted in accordance with government legislation. The Corporate Administration department also completes correspondence on Council's behalf and is responsible for the publication of official notices.

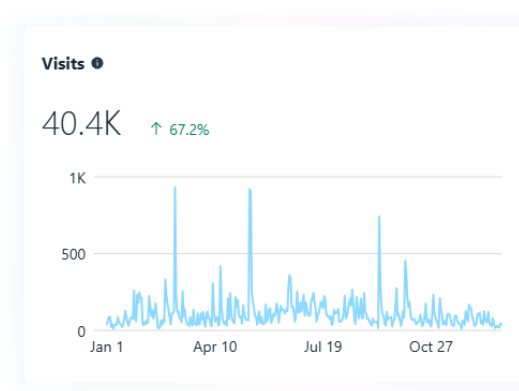
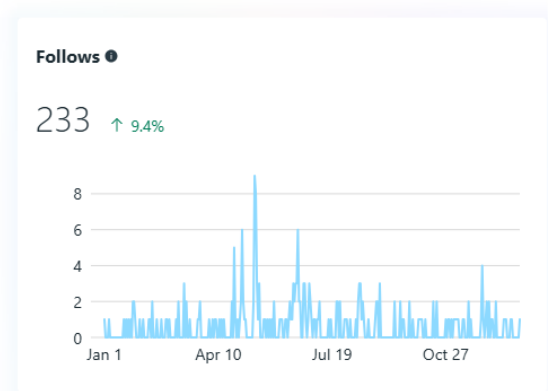
2024 Goals

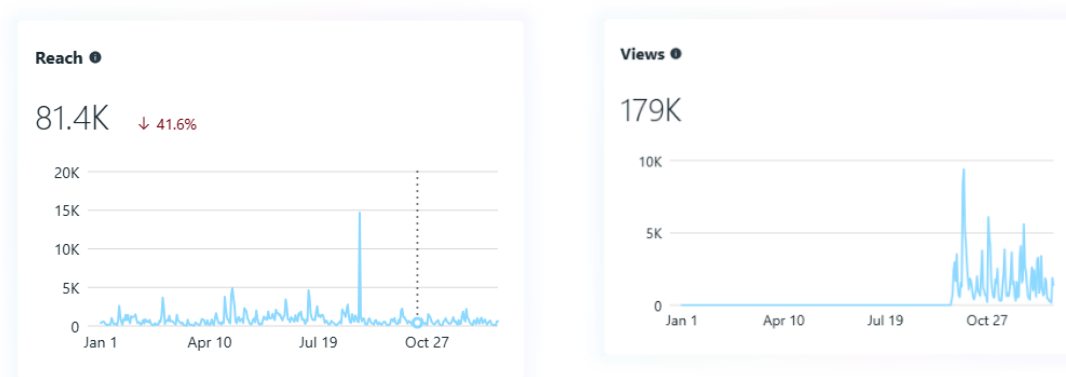
1. Review and Update Council Procedure Bylaw.	In Progress
2. Implement Escribe Meeting Software.	
3. Implement Live Streaming and recording council meetings.	
4. Conduct 2024 By-election	
5. Council Chamber Upgrade for Live Streaming and Electronic Participation	In Progress
6. Policy Manual Review	In Progress
7. Records Management	In Progress
8. Privacy Management Program	Not Started

2024 Department Highlights and Achievements

- A by-election was held on February 24, 2024, after Councillor Kelly Miller resigned. Councillor Goddard was elected.
- An Assent Vote for the Water Treatment Plant Loan Authorization Bylaw was held on October 5, 2024, to authorize the District of Hudson's Hope to borrow up to \$4,756,000 to finance the construction of a permanent Water Treatment Plant.
- Implemented Have Your Say – 4 Campaigns launched

- Multi-Use Gathering Centre
- Love Hudson's Hope
- People's Choice Awards
- Christmas Town Light Up Contest
- Policies Adopted:
 - Workplace Violence and Harassment Policy
 - Love Hudson's Hope
- Bylaws Adopted:
 - Fees and Charges Amendment Bylaw 944
 - Annual Financial Plan Bylaw 945
 - Tax Rates Bylaw 946
 - Council Procedure Bylaw Amendment 948
 - Zoning Bylaw 949
 - Loan Authorization Bylaw Water Treatment Plan Bylaw 950
 - Public Notice Bylaw 951
 - Traffic Bylaw Amendment 952
 - Zoning Amendment Bylaw 953
 - Fees and Charges Amendment Bylaw 955
- Social Media Stats
 - 233 Followers on Facebook – Increase of 9.4%
 - 40.4 thousand Visits – Increase of 67.2%
 - Reached 81.4 thousand – Decrease of 41.6%
 - 179 Thousand Views





2025 Goals

1. Review and Update Council Procedure Bylaw

2. Implement Live Voting at Council Meetings

3. Complete Council Chamber Upgrade for Live Streaming and Electronic Participation

4. Continue Policy Manual Review

5. Records Management

6. Privacy Management Program

HUMAN RESOURCES

The Human Resources (HR) department supports organizational success through the development and support of a motivated, skilled, and engaged workforce. The Manager of Human Resources is responsible for the overall administration of the District's HR functions including recruitment processes, labour relations, compensation, benefits, recognition, training, personnel policies, personnel records, and performance management.

2024 Department Highlights and Achievements

- Manager of Human Resources recruited started end of June 2024
- Policy Creation – Workplace Violence & Harassment, Code of Conduct, Progressive Discipline
- Personnel Records Creation and Compilation
- Recruitment - 22 job postings completed and 19 employees hired in 2024 (4 full time, 4 season, 7 students, and 4 casual)

2025 Goals

1. Successful recruitment of the Director of Public Works and Engineering

2. Update and revise key job descriptions

3. Improve Orientation and Onboarding processes to support employee retention

4. Development of personnel related policies and review schedule

5. Audit and refine workplace safety polices and programs to maintain a safe and secure environment for employees

6. Development of a training and development program

7. Assist managers with developing employee training and development plans



8. Participate in successful negotiations with BCGEU for new contract

9. Establish Health and Wellness Committee

PLANNING AND DEVELOPMENT

The Planning and Development Department provides services related to land use planning and development permitting. The Department is responsible for processing applications for zoning amendments, temporary use permits, subdivisions, development permits and building permits. Furthermore, the Department manages all municipal land acquisition and disposition.

2024 Goals

- | | |
|---|---|
| 1. Update Official Community Plan | In Progress |
| 2. Update Zoning Bylaw to meet Provincial Standards. (housing) |  |
| 3. Conduct Housing Needs Assessment |  |
| 4. Hire an Economic Development Officer |  |
| 5. Development of Land Use Procedures, Bylaws, Guides, and Applications | In Progress |

2025 Goals

1. Hire a Land Use Planner and Asset Management Technician

2. Update Official Community Plan.

3. Update Zoning Bylaw as per Provincial Requirements

4. Development of Land Use Procedures, Bylaws, Guides, and Applications

5. Update Business License Bylaw and application

6. Develop a formal Business License referral program

FINANCE

The finance department plays a critical role in ensuring the efficient and transparent management of public funds. It serves as the backbone of fiscal operations, enabling the delivery of essential services while maintaining financial stability. The Finance Department is responsible for handling all the financial affairs of the municipality.

Core responsibilities include annual budget preparation and management, revenue collection, including property taxes, utility fees, and user fees, revenue diversification and investments, accounts payable and receivables, annual audit and financial reporting, grant management, payroll, record management, ensuring compliance with provincial requirements, develops and implements financial policies, maintains the district's technology infrastructure, municipal insurance, and customer service.

2024 Goals

1. Examine User Fees and Utility Rates	In Progress
2. Implement Budget Software	Not Started
3. Overhaul Budget Process	In Progress

2024 Department Highlights and Achievements

- The District has 1604 Roll numbers, including 1377 Residential.
- Optimized operating funds to increase interest earned by \$57,000 over budget.
- Launched vendor payments via Direct Deposit during postal strike.
- Issued 84 business licenses.
- Active Utilities Accounts:
 - 319 Water
 - 223 Sewer
 - 452 Garbage
 - 7 Metered water accounts

2024 Capital Project Spend

CAPITAL	Total Spent		Total Spent
ATV: Campground Phase 3	7,131.55	Community Hall Design	32,838.77
Computer Replacement	9,919.27	Lynx Creek Paving Phase 3	19,245.60
Office Furniture / Guest Chairs	10,949.59	Turn Out Gear	18,204.71
Pick-up truck replacement	60,279.69	Structural Protection Unit	3,866.66
EV Truck	90,773.70	Potable Radios	10,681.28
Portable Skate/Bike Park	9,540.17	SCBA Units	24,180.00
Pool Mechanical Room Upgrade	7,850.00	Wildland Fire Truck	634,741.88
Arena Upgrade - Fire Alarm	67,565.70	Water Valve & Hydrant Replacement	9,225.00
Arena Kitchen Upgrade - \$10k	1,000.00	Water Treatment Plant Design	241,377.09
Curling Rink Freon	4,771.38	King Gething Sani Dump	12,544.00
Curling Rink Compressor	36,012.42	Kendrick Lift Station	67,187.94
General Total	1,049,552.37		
Water Total	250,602.09		
Sewer Total	79,731.94		
Combined Total	1,379,886.40		

2025 Goals

1. Examine User Fees and Utility Rates

2. Implement Budget Software

3. Overhaul Budget Process

4. Investigate options to increase return on investments

5. Restructure Capital Reserves

ICBC AND DRIVER LICENSING

The District of Hudson's Hope is an Appointed Agent for ICBC and Driver Licensing. This service includes renewal of automobile insurance policies, fleet management and transfer of vehicle ownership, as well as Driver Licensing issuance, renewals, knowledge testing and road testing. The District is proud to offer this service to our residents who reside in this beautiful, remote community.

2024 Goals

1. Train additional staff on ICBC and Driver's Licensing to increase coverage In Progress
-

2024 Department Highlights and Achievements

- ICBC processed a total of 1879 transactions as follows:
 - 296 New registrations or transfers
 - 1441 Policy renewals
 - 142 Changes to current policies
 - Online transactions 23 (by the customer)
- Driver's Licensing processed 701 Transactions, including:
 - 182 Renewals
 - 63 Duplicates
 - 123 BC Services Card/DL Combo
 - 21 BC Services Cards
 - 15 BCIDs
 - 4 Temporary Driver's Licenses
 - 86 Driver Abstracts
 - 29 Address Changes
 - 11 Road Tests (Class 7 L)
 - 49 Knowledge Testing (Class 5/7)
 - 63 Knowledge Testing (Class 1-4)
 - 12 Knowledge Testing (Class 6-8)
 - 24 Knowledge Testing (Airbrake)
 - 17 Failed Knowledge Test Reviews
 - 2 Fees/fines/reinstatements
- New Driver Licensing Knowledge Testing (DLKT) machine for knowledge testing. Paper testing will no longer be offered, except in exceptional circumstances.

2025 Goals

1. Continue training staff on ICBC and Driver's Licensing to increase coverage

2. Meet all audit requirements for ICBC yearly audit

3. Implementation of New Driver Licensing Knowledge Testing (DLKT) machine for knowledge testing.

4. Meet all audit requirements for Driver's License yearly audit

AUTO INSURANCE AND DRIVER LICENSING

The District of Hudson's Hope is an Appointed Agent for ICBC, providing the community with the following services:

- vehicle licensing and insurance;
- driver licensing, including renewals, knowledge testing for all classes and road testing for Class 7;
- issue BCeID's and BC Services Card (formally known as CareCard);
- fine payments; and
- general ICBC/Motor Vehicle inquiries.

PROTECTIVE SERVICES DEPARTMENT

The District of Hudson's Hope in conjunction with its emergency response providers is committed to ensuring the safety, security, and well-being of residents and visitors alike. Emergency response services within the District are provided by the RCMP, BC Ambulance, and Hudson's Hope Fire & Rescue Service.

Hudson's Hope Fire and Rescue protects life, property, and the environment through the provision of fire prevention & life safety education, emergency preparedness, fire suppression, and first responder medical & rescue services to the citizens and visitors to Hudson's Hope.

In 2024, the Province introduced the Fire Safety Act, increasing responsibility on our community for fire investigation and fire inspections.

Community events are an important part of keeping the community engaged and bringing people together around Wildfire Awareness or other areas of Emergency Preparedness along with seasonal campaigns.

In 2024, the Junior Fire Fighter program expanded to include five students from grades 11 and 12. Applicants submit a written application and undergo an interview before selections are made. The program runs from October until the end of June. This also includes a graduation of our Junior Fire Fighters with them running a scenario of a rescue situation. This event includes a community invited barbeque at the downtown station.

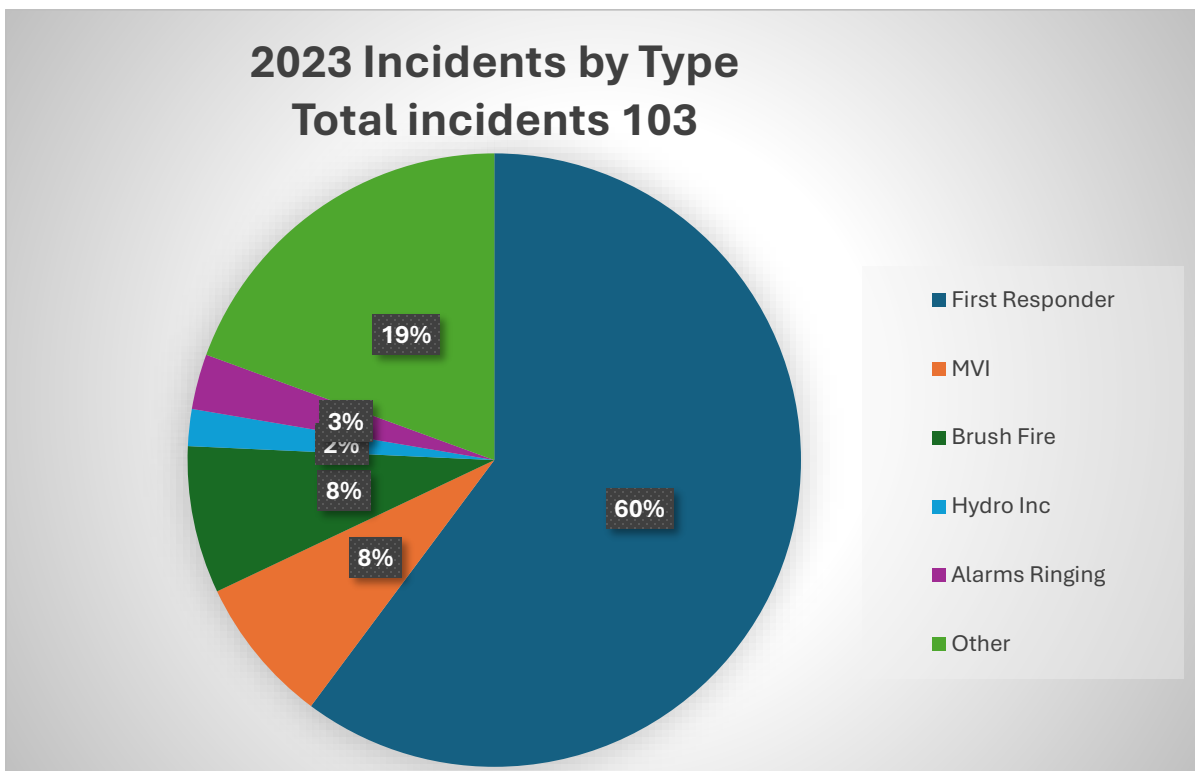
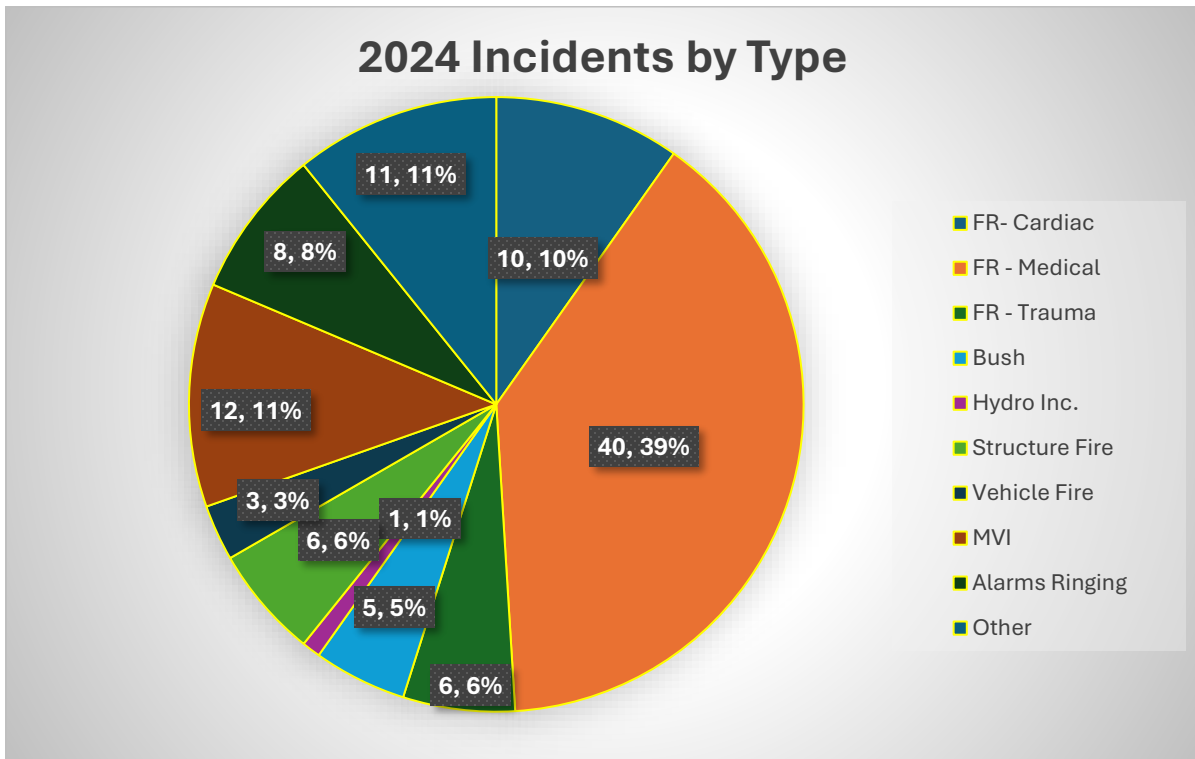
2024 Goals

1. Replacement of Expired Turnout Gear	✓
2. Purchase of a Generator for the Structural Protection Unit	✓
3. Installation of Portable Radios in Emergency Response Vehicles	✓
4. SCBA Cylinders Replacement Project	✓
5. Purchase of a Fire Rescue Truck	✓
6. Purchase of a Wildland Fire Truck	✓
7. Secure the Replacement of Engine 1	✓
8. Development of ESS Team	In Progress
9. EOC Training Exercises	✓

2024 Department Highlights and Achievements

- Late in 2024 Hudson's Hope Fire Rescue Services took delivery of the Community's new type 3 Wildland Engine designed to fight fires in the urban interface. This unit is equipped with a composite body providing the ability to carry inventory of hoses, nozzles and hand tools along with 500 gallons of water for that initial attack on the fire.





Emergency Support Services (ESS) Overview

- In 2024, the District secured a grant to fund the participation of two employees at the Network of Emergency Support Services Teams annual conference held in Kamloops. This conference provided a valuable opportunity for staff to engage in training sessions and network with fellow ESS members from across the province.
- One employee successfully completed four additional ESS courses through the Justice Institute of British Columbia, including the ESS Director course. This employee also participated in the District's Wildfire Preparedness Day event, where they introduced ESS services to the community and initiated volunteer canvassing efforts.

2025 Goals

1. Train the Fire Chief & Deputy to the new Fire Inspector & Fire Investigator Standard
2. Complete the Emergency Evacuation & Routing project
3. Total Self-Contained Breathing Apparatus replacement project
4. Purchase of a new used Fire Rescue Truck to replace the 25-year-old Ford
5. Grant Funding for upgrades to the Emergency Operations Center
6. Repeater tower Project of coincide the PRRD new radio system
7. Development of ESS Team
8. Put in place a Fire Smart Coordinator through provincial grant funding

PUBLIC WORKS AND ENGINEERING

Public Works and Engineering plans, designs, constructs, operates and maintains the District's infrastructure and provides core municipal services such as transportation, Water Treatment Plant and water distribution, garbage collection, storm water management and sewage treatment/collection, campgrounds, swimming pools, recreational facilities and municipal buildings.

2024 Goals

1. Collaborate with BC Hydro to get a reliable Water Treatment Plant. In Progress

2. Complete Beryl Prairie Flood Mitigation	Not Started
3. Upgrade Kendrick Lift Station in 2023-2024.	In Progress
4. Complete MWR registration of WWTP.	In Progress
5. Water Value & Hydrant Replacement	In Progress
6. Installation of Keypads at the Residential Water Stands	Not Started
7. Reservoir Capital Upgrade	Not Started
8. Water Meter Program	Not Started
9. Preliminary and Final Design for Water Treatment Plant	In Progress
10. Sanitary Sewer Upgrade – Highway 29 Manhole Installation	In Progress
11. Installation of Lagoon Flowmeter	Not Started
12. Conduct Testing on Facilities for ARO Reporting	In Progress
13. Development of an Asset Management Plan, Strategy and Policy	In Progress
14. O&M Landfill Clean Up	

2024 Department Highlights and Achievements – Water Treatment Plant

- In 2024, one of the primary areas of attention was the Water Treatment Plant, which required considerable effort from our operators.
- During the annual hydrant flushing initiative, District staff identified 24 hydrants in need of replacement or repair. Accordingly, Public Works successfully replaced Hydrant #18, located at 10101 Dudley. A Request for Proposal was issued to secure a contract.
- The District experience several water line breaks including:
 - Water line break on Beattie Drive, across for the school; which was located and fixed
 - A major water break on Dudley Drive; which was located and fixed
 - Water line break by hydrant, located on Ferguson Street and Taylor Ave; which was located and fixed.
- In response to the filling of Site C, the raw water intake pipes were successfully secured to accommodate the rising peace river levels, October.
- From Jan 1, 2024, to Jan 1, 2025, the WTP pumped 308,016,000L of raw water, with

- 253,850,000L going to distribution
- 54,166,000L as waste effluent to the lagoons/river
- 500,000L of potable water per day on average.
- Water Quality & Compliance - The combination of clarification, filtration, and the use of a broad-spectrum disinfectant has achieved effective contaminant removal and resistance to pathogens, particularly in peripheral water supply lines. As a result, distribution water meets both local and Canadian drinking water standards. Consistent inline sampling and Water Operator monitoring address water quality variability in real-time.

2025 Goals – Water Treatment Plant

1. Collaborate with BC Hydro to get a reliable Water Treatment Plant.

2. Water Value & Hydrant Replacement

3. Installation of Keypads at the Residential Water Stands

4. Reservoir Capital Upgrade

5. Water Meter Program

6. Final Design for Water Treatment Plant

7. Establishing a standardized calibration strategy

8. Development of standard operating procedures for staff

9. Digitized record collection for improved analytics.

10. Planned removal of reverse osmosis filter infrastructure.

11. Receipt of permanent clarifier in late 2025.

12. Continued education of plant Operators.

13. Adam's Lift Station Upgrade

2024 Department Highlights and Achievements – Grounds and Parks

- Public Works continues to make progress on the ATV park, which remains highly utilized. Additionally, we have ensured that all other parks are being maintained to a high standard.
- Groundskeeping began preparing all the flower beds on May 7th. Over the course of approximately two weeks, this process included removing rocks, weeding, rototilling, edging, and caking the soil, as well as adding additional topsoil where needed. During this time, the

nursery was also cleaned and prepared for the incoming flower delivery. The team worked on setting up patio pots, barrels, and laying down soaker hoses as part of the preparations. The flower order was delivered to the nursery on May 27 and completion of all planting was on June 20th.

- The District executes a robust playground inspection program throughout the year, a large annual check in the spring, then weekly and monthly checks. All the playgrounds were in good shape, except the pool park. It is anticipated to be removed in 2025.

2024 Department Highlights and Achievements – Campgrounds

- The 2024 season was busy with both locals and tourists. With the addition of the ATV campsites, we saw a significant increase in visitors, including those from Vancouver Island and Alberta. It was a successful year with few incidents.
- There was a fire ban on for part of summer but was taken off for the last quarter of season, allowing for continuous sale of firewood. However, the District ran short on quality wood due to late-season difficulty in sourcing.
- Hazardous trees removed from Alwin Holland
- Major cleanup completed at ATV campsite and Cameron Lake, removing underbrush, broken trees and branches.
- Cameron Lake continues to have 100% capacity on weekends, holidays including some weeks.

King Gething Goals

- ✓ New picnic tables
- ✓ New number posts to match those at ATV park

Alwin Holland Goals

- ✓ Installation of cement barriers on sharp corner on Alwin Holland road.
- ✓ Training for campground employees to operate ditch mower to improve quality of campground clean up and maintenance particularly in Alwin Holland
- ✓ Chainsaw course.

ATV Campsites Dinosaur Lake Goals

- ✓ Modify outhouse toilets
- ✓ Number posts properly installed
- ✓ New A & B plates for number posts
- ✓ Proper signage regarding ATV use

Dinosaur Lake Goals

- ✓ Proper signage regarding ATV use
- ✓ Update website to include rules about ATVs
- ✓ Installation of new number posts to match those of ATV campsites.
- ✓ New picnic tables and firepits.
- ✓ Train campground attendants on tractor mowers and transport.

Cameron Lake Goals

- ✓ Replace missing or damaged picnic tables
- ✓ Proper signage for beach and parking areas as well as no day use for paid sites.
- ✓ Repair or replace entrance sign
- ✓ Train campground attendants on tractor mowers and transport.
- ✓ Update website on no shows on passes to 24hrs, then will be forfeited.

2025 Public Works Goals - General

1. Complete Beryl Prairie Flood Mitigation/ Paving

2. Upgrade Kendrick Lift Station

3. Complete MWR registration of WWTP.

4. Sanitary Sewer Upgrade – Highway 29 Manhole Installation

5. Installation of Lagoon Flowmeter

6. Conduct Testing on Facilities for ARO Reporting

7. Development of an Asset Management Plan, Strategy and Policy



8. Improve Alwin Holland Campground

RECREATION

The Recreation Services provides recreational and educational opportunities for persons of all ages and abilities. The wide range of programs and activities offered include Aquatic programs and classes at the swimming pool, various Day Camp programs when school is on break, programs for Senior Citizens, Winter Festival, and a variety of special events throughout the year.

2024 Goals

1. Pool Liner Replacement and Leak Detection Project In Progress

2. Pool Mechanical Room Upgrade	In Progress
3. Arena Upgrade - Ice Plant Refrigerant Detection System	
4. Arena Upgrade - Replacement of Phase 3 Disconnect	Not Proceeding
5. Arena Upgrade - installation of Fire Alarm System	
6. Arena Upgrade – Kitchen Upgrade	In Progress
7. Curling Rink Upgrade - Ice Plant Refrigerant Detection System	In Progress

2024 Department Highlights and Achievements – Arena and Curling Rink

- The Arena served 1051 users during the 2024 season, reflecting an increase compared to 630 users in the 2023 season. The Arena was fully staffed with two full-time employees and one casual employee. Throughout the season, the Arena hosted a variety of engaging events, including Frightful Frolics, Santa Skate, and Family Day celebrations.
- In addition to these larger events, several themed skating sessions were organized, featuring a combination of movies, crafts, and games alongside the skating activities. These events not only promoted physical activity but also provided enjoyable recreational opportunities for residents of all ages.
- Throughout the 2023/2024 season, both the arena and the curling rink experienced persistent compressor issues, leading to significant disruptions. The curling rink lost its ice on two occasions, prompting the curling club to end the season early after the second incident.
- Similarly, the arena faced challenges during its final tournament due to a compressor failure compounded by limited cell service. Despite these obstacles, the staff worked tirelessly to ensure the tournament proceeded successfully.

2024 Department Highlights and Achievements – Pool

- Hudson's Hope Pool - Despite facing mechanical issues and temporary shutdowns, Hudson's Hope Pool welcomed over 1,900 visitors during the 2024 season.
- The facility was fully staffed, with one supervisor, two senior lifeguards, five junior lifeguards, and two receptionists.
- Throughout the season, multiple sets of swimming lessons were offered by qualified instructors to enhance community skills and safety.

- Notable special events included Lifeguard Skills Day, Hawaiian Volleyball Night, movie nights, Polar Plunge, and a Year-End Party, which significantly contributed to the enjoyment and engagement of our visitors.
- The District obtained Sustainable Aquatic Systems Inc to conduct a Mechanical Room Code Compliance Inspection.

2024 Department Highlights and Achievements – Visitor Centre

- The Visitor Information Centre recorded over 1,300 visitors during the 2024 season, reflecting an increase from approximately 1,200 visitors in 2023.
- At the beginning of the season, the Centre was fully staffed with one supervisor, one full-time summer student, and one part-time summer student. However, towards the end of the season, one summer student resigned, which led to staffing challenges.
- A primary focus for the 2024 season was to enhance social media engagement and collaborate with other regional Visitor Information Centres and attractions to boost local visitor traffic. Employees successfully hosted the second annual Dudley's Quest and participated in various Farmer's Markets, further promoting community involvement and tourism.

2024 Special Events/Recreation Program Highlights

- Senior's Trips – twice monthly trips to Chetwynd/FSJ for shopping/swimming for local seniors.
- Winter Fest: Seven-day celebration with family bingo, winter fun day at Cameron Lake, fitness classes, macrame class, youth clubs in partnership with Hudson's Hope Public Library, community wind-up dinner, Peace Region Hockey Tournament, doubles curling bonspiel with Bullhead Mountain Curling Club, climbing wall, guided hike with Hope for Health, archery fun shoot, Canskate workshop, winter-themed story walk at Dinosaur Lake ATV campground. The Family Bingo Night and Wind-up Dinner brought in over 140 community members to each event.
- Family Day: Fun movie night at the Arena with skating and snacks.
- Paint the Ice Party: First annual event to end the Arena season.
- St. Patrick's Day Bingo Night: Family bingo at Community Hall.
- Easter Activity Bingo: Self-led Easter-themed activity bingo for several weeks.
- Annual Day of Mourning: Ceremony held on April 28th.

- Community Better Challenge: Month-long event with daily fitness classes and community activities; Hudson's Hope ranked 3rd in BC for most active community.
- Canada Day: Community event featuring games, crafts, and BBQ in partnership with Hudson's Hope Lions Club.
- Summer Camps: Three weeks of engaging summer activities.
- Color Run: held a Color Run for the first time in Hudson's Hope
- Farmer's Market Pop-Ups: Participated in markets with events like 'Make Your Own Market Bag' and face painting and games.
- Indoor Skate Park: Utilized Arena off-season; skate park funded by a Northern Health grant.
- Volunteer Appreciation Day and Volunteer of the Year Awards
- Play in the Park: Multiple sessions held throughout the summer
- Family Trivia Night
- Fall Sign-Up Night: Collaborative event with local clubs and organizations.
- Catch Me If You Can
- Teen Halloween Paint Night: Collaborative event with Peace Valley Arts Society.
- Frightful Frolics
- Remembrance Day Ceremony & Tea
- Veteran's Dinner: Intimate gathering at Williston Lake Lodge.
- Christmas Parade & Light Up: Record turnout with 23 parade entries.
- Santa Skate: Annual skate with Santa
- Christmas Town Light Up Contest

2025 Goals

1. Pool Liner Replacement and Leak Detection Project

2. Pool Mechanical Room Upgrade

3. Areana Upgrade – Kitchen Upgrade

4. Curling Rink Upgrade - Ice Plant Refrigerant Detection System

5. Obtain community feedback on recreational programs and events.

6. Conduct regular assessments of current programs

7. Increase participation in community events

8. Conduct an accessibility audit of all recreational facilities

9. Partner with local organizations/groups to jointly host events and programs.

10. Establish a local recreation advisory group

11. Implement facility data tracking software



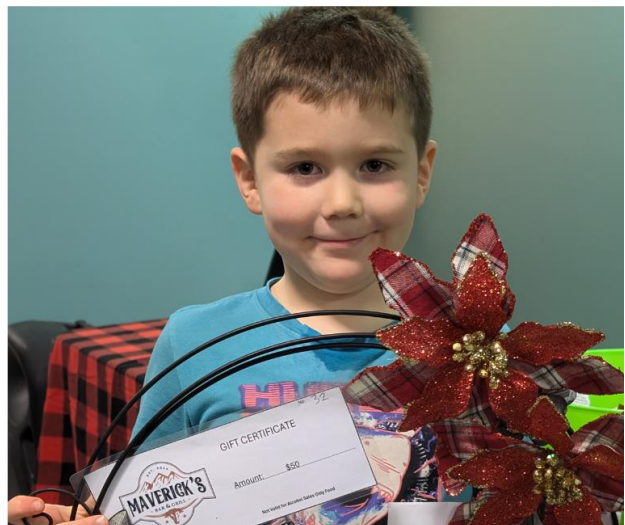












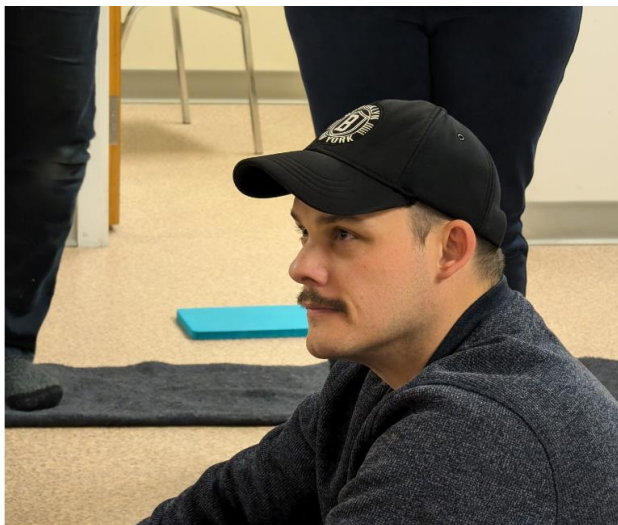




















STATEMENT OF DISQUALIFICATIONS

There were no Councillors disqualified during 2024.

STATEMENT OF TAX EXEMPTIONS

PERMISSIVE TAX EXEMPTIONS

Reference Bylaw No. 919, 2020 (Effective Until 2029)

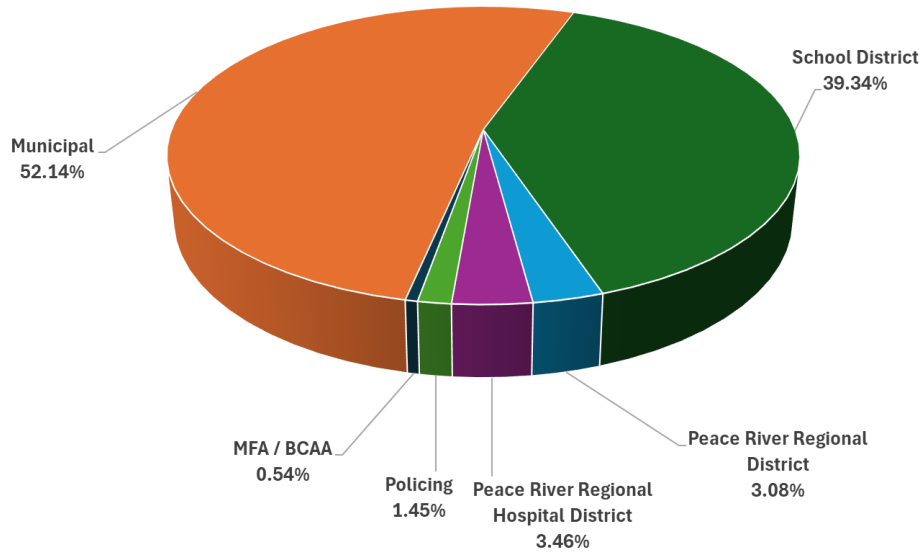
The following buildings and land received exemption from taxation for the **2024** taxation year as per sections 220 & 224 of the Community Charter.

Roll#	Organization	Class	Assessment		Tax Rate	Total Tax Exempted
40420.040	ANGLICAN SYNOD DIOCESE OF CALEDONIA	8	135,100	(bldg)	3.2500	439.08
		8	101,000	(land)	3.2500	328.25
04955.000	DOUBLE "H" SADDLE CLUB	6	109,000	(bldg)	10.2500	1,117.25
		8	116,000	(land)	3.2500	377.00
01035.000	DOUBLE H SADDLE CLUB	6	52,300	(bldg)	10.2500	536.08
		8	132,000	(land)	3.2500	429.00
00635.000	FRIENDS OF HUDSON'S HOPE SOCIETY	6	157,000	(bldg)	10.2500	1,609.25
		6	51,700	(land)	10.2500	529.93
01655.000	RUXTON HELEN R	6	17,800	(land)	10.2500	182.45
00594.000	HUDSON'S HOPE (DISTRICT) BULLHEAD MOUNTAIN CURLING CLUB	6	1,510,000	(bldg)	10.2500	15,477.50
		6	91,800	(land)	10.2500	940.95
00569.100	HUDSON'S HOPE BIBLE FELLOWSHIP	8	230,000	(bldg)	3.2500	747.50
		8	39,100	(land)	3.2500	127.08
		6	39,100	(land)	10.2500	400.78
00571.000		6	41,000	(land)	10.2500	420.25
04303.000	HUDSON'S HOPE BIBLE FELLOWSHIP BAPTIST CHURCH	8	75,700	(bldg)	3.2500	246.03
		8	42,300	(land)	3.2500	137.48
04304.000		6	22,500	(land)	10.2500	230.63
04425.000	HUDSON'S HOPE HEALTH CARE & HOUSING SOCIETY	1	219,000	(bldg)	3.7500	821.25
		1	55,300	(land)	3.7500	207.38
40420.010	HUDSON'S HOPE HISTORICAL SOCIETY	6	25,800	(bldg)	10.2500	264.45
		8	157,000	(land)	3.2500	510.25
40420.020		6	48,600	(bldg)	10.2500	498.15
		8	19,400	(land)	3.2500	63.05
41090.010	HUDSON'S HOPE ROD & GUN CLUB	6	57,000	(bldg)	10.2500	584.25
		8	85,200	(land)	3.2500	276.90
41091.010		8	181,000	(land)	3.2500	588.25
41027.100	HUDSON'S HOPE SKI ASSOC	6	15,500	(bldg)	10.2500	158.88
		8	139,000	(land)	3.2500	451.75
17101.510	NORTHERN HEALTH AUTHORITY	6	1,557,000	(bldg)	10.2500	15,959.25
		6	80,800	(land)	10.2500	828.20

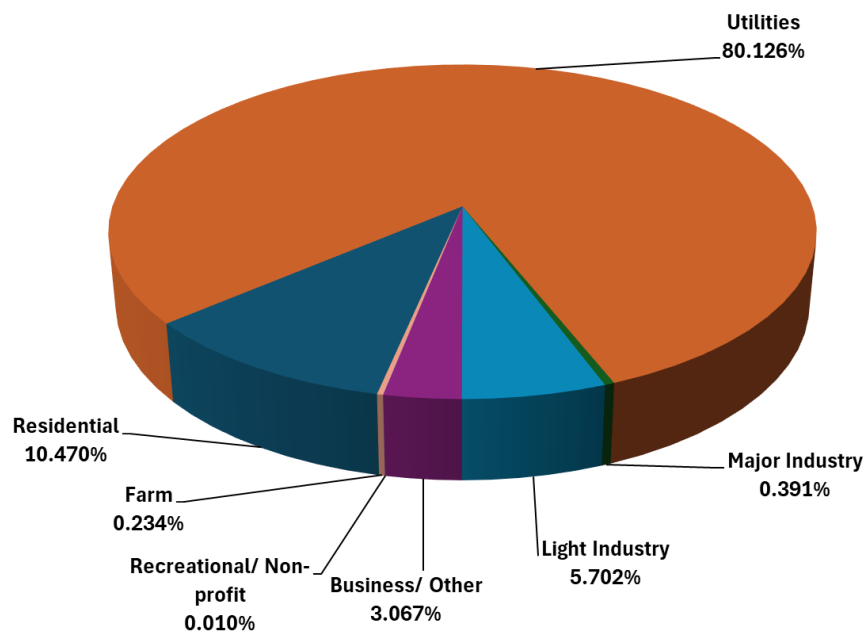
AUDITED FINANCIAL STATEMENTS

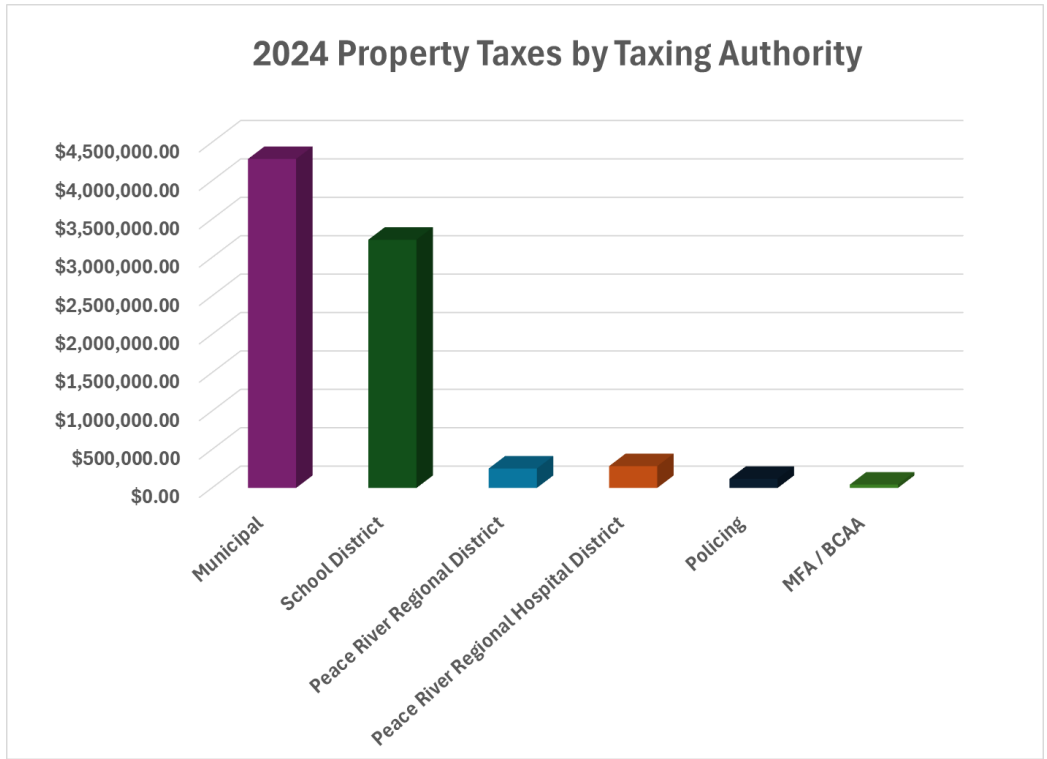


2024 Residential Tax Breakdown



2024 Property Tax Breakdown by Property Class





Consolidated Financial Statements of



DISTRICT OF HUDSON'S HOPE

And Independent Auditor's Report thereon

Year ended December 31, 2024



DISTRICT OF HUDSON'S HOPE

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MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the District of Hudson's Hope (the "District") are the responsibility of the District's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the District. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the District's consolidated financial statements.



Mrs. Crystal Brown
Chief Administrative Officer



Mrs. Tonia Alexander
Deputy Treasurer





KPMG LLP

177 Victoria Street, Suite 400
Prince George, BC V2L 5R8
Canada
Telephone (250) 563 7151
Fax (250) 563 5693

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of District of Hudson's Hope

Opinion

We have audited the consolidated financial statements of District of Hudson's Hope (the District), which comprise:

- the consolidated statement of financial position as at December 31, 2024
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2024 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's 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 Information

Management is responsible for the other information. The other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - COVID-19 Safe Restart Grant, and Schedule 2 - Growing Community Fund Reserve



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Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - COVID-19 Safe Restart Grant and Schedule 2 - Growing Communities Fund Reserve as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 the financial statements.

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



Page 3

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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Prince George, Canada

March 24, 2025




DISTRICT OF HUDSON'S HOPE
Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash and cash equivalents (note 2)	\$ 10,678,790	\$ 7,803,287
Accounts receivable (note 3)	256,089	1,327,408
	<u>10,934,879</u>	<u>9,130,695</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 4)	462,405	245,959
Deferred revenue (note 5)	1,238,447	1,053,093
Asset retirement obligation (note 6)	702,456	702,456
	<u>2,403,308</u>	<u>2,001,508</u>
Net financial assets	8,531,571	7,129,187
Non-financial assets:		
Tangible capital assets (note 7)	25,213,335	25,203,747
Land held for resale (note 8)	88,363	88,363
Prepaid expenses	25,342	120,262
Inventories	92,623	84,349
	<u>25,419,663</u>	<u>25,496,721</u>
Accumulated surplus (note 9)	\$ 33,951,234	\$ 32,625,908

Commitments and contingencies (note 10)

See accompanying notes to consolidated financial statements.


Mayor


Chief Administrative Officer



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 15)	2024 Actual	2023 Actual
Revenue (note 17):			
Net taxation revenue (note 11)	\$ 4,337,843	\$ 4,316,489	\$ 2,725,935
Grants in lieu of taxes	2,142,937	2,129,729	2,017,538
Sales of services and user charges (note 12)	1,008,263	588,185	557,805
Other	122,411	169,613	174,066
Government transfers: (note 13)			
Provincial	350,884	1,379,181	3,230,017
Federal	100,000	107,033	107,461
Total revenue	8,062,338	8,690,230	8,812,822
Expenses (note 17):			
General government services and administration	2,284,350	2,646,359	2,129,964
Protective services	738,300	470,131	343,134
Public works services	2,015,450	1,526,946	1,640,360
Environmental and public health services	110,000	127,421	35,134
Environmental development services	80,000	55,477	38,984
Recreation and cultural services	913,995	909,100	857,703
Planning, development and bylaw services	492,885	217,588	84,348
Water utility and sanitary sewer systems	1,259,912	1,411,882	5,185,578
Total expenses	7,894,892	7,364,904	10,315,205
Annual surplus (deficit)	167,446	1,325,326	(1,502,383)
Accumulated surplus, beginning of year	32,625,908	32,625,908	34,128,291
Accumulated surplus, end of year	\$ 32,793,354	\$ 33,951,234	\$ 32,625,908

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 15)	2024	2023
Annual surplus (deficit)	\$ 167,446	\$ 1,325,326	\$ (1,502,383)
Acquisition of tangible capital assets	(3,304,675)	(1,379,886)	(3,185,555)
Proceeds on sale of land held for resale	-	-	26,500
Amortization of tangible capital assets	-	1,357,949	1,255,336
Write-down of water treatment plant	-	-	3,098,399
Gain on sale of land held for resale	-	-	(2,180)
(Gain) loss on sale of tangible capital assets	-	(24,955)	4,242
Proceeds on sale of tangible capital assets	-	37,304	40,000
	(3,137,229)	1,315,738	(265,641)
Use of inventories	-	(8,274)	5,526
Use of prepaid expenses	-	120,262	19,450
Acquisition of prepaid expenses	-	(25,342)	(120,262)
Change in net financial assets	(3,137,229)	1,402,384	(360,927)
Net financial assets, beginning of year	7,129,187	7,129,187	7,490,114
Net financial assets, end of year	\$ 3,991,958	\$ 8,531,571	\$ 7,129,187

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Consolidated Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024 Actual	2023 Actual
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ 1,325,326	\$ (1,502,383)
Items not involving cash:		
Amortization of tangible capital assets	1,357,949	1,255,336
(Gain) loss on sale of tangible capital assets	(24,955)	4,242
Gain on sale of land held for resale	-	(2,180)
Write down of water treatment plant	-	3,098,399
Changes in non-cash operating working capital:		
Accounts receivable	1,071,319	(370,569)
Inventories	(8,274)	5,517
Accounts payable and accrued liabilities	216,446	(129,720)
Prepaid expenses	94,920	(100,812)
Deferred revenue	185,354	542,700
	<u>2,892,759</u>	<u>4,302,913</u>
Capital activities:		
Proceeds on sale of tangible capital assets	37,304	40,000
Acquisition of tangible capital assets	(1,379,886)	(3,185,555)
Proceeds on sale of land held for resale	-	26,500
	<u>(1,342,582)</u>	<u>(3,119,055)</u>
Increase (decrease) in cash and cash equivalents	2,875,503	(318,525)
Cash and cash equivalents, beginning of year	7,803,287	8,121,812
Cash and cash equivalents, end of year	<u>\$ 10,678,790</u>	<u>\$ 7,803,287</u>

See accompanying notes to consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements

Year ended December 31, 2024

Nature of operations:

The District of Hudson's Hope (the "District") was incorporated in 1965 as a District Municipality under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water, sanitary sewer and fiscal services.

1. Significant accounting policies:

The consolidated financial statements of the District are prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the District and which are owned or controlled by the District.

(ii) Accounting for Region and School Board Transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operation of the Region and the School Board are not reflected in these consolidated financial statements.

(iii) Trust funds:

Trust funds and their related operations administered by the District are not included in these consolidated financial statements.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(b) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

The District recognizes revenue in accordance with the provisions of the Community Charter. The District is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the District's taxation revenues.

The District is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

Revenue from the sales of services and user charges, as well as other revenue, are recorded as revenue when the performance obligations are met.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue.

(d) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding agency or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(e) Cash and cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(f) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(f) Non-financial assets (continued):

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful life - years
Building and site improvements	10 - 50
Machinery and equipment	5 - 25
Road infrastructure	15 - 40
Water and sanitary sewer infrastructure	15 - 40

Annual amortization is charged in the year that an asset becomes available for productive use and in the year of disposal.

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions to tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Interest capitalization:

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(iv) Land held for resale:

Land held for sale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

(v) Inventories:

Inventories consist of crushed gravel and sand. Inventories are valued at the lower of cost and replacement cost with cost determined using a moving average basis.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(g) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently measured at cost or amortized cost, unless the District has elected to carry the instruments at fair value. The District has not elected to carry any such financial instruments at fair value.

Unrealized changes in fair value would be recognized on the consolidated statement of remeasurement gains and losses. They are recorded in the consolidated statement of operations when they are realized. There are no unrealized changes in fair value as at December 31, 2024 and December 31, 2023. As a result, the District does not have a consolidated statement of remeasurement gains and losses.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost or amortized cost are included in the cost.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the consolidated statement of operations.

(h) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Items subject to such estimates and assumptions include the carrying amount of tangible capital assets, accounts payable and accrued liabilities and asset retirement obligations. Actual results could differ from these estimates.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(i) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- i) an environmental standard exists;
- ii) contamination exceeds the environmental standard;
- iii) the organization is directly responsible or accepts responsibility for the liability;
- iv) future economic benefits will be given up, and
- v) a reasonable estimate of the liability can be made.

(j) Asset retirement obligations:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the amortization policies outlined in (f)(i).

(k) Government transfers:

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the statements of operations as stipulations for liabilities are settled.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(l) Change in accounting policy:

On January 1, 2024, the District adopted Canadian public sector accounting standard PS 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. As at December 31, 2024, the District determined that the adoption of this new standard did not have an impact on the amounts presented in the financial statements.

2. Cash and cash equivalents:

The District has established a \$200,000 operating line of credit, which bears interest at prime and is secured by term deposits and accounts receivable. As at December 31, 2024 borrowing against the operating line of credit was nil (2023 - nil).

	2024	2023
Cash	\$ 1,505,517	\$ 686,692
Short-term investments	9,173,273	7,116,595
	\$ 10,678,790	\$ 7,803,287

3. Accounts receivable:

	2024	2023
Grants	\$ 120,333	\$ 1,163,736
Sales tax	39,037	76,341
Other	23,480	21,770
Taxes	73,239	65,561
	\$ 256,089	\$ 1,327,408



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

4. Accounts payable and accrued liabilities:

	2024	2023
Accounts payable - trade	\$ 289,435	\$ 105,971
Wages and related costs payable	155,467	136,080
Government remittances	15,678	1,183
Cemetery	1,825	2,725
	\$ 462,405	\$ 245,959

5. Deferred revenue:

	2024	2023
Partnering relationship agreement	\$ 491,763	\$ 501,078
Province of BC	736,306	552,015
Northern Health	10,378	-
	\$ 1,238,447	\$ 1,053,093

6. Asset retirement obligation:

The District owns and operates several buildings, as well as water and sewer infrastructure that are known to have hazardous material, which represents a health hazard upon demolition or removal of the assets and there is a legal obligation to remove it. Following the adoption of PS 3280 - Asset Retirement Obligations, the District recognized an obligation relating to the removal and post-removal care of the hazardous materials in the amount of \$702,456.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

7. Tangible capital assets:

	2024							
	Land	Buildings and site improvements	Machinery and equipment	Road infrastructure	Water infrastructure	Sanitary sewer infrastructure		Total
Cost:								
Balance, beginning of year	\$ 2,173,987	\$ 10,746,502	\$ 8,555,869	\$ 7,090,589	\$ 8,876,378	\$ 4,763,386		\$ 42,206,711
Additions	7,131	226,766	863,597	19,246	250,602	12,544		1,379,886
Disposals	-	(28,443)	(235,473)	-	-	-		(263,916)
Balance, end of year	2,181,118	10,944,825	9,183,993	7,109,835	9,126,980	4,775,930		43,322,681
Accumulated amortization:								
Balance, beginning of year	-	4,891,930	4,049,167	4,057,985	2,966,544	1,037,338		17,002,964
Amortization expense	-	255,457	455,456	135,764	396,725	114,547		1,357,949
Disposal	-	(21,523)	(230,044)	-	-	-		(251,567)
Balance, end of year	-	5,125,864	4,274,579	4,193,749	3,363,269	1,151,885		18,109,346
Net book value, end of year	\$ 2,181,118	\$ 5,818,961	\$ 4,909,414	\$ 2,916,086	\$ 5,763,711	\$ 3,624,045		\$ 25,213,335



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

7. Tangible capital assets (continued):

	2023							
	Land	Building and site improvements	Machinery and equipment	Road infrastructure	Water infrastructure	Sanitary sewer infrastructure		Total
Cost:								
Balance, beginning of year	\$ 1,888,077	\$ 10,979,536	\$ 7,116,080	\$ 6,892,156	\$ 11,239,536	\$ 4,393,646		\$ 42,509,031
Additions	285,910	54,670	1,575,945	198,433	988,561	82,036		3,185,555
Disposals	-	-	(136,156)	-	-	-		(136,156)
Write down of water plant	-	-	-	-	(3,351,719)	-		(3,351,719)
Transfers	-	(287,704)	-	-	-	287,704		-
Balance, end of year	2,173,987	10,746,502	8,555,869	7,090,589	8,876,378	4,763,386		42,206,711
Accumulated amortization:								
Balance, beginning of year	-	4,780,400	3,747,179	3,928,030	2,869,450	767,794		16,092,853
Amortization expense	-	256,696	393,893	129,955	350,414	124,378		1,255,336
Disposal	-	-	(91,905)	-	-	-		(91,905)
Write down of water plant	-	-	-	-	(253,320)	-		(253,320)
Transfers	-	(145,166)	-	-	-	145,166		-
Balance, end of year	-	4,891,930	4,049,167	4,057,985	2,966,544	1,037,338		17,002,964
Net book value, end of year	\$ 2,173,987	\$ 5,854,572	\$ 4,506,702	\$ 3,032,604	\$ 5,909,834	\$ 3,726,048		\$ 25,203,747



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

8. Land held for resale:

Land held for resale consists of four lots in relation to the Lucas subdivision.

	2024	2023
Balance, beginning of year	\$ 88,363	\$ 112,683
Sales of lots, at cost	-	(24,320)
Net book value, end of year	\$ 88,363	\$ 88,363

9. Accumulated surplus:

	2024	2023
Surplus (deficit):		
Invested in tangible capital assets	\$ 24,510,879	\$ 24,501,291
General fund	5,275,228	5,408,693
Water utility fund	42,790	(1,608,266)
Sanitary sewer utility fund	104,438	100,738
	29,933,335	28,402,456
Reserve funds set aside for specific purposes by Council:		
Public works, infrastructure and equipment	2,304,204	2,346,506
General capital and office equipment	63,632	71,998
Water capital, infrastructure and equipment	26,185	82,488
Sewer capital, infrastructure and equipment	109,124	119,038
Tax sale properties	230,759	227,196
Community hall	185,110	184,905
Land	427,648	424,675
Growing Communities Fund	671,237	766,646
	4,017,899	4,223,452
	\$ 33,951,234	\$ 32,625,908



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

10. Commitments and contingencies:

- (a) The District is responsible, as a member of the Peace River Regional District, for its portion of any operating deficits or capital debt related to functions in which it participates. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.
- (b) The District and its employees contribute to the Municipal Pension Plan (a jointly trustees pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of 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, 2023, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 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 then 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 paid \$148,902 (2023 - \$134,906) for employer contributions to the Plan in fiscal 2024.

The next valuation will be as at December 31, 2024.

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.

DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

10. Commitments and contingencies (continued):

- (c) The District is obligated to collect and transmit property taxes levied on Hudson's Hope taxpayers in respect of the following bodies:

Ministry of Education, Province of British Columbia
Peace River Regional District
British Columbia Assessment Authority
Municipal Finance Authority
Peace River Regional Hospital District
Royal Canadian Mounted Police

- (d) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claim in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute toward the deficit. Management does not consider external payment under this contingency to be likely and therefore no amounts have been accrued.
- (e) The District has entered into a contract with Hudson's Hope Public Library Association (the "Library") to provide financial assistance to the Library for library services. The term of the contract is for four years commencing on January 1, 2022 with annual payments consisting of \$125,638 plus 1.7% per year to be paid to the Library
- (f) The District has entered into a contract with Hudson's Hope Historical Society and Museum (the "Museum") to provide financial assistance towards the operations of the Museum. The term of the contract is three years commencing on May 31, 2022 with annual payments consisting of \$87,576 plus 1.5% per year to be paid to the Museum.
- (g) The District may, from time to time, be involved in legal proceedings, claims and litigation that arise in the normal course of business. At December 31, 2024, there is a claim outstanding and management has determined the outcome to be undeterminable and thus no accrual has been recorded. It is considered that the potential claim would not materially affect the District's financial statements and any amounts ultimately settled will be recorded in the period which the claim is resolved.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

11. Net taxation revenue:

The District is required to collect taxes on behalf of and transfer these amounts to the government agencies noted below:

	2024	2023
Taxes collected:		
General purposes	\$ 4,305,667	\$ 2,720,274
Collections for other governments	3,951,286	3,746,272
	<u>8,256,953</u>	<u>6,466,546</u>
Less transfers to other governments:		
Province of British Columbia - school taxes	3,222,905	3,077,091
Peace River Regional District	268,632	253,824
Peace River Regional Hospital District	286,540	260,001
Royal Canadian Mounted Police	118,112	107,311
B.C. Assessment Authority	44,175	42,292
Municipal Finance Authority	100	92
	<u>3,940,464</u>	<u>3,740,611</u>
	<u>\$ 4,316,489</u>	<u>\$ 2,725,935</u>

12. Sales of services and user charges:

The District recognizes sales of services and user charges as revenues in the period in which the services are provided. The sales of services and user charges reported on the consolidated statement of operations and accumulated surplus are as follows:

	2024	2023
Water utility	\$ 129,456	\$ 128,201
Sewer system	78,245	82,635
General government services	169,241	139,066
Planning, development and bylaw services	8,320	10,234
Environmental and public health services	88,383	86,046
Recreation and cultural services	114,540	111,623
	<u>\$ 588,185</u>	<u>\$ 557,805</u>



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

13. Government transfers:

	2024	2023
Revenue:		
Provincial grants:		
BC South Peace Mackenzie Economic Diversification and Stabilization Trust	\$ -	\$ 112,500
Growing Communities Fund	-	905,000
Climate Action revenue incentive program grant	-	48,083
BC Hydro	49,730	1,076,349
Federation of Canadian Municipalities	10,000	10,000
Peace River agreement - Fair Share	679,958	702,814
Small Community grant	350,500	314,000
Tourism BC grant	18,750	15,000
Local Government Infrastructure and Engineering	-	20,485
Canada Summer Student grant	12,065	25,786
Economic Development Capacity Building grant	47,619	-
Capacity Funding for Local Government Housing	72,431	-
Self Contained Breathing Apparatus Replacement	24,182	-
Indigenous Engagement grant	11,670	-
Local Government Development grant	22,000	-
Kendrick Lift Station upgrade grant	67,188	-
ESS Mobility LGPS grant	13,088	-
	<u>1,379,181</u>	<u>3,230,017</u>
Federal grants:		
Gas tax	107,033	107,461
	<u>\$ 1,486,214</u>	<u>\$ 3,337,478</u>

14. Trust fund:

The District maintains a cemetery perpetual care fund in accordance with the Cemeteries and Funeral Services Act. As at December 31, 2024, the trust fund balance for both the liability and its corresponding term deposit is \$19,530 (2023 - \$19,074).



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

15. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2024 operating and capital budgets approved by Council on May 6, 2024. Amortization was not contemplated on development of the budget and, as such, has not been included. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenues:	
Operating budget	\$ 8,176,356
Capital operations budget	3,304,675
Less:	
Transfers from other funds	(1,497,559)
Transfers from reserves	(1,921,134)
	<u>8,062,338</u>
Expenses:	
Operating budget	8,176,356
Capital operations budget	3,304,675
Less:	
Transfers to reserves	(281,464)
Capital expenditures	(3,304,675)
	<u>7,894,892</u>
	<u>\$ 167,446</u>



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

16. Significant taxpayers:

The District derives a significant portion of its taxation revenue from the utility sector. Any changes in this sector could have an impact on the ongoing operations of the District.

17. Segmented information:

Segmented information has been identified based upon lines of services provided by the District. District services are provided by the departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of services that have been separately disclosed in the segmented information, are as follows:

(i) General Government Services and Administration:

The general government services and administration provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the District.

(ii) Protective Services:

Protective services is comprised of the fire department and other community protection costs incurred by the District.

(iii) Public Works Services:

The public works department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, the maintenance of parks and open space, and street lighting in the District.

(iv) Environmental and Public Health Services:

Environmental and public health services is responsible for environmental programs such as waste management, which encompasses garbage collection and recycling. This segment is also responsible for rental of the doctor's office in the District.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

17. Segmented information: (continued):

(v) Environment Development Services:

Environmental development services is responsible for community and economic development, in regard to community development projects.

(vi) Planning, Development and Bylaw Services:

Planning, development and bylaw services is responsible for community planning (OCP), zoning, bylaw enforcement, animal control and building inspection in the District.

(vii) Recreation and Culture Services:

Recreational and cultural services provides various recreational and cultural opportunities to the residents and visitors of the District, including the library, pool, arena, community hall, tourism information centre and museum.

(viii) Water Utility and Sanitary Sewer Systems:

The water utility installs and maintains water mains, pump stations and the water treatment plant. The treatment and distribution of water in the District is included in this segment. The sanitary sewer utility installs and maintains sewer mains, lift stations and the sewage treatment facility. The collection and treatment of sewage in the District is included in this segment.

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and payments-in-lieu of taxes are allocated to the segments based on the segment that generated the revenue. Development charges earned and developer contributions received were allocated to the segment for which the charge was collected.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1.



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

17. Segmented information: (continued):

	2024								
	General Government Services and Administration	Protective Services	Public Works Services	Environmental and Public Health Services	Environmental Development Services	Planning, Development and Bylaw Services	Recreation and Culture Services	Water Utility and Sanitary Sewer System	Total
Revenue:									
Taxation	\$ 4,316,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,316,489
Government transfers	1,453,299	-	-	-	-	-	-	32,915	1,486,214
Grants in lieu	2,129,729	-	-	-	-	-	-	-	2,129,729
Sales of services and user charges	167,391	-	-	88,382	-	10,370	111,740	210,302	588,185
Other	169,613	-	-	-	-	-	-	-	169,613
Total revenues	8,236,521	-	-	88,382	-	10,370	111,740	243,217	8,690,230
Expenses:									
Salaries, wages and employee benefits	964,865	246,391	1,177,765	-	-	-	316,413	240,588	2,946,022
Operating	346,450	188,617	301,724	62,402	55,477	41,252	591,777	648,299	2,235,998
Legislature	195,621	-	-	-	-	1,579	-	-	197,200
Amortization	834,954	-	-	-	-	-	-	522,995	1,357,949
Insurance	233,679	3,334	47,457	-	-	2,143	910	-	287,523
Professional services	70,790	31,789	-	-	-	172,614	-	-	275,193
Garbage disposal	-	-	-	65,019	-	-	-	-	65,019
Total expenses	2,646,359	470,131	1,526,946	127,421	55,477	217,588	909,100	1,411,882	7,364,904
Annual surplus (deficit)	\$ 5,590,162	\$ (470,131)	\$ (1,526,946)	\$ (39,039)	\$ (55,477)	\$ (207,218)	\$ (797,360)	\$ (1,168,665)	\$ 1,325,326



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

17. Segmented information: (continued):

	2023									
	General Government Services and Administration	Protective Services	Public Works Services	Environmental and Public Health Services	Environmental Development Services	Planning, Development and Bylaw Services	Recreation and Culture Services	Water Utility and Sanitary Sewer System		Total
Revenue:										
Taxation	\$ 2,725,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,725,935
Government transfers	2,909,945	-	-	-	-	-	-	427,533	-	3,337,478
Grants in lieu	2,017,538	-	-	-	-	-	-	-	-	2,017,538
Sale of services and user charges	130,017	-	-	86,045	-	11,584	109,323	220,836	-	557,805
Other	174,066	-	-	-	-	-	-	-	-	174,066
Total revenue	7,957,501	-	-	86,045	-	11,584	109,323	648,369	-	8,812,822
Expenses:										
Salaries, wages and employee benefits	787,385	171,534	1,230,357	-	-	-	271,498	221,576	-	2,682,350
Operating	233,988	150,655	364,508	29,100	38,984	39,307	586,024	4,476,148	-	5,918,714
Legislature	137,998	-	-	-	-	4,390	-	-	-	142,388
Amortization	767,481	-	-	-	-	-	-	487,854	-	1,255,335
Interest	2,939	-	-	-	-	-	-	-	-	2,939
Insurance	148,416	3,210	45,495	-	-	2,143	181	-	-	199,445
Professional services	51,757	17,735	-	-	-	38,508	-	-	-	108,000
Garbage disposal	-	-	-	6,034	-	-	-	-	-	6,034
Total expenses	2,129,964	343,134	1,640,360	35,134	38,984	84,348	857,703	5,185,578	-	10,315,205
Annual surplus (deficit)	\$ 5,827,537	\$ (343,134)	\$ (1,640,360)	\$ 50,911	\$ (38,984)	\$ (72,764)	\$ (748,380)	\$ (4,537,209)	\$ -	\$ (1,502,383)



DISTRICT OF HUDSON'S HOPE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

18. Comparative information

Certain 2023 comparative information has been reclassified. The changes had no impact on prior year annual deficit.



DISTRICT OF HUDSON'S HOPE

Schedule 1 - COVID-19 Safe Restart Grant

Year ended December 31, 2024
(Unaudited)

In November 2020, the District of Hudson's Hope was the recipient of a \$499,000 grant under the COVID-19 Safe Restart for Local Governments program from the Province of BC. Due to the conditions of use this grant funding allows local governments to use the funding where the greatest need arises, the initial \$499,000 amount received was considered revenue in 2020 and included in grant revenue on the consolidated statement of operations and accumulated surplus. The District allocated \$83,182 within 2024 to cover operational costs and technology upgrades within the District.

	2024
Balance of COVID-19 Safe Restart grant funds at December 31, 2023	\$ 178,018
Less amount utilized in 2024:	
12 office computers and monitors and 3 desks	9,919
Council Chambers live stream system (2 year project)	15,286
E-Scribe software (Council meeting report writer)	6,720
Protective Services/Emergency Management/Bylaw Enforcement (wages, training & travel)	40,000
Software and website upgrades and HR downloads and EHQ basic	11,257
	83,182
Amounts allocated for 2025:	
12 office computers or laptops and monitors	14,081
Council Chambers live stream system (2 year project)	4,714
Council Chambers renovation (chairs, electrical, TV's)	40,000
Software and website upgrades	36,041
Total 2025 allocation of COVID-19 Safe Restart grant	94,836
Remaining COVID-19 Safe Restart grant	\$ -



DISTRICT OF HUDSON'S HOPE

Schedule 2 - Growing Communities Fund

Year ended December 31, 2024
(Unaudited)

The Province of British Columbia distributed conditional Growing Communities Fund (GCF) grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.

The District received \$905,000 of GCF funding in March 2023.

	2024
Growing Communities Fund carried forward	\$ 766,646
Interest	13,940
	<u>780,586</u>
Less amount utilized in 2024:	
Arena upgrade - fire alarm	67,566
Arena upgrade - kitchen	1,000
Curling rink freon	4,771
Curling rink compressor	36,012
	<u>671,237</u>
Future project expenditures:	
Arena upgrade - disconnect	13,000
Arena upgrade - fire alarm	12,434
Arena upgrade - freon	27,500
Arena upgrade - kitchen	9,000
Berly Prairie water	60,000
Community hall feasibility	109,427
Curling rink freon	22,729
Residential water stands keypad (2)	25,000
Water treatment plant design	296,445
Water treatment plant general	65,602
Future projects unallocated	30,100
	<u>671,237</u>
	<u>\$ -</u>