



-REGULAR COUNCIL MEETING AGENDA-

Meeting #: 1569
Date: Tuesday, October 18, 2022, 9:00 am
Location: Council Chambers & Zoom Webinar
7400 Prospect Street

"This meeting is being recorded as authorized by the Video Recording & Broadcasting of Open Meetings Policy.

Pages

1. **CALL TO ORDER**
In honour of the Lil'wat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lil'wat Nation.
2. **IN CAMERA**
Recommendation:
THAT the meeting is closed to the public in accordance with the *Community Charter* Section 90 (1) (l) Municipal Objectives and related discussions and Section 90 (1) (k) Negotiations that in the view of Council could reasonably expect to harm the interest of the municipality if they were held in public.
3. **RECESS REGULAR MEETING**
4. **RECONVENE REGULAR MEETING**
In honour of the Lil'wat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lil'wat Nation.
5. **ADOPTION OF AGENDA**
Recommendation:
THAT the agenda be approved as presented.
6. **RISE WITH REPORT FROM IN CAMERA**
7. **APPROVAL OF MINUTES**
 - 7.1. **Regular Council Meeting No. 1568, Tuesday, October 4, 2022** 4
Recommendation:
THAT the minutes of Regular Council Meeting No. 1568, held Tuesday, October 4, 2022, be approved as circulated.
8. **BUSINESS ARISING FROM THE PREVIOUS REGULAR COUNCIL MEETING**
9. **BUSINESS ARISING FROM THE COMMITTEE OF THE WHOLE**
10. **COMMITTEE MINUTES - FOR INFORMATION**
11. **DELEGATION**
 - 11.1. **Darcy Haw, Engagement Partner, and Jennifer Saville, Senior Manager, MNP LLP Accounting**
 - a. 2021 Draft Audited Financial Statement Presentation 11
12. **STAFF REPORTS**
 - 12.1. **Office of the Chief Administrative Officer**
 - a. Office of the CAO 2022 Third Quarter Strategic Priorities Update 35
Recommendation:
THAT Council receives the Office of the CAO 2022 Third Quarter Strategic Priorities Update for information.
 - b. Verbal Report

	<ul style="list-style-type: none"> a. Joint Emergency Operations Center (EOC) Exercise Recommendation: THAT the Chief Administrative Officer's verbal update be received. 	
12.2.	Corporate and Legislative Services	
	<ul style="list-style-type: none"> a. 2022 Third Quarter Regular Council Meeting Outstanding Resolutions Update Recommendation: THAT Council receives the 2022 Third Quarter Regular Council Meeting Outstanding Resolutions Update for information 	41
	<ul style="list-style-type: none"> b. Corporate & Legislative Services 2022 Third Quarter Administration Report Recommendation: THAT Council receives the Corporate & Legislative Services 2022 Third Quarter Administration Update for information. 	47
	<ul style="list-style-type: none"> c. Community Enhancement Fund Contributions – Pemberton & District Museum and Archives Society – Pemberton Haunted Museum of Horrors Community Event Recommendation: THAT funding, in the amount of \$500, be allocated to the Pemberton & District Museum and Archive Society from the Community Enhancement Fund to support the annual Pemberton Haunted Museum of Horrors Halloween event. 	52
12.3.	Finance	
	<ul style="list-style-type: none"> a. 2021 Statement of Financial Information Recommendation: THAT the 2021 Statement of Financial Information be approved for filing with the Ministry of Municipal Affairs under the <i>Financial Information Act</i>. 	72
12.4.	Development Services	
	<ul style="list-style-type: none"> a. Development Services 2022 Third Quarter Report Recommendation: THAT the Development Services 2022 Third Quarter Report be received for information. 	106
12.5.	Operations	
	<ul style="list-style-type: none"> a. Operations 2022 Third Quarter Report Recommendation: THAT Council receives the Operations Department 2022 Third Quarter Report for information. 	112
12.6.	Recreation Services	
	<ul style="list-style-type: none"> a. Recreation Service 2022 Third Quarter Report Recommendation: THAT Council receives the Recreation Services 2022 Third Quarter Report for information. 	119
12.7.	Pemberton Fire Rescue	
	<ul style="list-style-type: none"> a. Pemberton Fire Rescue 2022 Third Quarter Report Recommendation: THAT the Pemberton Fire Rescue 2022 Third Quarter Report be received for information. 	126

- b. Community Emergency Preparedness Fund: Volunteer & Composite Fire Departments Equipment & Training Grant Funding Opportunity

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Recommendation:

THAT Council supports an application to the Union of BC Municipalities (UBCM) Community Emergency Preparedness Fund (CEPF); Volunteer & Composite Fire Department & Training funding stream for funding, up to an amount of \$30,000, to purchase equipment.

13. **BYLAWS**

14. **MAYOR'S Report**

15. **COUNCILLORS' Reports**

16. **CORRESPONDENCE**

17. **DECISION ON LATE BUSINESS**

18. **LATE BUSINESS**

19. **NOTICE OF MOTION**

20. **QUESTION PERIOD**

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21. **IN CAMERA**

Recommendation:

THAT the meeting is closed to the public in accordance with the *Community Charter* Section 90 (1) (l) Municipal Objectives related discussions and Section 90 (1) (k) Negotiations that in the view of Council could reasonably expect to harm the interest of the municipality if they were held in public.

22. **RISE WITH REPORT**

23. **ADJOURNMENT OF REGULAR COUNCIL MEETING**

Recommendation:

THAT the meeting be adjourned.

**VILLAGE OF PEMBERTON
-REGULAR COUNCIL MEETING MINUTES-**

Meeting #: 1568
Date: Tuesday, October 4, 2022, 1:00 pm
Location: Council Chambers & Zoom Webinar
7400 Prospect Street

COUNCILLORS: Mayor Mike Richman
Councillor Amica Antonelli
Councillor Ted Craddock
Councillor Leah Noble
Councillor Ryan Zant

STAFF: Elizabeth Tracy, Chief Administrative Officer
Sheena Fraser, Manager of Corporate and Legislative Services
Renée St-Aubin, Administrative Assistant
Colin Brown, Planner II
Scott McRae, Manager of Development Services
Tom Csima, Manager Operations/Projects
Mark Barsevskis, Consulting Planner

PUBLIC: PUBLIC: 17
MEDIA: 0

A recording of the meeting was made available to the media and public.

1. CALL TO ORDER

In honour of the Lil'wat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lil'wat Nation.

At 1:01pm Mayor Richman called the meeting to order.

2. IN CAMERA (1PM)

Moved/Seconded

THAT the meeting is closed to the public in accordance with the *Community Charter* section 90 (1) (c) employee relations, (g) litigation or potential litigation, and (k) negotiations and related discussions that in the view of Council could reasonably expect to harm the interest of the municipality if they were held in public.

CARRIED

At 1:02pm council moved in camera

3. RECESS REGULAR MEETING

At 2:10pm the regular meeting was recessed.

4. RECONVENE REGULAR MEETING (5:30PM)

In honour of the Lil'wat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lil'wat Nation.

At 5:32pm Mayor Richman reconvened the regular meeting.

5. ADOPTION OF AGENDA

Moved/Seconded

THAT the agenda be approved as presented.

CARRIED

6. RISE WITH REPORT FROM IN CAMERA

6.1 Recommendation from In Camera Meeting No. 1568, Tuesday, October 4, 2022:

Moved/Seconded

THAT Council remuneration be reviewed at the beginning of year three of each Council term.

CARRIED

7. ADOPTION OF MINUTES

7.1 Regular Council Meeting No. 1567, Tuesday, September 20, 2022

Moved/Seconded

THAT Council approves the minutes of Regular Council Meeting No. 1567, held Tuesday, September 20, 2002, as circulated.

CARRIED

8. BUSINESS ARISING FROM THE PREVIOUS REGULAR COUNCIL MEETING

9. BUSINESS ARISING FROM THE COMMITTEE OF THE WHOLE

10. COMMITTEE MINUTES - FOR INFORMATION

11. DELEGATION

There were no delegations.

12. STAFF REPORTS

12.1 Office of the Chief Administrative Officer

a. Letter of Support, 2030 Olympic Games Indigenous Bid

Chief Administrative Officer advised the Village has been requested to provide a letter of support for the Líl'wat (Lil'wat), x^wməθk^wəyəm (Musqueam), Sḵwxw̓ ú7mesh (Squamish) and səilwətał (TsleilWaututh) Nations in their efforts to lead an Indigenous bid to host the 2030 Olympic and Paralympic Winter Games in British Columbia. A draft letter was presented for consideration.

Moved/Seconded

THAT a letter of support be provided to the 2030 Indigenous led Olympic and Paralympic Games that includes language that supports opportunity to further explore economic risks and benefits.

CARRIED

b. Verbal Report

Chief Administrative Officer reported that the Village of Pemberton, Squamish District and Squamish-Lillooet Regional District will be participating in a joint Emergency Operations Center (EOC) exercise on October 5th, 2022. The purpose of the exercise is to provide practice with a simulated emergency disaster in the area.

Moved/Seconded

THAT CAO Tracy's verbal report be received.

CARRIED

12.2 Corporate and Legislative Services

a. Community Enhancement Fund Contributions – Lil'wat Christmas Bureau and Pemberton Food Bank Christmas Hamper Program

Moved/Seconded

THAT a contribution, in the amount of \$500, from the Community Enhancement Fund to both the Lil'wat Christmas Bureau and the Pemberton Food Bank Christmas Hamper Program be approved.

CARRIED

b. Summer Street Food Pilot Program Review

Moved/Seconded

THAT the Summer Street Food pilot program be transitioned from a pilot to a permanent program.

AND THAT staff be directed to amend the Summer Street Food Policy to support the permanent program.

AND THAT staff be directed to prepare an amendment to Business Licence Bylaw No. 855, 2019, exempting Summer Street Food vendors from the cap on mobile vendor business licences.

CARRIED

At 5:57pm Colin Brown, Planner II joined the meeting in Council Chambers. Melissa Clements and Andrew Cuthbert from Urban Systems joined electronically.

12.3 Development Services

a. **Official Community Plan Review - Communication and Engagement Strategy and Work Plan**

Moved/Seconded

THAT the report, titled Official Community Plan Review – Communication and Engagement Strategy, and Work Plan be received for information.

CARRIED

At 6:17pm Mr. Brown, Mr. Cuthbert, and Ms. Clements left the meeting.

12.4 Finance

a. **TD Visa Borrowing Resolution**

Moved/Seconded

THAT Council of the Village of Pemberton authorizes staff to update the TD VISA Credit Cards with an increased borrowing limit;

AND THAT Council of the Village of Pemberton approve a Borrowing Resolution for securing the changes.

AND THAT Council approves the Chief Administrative Officer as an authorized user.

CARRIED

At 6:20pm Tom Csima, Manager Operations/Projects joined the meeting in Council Chambers.

12.5 Operations

a. **Snow and Ice Removal Policy and Airport Snow Clearing Policy**

Moved/Seconded

THAT Village of Pemberton Snow and Ice Removal Policy (PW-004) amendments be approved.

CARRIED

Moved/Seconded

THAT Village of Pemberton Airport Snow Removal Policy (PW-011) be

approved.
CARRIED

At 6:34pm Mr. Csima left the meeting.

At 6:35pm Mark Barevskis, Planning Consultant and Scott McRae, Manager of Development Services joined the meeting in Council Chambers.

13. BYLAWS

13.1 Bylaws for Third Reading

- a. **Village of Pemberton Zoning Amendment Comprehensive Development Zone 6 (SSCS Harrow Road Affordable Housing) Bylaw No. 936, 2022**

Moved/Seconded

THAT the Public Hearing meeting minutes be received.
CARRIED

Moved/Seconded

THAT Zoning Amendment Comprehensive Development Zone 6 (SSCS Harrow Road Affordable Housing) Bylaw No. 936, 2022 be given Third Reading.
CARRIED

At 6:41pm Mr. Barevskis and Mr. McRae left the meeting.

13.2 Bylaws for Adoption

- a. **Village of Pemberton Blasting Regulation Bylaw No 714, 2012, Amendment (Permit Duration) Bylaw No. 937, 2022**

Moved/Seconded

THAT Council gives fourth reading to and adopts Village of Pemberton Blasting Regulation Bylaw No 714, 2012, Amendment (Permit Duration) Bylaw No. 937, 2022.
CARRIED

- b. **Village of Pemberton Fees and Charges Bylaw No. 905, 2021, Amendment (Blasting) Bylaw No. 938, 2022.**

Moved/Seconded

THAT Council give fourth reading to and adopts Village of Pemberton Fees and Charges Bylaw No. 905, 2021, Amendment (Blasting) Bylaw No. 938, 2022.
CARRIED

14. MAYOR'S Report

Mayor Richman reported on meetings from the Squamish-Lillooet Regional District. The following topics were reported:

- Birken Recreation and Culture Society Presentation

- Citizens from the Sea to Sky Trail Presentation
- Third reading for Furry Creek OCP/Zoning Amendment
- Affordable housing opportunities in WedgeWoods
- SLRD Electoral Area C Official Community Plan and Zoning Amendment public hearing to be held October 27, 2022
- Approved Pemberton District Recreation Contribution Service Establishment Bylaw

Mayor Richman attended and reported on the Nukw7ántwal meeting held on September 23rd, 2022

15. COUNCILLORS' Reports

Councillor Noble and Councillor Craddock reported on attending Nukw7ántwal meeting.

16. CORRESPONDENCE

16.1 Correspondence for Action

- a. **Paige Bell, Area C resident, dated September 16, 2022, expressing concerns regarding the proposed cutting of trees and the potential of damage to cedar trees to facilitate construction of the section of the Friendship Trail along Pemberton Farm Road East.**

Moved/Seconded

THAT the correspondence be referred to staff for response.

CARRIED

- b. **Anna Lynch, Pemberton Arts Council, dated September 27, 2022, requesting letter of support for upcoming grant applications for funding of the 2023 Mountain Muse Festival and the 2023 Outside Voices Mural Project.**

Moved/Seconded

THAT letters of support be provided to the Pemberton Arts Council's to accompany grant funding applications for the 2023 Mountain Muse Festival and the 2023 Outside Voices Mural Project.

CARRIED

16.2 Correspondence for Information

- a. **The Honorable Mitzi Dean, Minister for Children and Family Development, announcing that** October will once again be declared Foster Family Month in British Columbia and encouraging Mayor and Council to celebrate foster families for the selfless work they do for the children, youth, and families of British Columbia.

Moved/Seconded

THAT information from The Honorable Mitzi Dean be received for information.

CARRIED

17. DECISION ON LATE BUSINESS

18. LATE BUSINESS

19. NOTICE OF MOTION

20. QUESTION PERIOD

21. IN CAMERA

Moved/Seconded

THAT the meeting is closed to the public in accordance with the *Community Charter* section 90 (1) (c) employee relations, (g) litigation or potential litigation, and (k) negotiations and related discussions that in the view of Council could reasonably expect to harm the interest of the municipality if they were held in public.

CARRIED

At 7:25pm Council moved in camera.

22. RISE WITH REPORT

At 7:29pm Council rose without report.

23. ADJOURNMENT OF REGULAR COUNCIL MEETING

Moved/Seconded

THAT the meeting be adjourned.

CARRIED

At 7:29pm the meeting was adjourned.

Mike Richman, Mayor

Sheena Fraser, Corporate Officer

Village of Pemberton
Financial Statements
December 31, 2021

Village of Pemberton

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For the year ended December 31, 2021

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Management's Responsibility

To the Mayor and Council of the Village of Pemberton,

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Village. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Mayor and Council fulfill these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Mayor and Council are also responsible for appointing the Village's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Mayor and Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Council and management to discuss their audit findings.

October 18, 2022

Chief Administrative Officer

Independent Auditor's Report

To the Mayor and Council of the Village of Pemberton,

Opinion

We have audited the financial statements of the Village of Pemberton (the "Village"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations and accumulated surplus, changes in net financial assets (debt), cash flows for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021, and the results of its operations, changes in net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the annual report. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we 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 when it becomes available 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.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

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

Independent Auditor's Report

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Kelowna, British Columbia

October 18, 2022



Chartered Professional Accountants

Village of Pemberton
Statement of Financial Position

As at December 31, 2021

	2021	2020
Financial assets		
Cash and cash equivalents <i>(Note 2)</i>	11,796,515	8,171,229
Accounts receivable <i>(Note 3)</i>	1,651,639	2,362,751
Investments in government business partnerships <i>(Note 4)</i>	257,381	-
Municipal Finance Authority debt reserve	101,320	99,625
	13,806,855	10,633,605
Financial liabilities		
Accounts payable and accrued liabilities <i>(Note 5)</i>	1,250,905	1,874,725
Deferred revenue <i>(Note 6)</i>	4,209,011	2,634,160
Deposits and permits	2,274,052	1,768,794
Long-term debt <i>(Note 7)</i>	4,083,682	4,258,763
	11,817,650	10,536,442
Net financial assets (debt)	1,989,205	97,163
Non-financial assets		
Prepaid expenses	168,698	245,858
Tangible capital assets <i>(Schedule 1)</i>	31,793,846	30,654,595
	31,962,544	30,900,453
Accumulated surplus <i>(Note 8)</i>	33,951,749	30,997,616

Commitments and contingencies *(Note 11)*

Mayor

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Statement of Operations and Accumulated Surplus
For the year ended December 31, 2021

	Budget (Note 13)	2021	2020
Revenue			
Taxation (Note 10)	2,440,992	2,349,257	2,185,141
Water and sewer user rates	2,034,447	2,237,148	2,091,516
Government transfers (Note 9)			
Federal and provincial	4,989,416	2,006,983	1,466,872
Other local governments	1,848,338	1,473,239	1,315,302
Other	695,960	1,560,612	560,875
User charges	2,315,887	1,129,930	576,785
Contributions	-	504,307	24,440
Earnings from government business partnership (Note 4)	-	257,381	-
Penalties and interest income	32,500	66,802	103,802
Investment income	27,860	22,819	47,991
	14,385,400	11,608,478	8,372,724
Expenses			
General government	3,497,504	2,508,269	1,730,971
Fire protection services	701,857	975,529	711,743
Development and planning services	748,153	617,569	391,079
Public works and parks	1,317,678	1,167,307	922,181
Recreation services	1,293,107	1,030,129	1,023,748
Water utility	1,010,408	1,080,271	1,050,948
Sewer utility	1,279,481	1,162,719	1,164,787
Airport services	124,521	112,552	126,934
	9,972,709	8,654,345	7,122,391
Annual surplus	4,412,691	2,954,133	1,250,333
Accumulated surplus, beginning of year	30,997,616	30,997,616	29,747,283
Accumulated surplus (Note 8)	35,410,307	33,951,749	30,997,616

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Statement of Changes in Net Financial Assets (Debt)

For the year ended December 31, 2021

	Budget (Note 13)	2021	2020
Annual surplus	4,412,691	2,954,133	1,250,333
Acquisition of tangible capital assets	(7,495,858)	(2,330,994)	(713,863)
Amortization of tangible capital assets	1,234,066	1,191,743	1,136,461
	(6,261,792)	(1,139,251)	422,598
Change in prepaid expenses	-	77,160	(101,360)
Increase (decrease) in net debt	(1,849,101)	1,892,042	1,571,571
Net financial assets (debt), beginning of year	97,163	97,163	(1,474,408)
Net financial assets (debt), end of year	(1,751,938)	1,989,205	97,163

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Statement of Cash Flows

For the year ended December 31, 2021

	2021	2020
Cash provided by (used for) the following activities		
Operating Activities		
Annual surplus	2,954,133	1,250,333
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	1,191,743	1,136,461
Income from government business partnerships	(257,381)	-
Actuarial reduction of debt	(110,775)	(105,953)
Change in financial assets and liabilities:		
Accounts receivable	711,112	323,982
Municipal Finance Authority debt reserve	(1,695)	(2,008)
Accounts payable and accrued liabilities	(623,820)	442,006
Deferred revenue	1,574,851	685,218
Deposits and permits	505,258	455,988
Change in non-financial assets:		
Prepaid expenses	77,160	(101,360)
	6,020,586	4,084,667
Capital Activities		
Acquisition of tangible capital assets	(2,330,994)	(713,863)
Financing Activities		
Principal repayments of long-term debt	(393,917)	(383,910)
Advances of long-term debt	329,611	20,516
	(64,306)	(363,394)
Increase in cash and cash equivalents	3,625,286	3,007,410
Cash and cash equivalents, beginning of year	8,171,229	5,163,819
Cash and cash equivalents, end of year	11,796,515	8,171,229

The accompanying notes are an integral part of these financial statements

Village of Pemberton

Notes to the Financial Statements

For the year ended December 31, 2021

The Village of Pemberton (the "Village") was incorporated as a Village in 1956 under 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 general government, fire protection, planning and development, recreation, public works, parks and cultural services, water utility, sewer utility, and airport services.

The Village is committed to building and maintaining a village which preserves and enhances the natural environment, heritage and uniqueness of the community. The Village's objectives are to provide open, fair, and responsive government, recognizing the impact of decisions on the residents of the community; to provide opportunities for commerce and industry; and to deliver municipal services in an effective manner at a cost acceptable to the taxpayers.

Impact on operations of COVID-19

In early March 2020 the impact of the global outbreak of COVID-19 began to have a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders.

Due to the on-going COVID-19 pandemic the Village experienced interruption to regular business, however the negative impact to service levels and operations were minimized in the year and mitigated through use of the COVID Restart Fund.

At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Village as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause supply chain disruptions, staff shortages, and increased government regulations, all of which may negatively impact the Village's business and financial condition.

1. Significant accounting policies

The financial statements of the Village are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of CPA Canada. Significant accounting policies adopted by the Village are as follows:

(a) Reporting entity

The financial statements of the Village reflect the combination of all assets, liabilities, revenues, expenses and accumulated surplus of the Village. Inter-departmental balances and transactions have been eliminated.

The Village's government business partnership, the Speikúmtm Community Forest Limited Partnership, which is owned and controlled by the Village and not dependent on the Village for their continuing operations, are included in the financial statements using the modified equity method.

The modified equity method of accounting is modified only to the extent that the business entity accounting principles are not adjusted to confirm to those of the Village. Thus, the Village's investment in these entities is recorded at acquisition cost and is increased for the proportionate share of post-acquisition earnings and decreased by post-acquisition losses and distributions received.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

(b) Basis of accounting

The Village 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 the creation of a legal obligation to pay.

(c) Property tax and other revenues

Property tax revenue is recognized at the date property tax notices are issued, based on property assessment values issued by BC Assessment for the current year and tax rates established annually by bylaw. Assessments are subject to appeal and tax adjustments are recorded when the results of appeals are known.

Water and sewer user rates, connection fees, sale of services, interest and penalties are recognized as revenue in the year the related service is provided.

(d) Government transfers

Government transfers are recognized as revenue in the period the transfers are authorized and any eligibility criteria have been met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability and recognized in the statement of operations as revenue as the stipulation liabilities are settled.

(e) Deferred revenue

Deferred revenue represents development cost charges (DCCs), licenses and other fees which have been collected, but for which the related services or expense have yet to be performed or incurred. These amounts will be recognized as revenues in the fiscal year the services are performed or expenditures incurred.

(f) Investment income

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

(g) Reserves

Reserves for operating and capital purposes represent amounts reserved either internally or by statute for specific future purposes.

(h) Cash and cash equivalents

Cash and cash equivalents include cash and highly liquid investments with a term to maturity of 90 days or less at acquisition and readily convertible to cash.

1. Significant accounting policies (continued)

(i) Long-term debt

Long-term debt is recorded net of principal repayments and actuarial adjustments.

(j) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Village is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2021. No liability has been recorded at December 31, 2021 as no contaminated sites existed.

(k) 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.

(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
Buildings and building improvements	5 - 50
Engineering structures	10 - 40
Machinery, equipment, and vehicles	5 - 25
Water systems	5 - 50
Sewer systems	10 - 50

Annual amortization is charged in the year of acquisition. Amortization is charged to the date the asset is sold in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of 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) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

1. Significant accounting policies (continued)

(k) Non-financial assets (continued)

(iv) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(v) Interest capitalization

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

(l) Use of estimates

The preparation of 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 revenues and expenses during the period.

Significant estimates include assumptions used in estimating provisions for accrued liabilities, estimated useful lives of tangible capital assets, and valuation of accounts receivable.

Liabilities for contaminated sites are estimated based on the best information available regarding potential contamination where the Village is responsible.

(m) Employee future benefits

The Village and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer defined benefit pension plan, the Village's contributions are expensed as incurred.

(n) Expenses

Expenses are recognized as they are incurred and measurable based on receipt of goods or services and/or the creation of a legal obligation to pay.

(o) Prepaid expenses

Various items are included in prepaid expenses including insurance and deposits. These items are intended to be included in expenses in the next financial reporting period and as such are not considered financial instruments.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

2. Cash and cash equivalents

	2021	2020
Restricted cash and cash equivalents		
Development cost charges	1,773,116	1,253,569
Unrestricted cash and cash equivalents	10,023,399	6,917,660
	11,796,515	8,171,229

Cash equivalents include investments in Municipal Finance Authority Money Market Fund and term deposits.

3. Accounts receivable

	2021	2020
Trade receivables	1,052,674	1,718,587
Taxes receivable	333,492	437,312
Goods and Services Tax receivable	144,039	117,329
Utilities receivable	121,434	89,523
	1,651,639	2,362,751

4. Investments in government business partnerships

The Village has an investment in the following entity:

	2020 total investment	Share of earnings	Withdrawals	2021 total Investment
Government business partnerships:				
Speikúmtn Community Forest Limited Partnership (50% ownership)	-	257,381	-	257,381

Summary audited financial information for the Village's government business partnership, accounted for using the modified equity method, for the respective year-end is as follows:

	Speikúmtn Community Forest Limited Partnership As at December 31, 2021
Assets	
Cash	399,975
Other current assets	(2,540)
Log inventory	400
Deferred development costs	168,613
	566,448
Liabilities	
Current liabilities	51,635
	514,813
Total revenues	945,932
Total expenses	431,119
	514,813

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

5. Accounts payable and accrued liabilities

	2021	2020
Trade payables and accrued liabilities	907,641	658,364
Wages payable	231,276	309,176
Government remittances	111,988	907,185
	1,250,905	1,874,725

6. Deferred revenue

	December 31, 2020	Collections	Transfers	December 31, 2021
Development cost charges				
General	376,483	122,178	(948)	497,713
Water utility	25,668	101,738	(440)	126,966
Sewer utility	558,119	208,813	(930)	766,002
Parks	264,195	78,701	-	342,896
Drainage	29,104	10,434	-	39,538
	1,253,569	521,864	(2,318)	1,773,115
Deferred revenue				
Canada Community-Building Fund	682,093	342,288	(10,063)	1,014,318
Deferred grants	102,863	1,212,709	(93,433)	1,222,139
Future local improvements	488,181	-	(377,228)	110,953
Prepaid utilities and taxes	107,454	88,486	(107,454)	88,486
	1,380,591	1,643,483	(588,178)	2,435,896
	2,634,160	2,165,347	(590,496)	4,209,011

Gas tax funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Village and the Union of British Columbia Municipalities. Gas tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

7. Long-term debt

	2021	2020
Outstanding debt, beginning of year	4,258,763	4,728,110
Issues of debt	329,611	20,516
Repayment of debt	(393,917)	(383,910)
Actuarial reduction of debt	(110,775)	(105,953)
	4,083,682	4,258,763

Bylaw	Year Maturing	% Rate	Cash Payments		Balance Outstanding	
			Interest	Principal	2021	2020
427	2022	3.05	11,375	19,658	49,674	96,983
515	2025	1.80	19,110	85,572	552,257	680,417
580	2036	3.00	35,273	35,939	1,295,995	1,358,229
756	2024	3.00	8,100	22,488	92,378	120,834
776	2040	2.75	33,000	30,809	998,199	1,034,789
795	2036	2.10	11,204	19,856	428,118	450,466
1433	2021	Variable	87	23,690	-	23,690
N/A	2021	Variable	30	10,783	-	10,783
N/A	2027	Variable	2,117	35,632	207,650	243,282
N/A	2023	Variable	118	6,237	9,656	15,893
N/A	2023	Variable	118	6,237	9,656	15,893
N/A	2023	Variable	48	2,496	3,861	6,357
N/A	2023	Variable	70	3,559	5,848	9,407
N/A	2023	Variable	236	12,478	19,309	31,787
N/A	2023	Variable	668	35,354	54,707	90,061
N/A	2024	Variable	213	7,169	19,631	26,800
N/A	2024	Variable	354	6,192	16,944	23,136
N/A	2023	Variable	354	6,812	13,144	19,956
N/A	2026	Variable	233	4,402	40,598	-
N/A	2026	Variable	1,065	18,554	266,057	-
			123,773	393,917	4,083,682	4,258,763

The estimated aggregate repayments on long-term debt over the next five years are as follows:

2022	401,780
2023	338,126
2024	290,990
2025	661,871
2026	151,513

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

8. Accumulated surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2021	2020
Surplus		
Invested in tangible capital assets	27,710,164	26,395,831
Invested in government business partnerships	257,381	-
Unrestricted	442,988	727,085
	28,410,533	27,122,916
Non-statutory reserves		
General reserve	180,844	102,300
Reserves set aside by Council		
Centennial building	7,161	7,161
Capital	511,361	288,983
CAC Reserve	720,537	537,267
Recreation	917,338	302,638
Fire department	803,000	495,791
Water – general	1,310,939	1,077,753
Sewer – general	277,403	94,438
Transit	118,596	84,829
COVID Restart (<i>Note 15</i>)	694,037	883,540
	5,360,372	3,772,400
	33,951,749	30,997,616

9. Government transfers

The government transfers reported on the statement of operations are:

	2021	2020
Federal and provincial grants		
COVID Restart	-	987,000
Social assistance and community development	413,384	396,964
Miscellaneous	103,382	36,286
Capital improvements	1,484,918	24,395
Gas tax	5,299	22,227
	2,006,983	1,466,872
Other municipalities and regional districts		
Recreation services	1,010,988	921,935
Fire protection	307,233	304,847
Rescue services	89,018	80,799
Other	66,000	7,721
	1,473,239	1,315,302
Total government transfer revenues	3,480,222	2,782,174

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

10. Taxation

Taxation revenue, reported on the statement of operations, is made up of the following:

	2021	2020
Municipal and school property taxes levied	5,638,567	4,874,275
Payments in-lieu of taxes	70,589	81,461
	5,709,156	4,955,736
Less transfers to other governments		
Province of B.C. – School taxes	1,732,861	1,218,843
Squamish-Lillooet Regional District	1,251,555	1,197,857
Policing costs	272,388	262,424
B.C. Assessment Authority	60,164	56,289
Sea to Sky Regional Hospital District	42,670	34,944
Municipal Finance Authority	261	238
	3,359,899	2,770,595
Net taxation revenue available for municipal purposes	2,349,257	2,185,141

11. Commitments and contingencies

- (a) The Village of Pemberton debt is, under the provisions of the Local Government Act, a direct, joint and several liability of the Squamish-Lillooet Regional District and each member municipality within the Regional District, including the Village of Pemberton. The loan agreements with the Regional District and the Municipal Finance Authority provide that if any time the scheduled payments provided for in the agreements are not sufficient to meet the Authority's obligations in respect to such borrowings, the resulting deficiency becomes a liability of the Village.
- (b) The Village and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment 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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Village of Pemberton paid \$225,825 (2020 - \$217,405) for employer contributions to the plan in fiscal 2021. The next valuation will be as at December 31, 2021, with results available in 2022.

11. Commitments and contingencies (continued)

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.

- (c) From time to time, the Village is brought forth as defendant in various lawsuits. The Village reviews its exposure to any potential litigation, for which it would not be covered by insurance, and assesses whether a successful claim against the Village would significantly affect the financial statements of the Village. Management has determined that potential liabilities, if any, arising from these claims will not be significant to the financial statements.
- (d) The Village is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the *Insurance Act* of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact on any subscriber. Under the Reciprocal Insurance Exchange Agreement the Village is assessed a premium and specific deductible for its claims based on population. The obligation of the Village with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, and not joint and several.

12. Segmented information

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

(i) General government

General government operations provide the functions of corporate administration, finance, human resources, legislative services, building services and maintenance, and any other functions not categorized to a specific department.

(ii) Fire protection services

The Fire department is responsible to provide fire suppression services, fire prevention programs, training and education related to prevention, and detection or extinguishment of fires.

(iii) Development and planning services

Development and planning services work to achieve the Village's goals to maintain and enhance community spirit and vitality and use of public space. It does so through official community plans, urban design, zoning and other policy initiatives.

(iv) Recreation services

Recreation services include various recreational programs, facilities and parks operations.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

12. Segmented information (continued)

(v) Public works and parks

The public works and parks 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.

(vi) Water and sewer utilities

The Village is responsible for environmental programs including the engineering and operation of the potable drinking water and wastewater systems.

(vii) Airport services

The Village operates the Pemberton Regional Airport, collecting landing and lease fees and maintaining the grounds and facilities.

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's budgeted net expenditure. User charges and other revenue have been allocated to the segments based upon the segment that generated the revenue.

Government transfers have been allocated to the segment based upon the purpose for which the transfer was made. Development charges earned and developer contributions received were allocated to the segment for which the charge was collected.

13. Budget data

The budget data presented in these financial statements is based upon the 2021 operating and capital budgets adopted by Council on April 13, 2021. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Surplus – Statement of Operations	4,412,691
Adjust for budgeted non-cash items included in statement of operations	
Amortization of tangible capital assets	1,234,066
Adjust for budgeted cash items not included in statement of operations	
Capital expenditures	(7,495,858)
Loan proceeds	420,000
Reduction in long-term debt	(229,843)
Capital equipment loans repayments	(180,538)
Transfers from Statutory Reserves	532,540
Transfers from Non-Statutory Reserves	1,399,468
Transfers to Non-Statutory Reserves	(849,908)
Transfers from Unrestricted Surplus	757,382
Total adjustments	(4,412,691)
Financial plan balance	-

14. Comparative Figures

Certain comparative figures have been reclassified to conform with current year's presentation.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

15. Schedule of COVID Restart Fund Revenues and Disbursements

COVID-19 Safe Restart funding is provided by the Province of British Columbia. COVID-19 Safe Restart funding may be used towards designated categories that address the impacts of COVID-19. Eligible costs will include:

- addressing revenues shortfalls;
- facility reopening and operating costs;
- emergency planning and response costs;
- bylaw enforcement and protective services like fire protection and police;
- computer and other electronic technology costs (to improve interconnectivity and virtual communications);
- services for vulnerable persons (e.g. persons living with disabilities, mental illness or addictions, persons experiencing homelessness or other vulnerabilities); and
- other related costs.

Revenues under the COVID-19 Safe Restart program have been recognized when allocated to the Municipality. The Municipality continues to track the unspent amounts in the General Financial Stabilization Reserve. The continuity of this fund is presented in the table below:

	2021	2020
COVID Restart Fund, beginning of year	883,540	-
COVID Restart Fund Revenues	-	987,000
Interest earned on COVID Restart Funds	7,051	
Eligible expenses incurred:		
Capital Expenditures	102,865	-
Technology and communication expenses	58,600	45,662
Repairs and Maintenance	16,722	-
Administrative Salaries	14,567	-
Cleaning Supplies	3,800	15,690
Revenue losses	-	28,512
Additional cleaning/contractors	-	6,667
Signage	-	5,084
Advertising expenses	-	1,619
Bylaw expenses	-	226
Total eligible expenses incurred	203,605	103,460
COVID Restart Fund, end of year	694,037	883,540

Village of Pemberton
Schedule 1 - Tangible Capital Assets

For the year ended December 31, 2021

2021	Land	Buildings	Engineering Structures	Machinery, Equipment, and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
Cost								
Balance, beginning of year	1,996,062	2,221,160	15,897,299	4,657,475	7,074,152	13,847,032	437,234	46,130,414
Disposals and transfers	-	-	-	-	-	-	-	-
Additions	-	42,970	1,544,342	368,924	309,414	37,730	27,614	2,330,994
Balance, end of year	1,996,062	2,264,130	17,441,641	5,026,399	7,383,566	13,884,762	464,848	48,461,408
Accumulated amortization								
Balance, beginning of year	-	729,248	4,251,171	3,472,262	1,890,848	5,132,290	-	15,475,819
Amortization Expense	-	67,679	380,798	271,917	177,502	293,847	-	1,191,743
Balance, end of year	-	796,927	4,631,969	3,744,179	2,068,350	5,426,137	-	16,667,562
Net book value, end of year	1,996,062	1,467,203	12,809,672	1,282,220	5,315,216	8,458,625	464,848	31,793,846

2020	Land	Buildings	Engineering Structures	Machinery, Equipment, and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
Cost								
Balance, beginning of year	1,996,062	2,202,488	15,596,845	4,631,595	6,938,116	13,401,023	650,422	45,416,551
Disposals and transfers	-	-	213,188	-	-	-	(213,188)	-
Additions	-	18,672	87,266	25,880	136,036	446,009	-	713,863
Balance, end of year	1,996,062	2,221,160	15,897,299	4,657,475	7,074,152	13,847,032	437,234	46,130,414
Accumulated amortization								
Balance, beginning of year	-	663,660	3,877,868	3,217,525	1,738,089	4,842,216	-	14,339,358
Amortization Expense	-	65,588	373,303	254,737	152,759	290,074	-	1,136,461
Balance, end of year	-	729,248	4,251,171	3,472,262	1,890,848	5,132,290	-	15,475,819
Net book value, end of year	1,996,062	1,491,912	11,646,128	1,185,213	5,183,304	8,714,742	437,234	30,654,595

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$1,556,945 (2020 - \$3,396,676)

Village of Pemberton
Schedule 2 - Segmented Information
For the year ended December 31, 2021

2021	General Government	Fire Protection Services	Development and Planning Service	Public Works and Parks	Recreation	Water Utility	Sewer Utility	Airport Services	Total
Revenues									
Taxation	981,926	335,531	241,682	454,399	-	99,985	212,064	23,670	2,349,257
Water and sewer user rates	-	-	-	-	-	1,207,579	1,029,569	-	2,237,148
Government transfers	513,409	468,757	-	1,484,918	1,013,138	-	-	-	3,480,222
Other	510,338	382,783	136,198	7,811	408,090	39,109	69,511	6,772	1,560,612
User charges	383,834	-	704,258	-	-	-	-	41,838	1,129,930
Contributions	139,816	67,971	-	296,520	-	-	-	-	504,307
Earnings from government business partnerships	257,381	-	-	-	-	-	-	-	257,381
Penalties and interest	66,802	-	-	-	-	-	-	-	66,802
Investment income	15,457	-	-	-	5,767	547	1,048	-	22,819
Balance, end of year	2,868,963	1,255,042	1,082,138	2,243,648	1,426,995	1,347,220	1,312,192	72,280	11,608,478
Expenses									
Wages, salaries	391,051	598,134	383,959	750,010	530,425	511,335	511,999	55,079	3,731,992
Materials, supplies and contracted services	1,415,969	363,277	233,610	415,343	499,324	333,737	290,768	35,608	3,587,636
Debt servicing	2,718	14,118	-	1,954	380	57,698	66,105	-	142,973
Amortization	698,531	-	-	-	-	177,501	293,847	21,865	1,191,744
	2,508,269	975,529	617,569	1,167,307	1,030,129	1,080,271	1,162,719	112,552	8,654,345
Annual surplus (deficit)	360,694	279,513	464,569	1,076,341	396,866	266,949	149,473	(40,272)	2,954,133

Village of Pemberton
Schedule 2 - Segmented Information (Continued)

For the year ended December 31, 2021

2020	General Government	Fire Protection Services	Development and Planning Service	Public Works and Parks	Recreation	Water Utility	Sewer Utility	Airport Services	Total
Revenues									
Taxation	784,864	475,651	177,325	417,961	-	99,994	200,309	29,037	2,185,141
Water and sewer user rates	-	-	-	-	-	1,162,428	929,088	-	2,091,516
Government transfers	1,440,759	385,646	-	32,694	923,075	-	-	-	2,782,174
Other	111,289	19,274	74,144	2,578	244,324	34,796	69,316	5,154	560,875
User charges	192,528	-	331,652	-	-	-	-	52,605	576,785
Contributions	-	-	24,440	-	-	-	-	-	24,440
Penalties and interest	79,424	-	-	-	-	12,840	11,538	-	103,802
Investment income	44,680	-	-	-	1,420	648	1,243	-	47,991
Balance, end of year	2,653,544	880,571	607,561	453,233	1,168,819	1,310,706	1,211,494	86,796	8,372,724
Expenses									
Wages, salaries	638,810	360,191	232,986	544,196	479,766	483,028	516,861	41,471	3,297,309
Materials, supplies and contracted services	445,308	339,676	158,093	374,193	543,418	364,027	283,840	32,773	2,541,328
Debt servicing	5,513	11,876	-	3,792	564	51,536	74,012	-	147,293
Amortization	641,340	-	-	-	-	152,357	290,074	52,690	1,136,461
	1,730,971	711,743	391,079	922,181	1,023,748	1,050,948	1,164,787	126,934	7,122,391
Annual surplus (deficit)	922,573	168,828	216,482	(468,948)	145,071	259,758	46,707	(40,138)	1,250,333

Date: Tuesday, October 18, 2022

To: Council

From: Elizabeth Tracy, Chief Administrative Officer

Subject: Office of the CAO 2022 Third Quarter Strategic Priorities Update

PURPOSE

The purpose of this report is to provide Council with an update on the Strategic Priorities and activities of the Office of the CAO for the third quarter of 2022.

BACKGROUND

Quarterly reports will be provided throughout the year as a means of keeping Council up to date with the Village's Strategic Priorities and Office of the CAO projects and activities.

DISCUSSION & COMMENTS

The third quarter of 2022 was busy as the new Chief Administrative Officer continued with onboarding activities and continued to become familiar with the organization.

The following sections detail the tasks/projects undertaken in the third quarter for the Office of the CAO:

Emergency Management:

The following provides third quarter Updates for the Emergency Program Coordinator:

- Onboarded and completed management training for the new Evacuee Registration Assistance tool linked to the Emergency Support Services Modernization project.
- Attended and participated in the Indigenous & Intercultural Awareness Training session.
- Maintained situational awareness and regional coordination on the Provincial freshet, wildfire, and extreme heat emergencies by attending frequent EMBC Coordination Calls.
- Began initial stages of Business Continuity Planning.
- Participated in regional discussions around Emergency Support Services.
- Managed the significant planning and preparation for the joint Emergency Operations Centre flood evacuation exercise in partnership with the Squamish-Lillooet Regional (SLRD) and District of Squamish (DOS) held on October 5th.
- Assisted with the grant application to the Community Emergency Preparedness Fund Disaster Risk Reduction and Climate Adaptation funding stream for the Mt. Meager slope stabilization project being led by the Pemberton Valley Dyking District (PVDD).

Communications and Grant

The following provides third quarter Updates for the Communications and Grant Coordinator:

- Submitted grant funding applications to the BC Healthy Communities Age-friendly Communities and the Natural Infrastructure Fund grant programs and assisted with the submission and administration of a further three funding applications.
- Facilitated the submission of two flow-through grant applications for partner organizations.
- Coordinated the Village-wide Public Art Competition to source artwork to beautify the BC Hydro boxes including all communications, collateral design, webpage development, correspondence with entrants and winners, coordination of adjudication committee and distribution of prizes.
- Managed the official opening of the Pemberton Bike Skills Park, held on July 16, 2022, including collateral design and development, event promotion and advertising, engagement of Village, Pemberton Off Road Cycling Association (PORCA) and Lil'wat representatives, development and distribution of media release, media advisory, speaking notes and event run order and event logistics.
- Developed and rolled out Communications Plans for Village of Pemberton Property Taxes campaign and 2022 Election.
- Provided communications and community engagement support to consultants in the development of the Official Community Plan (OCP) Review Communications and Public Engagement Strategy.
- Provided communications support and strategic advice for key Village projects and community issues including the Pemberton Community Basketball Court, 2022 Local Election, Water Conservation and BC Transit strike.
- Compiled and distributed six issues of the Village eNewsletter to the public and four issues of the Staff eNewsletter to Village staff.
- Attended in Indigenous & Intercultural Awareness training, Insights Discovery Session and IAP2 Foundations in Public Participation: Planning training.
- Provided ongoing strategic communications support, collateral, advertising and signage design and development, public relations and media support, website and social media management and grant administrative support to various departments across the Village.

Human Resources

The following provides third quarter Updates for the Human Resources Coordinator:

- Onboarded:
 1. Bylaw Enforcement & Animal Control Officer
 2. Operations Administrative Assistant
 3. Program Leader – Recreation
 4. x2 casual Recreation staff

- Supported internal transfer of:
 1. Fire Chief
- Offboarded:
 1. Legislative Assistant
 2. Parks Labourer
- Ongoing recruitment activity for Building Official and Deputy Fire Chief
- Reviewed and updated non-union job descriptions for the compensation review project
- Analysis and identification of 12 comparable organisations for our compensation consultants to target within the compensation review project
- Submission of Village of Pemberton compensation data to compensation consultants
- Coordinated Insights Discovery workshop for Leadership team and OCAO team
- Coordinated Summer BBQ event for Village Staff
- Concluded the grant process for Canada Summer Jobs and CPRA (Canada Parks and Recreation Association) Youth Employment Experience
- Submitted five (5) applications for Work BC Skills Training Grant
- Finalised and communicated the new internal Bullying Harassment & Discrimination Policy
- Started investigating a Parental Leave Policy for Council Members

Executive Assistant

The following provides third quarter Updates for the Executive Assistant who is supporting the CAO on several ongoing initiatives and projects in addition to the following:

- Coordinated the working group for the Municipal Hall and Fire Hall development, including an on-site visit.
- Coordinated attendance for Council & CAO at the annual UBCM Conference
- Represented the Village as a liaison to the Regional Economic Development Collaborative, Sea to Sky Destination Management Committee and Tourism Pemberton
- Attended the Nukw7ántwal Organizing Committee meetings, coordinated and attended the Nukw7ántwal Regional Gathering
- Arranged Cultural Safety and Humility training for all Pemberton Fire Rescue Staff
- Liaised with Ministry of Transportation and Infrastructure (MOTI) and Forests, Lands and Natural Resource Operations (FLNRO) to arrange and coordinate a sub-tenure agreement of the Crown Land Lease at Lillooet River Bridge for MOTI's use as a laydown area
- Assisted the Communications and Grants Coordinator in the official opening of the Bike Skills Park
- Developed Village communications for National Day for Truth and Reconciliation 2022

Strategic Priorities

The list of Strategic Priorities and Operational Priorities is attached and includes updates on the status of each initiative and/or project. As noted in previous reports, while some initiatives were expected to have been completed by end of 2021, due to workload, recruiting initiatives and the COVID-19 pandemic, some were deferred and are slated for completion in 2022 or on hold or paused due to circumstances beyond our control. An update to the priorities has resulted in the completion date of some projects being moved to 2023.

COMMUNICATIONS

There are no communications considerations at this time.

LEGAL CONSIDERATIONS

There are no legal, legislative or regulatory considerations at this time.

IMPACT ON BUDGET & STAFFING

There are no impacts to the budget or staff hours as the activities undertaken by Staff noted above are operational and incorporated into the day-to-day activities of each department.

INTERDEPARTMENTAL IMPACT & APPROVAL

There are no interdepartmental impacts or approvals required.

COMMUNITY CLIMATE ACTION PLAN

All reports to Council will include identification as to how a project/initiative or plan aligns with the Community Climate Action Plan. In this regard, reporting on the status of Strategic Priorities and updating Council on departmental workplans through quarterly reports aligns with Leadership 1.2 as provided below:

Strategy	Action	Comments
LEADERSHIP 1.2 – Building Staff and Financial Capacity for implementation	a. Report on climate action or sustainability implications in relevant reports to Council.	Implemented 08.03.2022

ALTERNATIVE OPTIONS

There are no alternative options for consideration

RECOMMENDATIONS

THAT Council receives the Office of the CAO 2022 Third Quarter Strategic Priorities Update for information.

ATTACHMENTS:

Appendix A: Third Quarter Strategic Priorities Chart and Status Worksheet

Submitted by:	Elizabeth Tracy, Chief Administrative Officer
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer

Village of Pemberton					
Project Status Update					
18-Oct-22					
Council					
NOW	Project	Department	Status	Completion Date	Comments
1.	COMMUNITY CLIMATE ACTION PLAN	DS	COMPLETED	Ongoing	Adopted March 8, 2022; Launch held April 6th; implementation of actions expected to proceed in 2023.
2.	MUNICIPAL FACILITIES	CAO	In Progress	Fall, 2022	Design contract awarded in January 2022; Staff continue to work with the consultants on fire and municipal hall design and space considerations; Design rendering expected in Q4 of 2022.
3.	ASSET MANAGEMENT	CAO/ Finance/ Ops	In Progress	2022	Staff is entering the final phase of the Asset Management Plan data review, having made progress on the Asset Management Plan in working with the consultant. The Asset Management Financial Strategy will be completed in the upcoming quarter and rolled out to select staff and Council. The UBCM grant and FCM grant are now extended and finally aligned with reporting deadlines.
4.	OCP UPDATE	DS	Active	2024	Contract awarded June, 2022. OCP Review/Audit underway. An update on the OCP Review plan was provided at the October 4, 2022 Council Meeting. The OCP public engagement program will be launched in January 2023.
5.	DAYCARE EXPANSION	DS/ Corp	In Progress	Estimated Fall, 2023	Development of the RFP took place in July and the RFP was issued in late August. Review of bids, contract award and site prep will take place in the 4th
6.	IMPROVED MONITORING (floods & landslides)	CAO	Ongoing		Monitoring of Lillooet River and Mt. Currie, prioritization of flood mitigation projects and grant applications. Applied for Mount Meager Stabilization flow through grant Fall 2022. Met with the Minister of Forestry at UBCM and following up with the members of the Emergency Management Committee in early 2023 with an in-person meeting with ministry representatives.
7.	REGIONAL TRANSIT	CAO	In Progress	2023	Reinvigoration of the project began in Summer 2022; committee met with the Minister of Transportation at UBCM regarding support for a proposed pilot project. The minister is supportive of the use of BC Transit for the delivery as well as potential support from gas tax to support service increases. Work to continue with the province through fall 2022 and winter 2023.

Date: Tuesday, October 18, 2022

To: Elizabeth Tracy, Chief Administrative Officer

From: Sheena Fraser, Manager, Corporate & Legislative Services

Subject: 2022 Third Quarter Regular Council Meeting Outstanding Resolutions Update

PURPOSE

The purpose of this report is to present to Council a list of the resolutions from previous regular meetings for which action is incomplete or in progress as of September 30, 2022.

BACKGROUND

Staff maintains a resolution and action item tracking sheet, updated after each council meeting, for administrative purposes. The listing is presented to Council quarterly to inform Council of progress on outstanding actions and resolutions.

DISCUSSION & COMMENTS

Staff initiates action when directed by Council through resolutions made at regular or special council meetings. Staff work diligently to move all directions from Council forward in a timely and efficient manner. However, in some cases, it may not be possible or advantageous to commence an action immediately. If the direction does not align with the current strategic plan, priorities, or work plans, or is not included in the current budget, Staff may review and adjust the work plan or budget before commencing initiatives. As well, some actions are dependent on other projects still in process or require contribution from other jurisdictions or authorities.

The outstanding resolutions listing is used to track resolutions to ensure all directions are accounted for. The current listing of outstanding items and their status is attached as **Appendix A**.

One outstanding resolution, Boundary Extension, has been held over from previous Council. Staff are reviewing options and will bring this back to Council for consideration at a future meeting.

COMMUNICATIONS

The outstanding resolutions listing update does not include a communications element.

LEGAL CONSIDERATIONS

There are no legal considerations.

IMPACT ON BUDGET & STAFFING

There is no impact on budget or staffing.

INTERDEPARTMENTAL IMPACT & APPROVAL

The report has no impact on other departments and no approvals are required.

COMMUNITY CLIMATE ACTION PLAN

The outstanding resolutions report has no impact on the Community Climate Action Plan strategies.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

There is no impact on the region or neighbouring jurisdictions.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT Council receives the 2022 Third Quarter Regular Council Meeting Outstanding Resolutions Update for information

ATTACHMENTS:

Appendix A: 2022 Third Quarter Regular Council Meeting Outstanding Resolution Listing

Prepared By:	Sheena Fraser, Manager, Corporate & Legislative Services
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer

REGULAR COUNCIL OUTSTANDING RESOLUTION LISTING
2022 Third Quarter Update

APPENDIX A

Mtg No	Date	Topic	Resolution	Comment
1472	12-June-18	Boundary Extension	THAT Staff explore the possibility of a smaller boundary extension initiative that would include only the lands occupied by the independent power projects and present this information at a future Committee of the Whole meeting.	STATUS UPDATE: This has been reviewed at a high level and as the IPP's are not contiguous with the Village boundaries there are governance elements that must be considered that will impact the review process. This will be explored when consideration is given to a smaller boundary expansion that must be undertaken to address administrative errors.
1539	01-June-21	Crown Land Tenure Application – Lillooet River Park and Boat Launch	THAT Staff consider options that would see the existing Crown land tenure area, held by the Village, of the Lillooet River Bridge area, also known as: BLOCK A OF DISTRICT LOTS 204 AND 8746, LILLOOET DISTRICT protected for public purposes; AND THAT Staff consult with the Squamish-Lillooet Regional District Staff to discuss options.	STATUS UPDATE: This matter has been referred to staff for incorporation into work plans as may be accommodated.
1549	02-11-21	BC Social Procurement Initiative	THAT Staff be directed to enroll the Village with the British Columbia Social Procurement Initiative.	STATUS UPDATE: This matter has been referred to staff for incorporation into work plans as may be accommodated.
1551	07-Dec-21	BC Society for the Prevention of Cruelty to Animals, advocating for initiatives to reduce the use of all rodenticides to protect wildlife, domestic pets, and sensitive habitats.	THAT Staff be directed to draft a report for review at a future meeting, including: <ul style="list-style-type: none"> • information regarding how other municipalities have addressed this issue, • sample bylaws from other municipalities, and • options for engaging the Squamish-Lillooet Regional District in the initiative. 	STATUS UPDATE: This item has been placed on the Corporate and Legislative Services workplan.

REGULAR COUNCIL OUTSTANDING RESOLUTION LISTING

2022 Third Quarter Update

APPENDIX A

Mtg No	Date	Topic	Resolution	Comment
1557	8-March-22	Airport operations and consideration of delegating to an airport society	THAT Staff be directed to bring back to a future Committee of the Whole meeting a review of airport operations, including consideration of delegating management of airport operations to an airport society.	STATUS UPDATE: The Village has implemented different governance approaches including the establishment of an Airport Authority; however, this and other approaches have not been successful.
1557	8-March-22	Partners for Climate Protection – appointment of staff and Council member to oversee implementation	BE IT FURTHER RESOLVED that the municipality of Village of Pemberton appoint a Council Member and a Staff Member to oversee implementation of the PCP milestones and be the points of contact for the PCP program within the municipality.	STATUS UPDATE: This item has been added to workplan for Office of the CAO.
1558	5-April-22	Airport Snow and Ice Removal Policy	THAT Staff be directed to develop an Airport Snow and Ice Removal Policy that is based on the January 23, 2007 Policy statement and the November, 2007 recommendations of the Pemberton Regional Airport Authority, with such changes as Staff recommend, and report back to Council; THAT Staff be directed to amend the lease template to reference the Airport Snow and Ice Removal Policy only.	STATUS UPDATE: COMPLETED The Airport Snow Removal Policy has been drafted with presentation at the October 4, 2022 meeting. It has been approved.
1558	5-April-22	Establishment of Airport Lease Application Fee and Deposit	THAT Staff be directed to research and develop a fee structure for Airport Lease Applications that includes a deposit, in the amount of \$5,000, and bring back to a Committee of the Whole meeting for review.	STATUS UPDATE: This item has been placed on the Corporate and Legislative Services workplan.
1558	5-April-22	Airport Lease Rate Review	THAT a fair market evaluation and comparison of airport lease rates be undertaken in 2023 in anticipation of the lease renewals that will be considered in 2025 and beyond; AND THAT this initiative be included in the 2023 budget deliberations for consideration.	STATUS UPDATE: REFERRED TO 2023 BUDGET This item has been added to the 2023 budget list and will be brought forward during the 2023 budget deliberations to take place in early 2023. Should this initiative be approved it will be incorporated into the Corporate & Legislative Services workplan in 2023.

REGULAR COUNCIL OUTSTANDING RESOLUTION LISTING

2022 Third Quarter Update

APPENDIX A

Mtg No	Date	Topic	Resolution	Comment
1561	17-May-22	Electronic Meetings Policy	THAT the development of an electronic meetings policy be deferred to a future meeting to allow more time for use of the new system.	STATUS UPDATE: IN PROGRESS The Electronic Meetings Policy was presented to Council at the Committee of the Whole held on September 20 th . The Policy will be updated following input from the Committee and brought forward for Council consideration in November, 2022.
1561	17-May-22	SSCS Affordable Housing	THAT Staff be directed to continue with the processing of the application by Station One Architects on lands located at Lot 2 District Lot 203 Lillooet District Plan KAP56640 (PID: 023-384-018), substantially in the form submitted in the application submission; AND THAT subject to a complete and thorough application process, the proposed application be brought to Council for consideration of first reading to amending the zoning bylaw.	STATUS UPDATE: IN PROGRESS The zoning amendment bylaw was presented for 1 st and 2 nd Readings on August 30 th , the public hearing was held September 27 th and 3 rd Reading given on October 4, 2022. The amending bylaw has been referred to the Ministry of Transportation and Infrastructures for approval. It is anticipated that the bylaw will be brought back for adoption later in 2022.
1563	7-June-22	Parental leave benefits policy	THAT Council directs Staff to prepare a parental leave benefits policy for councillors for consideration at a future meeting.	STATUS UPDATE: IN PROGRESS A draft policy was presented to the Committee of the Whole for review. As a result of feedback from the Committee Staff are undertaking further review of other approaches and updating the policy which will be brought forward for further consideration in the 4 th Quarter.
1564	21-June-22	UNDRIP discussion	THAT Staff put forward for discussion within the first year of the term of new Council, adoption and implementation of the United Nations Declaration on the Rights of Indigenous Peoples.	STATUS UPDATE: This item has been placed on the Office of the CAO workplan.
1564	21-June-22	Bilingual signage	THAT Staff prepare a report for a future Committee of the Whole meeting regarding replacing street signage with English-Ucwalmícwts bilingual signage and adding Ucwalmícwts place names; AND THAT the report include the costing to undertake the sign replacement for budget consideration.	STATUS UPDATE: REFERRED TO 2023 BUDGET This matter has been referred to staff for incorporation into work plans and will be brought forward for consideration in the 2023 budget deliberations as may be accommodated.

REGULAR COUNCIL OUTSTANDING RESOLUTION LISTING

2022 Third Quarter Update

APPENDIX A

Mtg No	Date	Topic	Resolution	Comment
1564	21-June-22	Cultural sensitivity and humility training	THAT Staff consider appropriate means to bring cultural sensitivity and humility learning opportunities to the community.	STATUS UPDATE: This matter has been referred to staff for incorporation into work plans as may be accommodated. Staff recently completed an intercultural awareness session and grant applications are being prepared for funding to support further work in this regard.
1567	20-Sept-22	Roads Maintenance Policy	THAT Staff be directed to establish a roads maintenance policy and bring back to a future Committee of the Whole meeting for review.	STATUS UPDATE: Referred to Operations workplan.

Date: Tuesday, October 18, 2022

To: Elizabeth Tracy, Chief Administrative Officer

From: Sheena Fraser, Manager, Corporate & Legislative Services

Subject: Corporate & Legislative Services 2022 Third Quarter Administration Report

PURPOSE

The purpose of this report is to provide Council with an update on the administrative activities of Corporate & Legislative Services department in the third quarter of 2022, from July 1st to September 30th.

BACKGROUND

Administrative update reports are presented quarterly to inform Council of department activities. This report complements the outstanding resolutions report, also on today's agenda, which presents a status update on resolutions in progress or not yet actioned.

DISCUSSION & COMMENTS

Election 2022

In the third quarter a large focus for Corporate & Legislative Services was preparing for the Local Government General Election to be held on Saturday, October 15, 2022. This year planning included holding two (2) Candidate Information Sessions the first in July and the second in late August, preparing nomination packages for publication in August, preparing the required notifications related to the nomination period and subsequent notice of election and declaration of candidates, updating the Village website, meeting with candidates during the nomination period, assembling mail ballot packages for distribution and ordering ballots following the declaration of election in September, and a number of logistical elements such as ordering supplies, room bookings and recruitment of election staff.

While the bulk of election activities takes place in the third and fourth quarters; it should be noted that planning for elections begins in January and includes review and updating the Election Procedure Bylaw, appointing the Chief Election Officer and the Deputy Chief Election Officers, coordinating with Sea to Sky School District No. 48 and attending election training facilitated by the Local Government Management Association.

Other Administrative Activities:

The tables below summarize the administrative activities of the Corporate & Legislative department and include statistics related to specific tasks. Notably, administrative activities related to bylaw tickets and enforcement remain low in the third quarter due to staff shortages.

Freedom of Information Requests

No access to records requests were received in the second quarter.

Business Licences

Business licences are administered by Corporate & Legislative Services, reviewed by Development Services and Pemberton Fire Rescue as required, and issued by the Finance department once approved.

As can be seen in the table below, the number of licensed businesses has grown steadily since 2019.

2019	2020	2021	2022 First Quarter	2022 Second Quarter	2022 Third Quarter	Year to Date
399	416	443	456	24	18	498

Short Term Vacation Rental – Business Licences

Included in the above Business Licence numbers are Short Term Vacation Rental business licences. As the COVID-19 pandemic has begun to wind down and more homes are coming online in areas such as The Ridge, Sunstone and The Benchlands, the Village has been fielding more calls respecting short term vacation rentals.

At this time, the Village has established a cap on the number of short-term vacation rental business licences it will issue within different neighbourhoods of the Village. This cap is based on 5% of the total number of dwelling units in each neighbourhood. As a result, certain neighborhoods like The Glen, Aspen Fields and The Ridge are capped out and waiting lists are in place.

A breakdown by neighbourhood is provided below:

Neighbourhood	Total Dwelling Units	5% Cap	Number of Licenses issued	Number of Licenses available	Waitlist
Aspen Fields	75	3	3	0	2
Benchlands	152	7	6	1	0
The Glen	118	5	5	0	1
Pemberton Plateau	66	3	3	0	1
The Ridge	44	2	2	0	1
Town Centre	33	1	1	0	0
Sunstone Ridge (Cerulean Drive)	16	1	0	0	0
TOTAL		22	20	1	5

Staff monitor the Airbnb site as often as time will permit to ensure all business licence holders have provided the information required (ie: noted their business licence number in their listing) and for those listings not compliant with Village regulations. Staff have recently identified two (2) business licence holders that have not listed their business licence number and three (3) properties offering short-term vacation rentals that do not hold a business licence. Staff are following up with those property owners to advise and/or remind of the regulations. It should be noted that it is not always possible to identify the property or owner of a listing, and, in those instances, enforcement is difficult to undertake. Staff are also aware of three (3) business licence holders who are not currently advertising or offering short term vacation rentals but are holding business licences.

An average search of the Airbnb site will indicate there are anywhere from 50 – 200 listings in Pemberton. This is deceiving as these numbers may include properties outside the Village boundaries and as far away as Whistler and D’Arcy. The listings will also include those licenced under a Bed and Breakfast Licence and long-term rentals (ie: a month or longer) that do not require a business licence.

Dog Licences

The table below shows that the number of dog licences issued has grown each year.

2019	2020	2021 Total	2022 First Quarter	2022 Second Quarter	2022 Third Quarter	Year to Date
145	157	167	130	4	2	136

Film Permit

The Village issued two (2) film permits in the third quarter to production companies producing car commercials. The film shoots were for one (1) day each and took place at the Airport and on a private property.

Water Use Permits

There were two (2) Water Use Permits issued in the third quarter.

Backyard Hen Keeping Permit

There were no backyard hen permits were issued in the third quarter. Notably several of those holding backyard hen permits have advised they are no longer keeping hens and enquiries regarding hen keeping have reduced over the last year. There are currently five (5) permits issued.

Bylaw Enforcement Tickets

Due to staff absences in the third quarter bylaw enforcement continued to be impacted, as reflected in the numbers presented below. As such, tickets issued in relation to bylaw infractions were reduced due to the Village’s limited resources.

2019	2020	2021 Total	2022 First Quarter	2022 Second Quarter	2022 Third Quarter	Year to Date
332	249	66	1	2	2	5

Tickets sent to Collection

If a ticket has not been paid following two reminders to do so, the ticket will be referred to the Village's collection agency. Referral of tickets to collection has been impacted by staff shortages.

2019	2020	2021 Total	2022 First Quarter	2022 Second Quarter	2022 Third Quarter	Year to Date
139	85	16	0	0	0	0

Customer Service Requests:

The table below shows the number of customer service requests received since 2019:

	2019	2020	2021	2022 First Quarter	2022 Second Quarter	2022 Third Quarter	Year to Date
Bylaw enforcement complaints and issues	108	129	94	20	13	12	45
Animal control	24	20	30	6	5	7	18
General /operational enquiries (up to 2020)	113	124	-	-	-	-	-
General enquiries			87	13	29	15	57
Operations			79	34	36	24	94
Vandalism reports	0	2	4	0	0	0	-
Total CSRs received	245	275	294	73	83	58	214

The total number of inquiries and complaints aligns with past years but the breakdown by issue in 2022 has changed. As noted in the previous quarterly reports, the Village has received fewer bylaw complaints due to the lack of bylaw enforcement. This is anticipated to change as the Village now has a full-time Bylaw Enforcement Officer who started mid-August and residents are becoming aware that bylaw services are now available again. The number of operations issues continues to increase, reflecting recent development of housing and recreation facilities that have been added to the scope of work of the Operations department. Finally, general requests for service are expanding in scope with customer service requests specifically related to recreation and development services increasing.

COMMUNICATIONS

There are no communications considerations.

LEGAL CONSIDERATIONS

There are no legal, legislative, or regulatory considerations.

IMPACT ON BUDGET & STAFFING

The activities described in this report form part of the regular activities of Corporate and Legislative Services and are accommodated to the extent possible given the ongoing staffing limitations.

INTERDEPARTMENTAL IMPACT & APPROVAL

No interdepartmental impacts or approvals are required.

COMMUNITY CLIMATE ACTION PLAN

The 2022 third quarter Administration Update report has no impact on the Community Climate Action Plan strategies.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

There is no impact on the region or neighbouring jurisdictions.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT Council receives the Corporate & Legislative Services 2022 Third Quarter Administration Update for information.

ATTACHMENTS: NONE

Manager Approval:	Sheena Fraser, Manager, Corporate & Legislative Services
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer

Date: Tuesday, October 18, 2022

To: Elizabeth Tracy, Chief Administrative Officer

From: Sheena Fraser, Manager, Corporate & Legislative Services

Subject: Community Enhancement Fund Contributions – Pemberton & District Museum and Archives Society – Pemberton Haunted Museum of Horrors Community Event

PURPOSE

The purpose of this report is to request funding from the Community Enhancement Fund (CEF), in the amount of \$500, to support the Pemberton & District Museum and Archive Society (“Museum”) upcoming Pemberton Haunted Museum of Horrors Halloween event to take place at the Museum from October 29, 2022 to October 31, 2022. (**Appendix A**)

BACKGROUND

The Village has received a request for funding, in the amount of \$500, to support the annual Halloween event put on by the Pemberton Museum.

Criteria

The Community Enhancement Fund application states that the Village will provide funding to not-for-profit organizations, entities or societies based within the Village of Pemberton that are considered by Council to be contributing to the general interest and benefit of its residents in the following areas:

- Sports, Recreation and Education
- Arts and Culture, or
- Special Events.

The funds available for grants are limited and may not be sufficient to fund all requests for grants made in any one year. Grants will be awarded at Council’s discretion and will be authorized by Council resolution.

As such, Council has established the following priorities:

- a) non-profit groups and/or activities which either promote the Village of Pemberton; or
- b) benefit a large number of Pemberton residents; or
- c) involve participation of a large number of Pemberton residents; or
- d) others as authorized by statute.

Applications or events that have secured additional funding through fundraising or own initiative will be given priority.

Funding will be considered for Village organizations providing sports, recreation and education, arts and culture, and special event services in any of the following:

- New Programs
- Expansion of current programs
- Leadership development
- New or expanded special events
- Special projects

DISCUSSION & COMMENTS

Due to the COVID-19 Pandemic and the construction and installation of the School House and Arn Cabin the Museum has been closed or open on a limited basis depending on the public health orders and gathering restrictions for most of the past two years. As the COVID-19 Pandemic draws to a close, after a two-year hiatus, the Museum has developed plans for an exciting community event to build on the annual Halloween activities that have traditionally been held at the Museum each year. This year the event will be held over three days with the aim to showcase the new assets and bring people back to the museum. The event is open to all residents in the area.

An overview of the event program and budget is attached as **Appendix B**. The supporting documents to the grant application are attached as **Appendix C**.

The Village has provided support to the Museum through the Community Enhancement Fund in the past for Building Permit Fees in 2007 (\$2,783), Water Connection Fees in 2010 (\$1,200) and for the celebration of the 100th Year of Rail Service in 2014 (\$6,000).

The request for funding meets with the criteria as set out in the Community Enhancement Fund Policy and there is currently \$1,750 remaining in the fund as shown below under Impact on Budget and Staffing.

COMMUNICATIONS

There are no communications elements anticipated.

LEGAL CONSIDERATIONS

There are no legal considerations at this time.

IMPACT ON BUDGET & STAFFING

Review and report preparation for Community Enhancement Fund requests is completed by Corporate & Legislative Services and is a component of the day-to-day operations of the Department. The budget is set by Council each year and a breakdown of commitments to date is provided below.

Community Enhancement Fund Reconciliation – As of October 4, 2022

2022 Budget Amount		\$7,500	
Contributions Expensed:			
Village of Pemberton Bursary	\$3,000		Yearly allocation
Lil'wat Rodeo Pee Wee Barrell Racing Sponsor	\$1,000		Mtg No. 1561, May 17, 2022
Rotary/Chamber Golf Tournament	\$ 500		Mtg No. 1561. May17.22
Slow Food Cycle Sunday	\$ 250		Mtg No. 1561, May17.22
Lil'wat Christmas Bureau	\$ 500		Mtg No. 1568, Oct 4.22
Pemberton Food Bank – Christmas Hamper Program	\$ 500		Mtg No. 1568, Oct 4.22
TOTAL ALLOCATED TO DATE:	\$5,750		
CEF FUNDS REMAINING:		\$1,750	
Requested Contributions:			
Pemberton & District Museum – Halloween Event	\$500		
Remainder after contributions:		\$1,250	

INTERDEPARTMENTAL IMPACT & APPROVAL

There are no interdepartmental impacts anticipated.

COMMUNITY CLIMATE ACTION PLAN

This initiative has no impact on the Community Climate Action Plan strategies.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

The Museum Halloween Event will benefit residents from all of the neighbouring jurisdictions.

ALTERNATIVE OPTIONS

Option One: Support a contribution of \$500 from the Community Enhancement Fund the Pemberton & District Museum and Archive Society for the Annual Halloween Event.

Option Two: Support a contribution, in an amount to be determined by Council, to the Pemberton & District Museum and Archive Society for the Annual Halloween Event.

RECOMMENDATIONS

THAT funding, in the amount of \$500, be allocated to the Pemberton & District Museum and Archive Society from the Community Enhancement Fund to support the annual Pemberton Haunted Museum of Horrors Halloween event.

ATTACHMENTS:

Appendix A: Community Enhancement Fund Request Submission

Appendix B: Pemberton Haunted Museum of Horrors Halloween Event Overview

Appendix C: Grant Submission accompanying documents

Prepared by:	Sheena Fraser, Manager, Corporate & Legislative Services
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer

Village of Pemberton - Website Submission: Community Enhancement Fund Program - pemberton.ca

Website Submission: Community Enhancement Fund Program - pemberton.ca

Form Submission Info

Note to Applicants

Organization Name: Pemberton and District Museum and Archives

Contact Name: Charmaine Carpenter

Title: Curator / Executive Director

Mailing Address: 7455 Prospect Street / Box 267, Pemberton, V0N 2L0

Phone: 604 894-5504

Email: info@pembertonmuseum.org

What is the Status of your Organization?: registered-charity

Annual Report filed with the Provincial Government?: yes

If yes, date of the last report filed?: 09/02/2022

How many members are in your organization?: 350

Please list the Board Members names and e-mail contacts.: Betty Mercer

[REDACTED]); Brenda McLeod ; Cuthbert, Fran & Bill ;

[REDACTED] Monique Midgley ; Perkins, Ola & Family ; Praine, Carmen ;

Ronayne, Clara

Describe the role of volunteers in your organization:: Board of Directors

Landscaping assistance

Guest Services - Tour Guides

Collections Management

Details of Funding Request

Name of Event/Project:: Pemberton Haunted Museum of Horrors

Amount of Grant Requested:: \$500

Total Event Budget:: \$13 000

Total Fundraising (funds from other sources)::

\$8000 donated and in-kind

What is the purpose for which the grant is being requested?:

The event is 3 days and we are hosting trick or treating on the 31st between 5 and 8pm. The grant would be used to buy candy.

Please provide a brief description of the event/project.:

The Pemberton Museum is thrilled to be hosting a 3-day Haunted Museum of Horrors Halloween event on October 29th, 30th and 31st!

Starting at high noon on Saturday and Sunday until 6pm, the Pemberton Museum will be welcoming guests to tour our spooky, pioneer ghost town, carve pumpkins, toast marshmallows, warm up with hot chocolate and be scared to death! Admission is a \$2 donation on Saturday and Sunday and FREE on Monday the 31st!

Activities include:

Creepy Colouring and Crafts

Scary Scavenger Hunts

Putrid Pumpkin Carving Competitions

Blood-Curdling Screaming Competitions

On Halloween Eve we will welcoming all the little ghouls and goblins from Pemberton to join us for spooky activities and trick or treating! We will be opening our gates at 3pm and at 4pm will be hosting a costume competition with prizes at 5pm! After the costume competition the treats come out and the trick or treating scavenger hunt will begin. The Museum will be open until 8pm for creepy fun for kids of all ages.

When:

Saturday (Oct 29) and Sunday (Oct 30) - noon to 6pm

Halloween Eve (Oct 31) 3pm -8pm

Where:

The Pemberton Museum - 7455 Prospect Street,

Who: You and your friends and family (all ages)

Physical Address of the Project (if different from Organization):

Grant Request Details: arts-culture, heritage, recreation

How does/will your Organization or project promote or benefit the Village of Pemberton?:

The Pemberton and District Museum and Archives Society was founded in 1982 by a group of dedicated volunteers. Our mandate is to collect, preserve and display artifacts associated with human activity in the District.

Our 1-acre site is home to 10 buildings, the earliest built in 1897, as well as a collection of over 2,500 artifacts, 2,000 photographs and over 20 meters of archival and reference materials. Our exhibits include examples of early pioneer life, farming, schooling, commerce, transportation, and industry, as well the ingenuity, creativity and artistry of those that came before us.

Open to the public between May and October, we host group and private tours, school field trips, community and private events and offer our guests a variety of fun activities to engage and educate.

How many Pemberton residents will benefit or participate in the project?:

We hope to hire about 5 local young people as actors to lead our guests through the site as well as our summer season staff of 5 people.

The event is open to the community Saturday and Sunday (29th and 30th) for a minimum \$2 donation and FREE on Halloween night.

Please list any grants for which your Organization has applied or received::

None for this project.

Has your organization applied for funding through this program in the past?: 1

If yes, please state the year you applied, the event or project, and the amount of funding received.:

I am new to the museum but I understand Niki Madigan has applied in years past but received no funding from the Community Enhancement Fund Program.

What is the anticipated start date of the event or initiative?: 10/29/2022

Please attach any further information that you consider relevant in support of your application.:

Application Checklist

Letters of Evidence of Support: Support_Letter_Museum_-_Halloween_2022_-_Brenda2.docx

Detailed Project Outline and Timeline: Halloween_2022_-_Event_Outline_and_Timeline2.docx

Detailed Project Budget showing Expenses, Revenues, Donations, and Volunteer Contributions: Halloween_2022_Budget2.docx

Most Recent Annual Financial Statement and/or Up-to-Date Financial Information: Janyk-Pem_Museum_2021_Draft_Financials2.pdf

Society Documentation (in applicable): society_certificate2.jpg

Amount of Grant Requested: \$500

Will you be requesting Village of Pemberton Operations Support for an event?: no
Village of Pemberton



7455 Prospect St. Box 267 Pemberton, BC V0N 2L0 Phone/Fax: 604.894.5504 E-mail: info@pembertonmuseum.org

Haunted Museum of Horrors Halloween 2022 **October 29th - 31st**

Event Outline:

Title: Pemberton Haunted Museum of Horrors

Dates: October 29 – 31st

Saturday (Oct 29) and Sunday (Oct 30) - noon to 6pm

Halloween Eve (Oct 31) 3pm -8pm

Address: 7455 Prospect Street

Who: You and your friends and family (all ages)

Event Description:

The Pemberton Museum is thrilled to be hosting a 3-day a Haunted Museum of Horrors Halloween on October 29th, 30th and 31st!

Starting at high noon on Saturday and Sunday until 6pm, the Pemberton Museum will be welcoming guests to tour our spooky, pioneer ghost town, carve pumpkins, eat hotdogs, toast marshmallows, warm up with hot chocolate and be scared to death!

Admission is a \$2 donation on Saturday and Sunday and FREE on Monday the 31st!

Activities Include:

- ❖ Creepy Coloring and Crafts
- ❖ Scary Scavenger Hunts
- ❖ Blood-Curdling Screaming Competitions – nightly at 5pm
- ❖ Putrid Pumpkin Carving Competitions – prize given on Oct 31st 5pm
- ❖ Craziest Costume Competition Oct 31st - 4pm (prize given at 5pm)
- ❖ Trick or Treating Oct 31st - 4pm – 8pm

On Halloween Eve we will be welcoming all the little ghouls and goblins from Pemberton to join us for spooky activities and trick or treating! We will be opening our gates at 3pm and at 4pm will be hosting a costume competition with prizes at 5pm! After the costume competition the treats come out and the trick or treating scavenger hunt will begin. The Museum will be open until 8pm for creepy fun for kids of all ages.

Timeline

Donations and Fundraising	Sept 22 - Oct 10
In Kind Donation Pick Up (Van)	Sept 26 - 29
Purchase Additional Décor	Sept 28 - Oct 5
Exhibit Design and Prep	Sept 22 - Oct 24
Meet with Decorators (Ace + 1)	Oct 6 - 7
Pick Up Donations (Pemby)	Oct 17 - 21
Site Set Up	Oct 24-28
Event Opens	Oct 29 - 31st
Nightly Competitions	
Costume Competition	Oct 31st at 5pm
Trick or Treating	Oct 31 between 6-8pm

Haunted Museum of Horrors Halloween 2022 - October 29th - 31st

Budget

Staff and Contractors					
Actors (5 total)					
# Hours	Hourly		5	Actors	Totals
	25	\$17	\$425	\$2,125	\$2,125
Staff					
	60	\$17	\$1,020		\$1,020
Ace - Décor					
Daily Rate	# of Days				
	\$500	5	\$2,500	\$2,500	\$5,645
Décor					
Borrowed (in-kind)		\$11,000			
Lighting		\$500			
Bought Decor		\$1,100			\$1,600
Graphic Design and Advertising					
Village Roundabout		??			
Zoe (graphic design)		\$750			\$750
Printing		\$1,000			\$1,750
Candy and Refreshments					
Hot Dogs - supplies		\$500			
Candy (Trick and Treating)		\$1,200			
Refreshments		\$1,000			
Candy for Guessing Game		\$200			
Prizes for Competitions		\$500			
		\$3,400		\$3,400	\$3,400
					\$ 12,395.00

Volunteers to support actors and museum staff
Donations of décor, crafts supplies, time to decorate

\$2 donations on Oct 29-30, FREE on Oct 31st

#1

S-17615

S-001765



Certificate

"SOCIETY ACT"

Canada
Province of British Columbia

I **Hereby Certify** *that* according to the records of this office

"PEMBERTON AND DISTRICT MUSEUM AND ARCHIVES SOCIETY"

a Society duly incorporated under the laws of the Province of British

Columbia is an existing Society and is with respect to filing of

returns, in good standing.

Given *under my hand and seal of office at*
Victoria, B.C., this -25th-
day of November *, one*
thousand nine hundred and eighty-two.

M.A. JORRE de ST. JORRE
 [Redacted] *Secretary of Companies*
 [Redacted] *per. Signifying Officer*

R.C. - 10-a

Brenda McLeod

████████████████████
Pemberton, BC, V0N 2L0

Telephone: ██████████

Email: ██████████

October 5, 2022

The Pemberton & District Museum & Archive Society has been closed to the public over the past two years due to covid restrictions, and construction of a capital project, which is now complete. We have missed hosting events, and would like to re-connect with our community. We would be grateful for support from the “Community Enhancement Fund Program” for our planned Halloween event.

We want to invite everyone, including surrounding communities, to visit the museum for three days of Halloween events, as well as to see the new buildings, and to meet our new staff. Our museum has always been and continues to be a welcoming place for all ages, as well as an attraction to visitors from around the world. We are excited for the future of the museum.

Now that the “School House and Arn Cabin” project is complete we have been advertising the museum site for events and celebrations. The site has hosted a couple of events already this year with good reviews. In past years our one-day Halloween event has brought many families to the museum site to enjoy the activities offered. We feel our planned Halloween event will let everyone know the museum is open for visits and also for events.

We look forward to your reply.

Kind regards

Brenda McLeod

Community Member

President of the Pemberton & District Museum & Archive Society

Pemberton and District Museum and Archives Society

FINANCIAL STATEMENTS

(Unaudited - See Notice to Reader)

DECEMBER 31, 2021

DRAFT

Pemberton and District Museum and Archives Society

DECEMBER 31, 2021

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DRAFT

W.A. JANYK & CO. INC.

CHARTERED PROFESSIONAL ACCOUNTANT

P.O. Box 1086

Whistler, BC,

V0N 1B0

Phone: (604) 905-0201

Fax: (604) 932-0515

wajcga@shaw.ca

7331 Arbutus Street-#103

Pemberton, BC

V0N 2L1

Phone: (604) 894-2086

Fax: (604) 894-9447

NOTICE TO READER

On the basis of information provided by management, I have compiled the statement of financial position of Pemberton and District Museum and Archives Society as at December 31, 2021 and the statement of operations and changes in net assets for the year then ended.

I have not performed an audit or a review engagement in respect of these financial statements and, accordingly, I express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Pemberton, B.C.

January 31, 2022

CHARTERED PROFESSIONAL ACCOUNTANT

Pemberton and District Museum and Archives Society

STATEMENT OF FINANCIAL POSITION

(Unaudited - See Notice to Reader)

AS AT DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT		
Cash	\$ 216,573	\$ 188,614
Investments	-	100,182
Inventory	9,381	9,481
Prepaid expenses and deferred charges	843	-
Due from government agencies	<u>7,086</u>	<u>559</u>
	233,883	298,836
PROPERTY, PLANT and EQUIPMENT (Note 1)	<u>442,205</u>	<u>214,190</u>
	<u>\$ 676,088</u>	<u>\$ 513,026</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ <u>3,399</u>	\$ <u>2,660</u>
DEFERRED INCOME	<u>98,329</u>	<u>243,790</u>
	<u>101,728</u>	<u>246,450</u>
NET ASSETS		
NET ASSETS	<u>574,360</u>	<u>266,576</u>
	<u>\$ 676,088</u>	<u>\$ 513,026</u>

APPROVED ON BEHALF OF THE BOARD:

_____ Director

_____ Director

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

Pemberton and District Museum and Archives Society

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
(Unaudited - See Notice to Reader)
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
REVENUES	\$ 9,968	\$ 4,326
DIRECT EXPENSES	<u>3,758</u>	<u>451</u>
GROSS MARGIN	6,210	3,875
EXPENSES		
Advertising	\$ 8,875	\$ 868
Amortization	18,038	13,108
Insurance	7,518	6,141
Interest and bank charges	317	205
Membership, dues, licenses	735	815
Office	15,744	3,116
Professional fees	4,900	3,940
Repairs and maintenance	12,413	8,032
Salaries and benefits	105,864	43,917
Telephone	3,432	2,799
Travel	19	-
Utilities	<u>3,304</u>	<u>2,781</u>
	<u>181,159</u>	<u>85,722</u>
LOSS FROM OPERATIONS	(174,949)	(81,847)
GRANTS	<u>482,733</u>	<u>77,765</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	307,784	(4,082)
NET ASSETS, beginning of year	<u>266,576</u>	<u>270,658</u>
NET ASSETS, end of year	<u>\$ 574,360</u>	<u>\$ 266,576</u>

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

Pemberton and District Museum and Archives Society

NOTES TO THE FINANCIAL STATEMENTS

(Unaudited - See Notice to Reader)

DECEMBER 31, 2021

The Society was incorporated under the laws of the Province of British Columbia on October 29, 1982. Its main business activity is maintaining and operating the Pemberton Museum and Archives.

1. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are recorded at cost. Amortization is provided annually at rates calculated to write-off the assets over their estimated useful lives.

Buildings	- 4%, 6% diminishing balance
Computers	55% diminishing balance
Furniture and fixtures	20% diminishing balance

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2021</u>	<u>Net 2020</u>
Buildings	\$ 607,075	\$ 167,396	\$ 439,679	\$ 209,316
Computers	13,309	11,543	1,766	3,925
Furniture and fixtures	<u>5,716</u>	<u>4,956</u>	<u>760</u>	<u>949</u>
	<u>\$ 626,100</u>	<u>\$ 183,895</u>	<u>\$ 442,205</u>	<u>\$ 214,190</u>

Date: Tuesday, October 18, 2022

To: Elizabeth Tracy, Chief Administrative Officer

From: Thomas Sikora, Manager of Finance

Subject: 2021 Statement of Financial Information

PURPOSE

To provide Council the 2021 Statement of Financial Information for review and approval.

BACKGROUND

The *Financial Information Act* (FIA) requires local governments to prepare a Statement of Financial Information (SOFI) to be filed with the Ministry of Municipal Affairs and Housing following receipt of the audited Financial Statements. The 2021 SOFI has been prepared as prescribed by the Lieutenant Governor-in-Council and has been approved by the Manager of Finance as required by legislation.

The SOFI contains the following:

- Audited Annual Consolidated Financial Statements for the year 2021
- Schedule of Payment to Suppliers of Goods and Services – list of suppliers with payments over \$25,000.
- Schedule of Remuneration and Expenses – amounts paid to Council members and list of employees earning over \$75,000. Remuneration includes salary, overtime, and vacation payouts. Expenses include items such as training, tuition, conferences and travel and professional dues.

The SOFI has been prepared from the financial records of the Village in accordance with the *Financial Information Act* (FIA) and regulations. The FIA regulations require the SOFI to be presented to Council for approval and be made available for examination by the public for three (3) years after the year reported on. Approval and filing of the 2021 SOFI will satisfy and complete our legislative obligations under the *Financial Information Act*.

DISCUSSION & COMMENTS

The report is being presented for consideration by Council for approval before being filed with the Ministry of Municipal Affairs as legislated.

COMMUNICATIONS

Regulations set out in the *Financial Information Act* require the Statement of Financial Information be made available to the public for three (3) years after the year reported on. The SOFI will be posted on the Village website for viewing and in printed format upon request.

LEGAL CONSIDERATIONS

The presentation and approval of the 2021 Statement of Financial Information (SOFI) meets with the Village's legislated obligation as set out in the *Financial Information Act* (FIA), there is no requirement for legal review.

IMPACT ON BUDGET & STAFFING

There are no incremental impacts to the Budget or Staff hours for considerations at this time, as the preparation of this report is a function of the Finance Department and was incorporated into the annual work plan.

INTERDEPARTMENTAL IMPACT & APPROVAL

There are no interdepartmental impacts or approvals required.

COMMUNITY CLIMATE ACTION PLAN

The preparation of the SOFI report has not impact on the CCAP Strategies.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

Presentation of the 2021 Statement of Financial Information has no impact on the regional or neighboring jurisdictions.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT the 2021 Statement of Financial Information be approved for filing with the Ministry of Municipal Affairs under the *Financial Information Act*.

ATTACHMENTS:

Appendix A: Village of Pemberton SOFI 2021 Report and 2021 Audited Financial Statements

Submitted by:	Thomas Sikora, Manager of Finance
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer



Statement of Financial Information – SOFI

Approved by Council

For the Fiscal Year Ended December 31, 2021

Pursuant to the *Financial Information Act*

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Village of Pemberton

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

"This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation."

Prepared under the Financial Information Regulation, Schedule 1, subsection 5 (4)

Schedule Showing the Remuneration
Paid to or on Behalf of Each Employee
2021

1 Elected Officials, Employees appointed by Cabinet and Members of the Board Of Directors			
Name	Position	Remuneration	Expenses
Richman, Michael	Mayor	31,776	200
Antonelli, Amica	Councillor	15,718	499
Noble, Leah	Councillor	15,718	604
Zant, Ryan	Councillor	15,718	499
Craddock, Ted	Councillor	15,718	0
Total		94,647	1,801
2 Other Employees > 75,000			
Name	Position	Remuneration	Expenses
Gilmore, Nikki	CAO	149,914	0
Fraser, Sheena	Mngr of Corporate Services	115,130	100
Csima, Tom	Mngr. Operations	111,104	1,455
Adams, Cameron	Deputy Fire Chief	108,023	0
Grossman, Robert E	Fire Chief	106,769	0
Burns, Christine	Mngr, Recreation Services	101,532	100
Martin, Lena	Mngr, Finance	100,519	1,500
Pedrini, Lisa	Mngr, Development Services	98,670	261
Klufftinger, Martin	Waste Water Operator II	96,331	0
Malpus, Adam	Fire Captain	95,259	0
Westlake, Jeff	Water Operator II	90,915	874
Einarson, Jeanette	Senior Accountant/Supervisor	79,406	0
Derouin, Christopher	Building Inspector	78,594	1,660
Toews, Sarah	Emergency Program Coordinator	77,032	0
3 Total > 75,000		1,409,200	5,950
Consolidated Total of other Employees with remuneration and expenses of <75,000		1,665,977	23,142
Total Employees		3,075,177	29,092
Reconciliation			
Total remuneration - elected officials			96,448
Total remuneration - other employees			3,104,269
Subtotal			3,200,717
Reconciling Items			531,275
Total per Statement of Revenue and Expenditure (Segmented)			3,731,992
Variance			0
Reconciling Items:			
Item	Amount	Comments	
Municipal Pension	234,479		
WCB, EI, CPP	228,513		
Other Benefits	68,283		

Prepared under the Financial Information Regulation, Schedule 1, section 6 (2), (3), (4), (5) and (6).

Village of Pemberton

STATEMENT OF SEVERANCE AGREEMENTS

There was 0 severance agreement made between the Village of Pemberton and its non-unionized employees during the fiscal year 2021.

* "Compensation" agreements were based on salary and benefits.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6 (7)

2. Consolidated paid to suppliers who received aggregate pmts of < or = \$25,000	1,296,041	
Consolidated total of grants paid exceeding \$25,000	0	
Consolidated total of contributions paid exceeding \$25,000	0	
Consolidated total of all grants and contributions exceeding \$25,000	0	
3. Total payments to suppliers for grants and contributions exceeding \$25,000	0	
Total aggregate payments exceeding \$25,000 paid to suppliers		11,531,492
Consolidated total of payments of \$25,000 or less paid to suppliers		1,296,041
Consolidated total of all grants and contributions exceeding \$25,000		0
Subtotal		12,827,533
Total Expenses per Consolidated Statement of Operations and Accumulated Surplus		8,654,345
Difference		4,173,188
4. Reconciliation		
Employee and Council Wages expensed not included in payments to suppliers		(3,176,778)
Deposits/Holdbacks returned to suppliers and not expensed		1,336,461
Employee and Council portion of Dues, Tax, CPP And EI paid to supplier and not expensed		731,803
Employee portion of Benefits paid to supplier and not expensed		44,831
Transfers to Other Governments included in payments to suppliers and not expensed		3,480,222
Less School Police Tax paid in 2021		(123,466)
BC Transit paid to supplier for other governments share, not expensed		132,962
New Capital Additions, not expensed, moved to TCA		2,330,994
WIP included in payments to suppliers and not expensed		0
Add Capital Additions donated in kind		0
Less: Capital Disposals and WIP Transfers		0
Less: Amortization - not a Cash transaction		(1,191,743)
Debt Principal Payments Paid and not expensed		393,917
Variance*		213,986
*Variance occurs due to the Financial Statements prepared on an accrual basis and this report on a cash basis		

Prepared under the Financial Information Regulation, Schedule 1, section 7 and the *Financial Information Act*, section 2.

Village of Pemberton

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, s authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements included in this Statement of Financial Information, produced under the *Financial Information Act*.

Mike Richman, Mayor

Thomas Sikora, Chief Financial Officer

Date: _____

Date: _____

Prepared under the Financial Information Regulation, Schedule 1, subsection 9



Management Report

PO Box 100
7400 Prospect St.
Pemberton

British Columbia

CANADA

VON2L0

P. 604.894.6135

F. 604.894.6136

To the Mayor and Council of the Village of Pemberton,

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Village. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Mayor and Council fulfill these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Mayor and Council are also responsible for appointing the Village's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Mayor and Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Council and management to discuss their audit findings.

In accordance with the *Community Charter*, the 2021 Audited Consolidated Financial Statements were presented and approved by Council on October 18, 2022; the Statement of Financial Information (SOFI) was presented to Council for approval on October 18, 2022.

Elizabeth Tracy
Chief Administrative Officer

Date

Village of Pemberton
Financial Statements
December 31, 2021

Village of Pemberton

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For the year ended December 31, 2021

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Management's Responsibility

To the Mayor and Council of the Village of Pemberton,

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

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October 18, 2022

Chief Administrative Officer

Independent Auditor's Report

To the Mayor and Council of the Village of Pemberton,

Opinion

We have audited the financial statements of the Village of Pemberton (the "Village"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations and accumulated surplus, changes in net financial assets (debt), cash flows for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021, and the results of its operations, changes in net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the annual report. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we 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 when it becomes available 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.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

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

Independent Auditor's Report

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Kelowna, British Columbia

October 18, 2022



Chartered Professional Accountants

Village of Pemberton
Statement of Financial Position

As at December 31, 2021

	2021	2020
Financial assets		
Cash and cash equivalents <i>(Note 2)</i>	11,796,515	8,171,229
Accounts receivable <i>(Note 3)</i>	1,651,639	2,362,751
Investments in government business partnerships <i>(Note 4)</i>	257,381	-
Municipal Finance Authority debt reserve	101,320	99,625
	13,806,855	10,633,605
Financial liabilities		
Accounts payable and accrued liabilities <i>(Note 5)</i>	1,250,905	1,874,725
Deferred revenue <i>(Note 6)</i>	4,209,011	2,634,160
Deposits and permits	2,274,052	1,768,794
Long-term debt <i>(Note 7)</i>	4,083,682	4,258,763
	11,817,650	10,536,442
Net financial assets (debt)	1,989,205	97,163
Non-financial assets		
Prepaid expenses	168,698	245,858
Tangible capital assets <i>(Schedule 1)</i>	31,793,846	30,654,595
	31,962,544	30,900,453
Accumulated surplus <i>(Note 8)</i>	33,951,749	30,997,616

Commitments and contingencies *(Note 11)*

Mayor

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Statement of Operations and Accumulated Surplus

For the year ended December 31, 2021

	Budget (Note 13)	2021	2020
Revenue			
Taxation (Note 10)	2,440,992	2,349,257	2,185,141
Water and sewer user rates	2,034,447	2,237,148	2,091,516
Government transfers (Note 9)			
Federal and provincial	4,989,416	2,006,983	1,466,872
Other local governments	1,848,338	1,473,239	1,315,302
Other	695,960	1,560,612	560,875
User charges	2,315,887	1,129,930	576,785
Contributions	-	504,307	24,440
Earnings from government business partnership (Note 4)	-	257,381	-
Penalties and interest income	32,500	66,802	103,802
Investment income	27,860	22,819	47,991
	14,385,400	11,608,478	8,372,724
Expenses			
General government	3,497,504	2,508,269	1,730,971
Fire protection services	701,857	975,529	711,743
Development and planning services	748,153	617,569	391,079
Public works and parks	1,317,678	1,167,307	922,181
Recreation services	1,293,107	1,030,129	1,023,748
Water utility	1,010,408	1,080,271	1,050,948
Sewer utility	1,279,481	1,162,719	1,164,787
Airport services	124,521	112,552	126,934
	9,972,709	8,654,345	7,122,391
Annual surplus	4,412,691	2,954,133	1,250,333
Accumulated surplus, beginning of year	30,997,616	30,997,616	29,747,283
Accumulated surplus (Note 8)	35,410,307	33,951,749	30,997,616

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Statement of Changes in Net Financial Assets (Debt)
For the year ended December 31, 2021

	Budget (Note 13)	2021	2020
Annual surplus	4,412,691	2,954,133	1,250,333
Acquisition of tangible capital assets	(7,495,858)	(2,330,994)	(713,863)
Amortization of tangible capital assets	1,234,066	1,191,743	1,136,461
	(6,261,792)	(1,139,251)	422,598
Change in prepaid expenses	-	77,160	(101,360)
Increase (decrease) in net debt	(1,849,101)	1,892,042	1,571,571
Net financial assets (debt), beginning of year	97,163	97,163	(1,474,408)
Net financial assets (debt), end of year	(1,751,938)	1,989,205	97,163

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Statement of Cash Flows

For the year ended December 31, 2021

	2021	2020
Cash provided by (used for) the following activities		
Operating Activities		
Annual surplus	2,954,133	1,250,333
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	1,191,743	1,136,461
Income from government business partnerships	(257,381)	-
Actuarial reduction of debt	(110,775)	(105,953)
Change in financial assets and liabilities:		
Accounts receivable	711,112	323,982
Municipal Finance Authority debt reserve	(1,695)	(2,008)
Accounts payable and accrued liabilities	(623,820)	442,006
Deferred revenue	1,574,851	685,218
Deposits and permits	505,258	455,988
Change in non-financial assets:		
Prepaid expenses	77,160	(101,360)
	6,020,586	4,084,667
Capital Activities		
Acquisition of tangible capital assets	(2,330,994)	(713,863)
Financing Activities		
Principal repayments of long-term debt	(393,917)	(383,910)
Advances of long-term debt	329,611	20,516
	(64,306)	(363,394)
Increase in cash and cash equivalents	3,625,286	3,007,410
Cash and cash equivalents, beginning of year	8,171,229	5,163,819
Cash and cash equivalents, end of year	11,796,515	8,171,229

The accompanying notes are an integral part of these financial statements

Village of Pemberton

Notes to the Financial Statements

For the year ended December 31, 2021

The Village of Pemberton (the "Village") was incorporated as a Village in 1956 under 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 general government, fire protection, planning and development, recreation, public works, parks and cultural services, water utility, sewer utility, and airport services.

The Village is committed to building and maintaining a village which preserves and enhances the natural environment, heritage and uniqueness of the community. The Village's objectives are to provide open, fair, and responsive government, recognizing the impact of decisions on the residents of the community; to provide opportunities for commerce and industry; and to deliver municipal services in an effective manner at a cost acceptable to the taxpayers.

Impact on operations of COVID-19

In early March 2020 the impact of the global outbreak of COVID-19 began to have a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders.

Due to the on-going COVID-19 pandemic the Village experienced interruption to regular business, however the negative impact to service levels and operations were minimized in the year and mitigated through use of the COVID Restart Fund.

At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Village as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause supply chain disruptions, staff shortages, and increased government regulations, all of which may negatively impact the Village's business and financial condition.

1. Significant accounting policies

The financial statements of the Village are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of CPA Canada. Significant accounting policies adopted by the Village are as follows:

(a) Reporting entity

The financial statements of the Village reflect the combination of all assets, liabilities, revenues, expenses and accumulated surplus of the Village. Inter-departmental balances and transactions have been eliminated.

The Village's government business partnership, the Speikúmtm Community Forest Limited Partnership, which is owned and controlled by the Village and not dependent on the Village for their continuing operations, are included in the financial statements using the modified equity method.

The modified equity method of accounting is modified only to the extent that the business entity accounting principles are not adjusted to confirm to those of the Village. Thus, the Village's investment in these entities is recorded at acquisition cost and is increased for the proportionate share of post-acquisition earnings and decreased by post-acquisition losses and distributions received.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

(b) Basis of accounting

The Village 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 the creation of a legal obligation to pay.

(c) Property tax and other revenues

Property tax revenue is recognized at the date property tax notices are issued, based on property assessment values issued by BC Assessment for the current year and tax rates established annually by bylaw. Assessments are subject to appeal and tax adjustments are recorded when the results of appeals are known.

Water and sewer user rates, connection fees, sale of services, interest and penalties are recognized as revenue in the year the related service is provided.

(d) Government transfers

Government transfers are recognized as revenue in the period the transfers are authorized and any eligibility criteria have been met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability and recognized in the statement of operations as revenue as the stipulation liabilities are settled.

(e) Deferred revenue

Deferred revenue represents development cost charges (DCCs), licenses and other fees which have been collected, but for which the related services or expense have yet to be performed or incurred. These amounts will be recognized as revenues in the fiscal year the services are performed or expenditures incurred.

(f) Investment income

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

(g) Reserves

Reserves for operating and capital purposes represent amounts reserved either internally or by statute for specific future purposes.

(h) Cash and cash equivalents

Cash and cash equivalents include cash and highly liquid investments with a term to maturity of 90 days or less at acquisition and readily convertible to cash.

1. Significant accounting policies (continued)

(i) Long-term debt

Long-term debt is recorded net of principal repayments and actuarial adjustments.

(j) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Village is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2021. No liability has been recorded at December 31, 2021 as no contaminated sites existed.

(k) 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.

(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
Buildings and building improvements	5 - 50
Engineering structures	10 - 40
Machinery, equipment, and vehicles	5 - 25
Water systems	5 - 50
Sewer systems	10 - 50

Annual amortization is charged in the year of acquisition. Amortization is charged to the date the asset is sold in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of 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) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

1. Significant accounting policies (continued)

(k) Non-financial assets (continued)

(iv) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(v) Interest capitalization

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

(l) Use of estimates

The preparation of 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 revenues and expenses during the period.

Significant estimates include assumptions used in estimating provisions for accrued liabilities, estimated useful lives of tangible capital assets, and valuation of accounts receivable.

Liabilities for contaminated sites are estimated based on the best information available regarding potential contamination where the Village is responsible.

(m) Employee future benefits

The Village and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer defined benefit pension plan, the Village's contributions are expensed as incurred.

(n) Expenses

Expenses are recognized as they are incurred and measurable based on receipt of goods or services and/or the creation of a legal obligation to pay.

(o) Prepaid expenses

Various items are included in prepaid expenses including insurance and deposits. These items are intended to be included in expenses in the next financial reporting period and as such are not considered financial instruments.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

2. Cash and cash equivalents

	2021	2020
Restricted cash and cash equivalents		
Development cost charges	1,773,116	1,253,569
Unrestricted cash and cash equivalents	10,023,399	6,917,660
	11,796,515	8,171,229

Cash equivalents include investments in Municipal Finance Authority Money Market Fund and term deposits.

3. Accounts receivable

	2021	2020
Trade receivables	1,052,674	1,718,587
Taxes receivable	333,492	437,312
Goods and Services Tax receivable	144,039	117,329
Utilities receivable	121,434	89,523
	1,651,639	2,362,751

4. Investments in government business partnerships

The Village has an investment in the following entity:

	2020 total investment	Share of earnings	Withdrawals	2021 total Investment
Government business partnerships:				
Speikúmtn Community Forest Limited Partnership (50% ownership)	-	257,381	-	257,381
				257,381

Summary audited financial information for the Village's government business partnership, accounted for using the modified equity method, for the respective year-end is as follows:

	Speikúmtn Community Forest Limited Partnership As at December 31, 2021
Assets	
Cash	399,975
Other current assets	(2,540)
Log inventory	400
Deferred development costs	168,613
	566,448
Liabilities	
Current liabilities	51,635
	514,813
Total revenues	945,932
Total expenses	431,119
	514,813

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

5. Accounts payable and accrued liabilities

	2021	2020
Trade payables and accrued liabilities	907,641	658,364
Wages payable	231,276	309,176
Government remittances	111,988	907,185
	1,250,905	1,874,725

6. Deferred revenue

	December 31, 2020	Collections	Transfers	December 31, 2021
Development cost charges				
General	376,483	122,178	(948)	497,713
Water utility	25,668	101,738	(440)	126,966
Sewer utility	558,119	208,813	(930)	766,002
Parks	264,195	78,701	-	342,896
Drainage	29,104	10,434	-	39,538
	1,253,569	521,864	(2,318)	1,773,115
Deferred revenue				
Canada Community-Building Fund	682,093	342,288	(10,063)	1,014,318
Deferred grants	102,863	1,212,709	(93,433)	1,222,139
Future local improvements	488,181	-	(377,228)	110,953
Prepaid utilities and taxes	107,454	88,486	(107,454)	88,486
	1,380,591	1,643,483	(588,178)	2,435,896
	2,634,160	2,165,347	(590,496)	4,209,011

Gas tax funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Village and the Union of British Columbia Municipalities. Gas tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

7. Long-term debt

	2021	2020
Outstanding debt, beginning of year	4,258,763	4,728,110
Issues of debt	329,611	20,516
Repayment of debt	(393,917)	(383,910)
Actuarial reduction of debt	(110,775)	(105,953)
	4,083,682	4,258,763

Bylaw	Year Maturing	%	Cash Payments		Balance Outstanding	
			Interest	Principal	2021	2020
427	2022	3.05	11,375	19,658	49,674	96,983
515	2025	1.80	19,110	85,572	552,257	680,417
580	2036	3.00	35,273	35,939	1,295,995	1,358,229
756	2024	3.00	8,100	22,488	92,378	120,834
776	2040	2.75	33,000	30,809	998,199	1,034,789
795	2036	2.10	11,204	19,856	428,118	450,466
1433	2021	Variable	87	23,690	-	23,690
N/A	2021	Variable	30	10,783	-	10,783
N/A	2027	Variable	2,117	35,632	207,650	243,282
N/A	2023	Variable	118	6,237	9,656	15,893
N/A	2023	Variable	118	6,237	9,656	15,893
N/A	2023	Variable	48	2,496	3,861	6,357
N/A	2023	Variable	70	3,559	5,848	9,407
N/A	2023	Variable	236	12,478	19,309	31,787
N/A	2023	Variable	668	35,354	54,707	90,061
N/A	2024	Variable	213	7,169	19,631	26,800
N/A	2024	Variable	354	6,192	16,944	23,136
N/A	2023	Variable	354	6,812	13,144	19,956
N/A	2026	Variable	233	4,402	40,598	-
N/A	2026	Variable	1,065	18,554	266,057	-
			123,773	393,917	4,083,682	4,258,763

The estimated aggregate repayments on long-term debt over the next five years are as follows:

2022	401,780
2023	338,126
2024	290,990
2025	661,871
2026	151,513

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

8. Accumulated surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2021	2020
Surplus		
Invested in tangible capital assets	27,710,164	26,395,831
Invested in government business partnerships	257,381	-
Unrestricted	442,988	727,085
	28,410,533	27,122,916
Non-statutory reserves		
General reserve	180,844	102,300
Reserves set aside by Council		
Centennial building	7,161	7,161
Capital	511,361	288,983
CAC Reserve	720,537	537,267
Recreation	917,338	302,638
Fire department	803,000	495,791
Water – general	1,310,939	1,077,753
Sewer – general	277,403	94,438
Transit	118,596	84,829
COVID Restart (<i>Note 15</i>)	694,037	883,540
	5,360,372	3,772,400
	33,951,749	30,997,616

9. Government transfers

The government transfers reported on the statement of operations are:

	2021	2020
Federal and provincial grants		
COVID Restart	-	987,000
Social assistance and community development	413,384	396,964
Miscellaneous	103,382	36,286
Capital improvements	1,484,918	24,395
Gas tax	5,299	22,227
	2,006,983	1,466,872
Other municipalities and regional districts		
Recreation services	1,010,988	921,935
Fire protection	307,233	304,847
Rescue services	89,018	80,799
Other	66,000	7,721
	1,473,239	1,315,302
Total government transfer revenues	3,480,222	2,782,174

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

10. Taxation

Taxation revenue, reported on the statement of operations, is made up of the following:

	2021	2020
Municipal and school property taxes levied	5,638,567	4,874,275
Payments in-lieu of taxes	70,589	81,461
	5,709,156	4,955,736
Less transfers to other governments		
Province of B.C. – School taxes	1,732,861	1,218,843
Squamish-Lillooet Regional District	1,251,555	1,197,857
Policing costs	272,388	262,424
B.C. Assessment Authority	60,164	56,289
Sea to Sky Regional Hospital District	42,670	34,944
Municipal Finance Authority	261	238
	3,359,899	2,770,595
Net taxation revenue available for municipal purposes	2,349,257	2,185,141

11. Commitments and contingencies

- (a) The Village of Pemberton debt is, under the provisions of the Local Government Act, a direct, joint and several liability of the Squamish-Lillooet Regional District and each member municipality within the Regional District, including the Village of Pemberton. The loan agreements with the Regional District and the Municipal Finance Authority provide that if any time the scheduled payments provided for in the agreements are not sufficient to meet the Authority's obligations in respect to such borrowings, the resulting deficiency becomes a liability of the Village.
- (b) The Village and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment 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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Village of Pemberton paid \$225,825 (2020 - \$217,405) for employer contributions to the plan in fiscal 2021. The next valuation will be as at December 31, 2021, with results available in 2022.

11. Commitments and contingencies (continued)

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.

- (c) From time to time, the Village is brought forth as defendant in various lawsuits. The Village reviews its exposure to any potential litigation, for which it would not be covered by insurance, and assesses whether a successful claim against the Village would significantly affect the financial statements of the Village. Management has determined that potential liabilities, if any, arising from these claims will not be significant to the financial statements.
- (d) The Village is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the *Insurance Act* of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact on any subscriber. Under the Reciprocal Insurance Exchange Agreement the Village is assessed a premium and specific deductible for its claims based on population. The obligation of the Village with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, and not joint and several.

12. Segmented information

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

(i) General government

General government operations provide the functions of corporate administration, finance, human resources, legislative services, building services and maintenance, and any other functions not categorized to a specific department.

(ii) Fire protection services

The Fire department is responsible to provide fire suppression services, fire prevention programs, training and education related to prevention, and detection or extinguishment of fires.

(iii) Development and planning services

Development and planning services work to achieve the Village's goals to maintain and enhance community spirit and vitality and use of public space. It does so through official community plans, urban design, zoning and other policy initiatives.

(iv) Recreation services

Recreation services include various recreational programs, facilities and parks operations.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

12. Segmented information (continued)

(v) Public works and parks

The public works and parks 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.

(vi) Water and sewer utilities

The Village is responsible for environmental programs including the engineering and operation of the potable drinking water and wastewater systems.

(vii) Airport services

The Village operates the Pemberton Regional Airport, collecting landing and lease fees and maintaining the grounds and facilities.

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's budgeted net expenditure. User charges and other revenue have been allocated to the segments based upon the segment that generated the revenue.

Government transfers have been allocated to the segment based upon the purpose for which the transfer was made. Development charges earned and developer contributions received were allocated to the segment for which the charge was collected.

13. Budget data

The budget data presented in these financial statements is based upon the 2021 operating and capital budgets adopted by Council on April 13, 2021. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Surplus – Statement of Operations	4,412,691
Adjust for budgeted non-cash items included in statement of operations	
Amortization of tangible capital assets	1,234,066
Adjust for budgeted cash items not included in statement of operations	
Capital expenditures	(7,495,858)
Loan proceeds	420,000
Reduction in long-term debt	(229,843)
Capital equipment loans repayments	(180,538)
Transfers from Statutory Reserves	532,540
Transfers from Non-Statutory Reserves	1,399,468
Transfers to Non-Statutory Reserves	(849,908)
Transfers from Unrestricted Surplus	757,382
Total adjustments	(4,412,691)
Financial plan balance	-

14. Comparative Figures

Certain comparative figures have been reclassified to conform with current year's presentation.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2021

15. Schedule of COVID Restart Fund Revenues and Disbursements

COVID-19 Safe Restart funding is provided by the Province of British Columbia. COVID-19 Safe Restart funding may be used towards designated categories that address the impacts of COVID-19. Eligible costs will include:

- addressing revenues shortfalls;
- facility reopening and operating costs;
- emergency planning and response costs;
- bylaw enforcement and protective services like fire protection and police;
- computer and other electronic technology costs (to improve interconnectivity and virtual communications);
- services for vulnerable persons (e.g. persons living with disabilities, mental illness or addictions, persons experiencing homelessness or other vulnerabilities); and
- other related costs.

Revenues under the COVID-19 Safe Restart program have been recognized when allocated to the Municipality. The Municipality continues to track the unspent amounts in the General Financial Stabilization Reserve. The continuity of this fund is presented in the table below:

	2021	2020
COVID Restart Fund, beginning of year	883,540	-
COVID Restart Fund Revenues	-	987,000
Interest earned on COVID Restart Funds	7,051	
Eligible expenses incurred:		
Capital Expenditures	102,865	-
Technology and communication expenses	58,600	45,662
Repairs and Maintenance	16,722	-
Administrative Salaries	14,567	-
Cleaning Supplies	3,800	15,690
Revenue losses	-	28,512
Additional cleaning/contractors	-	6,667
Signage	-	5,084
Advertising expenses	-	1,619
Bylaw expenses	-	226
Total eligible expenses incurred	203,605	103,460
COVID Restart Fund, end of year	694,037	883,540

Village of Pemberton
Schedule 1 - Tangible Capital Assets

For the year ended December 31, 2021

2021	Land	Buildings	Engineering Structures	Machinery, Equipment, and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
Cost								
Balance, beginning of year	1,996,062	2,221,160	15,897,299	4,657,475	7,074,152	13,847,032	437,234	46,130,414
Disposals and transfers	-	-	-	-	-	-	-	-
Additions	-	42,970	1,544,342	368,924	309,414	37,730	27,614	2,330,994
Balance, end of year	1,996,062	2,264,130	17,441,641	5,026,399	7,383,566	13,884,762	464,848	48,461,408
Accumulated amortization								
Balance, beginning of year	-	729,248	4,251,171	3,472,262	1,890,848	5,132,290	-	15,475,819
Amortization Expense	-	67,679	380,798	271,917	177,502	293,847	-	1,191,743
Balance, end of year	-	796,927	4,631,969	3,744,179	2,068,350	5,426,137	-	16,667,562
Net book value, end of year	1,996,062	1,467,203	12,809,672	1,282,220	5,315,216	8,458,625	464,848	31,793,846

2020	Land	Buildings	Engineering Structures	Machinery, Equipment, and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
Cost								
Balance, beginning of year	1,996,062	2,202,488	15,596,845	4,631,595	6,938,116	13,401,023	650,422	45,416,551
Disposals and transfers	-	-	213,188	-	-	-	(213,188)	-
Additions	-	18,672	87,266	25,880	136,036	446,009	-	713,863
Balance, end of year	1,996,062	2,221,160	15,897,299	4,657,475	7,074,152	13,847,032	437,234	46,130,414
Accumulated amortization								
Balance, beginning of year	-	663,660	3,877,868	3,217,525	1,738,089	4,842,216	-	14,339,358
Amortization Expense	-	65,588	373,303	254,737	152,759	290,074	-	1,136,461
Balance, end of year	-	729,248	4,251,171	3,472,262	1,890,848	5,132,290	-	15,475,819
Net book value, end of year	1,996,062	1,491,912	11,646,128	1,185,213	5,183,304	8,714,742	437,234	30,654,595

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$1,556,945 (2020 - \$3,396,676)

Village of Pemberton
Schedule 2 - Segmented Information
For the year ended December 31, 2021

2021	General Government	Fire Protection Services	Development and Planning Service	Public Works and Parks	Recreation	Water Utility	Sewer Utility	Airport Services	Total
Revenues									
Taxation	981,926	335,531	241,682	454,399	-	99,985	212,064	23,670	2,349,257
Water and sewer user rates	-	-	-	-	-	1,207,579	1,029,569	-	2,237,148
Government transfers	513,409	468,757	-	1,484,918	1,013,138	-	-	-	3,480,222
Other	510,338	382,783	136,198	7,811	408,090	39,109	69,511	6,772	1,560,612
User charges	383,834	-	704,258	-	-	-	-	41,838	1,129,930
Contributions	139,816	67,971	-	296,520	-	-	-	-	504,307
Earnings from government business partnerships	257,381	-	-	-	-	-	-	-	257,381
Penalties and interest	66,802	-	-	-	-	-	-	-	66,802
Investment income	15,457	-	-	-	5,767	547	1,048	-	22,819
Balance, end of year	2,868,963	1,255,042	1,082,138	2,243,648	1,426,995	1,347,220	1,312,192	72,280	11,608,478
Expenses									
Wages, salaries	391,051	598,134	383,959	750,010	530,425	511,335	511,999	55,079	3,731,992
Materials, supplies and contracted services	1,415,969	363,277	233,610	415,343	499,324	333,737	290,768	35,608	3,587,636
Debt servicing	2,718	14,118	-	1,954	380	57,698	66,105	-	142,973
Amortization	698,531	-	-	-	-	177,501	293,847	21,865	1,191,744
	2,508,269	975,529	617,569	1,167,307	1,030,129	1,080,271	1,162,719	112,552	8,654,345
Annual surplus (deficit)	360,694	279,513	464,569	1,076,341	396,866	266,949	149,473	(40,272)	2,954,133

Village of Pemberton
Schedule 2 - Segmented Information (Continued)

For the year ended December 31, 2021

2020	General Government	Fire Protection Services	Development and Planning Service	Public Works and Parks	Recreation	Water Utility	Sewer Utility	Airport Services	Total
Revenues									
Taxation	784,864	475,651	177,325	417,961	-	99,994	200,309	29,037	2,185,141
Water and sewer user rates	-	-	-	-	-	1,162,428	929,088	-	2,091,516
Government transfers	1,440,759	385,646	-	32,694	923,075	-	-	-	2,782,174
Other	111,289	19,274	74,144	2,578	244,324	34,796	69,316	5,154	560,875
User charges	192,528	-	331,652	-	-	-	-	52,605	576,785
Contributions	-	-	24,440	-	-	-	-	-	24,440
Penalties and interest	79,424	-	-	-	-	12,840	11,538	-	103,802
Investment income	44,680	-	-	-	1,420	648	1,243	-	47,991
Balance, end of year	2,653,544	880,571	607,561	453,233	1,168,819	1,310,706	1,211,494	86,796	8,372,724
Expenses									
Wages, salaries	638,810	360,191	232,986	544,196	479,766	483,028	516,861	41,471	3,297,309
Materials, supplies and contracted services	445,308	339,676	158,093	374,193	543,418	364,027	283,840	32,773	2,541,328
Debt servicing	5,513	11,876	-	3,792	564	51,536	74,012	-	147,293
Amortization	641,340	-	-	-	-	152,357	290,074	52,690	1,136,461
	1,730,971	711,743	391,079	922,181	1,023,748	1,050,948	1,164,787	126,934	7,122,391
Annual surplus (deficit)	922,573	168,828	216,482	(468,948)	145,071	259,758	46,707	(40,138)	1,250,333

Date: Tuesday, October 18, 2022

To: Elizabeth Tracy, Chief Administrative Officer

From: Scott McRae, Manager of Development Services

Subject: Development Services 2022 Third Quarter Report

PURPOSE

The purpose of this report is to inform Council of the activities of the Development Services department in the third quarter of 2022.

BACKGROUND

Quarterly reports are provided throughout the year to keep Council up to date with building, planning and development activities.

DISCUSSION & COMMENTS

This report provides an overview of the number of permits issued and applications received between July 1 and September 30, 2022, in the following areas:

BUILDING DIVISION

In the third quarter of 2022, 17 building permit applications were fully received, and 34 permits were issued. The time between submission of an application and issuance of a permit is estimated to be 3-5 weeks for minor permits and 7 weeks minimum for standard permits depending on the complexity of the project. This information is provided on the Village’s website and regularly updated as needed. The table below provides a current summary of permit counts at various stages in the building permit process as of the end of the quarter:

Building Permit Status	Building Permit Count
Applications Received	17
Permits Issued	34
Active Permits as of Oct 1	222
Provisional Occupancy	10
Permits Closed / Occupancy Issued	13

A breakdown of building permits issued for the third quarter of 2022 is provided below:

Type of Permit	Permits Issued	Value of Construction	Permit Fees
Single Family Dwelling	4	\$ 3,266,654	\$ 23,786
Single Family Dwelling with suite	2	\$ 1,690,800	\$ 12,435
Mobile Home	1	\$ 181,015	\$ 1,567
Tenant Improvement	2	\$ 176,514	\$ 1715
Other (decks, stairs, renovations, pools, plumbing, etc.)	25	\$ 62,999	\$ 1,715
TOTAL	34	\$ 5,337,984	\$ 43,685

No building related development cost charges were collected in the third quarter of 2022.

The table below shows a comparison of permit submissions, permits issued, and fees and charges collected between the current quarter and the same quarter in the previous year:

Description	Total for 3 rd Quarter 2022	Total for 3 rd Quarter 2021	Percent Change
Building Permit Applications	17	49	-65%
Building Permits Issued	34	44	-22%
Building Permit Fees Collected	\$ 43,685	\$ 94,284	-53%
Value of Construction	\$5,337,984	\$11,841,087	-54%
DCCs Collected	\$ 0	\$ 41,850	-100%

A reduction in permit volume is evident in the third quarter of 2022 compared to 2021. The main factors affecting permit issuance are the complexity of the application, the completeness of the application, and response time of the applicant. The difference in DCCs collected is primarily explained by the type of permits issued. Several permits for multi-family projects were issued in the third quarter of 2021. It is anticipated that the fourth quarter of 2022 will bring in a significantly larger amount of DCCs based on the current multi-family development projects currently under review.

Staff began tracking Requests to View property files and received 30 requests to view building files. This new statistic will be tracked and reported on moving forward into the fourth quarter report.

PLANNING DIVISION

2022 Current Development Applications

A list of applications currently in-house is provided below with information new to the third quarter shown in **bold font**.

Application #	Project	Status
DP86	Harmony Reach (Wye Lands) – Combined Commercial Residential Development	On hold pending DVP125 (see below)
DP88	7340 Crabapple Court – Liveshare Co-Living	In Process
DP89	1422, 1426, 1430 Portage Road – The Aspect – Multi-family Building/Dedicated Rental	In Process, developer satisfying conditions of Issuance
DP90	7454 Prospect Street – Tenquille Building – Mixed Use Building	Permit Authorized for Issuance
DP91	Sunstone Phase 2B Lot Grading	Permit Issued, Registered
DP92	Sunstone Phase 2C Lot Grading with Variance	Permit Issued, Registered
DPm122	7374 Pemberton Farm Road E - Redwoods Environmental Protection	Received 09.23.2021; Deferred
DPm123	7431 Prospect Street- Post Office Extension	Issued, Registered
DPm124	7426 Prospect Street – Pemberton Valley Hardware Extension	Issued, Registered
DVP125	Harmony Reach (Wye Lands) – Combined Commercial Residential Development – road and parking variances	Awaiting response from Applicant
DVP131	7340 Crabapple Court – Liveshare Co-Living – Parking Variance	In Process
OR133	Nkwûkwma (Benchlands) OCP/Zoning Amendment	In Process, Sub Area Plan underway
OR134	7374 Pemberton Farm Road East – Redwoods	Received 12.01.2021; Deferred 01.18.2022
OR136	SSCS- Affordable Housing Project	Received 18.03.2022 - In Process
S071	1368 Fernwood – 4 Lot Subdivision	In Process
S076	1400 Oak Street – PSS Lot Split	TAL renewed, In Process

S078	Sunstone Phase 2	TAL renewed, In Process
S082	Sunstone Phase 3 – 9 Lots	Received 27.01.22; TAL Issued
SAP 2022-15	7302 Industrial Way – Tree Removal and Asphaltting	Issued, complete
SAP 2022-16	1466 Olive Street – Tree Removal	Issued, complete
SAP 2022-17	1433 Poplar Street – Tree Removal	Issued, complete
SAP 2022-18	1780 Pinewood Drive – Tree Removal	Issued, complete
SAP 2022-19	1406 Poplar St – Tree Removal	Issued, work in progress
SAP 2022-21	8210 Merlot Peak Drive – Tree Removal and Fill Deposit	In review
SAP 2022-22	7471 Aspen Blvd – Fill Deposit	In review
SAP 2022-23	1472 Laburnum	Issued, work in progress
TUP010	6991 Hwy 99- Tisdale Storage	Awaiting response from Applicant

DP: Development Permit
 DVP: Development Variance Permit
 LL: Liquor Licence
 TUP: Temporary Use Permit

S: Subdivision
 BoV: Board of Variance
 CL: Cannabis Licence

DPm: Minor Development Permit
 OR: OCP/Zoning Amendment
 SAP: Site Alteration Permit

The following table summarizes the active current planning applications being processed in the third quarter:

Permit/Application Type	Code	Quantity
OCP/Zoning Amendments	OR	5
Development Permits	DP	5
Development Variance Permit	DVP	3
Minor Development Permit	DPm	2
Board of Variance	BoV	0
Subdivision	S	6
Site Alteration Permit	SAP	8
Liquor Licence	LL	0
Cannabis Licence	CL	0
Temporary Use Permit	TUP	1

2022 Long Range Planning Projects

The following is a list of long-range planning projects and policy work and their respective status as of September 30, 2022.

Project	Status
Official Community Plan (OCP) Update	In Progress, Communications Strategy and Work Plan ready for Council consideration
Development Cost Charge (DCC) Bylaw Review	In Progress, project list finalized
Subdivision Development and Control Bylaw Review	In Progress, Workshop 1 completed

Official Community Plan (OCP) Progress Review

The OCP update project was kicked off at the end of the fourth quarter of 2021. Urban Systems has worked with staff to produce a Communications Strategy and Work Plan which will be brought before Council October 4, 2022. The launch of the OCP Update is scheduled for January 2023.

COMMUNICATIONS

The Development Services department updates the website regularly and works with the Communications & Grants Coordinator and Corporate & Legislative Services to regularly update information related to planning and building and to meet statutory requirements related to notification.

The new online public engagement platform, [HaveYourSay.Pemberton.ca](https://www.pemberton.ca/development-services/development-services), is used to share information and seek input on long range planning projects.

Development Services provides an active listing of all building permits and development permits on the village website and recently introduced a new format where each major project has their own page that may be accessed by a QR code on Development Notification signage.

The Building Team aims to issues a bi-monthly newsletter to keep the building community informed of relevant changes and information related to building in the Village. These are posted at <https://www.pemberton.ca/departments/building-services/builders-enews>

LEGAL CONSIDERATIONS

There are no legal considerations.

IMPACT ON BUDGET & STAFFING

Development Services operates on a cost recovery basis as per Development Procedures Bylaw No. 887, 2020. Application fees are collected with development and building permit applications. If the cost of review of a development application exceeds the deposit, additional staff time is cost-recoverable from the applicant.

Development Services is actively recruiting to fill the position of Building Official. Contract building officials have been brought online to ensure continuity of services as the recruitment of a new building official is taking longer than expected. The cost of the contract building official program is being monitored to ensure it can be maintained until a new building official is hired.

INTERDEPARTMENTAL IMPACT & APPROVAL

The Development Services Department works closely with other departments through referrals and coordination of public hearings, reports, and presentations to Council.

COMMUNITY CLIMATE ACTION PLAN

Community Climate Action Plan – Implementation

The following table summarizes lead the implementation of the Community Climate Action Plan to the end of the current quarter:

Status of Action	Number of Actions
Implemented	4
Prioritized	22
Future	61

Staff plan to allocate funding received as part of the Local Government Climate Action Plan (LGCAP) to further the implementation of the CCAP actions.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

There are no impacts on the region or neighbouring jurisdictions.

ALTERNATIVE OPTIONS

This report is presented for information. There are no alternative options for consideration.

RECOMMENDATIONS

THAT the Development Services 2022 Third Quarter Report be received for information.

ATTACHMENTS: NONE

Submitted by:	Nikki Segovia, Building and Planning Clerk
Manager Approval:	Scott McRae, Manager of Development Services
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer

Date: Tuesday, October 18, 2022

To: Elizabeth Tracy, Chief Administrative Officer

From: Tom Csimá, Manager of Operations and Projects

Subject: Operations 2022 Third Quarter Report: July – September 2022

PURPOSE

The purpose of this report is to inform Council of the activities of the Department of Operations in the third quarter of 2022.

BACKGROUND

Quarterly reports are provided throughout the year to keep Council up to date with Public Works capital and operational projects and activities.

DISCUSSION & COMMENTS

The third quarter started with the grand opening of the Mountain Bike Skills Park at Den Duyf Park on July 16th 2022 (Figures 1 and 2). This well attended event celebrated the hard work of contractors and Village staff completing the project on an already condensed timeline. Although some challenges with irrigation and minor deficiencies are still to be addressed, overall, the project is considered a huge success and received extensive positive feedback.

In August during the acceptable fish window, the public works crew, along side the Department of Fisheries and Oceans, completed the remaining works at the inlet channel of One Mile Lake. This final works, which was identified at the completion of the main channel works in 2020, involved replacing the aging culvert and gate valve between the channel and Pemberton Creek. This not only allows much higher volumes of cold/fresh glacial water to enter the lake, but also gives a control point so that flows can be increased or decreased seasonally to reduce sedimentation in the channel, or to assist in retention during high flow events. The difference in temperature and colour was immediately noticeable in the lake, and weed growth is expected to significantly reduce in years to come, making the lake healthier, ecologically and for recreation purposes.

These are just two of the multitude of projects that Operations and Public Works have been involved in this quarter, for a comprehensive list, please refer to Table 1.



Figure 1 – Grand opening of Bike Skills Park



Figure 2 – Grand opening of Bike Skills Park



Figure 3 – One Mile Lake Inlet Channel culvert and gate valve replacement



Figure 4 – Mackenzie Road washout repair

Below is a list of the ongoing activities in the Operations department and the maintenance projects completed during the third quarter:

Public Works

- Regular operation, inspection, and maintenance of sanitary lift stations, Wastewater Treatment Plant (WWTP), Water Conditioning Plant, Wellhouse and pumping stations.
- Development engineering design review
- Residential water and sanitary service line inspections
- Roadside mowing and brush clearing
- Emergency sewer line backup at Arbutus/Portage
- Public Works shop improvements (roof) and gravel shed construction
- Ongoing SCADA controls improvements
- Fernwood Water main investigations – Ground penetrating radar
- GIS system improvements and water, sanitary, and stormwater infrastructure modelling
- Asset Management inventory review
- Water Reservoir Mixer replacement
- Chlorine Injection pump troubleshooting and replacement
- Soda Ash tank agitator motor replacement
- Inter-municipality Water operator meeting (Whistler)
- Signage upgrades throughout town (speed limits and off leash dogs).
- Residential Water meter install (Urdal Rd)
- Subdivision Development Control Bylaw update
- Development Cost Charges Bylaw Update

Parks

- Ongoing garbage collection from public receptacles and cleaning of public toilets.
- Spring parks cleanup, power raking/sweeping, spot repairs, etc.
- Grass mowing and trimming
- Den Duyf Park stormwater/irrigation pond pump testing and site grading
- Lot 13 Geotechnical and Environmental investigations, and preliminary design meetings
- Brush clearing and site preparation work at Patty’s Park (Alder)
- Skateboard Park shed roof replacement
- Site grading at One Mile Lake dragon boat area
- Pressure washing and painting of One Mile Lake outhouse

The following is a list of the major projects and their current status at the end of the third quarter.

Table 1 – Major project list

Project	Status	Notes
Soccer Field No. 2 at Den Duyf Park	Complete	Construction of field and BC Hydro energization of field lighting completed July 2022
Amenity Building and Parking Lot at Den Duyf Park	In Progress	Request for Proposal being prepared by consultant. Water and Sanitary servicing Design is underway. Grant application submitted September 27 th 2022 for the Natural Infrastructure Fund through the government of Canada.

Project	Status	Notes
Mountain Bike Skills Park at Den Duyf Park	Complete	Grand Opening July 16. Some minor deficiencies still to be rectified.
Pemberton Farm Road East Upgrade	Awaiting others	Extensive planning work has been completed for re-surfacing the road and re-alignment to accommodate an all-purpose paved separated trail. Minor retaining works completed during fish window in September. Awaiting grant funding decision for proposed trail. Also working with Developer on road re-surfacing to optimize construction efficiencies.
Water Treatment Investigation and Grant Submission	Awaiting others	Grant Application submitted and awaiting results. Meanwhile, investigation into another source from within the Lillooet River Aquifer.
Lot 13 - Multimodal Transportation Hub (Park and Ride - Portage Road)	In Progress	Grant application successful. Survey completed. Engineering design, environmental and geotechnical investigations underway.
Lot 13 - Community Garden (Portage Road)	Awaiting Others	Natural Infrastructure Fund application submitted, including community garden portion of Lot 13 and bioswale/trails.
EV Chargers - Downtown	Awaiting Others	Grant approved, Charging stations ordered, expected to arrive in spring 2023.
EV Chargers - Den Duyf Park	Awaiting Others	In conjunction with Whistler, Squamish, and Lil'wat Nation, a Sea to Sky Electric Vehicle Network expansion project includes 2 chargers at the amenity building at Den Duyf Park. To be completed along with amenity building.
Pemberton Farm Road East (washout)	In Progress	Work underway in September 2022. Hydro ducting installed, and minor ditch improvements to be completed in 4 th quarter. Paving scheduled for October 2022 (Figure 4)
One Mile Lake Fish Habitat Restoration	Complete	See explanation above in Discussion section. Works complete.
WWTP Outfall mitigation measures	Awaiting Others	River has been surveyed; report being updated to include recent findings at dive inspection. Also consulting with engineers on outfall performance/ flushing methods.
Walnut Lift Station Upgrade	Awaiting Others	Design of Lift Station upgrade underway. Discussions with nearby developers also underway, as potentially many new contributors.
Signal Hill Sidewalk (Portage Road)	On Hold	Waiting proposal from design engineers.
One Mile Lake Trail Widening	Awaiting others	Environmental approvals submitted in January 2022.
WWTP Confined Space Procedures	Complete	Confined space alternate measures procedures completed. Basin cleaning is scheduled for October 2022.
WWTP Basin Cleaning	In Progress	Scheduled for October 2022.

Project	Status	Notes
Fernwood Watermain and PRV replacement	In Progress	Design underway, ground penetrating radar used to determine existing infrastructure locations.
Speed Readers installation	Awaiting others	New Speed readers ordered, however 20-week lead time, so existing reader was relocated to Aspen Blvd. in time for school opening.

COMMUNICATIONS

The Operations department works regularly with the Office of the CAO to provide updates on the initiatives and projects that are currently underway to ensure that the Village website is updated, and information is communicated to residents through the eNEWS and the Village Facebook Page. Advertising in the newspaper is used as required.

LEGAL CONSIDERATIONS

There are no legal, legislative or regulatory considerations at this time.

IMPACT ON BUDGET & STAFFING

The Operations department operates on the approved annual municipal budget, reserves, and provincial and federal grants.

INTERDEPARTMENTAL IMPACT & APPROVAL

The Operations department works closely with other departments through referrals and coordination of public notices, reports, and presentations to Council.

COMMUNITY CLIMATE ACTION PLAN

This report has no impact on the Community Climate Action Plan strategies.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

There are no impacts on the region or neighbouring jurisdictions.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT Council receives the Operations Department 2022 Third Quarter Report for information.

Prepared by:	Tom Csima, Manager of Operations and Projects
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer

Date: Tuesday, October 18, 2022

To: Elizabeth Tracy, Chief Administrative Officer

From: Christine Burns, Manager of Recreation Services

Subject: Recreation Service 2022 Third Quarter Report

PURPOSE

The purpose of this report is to provide Council with an update on the third quarter activities of the Pemberton and District Recreation Services Department.

BACKGROUND

Quarterly reports are provided throughout the year to keep Council informed of Recreation Service projects and activities.

DISCUSSION & COMMENTS

This report provides an overview of third quarter activities undertaken by the department of Recreation Services from July 1 to September 30, 2022.

Two years ago, to create operational efficiencies, Staff established bi-annual seasonal programming based on Fall/Winter Registration in August and Spring/Summer Registration in March of each year. Operationally this is proving to create program planning efficiencies and consistency in registration for community members.

Planning for spring and summer programs took place in the first quarter, leading to the publication of the Recreation Guide online on Monday March 7, 2022, with registration for Spring and Summer programs starting on Monday March 14th. The third quarter was spent implementing summer programs and planning for Fall 2022 and Winter 2023 programs. Fall/Winter Program Guide was published online Monday August 8, 2022 and registration for programs opened on Monday August 15, 2022.

Operationally, Recreation has relied on Public Health Orders since 2020 to determine the community recreation programming and operations that can be offered and how they may be delivered. The third quarter saw the removal of restrictions and the PDCC transitioned to doors fully open which required staff to adjust to pre-pandemic operating procedures.

Summer Programming 2022

Summer program registration began Monday March 14, 2022, through Perfectmind, the online booking system. Registration remains open for each program until 72 hours prior to the program starting, unless otherwise stated.

1. Children’s Summer Programs:

Children’s programs continued to run at full capacity. Where waitlists occurred, efforts were made to accommodate all by hiring new staff.

Children’s Fall Programs

Currently all programs offered are at capacity with waitlists, recruitment is actively taking place to hire program leaders in efforts to accommodate.

2. Group Fitness Classes:

There were no Public Health Order (PHO) restrictions issued in the third quarter for the first time since 2020. A total of 96 value-added fitness classes were offered between July 1 and September 30 with 692 unique registrants. At the same time there were 8 registered fitness programs with 173 unique registrants.

3. Senior’s Programs (average attendance/class)

Online programming for seniors continued to be offered throughout the summer months with the reintroduction of in-person programming because of the lifting of PHO restrictions. Attendance was consistent as shown below:

Programs	July – September 2022
Low impact cardio and strength	8
Gentle Stretch and Balance	4
Chair Yoga	3
Waffle Breakfast	30

Men’s Shed and the Pemberton Stitchers continued their programming and use of The REC and Seniors Centre during the third quarter.

4. Youth Programming

Participation at The REC continued to fluctuate throughout the third quarter with a significant decrease in participation, not uncommon during the Summer months. Efforts to engage youth continue with ongoing programming planned for fourth quarter. Average participant numbers are shown below:

The REC (average participant use)	July - September 2022
Thursday	0
Friday	6
Saturday	3

5. Adult Drop-In Sports

Adult drop-in sports continued in the third quarter with pickleball and badminton.

6. Special Events

PDCC Staff considered Celebrate Community on Canada Day a huge success given the limited time, resources, and finances to plan the event. Activities consisted of:

- The Spud Run with approximately 35 participants.
- Face painting.
- Colouring table hosted by the Multicultural Network.
- Snowcones.
- Sargent Poppers popcorn and lemonade.
- Outdoor games hosted by the Men’s Shed.
- Pickleball demonstration.
- Music by Austin Ross.
- Indigenous Crafts hosted by the Lil’wat Cultural Centre special thanks to William Ritchie.
- Blessing by Maxine Bruce from the Lil’wat Nation.
- Welcomes from Mayor Richman and Area C representative Jan Kennett.

Fitness Centre Use

A total of 5533 unique fitness centre scans were made between July 1 and September 30, 2022, an increase of 2,150 scans over third quarter of 2021.

Modifications to fitness centre operations continued throughout the third quarter. With the easing of PHO restrictions, all time blocks were removed and hours for July and August were;

- Monday 9 am to 8pm
- Tuesday through Friday 6 am to 8pm
- Saturday 8am to 5pm

On September 6, 2022 the PDCC returned to pre-pandemic hours with operations now 6am to 9pm Monday through Friday and on Saturdays from 8am to 5pm.

Below is a breakdown of the number of memberships sold in the third quarter in comparison to the third quarter of 2021. Sales have increased consistently across all membership options:

Pass Types	July – September 2021	July – September 2022
1 Month Adult	69	107
1 Month Senior	2	7
1 Month Student	16	38
10x Shower	0	14
10x Adult	108	144
10x Senior	13	22
10x Student	20	32
10x Pass External Trainer	1	2
3 Month Adult	27	38
3 Month Senior	3	4
3 Month Student	5	9
6 Month Adult	10	15

Pass Types	July – September 2021	July – September 2022
6 Month Senior	1	3
6 Month Student	5	5
1 Year Adult	4	8
1 Year Senior	1	0
1 Year Student	0	0
Total	285	448

Facility Maintenance Update

The following maintenance work was undertaken in the third quarter:

- Canada Day set-up and tear down
- Repair of mixing valve in 1st floor women’s sinks to regain hot water use.
- Coordinated construction of Basketball Court with stakeholders.
- Draft of Biohazardous and Infectious Materials Standard Operating Practice (SOP) with the Joint Operational Health and Safety Committee (JOHSC).
- Adjusted water features at spray park to reduce lead time for activation.
- Replaced solenoids in spray park to address operational issues.
- Natural Play Park inspection and warrantied items identified and ordered.
- Undertook various small internal repairs.
- Established new procedures for the Community Kitchen to address several operational concerns.
- New Accessible doors installed on building South Entrance and New Automatic Doors installed at interior Library Entrance. Single Accent door for exterior library access installed at South Entrance for future use in the event PDCC is closed.
- Investigation into the potential relocation of Nature Play Park to accommodate space for the daycare expansion.
- Facilitated expansion of the visitor receiving area with the install of new cubbies.
- Free Solar Analysis for PDCC (Altitude Roofing) to investigate installation of solar array for energy savings.
- Soccer Field Light Operations and Scheduling for use.
- Worked with JOHSC on creating a new Incident Reporting Form for use by the Village of Pemberton.

Indoor Facility Use

The third quarter of 2022 saw continued use of PDCC by local organizations including several long-term users and requests for one-time use requests.

- École de Vallee (SD93) continued with in-class learning utilizing Room A, the Studio and the Great Hall when available during school hours.
- Gymnastics increased their programming using the Great Hall Tuesday afternoon and evening, all day Wednesday and Thursday.
- Pemberton Dance Academy in Room B and Great Hall C or Studio, Monday through Saturday.
- Jujitsu in 1/3 of Great Hall on Monday and Friday.

The table below shows the number of facility use agreements in place for the third quarter at PDCC, the number of sessions held in each space, and the total number of hours the facility was in use by external users:

Facility – Pemberton and District Community Centre	Facility Agreements/Park Use Permits (PUPs)	# of Sessions	Hours of Use
Studio	3	59	194.50
Kitchen	0	0	0
Room B	12	48	257
Room D	1	1	3
Great Hall (C)	10	31	194
Great Hall (B)	5	24	146.50
Great Hall (A)	11	51	220
Youth Centre	15	69	259
Totals	57	283	1,274

Parks and Fields

There was a steady increase of requests for field use during the third quarter. Park use permits were issued for the following outdoor spaces:

Facility	Facility Agreements/Park Use Permits (PUPs)	# of Sessions	Hours of Use
The Barn	1	14	98
Den Duyf Park	11	98	304
One Mile Lake Park	9	176	813.75
Gates Lake Park	1	3	19.50
Community Lawn	0	0	0
Lot 12-Skate Park	2	43	159
Meadows Field	2	79	175
Signal Hill	1	21	52.50
Pioneer Park	1	7	17.50
Rozsypalek Park	1	2	6
Totals	29	443	1,645.25

Recreation Projects

The PDCC would like to thank Graham Murphy, of Murphy Construction, for providing project management oversight on the construction of the Basketball Court located at Signal Hill Elementary School. The court preparation, asphalt and fencing was completed in August. Unfortunately, due to supply chain issues in the steel industry there has been a delay in the delivery of the basketball posts and nets. At this time, the project is expected to be 90% complete in the early part of the fourth quarter with the surfacing to be installed in 2023.

COMMUNICATIONS

Recreation Services coordinates with the Communications and Grant Coordinator to ensure that information is communicated to residents through the Village eNEWS, Facebook and other social medium platforms, ensuring that the public is well informed of updates related to Pemberton and District Community Centre programs and services.

Recreation utilized, 'Have Your Say' by creating a website page to inform the community of progress on the Basketball Court project.

LEGAL CONSIDERATIONS

There are no legal, legislative, or regulatory considerations.

IMPACT ON BUDGET & STAFFING

The Recreation Services Department operates on the Squamish-Lillooet Regional District (SLRD) Board approved annual budget, reserves, grants, and on a cost recovery basis as per the SLRD Recreation Service Fees and Charges Bylaw No. 1772-2022 as approved at the SLRD Board of Directors meeting on June 29, 2022.

Unexpected impacts to budget and staffing related to the COVID-19 pandemic decreased significantly in the third quarter. Recreation returned to pre-pandemic operations with the ongoing recruitment of casual staff and contractors to meet operational requirements.

INTERDEPARTMENTAL IMPACT & APPROVAL

The Recreation Service Department works with all Village Departments. No interdepartmental impacts or approvals are required.

COMMUNITY CLIMATE ACTION PLAN

This report has no impact on the Community Climate Action Plan strategies.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

Collaborative efforts between neighboring jurisdictions including Whistler, Squamish, Sea to Sky School District No. 48 and Francophone School District No. 93 as well as local community groups continues to occur to ensure consistent practices for continual operations of parks, playgrounds, spray parks and recreation facilities and programs. This has included increased communication between recreation departments of each organization to ensure consistency through the Sea to Sky Corridor for members of each community

ALTERNATIVE OPTIONS

There are no alternative options for consideration

RECOMMENDATIONS

THAT Council receives the Recreation Services 2022 Third Quarter Report for information.

Prepared by:	Christine Burns, Manager of Recreation Services
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer

Date: Tuesday, October 18, 2022

To: Elizabeth Tracy, Chief Administrative Officer

From: Cameron Adams, Fire Chief

Subject: Pemberton Fire Rescue - 2022 Third Quarter Report

PURPOSE

To provide Council with a summary of the activities of the Pemberton Fire Rescue Department for the third quarter of 2022.

BACKGROUND

The Village of Pemberton Fire Rescue is a volunteer department that provides service to the residents of the Village of Pemberton (Village of Pemberton Bylaw No. 807, 2016). In addition, the existing Fire Service Agreement with the Squamish-Lillooet Regional District (SLRD) establishes that fire protection services are provided to Pemberton Meadows (SLRD Bylaw No.1082, 2008), Pemberton Heights (SLRD Bylaw No. 1083, 2008) and the Pemberton Fire Protection Specified Area as defined within the Fire Service Agreement.

Pemberton Fire Rescue also provides Road Rescue Service to the entire SLRD Electoral Area C covering 5,570 square kilometers pursuant to SLRD Pemberton Fire Rescue Contribution Service Conversion and Establishment Bylaw No. 715-2001.

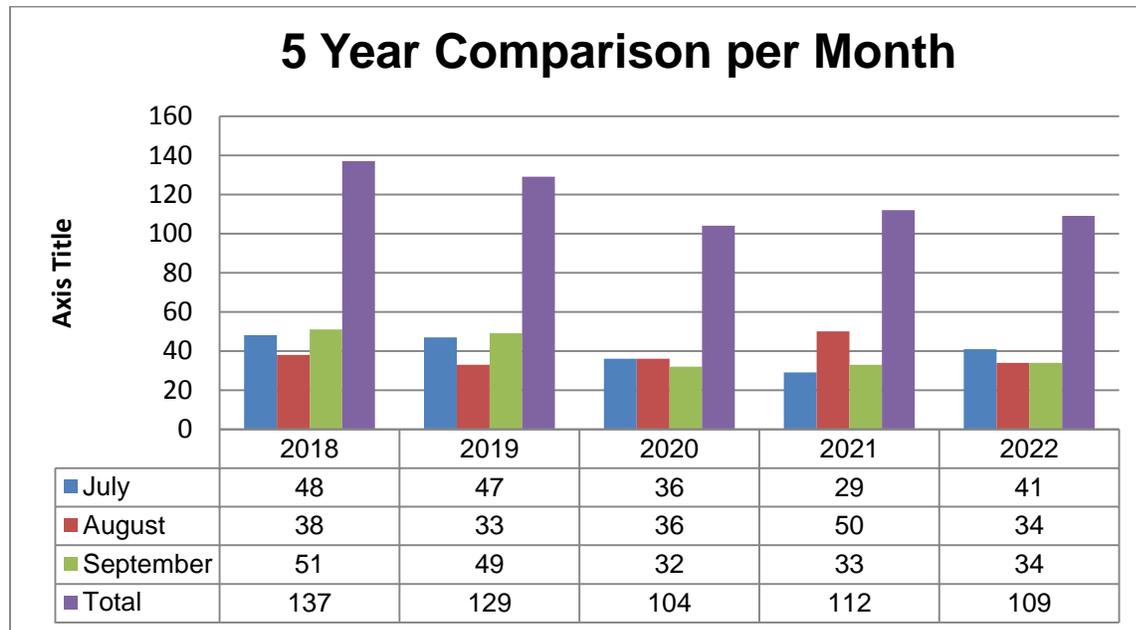
Fire Service is provided to Lil'wat Nation through a separately negotiated Fire Service Agreement which was established in 2017.

DISCUSSION & COMMENTS

Incidents:

For the third quarter, Pemberton Fire Rescue responded to 109 incidents. In comparison to the 2021 third quarter, call volumes are down.

A comparison chart by quarter over the last five (5) years is shown below.



In the table below, the highlighted green squares indicate number of incidents greater than number of days in a month.

	2018	2019	2020	2021	2022
January	21	32	29	25	30
February	30	25	29	24	18
March	16	25	40	17	33
April	22	33	25	27	23
May	37	55	24	35	24
June	33	60	16	33	25
July	48	47	36	29	41
August	38	33	36	50	34
September	51	49	32	33	34
October	29	26	32	28	0
November	21	36	24	26	0
December	43	38	25	39	0
Totals	389	459	348	366	262

Number of Incidents per day for 2022 Year

Day	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals
1	1	0	1	0	0	2	2	1	1	0	0	0	8
2	3	0	0	0	2	0	1	0	1	0	0	0	7
3	2	1	1	0	0	1	2	1	2	0	0	0	10
4	2	0	2	1	3	0	3	2	5	0	0	0	18
5	1	3	1	1	1	0	2	2	3	0	0	0	14
6	1	0	0	1	2	1	1	2	1	0	0	0	9
7	1	0	1	1	4	1	0	0	1	0	0	0	9
8	0	2	1	1	0	0	1	1	1	0	0	0	7
9	0	1	1	2	1	0	1	2	0	0	0	0	8
10	1	1	0	1	0	0	0	2	0	0	0	0	5
11	2	3	2	4	0	1	1	4	2	0	0	0	19
12	1	0	0	1	1	0	2	1	0	0	0	0	6
13	1	0	2	1	0	0	0	1	0	0	0	0	5
14	0	1	1	0	1	0	3	2	1	0	0	0	9
15	2	0	2	1	0	1	2	0	1	0	0	0	9
16	1	0	1	1	0	0	2	1	2	0	0	0	8
17	0	0	1	0	0	0	1	2	2	0	0	0	6
18	1	0	3	0	1	0	0	2	1	0	0	0	8
19	1	0	0	0	1	1	1	1	1	0	0	0	6
20	1	0	1	1	0	0	0	0	1	0	0	0	4
21	1	2	2	0	1	0	2	1	0	0	0	0	9
22	1	1	1	0	2	0	2	0	1	0	0	0	8
23	0	1	0	1	0	2	3	1	1	0	0	0	9
24	1	0	3	1	0	1	1	0	2	0	0	0	9
25	1	0	1	0	0	2	0	1	0	0	0	0	5
26	1	1	2	0	0	1	1	0	0	0	0	0	6
27	0	1	1	3	0	2	3	1	0	0	0	0	11
28	1	0	2	0	1	3	1	1	2	0	0	0	11
29	0	0	0	0	2	3	2	1	2	0	0	0	10
30	1	0	0	1	1	3	0	0	0	0	0	0	6
31	1	0	0	0	0	0	1	1	0	0	0	0	3

Totals	30	18	33	23	24	25	41	34	34	0	0	0	262
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Days Month	31	28	31	30	31	30	31	31	30	31	30	31
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Colour Coding	1	2	3	4	5 - 10	11 +
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Below is a breakdown of the average number of firefighters attending incidents and the average number of those attending by response types. This information is helpful to highlight the challenges Pemberton Fire Rescue encounters being a small department and because many firefighters hold fulltime jobs outside the community which impacts their ability to attend daytime calls. That said, Pemberton Fire Rescue is pleased to show how our member numbers have grown especially since 2018.

Average number of firefighters attending Incidents since 2018.

Year	2018	2019	2020	2021	2022
Total # Incidents	389	459	348	366	262
Average # responders	5.02	4.84	6.72	7.01	5.15
Total Members Per Year	20	25	31	35	36
Percentage of members responded	25%	19%	22%	20%	14%

The chart below shows the average number of firefighters that attended each response type over a 5-year period compared to the minimum personnel requirements set out in the NFPA Standards. The NFPA Standards set out the number of members required to do each job.

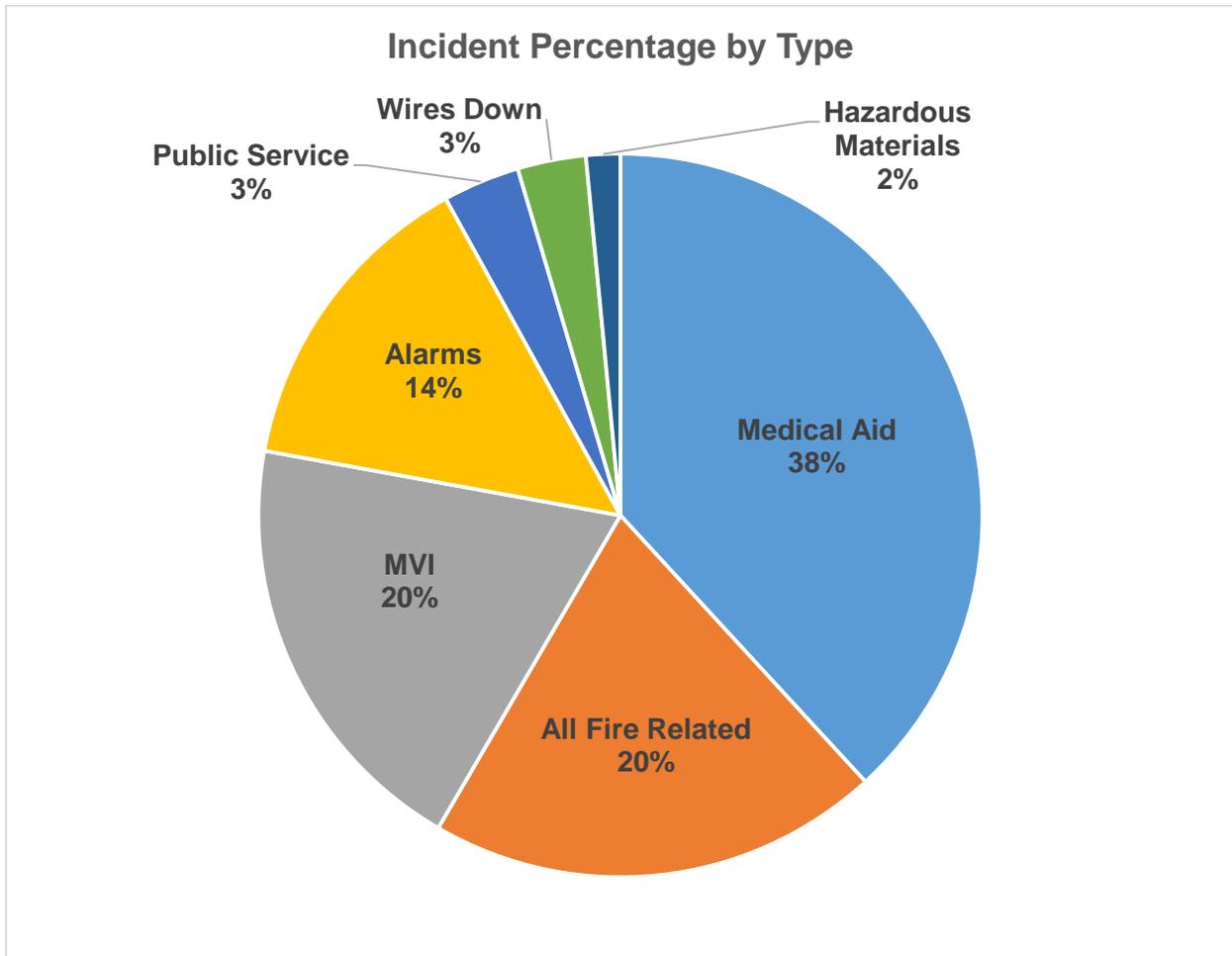
	Minimum Personnel Requirements	2018	2019	2020	2021	2022
Medical Aid	4	4.42	4.13	5.64	5.83	6.64
Motor Vehicle Accident	8	5.67	5.59	7.08	7.32	7.43
Alarms	*16	5.32	5.07	5.35	6.63	5.68
Wires Down	8	4.27	5.93	7.33	7.00	4.63
Burn Complaint	8	4.60	2.75	7.67	6.70	11.25
Chimney Fire	16	7.92	7.67	9.00	9.08	12.22
Smoke Sighting	8	6.13	5.87	7.64	10.50	9.00
Structure Fire	16	9.00	7.86	12.00	9.50	13.67
Vehicle Fire	8	6.00	5.70	8.83	13.00	9.60
Wildland Fire	16	7.45	6.00	7.20	8.67	6.50
Grass Fire	16	6.60	6.53	7.90	10.36	13.67

*Only one truck with crew would be sent; however remaining crew would be on standby at hall until confirmed

Types of Responses:

As set out in the Fire Department Establishment Bylaw No. 807, 2016, Pemberton Fire Rescue responds to several different types of incidents and locations as identified in the service agreements with the SLRD and Lil'wat Nation.

Below is a pie chart that summarizes the number of callouts per type of incident attended year to date (YTD).

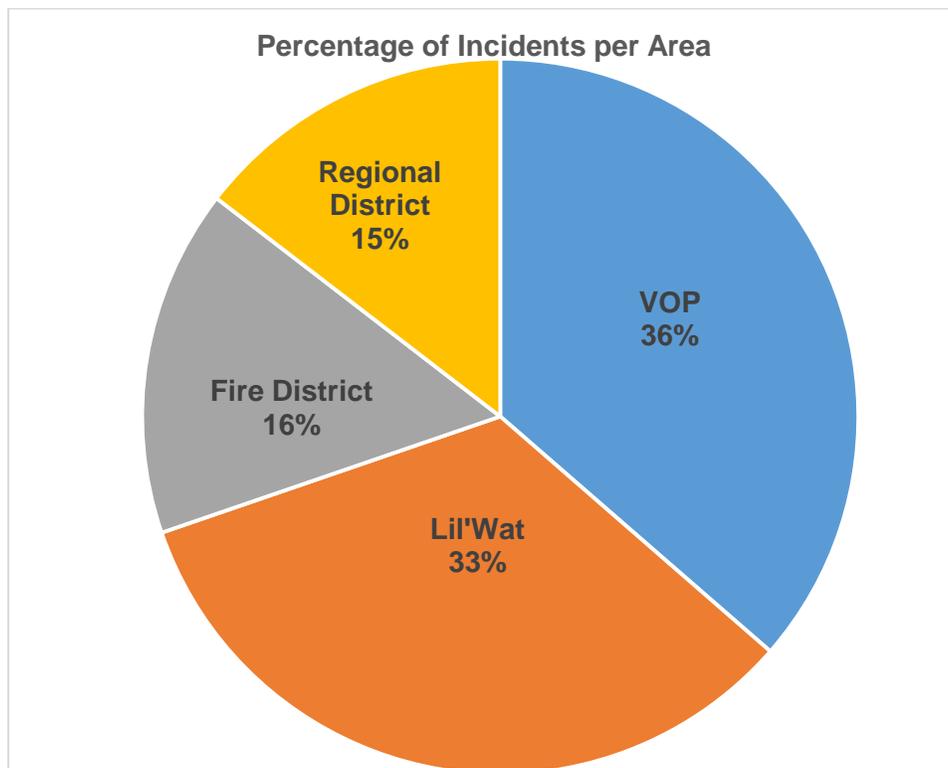


Incidents by Area:

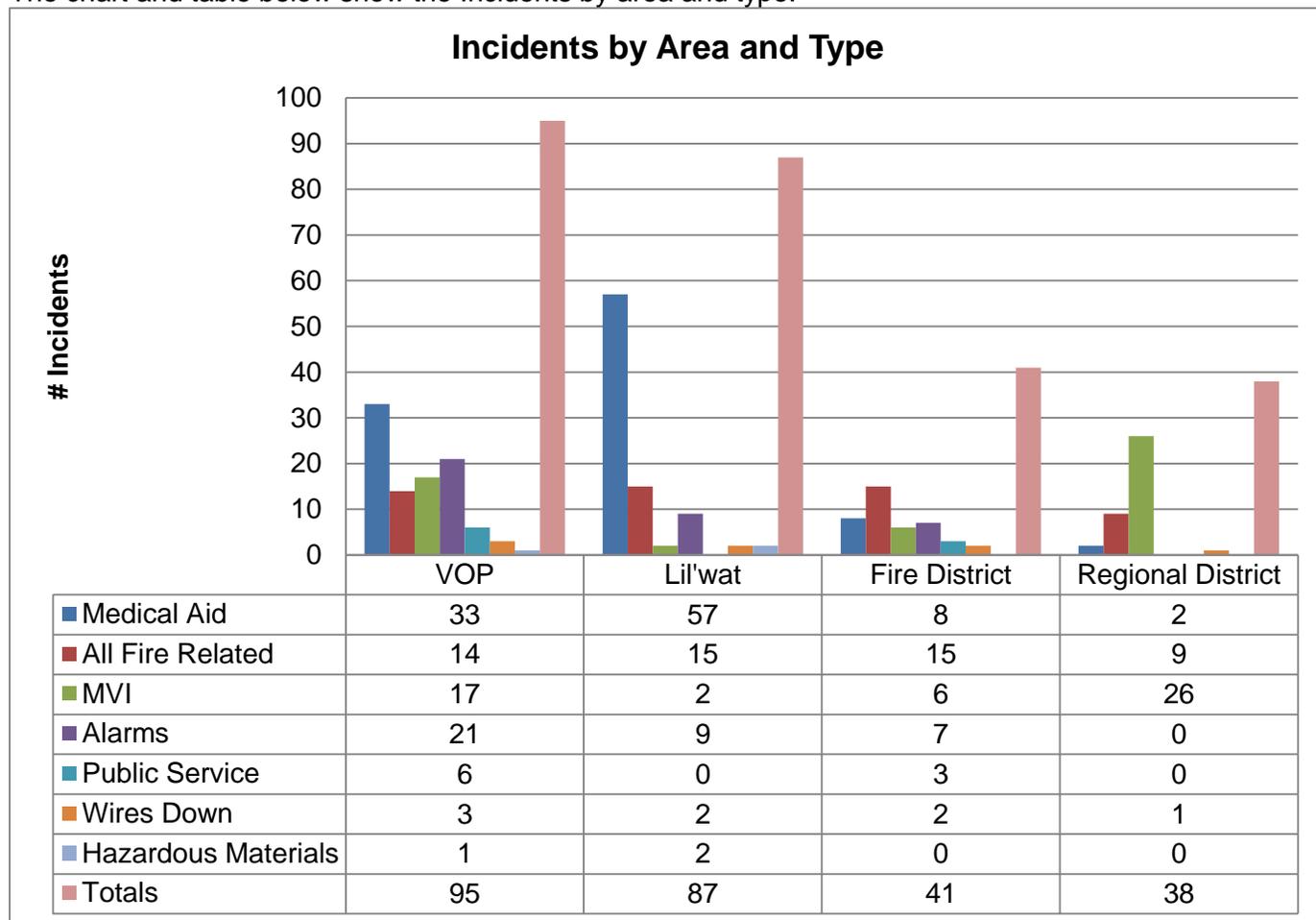
The breakdown of the incident reports is categorized into the following regions:

- Village of Pemberton Boundaries
- Lil'wat Nation
- Fire District Service Areas; and
- Regional District (or outside the Fire District zones including north of Mount Currie, north of The Heights and south of the Village Boundaries)

The chart below shows the percentage breakdown of Incidents by area year to date (YTD):



The chart and table below show the Incidents by area and type:



Membership:

At the end of the third quarter, membership stands at 30 and is comprised of two (2) full-time members and 28 volunteers (paid on-call) members. The membership is complemented with one (1) full-time administrative assistant and two (2) term FireSmart staff (coordinator and laborer).

Effective September 5, 2022, Cameron Adams took on the permanent, full-time position of Fire Chief for the Village of Pemberton.

The 2022 fall recruitment for Paid-on-call Fire fighters was in full force in September. Hiring will be finalized in the early weeks of the fourth quarter.

Recruitment is currently underway for a new Deputy Fire Chief with the aim to have it filled by late fall.

Training:

Members trained on a weekly basis, to ensure compliance with the Office of the Fire Commissioner, WorkSafeBC, and Department training requirements.

Third Quarter Commitments:

Commitment Type	Total Number	Hours
Training	12	764.50
Public Events	4	70
Meetings	4	27.50
Incidents	109	811.18

Fire Prevention, Inspections & Public Events:

During the third quarter, the following fire prevention, inspections, education, and public service initiatives were completed and attended by Pemberton Fire Rescue members:

- Seven (7) new business application reviews and fire inspections, and
- Four (4) Public Service initiative: Tiyata clean up and education, Sea to Sky Community kids, Mount Currie View Daycare Hall visit and Recruitment drive / open house

Capital Projects

Training grounds perimeter fencing was completed and on budget.

FireSmart

The 2021 FireSmart grant concluded on July 14, 2022. In the first year of the program the Pemberton FireSmart team completed the following:

- Over 50 Home assessments, with many Homeowner assessment scores going from high to low risk after their secondary assessment.
- Worked with “The Bluffs” Strata through the Neighborhood Recognition Program which resulted in “The Bluffs” being Pemberton’s first FireSmart Canada Recognized Neighborhood.
- Facilitated several mitigation projects hauling over 13,000 lbs. of vegetative debris to the local composting facility.
- Delivered FireSmart School curriculum to over 250 children from kindergarten to Grade 7.
- Participated in monthly Regional Community FireSmart Resiliency Committee (CFRC) meetings with Resort Municipality of Whistler, Squamish-Lillooet Regional District, Lil’wat Nation, and the District of Squamish, created a FireSmart “working group” with British Columbia Wildfire Service (BCWS), Lil’wat Nation, Lil’wat Forestry Ventures, and the Village of Pemberton.
- Assessed 11 Critical Infrastructure Sites in preparation for 2022 Mitigation.

The Village of Pemberton was successful with obtaining a FireSmart grant for 2022 which was confirmed in July. Listed below are 2022 FireSmart Program Highlights to Date (July – present).

- Village of Pemberton FireSmart Website portal was created with providing vital information to residents.
- Wildfire Community Preparedness Day was organized and managed in collaboration with Emergency Preparedness Week.
- FireSmart team attended 2022 FireSmart Conference in Kamloops. Eight members trained in Engine Boss (S-231). Four members trained in Wildfire Mitigation Specialist.
- Development of a new Community Wildfire Resiliency Plan (CWRP) with B.A.Blackwell began with the working group meeting regularly to develop a draft plan for presentation in January.
- Completed 221 mitigation labor hours at Village of Pemberton Critical infrastructure site.
- Ongoing home assessments at the Wildfire Mitigation Specialist level.
- Submitted Neighborhood Recognition for Tiyata, awaiting final approval.

COMMUNICATIONS

Review of the Pemberton Fire Rescue 2022 Third Quarter Report does not require a communications element.

LEGAL CONSIDERATIONS

There are no impacts to the budget or staff hours for consideration.

IMPACT ON BUDGET & STAFFING

There are no interdepartmental impacts or approvals for considerations at this time.

INTERDEPARTMENTAL IMPACT & APPROVAL

There are no interdepartmental impacts or approvals for considerations at this time.

COMMUNITY CLIMATE ACTION PLAN

The Pemberton Fire Rescue 2022 Third Quarter Report has no impact on the Community Climate Action Plan strategies.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

The activities of Pemberton Fire Rescue, such as increased fire prevention awareness activities, firefighter recruitment and training support to improve upon the current level of service to the Village and the Fire Service District Service Area are a benefit to the community, the Squamish-Lillooet Regional District and Lil'wat Nation.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT the Pemberton Fire Rescue 2022 Third Quarter Report be received for information.

Prepared by:	Gabrielle Stauber, Administrative Assistant
Manager Approval:	Cameron Adams, Fire Chief
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer

Date: Tuesday, October 18, 2022

To: Elizabeth Tracy, Chief Administrative Officer

From: Cameron Adams, Fire Chief

Subject: Community Emergency Preparedness Fund: Volunteer & Composite Fire Departments Equipment & Training Grant Funding Opportunity

PURPOSE

The purpose of this report is to seek Council's support to apply to UBCM's Community Emergency Preparedness Fund (CEPF): Volunteer & Composite Fire Department & Training funding stream for the purchase of equipment.

BACKGROUND

The intent of this funding stream is to build the resiliency of volunteer and composite fire departments in preparing for and responding to emergencies through the purchase of new or replacement equipment and/or to facilitate the delivery of training.

The Volunteer & Composite Fire Departments Equipment & Training program is a grant program available under the CEPF that provides funding to local governments and First Nations in British Columbia to increase resources and equipment required to support response to interface fires.

DISCUSSION & COMMENTS

If successful, the grant funding provided will support the upgrade to Pemberton Fire Rescue's 2006 Ford F550 with a new pump and increase in water capacity. The current Compressed Air Foam System (CAFS) pump is in constant need of repair, is currently deemed inoperable and has been bypassed. Furthermore, this upgrade will better protect our community against Wildland Urban Interface fires.

This project will be fully funded by the UMBC grant and will have no additional cost beyond the grant upon completion. The deadline to make submission for this funding is October 21, 2022.

COMMUNICATIONS

This report is provided for information purposes and does not require communications element.

LEGAL CONSIDERATIONS

There are no legal, legislative, or regulatory considerations at this time.

IMPACT ON BUDGET & STAFFING

The grant funding will cover 100% of the cost of equipment to a maximum of \$30,000. Eligible expenditures include the purchase of new or replacement equipment to enhance the ability of eligible fire departments to meet the needs of the community and training standards in accordance with declared level of service.

INTERDEPARTMENTAL IMPACT & APPROVAL

There are no interdepartmental impacts or approvals required.

COMMUNITY CLIMATE ACTION PLAN

This initiative is not applicable to the CCAP strategies

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

The activities of Pemberton Fire Rescue, such as increased fire response activities, firefighter recruitment and training support to improve upon the current level of service to the Village and the Fire Service District Service Area. This equipment purchase will benefit the community and positively impacts the Squamish-Lillooet Regional District and Lil'wat Nation.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT Council supports an application to the Union of BC Municipalities (UBCM) Community Emergency Preparedness Fund (CEPF); Volunteer & Composite Fire Department & Training funding stream for funding, up to an amount of \$30,000, to purchase equipment.

Submitted by:	Cameron Adams, Fire Chief
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer

OPEN QUESTION PERIOD POLICY

THAT the following guidelines for the Open Question Period held at the conclusion of the Regular Council Meetings:

- 1) The Open Question Period will commence after the adjournment of the Regular Council Meeting;
- 2) A maximum of 15 minutes for the questions from the Press and Public will be permitted, subject to curtailment at the discretion of the Chair if other business necessitates;
- 3) Only questions directly related to business discussed during the Council Meeting are allowed;
- 4) Questions may be asked of any Council Member;
- 5) Questions must be truly questions and not statements of opinions or policy by the questioner;
- 6) Not more than two (2) separate subjects per questioner will be allowed;
- 7) Questions from each member of the attending Press will be allowed preference prior to proceeding to the public;
- 8) The Chair will recognize the questioner and will direct questions to the Councillor whom he/she feels is best able to reply;
- 9) More than one Councillor may reply if he/she feels there is something to contribute.

*Approved by Council at Meeting No. 920
Held November 2, 1999*

*Amended by Council at Meeting No. 1405
Held September 15, 2015*