



Annual Report

2022





Land Acknowledgment

The Village of Pemberton is located within the unceded territory of Lil'wat Nation and honours the language, culture and history of the Lil'wat7ul.

To learn more about Lil'wat Nation, visit lilwat.ca



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Mayor Message



Thank you for taking the time to review the Village of Pemberton's annual report. This report reflects the progress made on the priorities established by the 2018-2022 term Council.

As Mayor, I am grateful for the opportunity to serve this community and share our achievements and progress. The purpose of this report is to provide an overview of the Village's advancements in projects and strategic goals, as well as information on our financial performance in 2022. Despite the challenges posed by the pandemic, I am immensely proud of the hard work and resilience displayed by our community and the Village team.

At the beginning of 2022, we successfully completed the Community Climate Action Plan (CCAP), a significant priority for the Council, which was designed to combat climate change in Pemberton. We deeply appreciate the valuable input received from the community during its development. The implementation of the CCAP is ongoing, and the Village has already made progress in adopting some of the recommended changes. This includes optimizing bylaws for compact growth, exemplified by the Harrow Road Zoning Amendment Bylaw, and supporting zero-emission mobility with the successful securing of \$1,856,721 in funding for a multi-modal transportation hub.

Another noteworthy achievement was securing \$2.77 million through the ChildCare BC New Spaces Fund to expand the Pemberton Children's Centre. This project represents a vital investment in the future of the Pemberton Community, ensuring enhanced daycare services to support our growing families.

Pemberton remains a popular choice for residents seeking access to a diverse range of recreational activities. In 2022, the community's access to amenities was amplified by the addition of new municipal facilities, including the Mountain Bike Skills Park, a FIFA regulation-sized soccer field, and an outdoor basketball court. These amenities have quickly become community highlights.

In 2022, the 2018-2022 Council term concluded, and I am grateful to have been re-elected as Mayor. I would like to express my heartfelt appreciation to Councillors Amica Antonelli, Leah Noble, and Ryan Zant for their years of dedicated service. Additionally, I am thankful to have Councillor Ted Craddock continue to serve alongside me for another term. Over the past four years, we have achieved significant milestones, and I am excited about the opportunities the next term will bring.

Furthermore, I extend a warm welcome to new Councillors Katrina Nightingale and Laura Ramsden, as well as welcome back to Councillor Jennie Helmer. We are committed to upholding the goals set by the previous Council and are working collaboratively to establish new priorities for the next four years. Together, we will continue to strive for the betterment of the Village of Pemberton.

Mike Richman
Mayor

CAO Message



On behalf of the Village of Pemberton staff, it is my pleasure to present the 2022 Annual Report. The year 2022 brought about significant changes for the Village, as our team navigated both challenges and opportunities arising from the global pandemic. We experienced notable staffing changes, including the appointment of a new Chief Administrative Officer (CAO). Thank you to Nikki Gilmore for her many years of leadership and vision for the Village and to Sheena Fraser for the interim support to the team after Nikki's departure. I had the privilege of assuming this role in June and began the process of getting to know the staff and forming the foundation of a new team.

One of the most significant highlights during the initial months of my tenure was the opening of the new Mountain Bike Skills Park at Den Duyf Park. Witnessing the realization of this outstanding community amenity, which was brought to life through the collaboration of the Pemberton Off Road Cycling Association, the Village, Squamish Lillooet Regional District, and the Lílwat Nation, was truly inspiring. The strong community turnout on the opening day showcased the potential impact of our work and left a lasting impression on me throughout the year.

Later in the summer, our staff participated in Indigenous and Intercultural Awareness Training at the Ts'zil Learning Centre in Mt. Currie, organized by BCIT and the Whistler Institute. This workshop provided invaluable insights into our Village team, reinforcing the importance of fostering a safe and inclusive environment where diverse ideas can be shared, and difficult conversations can take place. Moreover, the training emphasized the significance of building a genuine relationship with the Lílwat Nation and highlighted areas where we can begin this crucial work.

Another major milestone in 2022 occurred during the fall with the November election. The Village witnessed its highest voter turnout in history, with a 68% increase compared to 2018. With the arrival of the newly elected Council, I had the opportunity to facilitate the Council onboarding process, gaining a renewed appreciation for the dedication of elected officials and the responsibility they bear for the well-being and aspirations of the community.

As we look ahead to 2023, we are focused on solidifying a vision with the Council that will guide us over the next four years of their term. Collaborating with the senior management team, we aim to create an environment that prioritizes people, with the goals of improving retention, evolving our ways of working, and enhancing core service delivery to best serve you, our community.

Elizabeth Tracy
CAO

2022-26 Village Council



Mayor Mike Richman

BOARD AND COMMITTEE APPOINTMENTS:

- Nułw7ántwał Intergovernmental Relations Committee
- Pemberton Emergency Management Committee
- Sea to Sky Regional Transit Commission/Committee
- Squamish-Lillooet Regional District Board (SLRD)
- Pemberton Valley Utilities & Services Committee (PVUS)
- Pemberton-Lillooet Treaty Advisory (PLTAC)
- Sea to Sky Regional Hospital District Board
- Spełkúmtn Community Forest Interim Board



Councillor Jennie Helmer

BOARD AND COMMITTEE APPOINTMENTS:

- Parcel Tax Review Panel
- Cemetery Committee (Alternate)
- Municipal Insurance Association of BC (Alternate)
- Acting Mayor: March, April, May



Councillor Katrina Knightingale

BOARD AND COMMITTEE APPOINTMENTS:

- Cemetery Committee
- Pemberton & District Library Board
- Pemberton Valley Trails Association (Liaison)
- Pemberton Arts Council (Liaison)
- Regional Economic Development Collaborative (Alternate)
- Squamish-Lillooet Regional District (SLRD) (Alternate)
- Pemberton-Lillooet Treaty Advisory (PLTAC) (Alternate)
- Sea to Sky Regional Hospital District Board (Alternate)
- Acting Mayor: June, July, August



Councillor Laura Ramsden

BOARD AND COMMITTEE APPOINTMENTS:

- Parcel Tax Review Panel
- Emergency Planning & Operations Committee
- Regional Economic Development Collaborative
- Agricultural Advisory Committee (SLRD)
- Pemberton Valley Utilities & Services Committee (PVUS)
- Joint Wellness Committee
- Pemberton & District Library Board (Alternate)
- Acting Mayor: September, October, November



Councillor Ted Craddock

BOARD AND COMMITTEE APPOINTMENTS:

- Parcel Tax Review Panel
- Community Wildfire Resiliency Plan Committee
- Municipal Insurance Association of BC (MIABC)
- Pemberton Valley Dyking District (Liaison)
- Tourism Pemberton (Liaison)
- Spelkúmtn Community Forest Interim Board
- Acting Mayor: December, January, February



About the Village of Pemberton

The Village of Pemberton is located within the unceded territory of the Lílwat Nation and honours the language, culture, and history of the Lílwat7ul. The Village acknowledges the rich history of our First Nations neighbours and is committed to continued learning to understand the important role the Lílwat Nation peoples have in the Pemberton Valley.

Incorporated in 1956, the Village comprises of approximately six (6) square kilometres and is home to over 3400 residents and a vibrant business and agricultural community. The Village of Pemberton manages municipal planning and development, park operations, recreation facilities and amenities, public utilities, bylaws and enforcement, fire rescue, fiscal planning and financial services, legislative services, human resources, communications, and the administration of the Pemberton's Official Community Plan.

Known for its access to outdoor recreation and stunning mountain vistas, Pemberton offers an authentic mountain culture to residents and visitors. Situated below the rugged peak of Mount Currie, Pemberton offers residents and visitors with easy access to outdoor recreation including extensive hiking and biking trails and year-round backcountry adventure as well as local lodging, shopping, dining and arts and culture.

Governance

The Village of Pemberton Council is a governing body comprised of one Mayor and four Councillors who are elected for a four-year term. The primary function of Council is to develop policies by adopting bylaws and passing resolutions delegated to local government by the *Community Charter* and *Local Government Act*. The Council is also responsible for establishing budgets for both operating and capital expenditures.

The Committee of Whole is comprised of all Council members and provides an opportunity to streamline discussions on municipal affairs by allowing elected officials to carefully consider matters before final decisions are made at Council Meetings. During Committee of the Whole meetings, Village staff members provide presentations on various affairs, and if endorsed by the Committee, the recommendations are subsequently advanced to Council for approval.

Council Meetings and Committee of the Whole Meetings are open to the public. The meeting schedule, agendas, minutes and meeting recordings can be reviewed at www.pemberton.ca.

In 2022 the following bylaws were adopted by Council:

- Fees and Charges Bylaw No. 923, 2022
- Election and Assent Voting Bylaw No. 925, 2022
- 2022-2026 Five (5) Year Financial Plan Bylaw No. 926, 2022
- Annual Tax Rates Bylaw No. 927, 2022
- Sanitary Sewer System Regulation Connection and Rates Amendment Bylaw No. 928, 2022
- Water Regulation Connection and Rates Bylaw No. 232, 1989, Amendment Bylaw No. 929, 2022
- Development Cost Charge Amendment Bylaw No. 930, 2022
- Water Regulation Connection and Rates Bylaw No. 232, 1989, Amendment (Schedule A) Bylaw No. 931, 2022
- Parks and Public Spaces Use Amendment (Public Spaces Definition) Bylaw No. 932, 2022
- Parking and Traffic Control Bylaw No. 840, 2018, Amendment (Public Parking Lot) Bylaw No. 933, 2022
- Business Licence Amendment (Special Event Vendor Licence) Bylaw No. 934, 2022
- Fees and Charges Bylaw No. 905, 2021, Amendment (Business Licence Fees) Bylaw No. 935, 2022
- Blasting Regulation Bylaw No 714, 2012, Amendment (Permit Duration) Bylaw No. 937, 2022
- Fees and Charges Bylaw No. 905, 2021, Amendment (Blasting) Bylaw No. 938, 2022
- Parking and Traffic Control Bylaw No. 840, 2018, Amendment (ICBC decal requirement change) Bylaw No. 939, 2022

Pursuant to s. 98 (2) (e) of the Community Charter there were no Council disqualifications in 2022.

2022 Highlights

POPULATION
of Pemberton

3,407



32%
SINCE 2016

Council Meetings held

19

Committee of the Whole
meetings held

13

508

**Business
Licences**



136

**Dog
Licences**



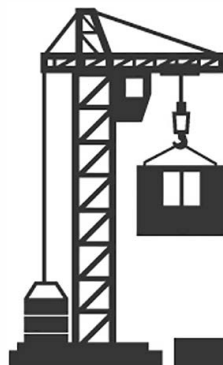
25,029

Fitness Centre
Visits

269

**Customer
Service**

Requests



136 **Building
Permits**

33 **Site Alteration
Permit**
applications received



Village of Pemberton Department Reports



Office of the Chief Administrative Officer

Department Overview

The Chief Administrative Officer (CAO) provides advice and support to Council and is responsible to Council for the management of the municipal workforce while ensuring that Council's direction and policies are carried out and implemented. As the principal liaison between Council and staff, the CAO provides leadership to the Village of Pemberton and coordinates the departments in the discharge of their responsibilities. The Department consists of the CAO, Executive Assistant, Human Resources Advisor, Communications and Engagement Advisor, and Emergency Program Officer.

2022 Achievements

- Welcomed a new CAO
- Facilitated the Fire Hall and Municipal Hall feasibility study
- Implemented mandatory Cultural Safety and Humility training for all full-time municipal staff
- Incorporated climate action or sustainability implications in reports to Council
- Onboarded and provided an orientation to new Council following the 2022 election
- Set project priorities with Senior Staff and Council
- Submitted over 15 grant applications across the organization, most notably the Natural Infrastructure Fund from Infrastructure Canada, and the Active Transportation Fund for the Friendship Trail
- Participated in the Nukw7ántwał Regional Intergovernmental Relations Committee and the first gathering in over two (2) years
- Commenced a salary and benefits compensation study
- Facilitated the Beautify our BC Hydro boxes, Public Art Competition
- Prioritized staff engagement and retention

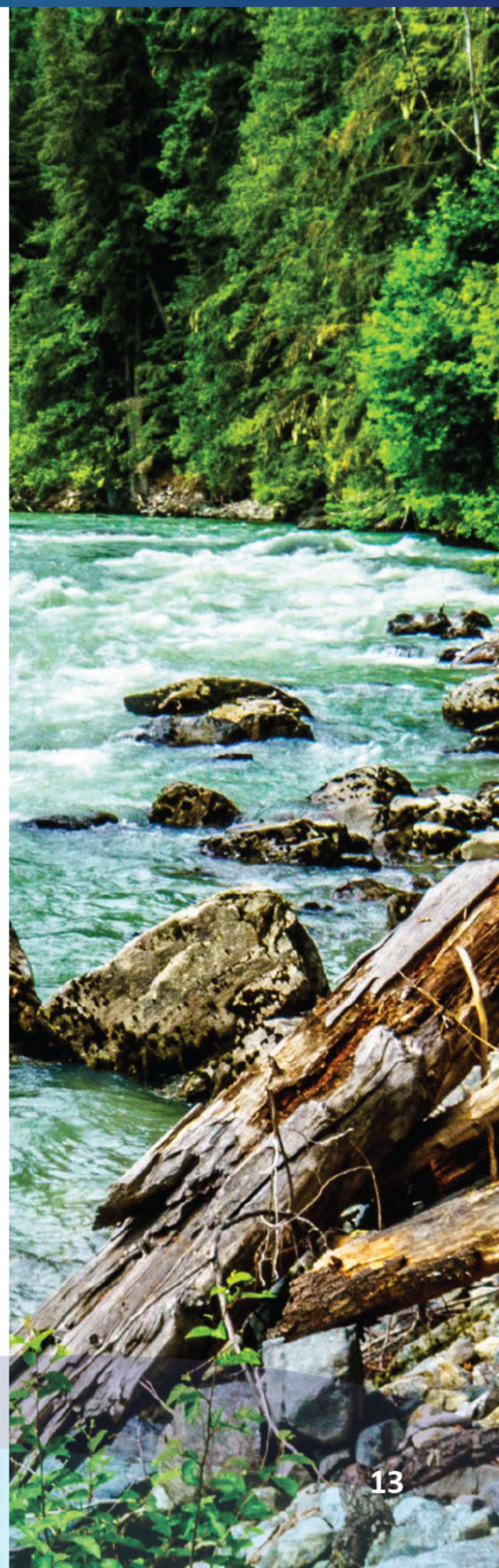
Emergency Management Program

Department Overview

The Village of Pemberton's Emergency Management Program operates within the Emergency Measures Bylaw No. 539, 2004 and the Local Authority Emergency Management Regulation framework. The program encompasses the development and execution of protocols that mitigate, prepare for, respond to, and recover from significant emergency events. Furthermore, the program includes an educational component to ensure that citizens are provided with the essential knowledge to be prepared for emergencies.

2022 Achievements

- Developed a Community Disaster Resilience Plan
- Supported Pemberton Valley Dyking District with flood mitigation and dike modelling projects for North Arm Channel and Arn Canal, as well as an identification plan and structural protection measures for critical flood prone areas
- Upgraded the PembertonAlert emergency notification system
- Focused on freshet, wildfire, extreme heat and air quality preparedness
- Conducted a large-scale regional flood evacuation exercise
- Completed an audit on Emergency Operations Centre procedures and equipment
- Coordinated response to three (3) high streamflow advisories, one (1) flood watch, and an ice jam on Pemberton Creek



Corporate, Legislative Services, and Administration

Department Overview

Corporate and Legislative Services is responsible for the corporate administration functions of the Village of Pemberton. Departmental responsibilities include the preparation, preservation and safekeeping of all minutes, records of Council and committee business, administration of oaths, and certifying Village documents. The department also organizes and facilitates elections, Alternative Approval Processes and Referendums, as well as other duties established in Section 148 of the Community Charter. Additionally, the department assists with policy development, administration of licences, general information and service requests, and bylaw enforcement. The Manager of Corporate and Legislative Services serves as both the Corporate Officer and Freedom of Information Officer.

2022 Achievements

- Facilitated the 2022 General Local Election which saw:
 - 68% increase in voter turnout from the 2018 Local Election
 - Four (4) voting opportunities in addition to mail ballot voting
 - Three (3) candidates for Mayor, six (6) candidates for Council, one (1) for School Trustee
 - New Election and Assent Voting Bylaw
- Implemented new meeting management software to streamline the agenda preparation process
- Facilitated the transfer of the Spelkúmtn Community Forest administration through the hiring of a new Executive Director
- Updated Pemberton Regional Airport Lease Agreement template and facilitated new leases as well as renewals
- Administered 269 service requests
- Facilitated 16 Regular Council meetings, three (3) Special Council meetings, 14 Committee of the Whole meetings and one (1) Public Hearing
- Welcomed a new Bylaw Enforcement Officer
- Prepared nine (9) bylaw recommendations and supported other departments in preparing eight (8) other bylaw recommendations for Council consideration
- Supported the onboarding and orientation of new Council

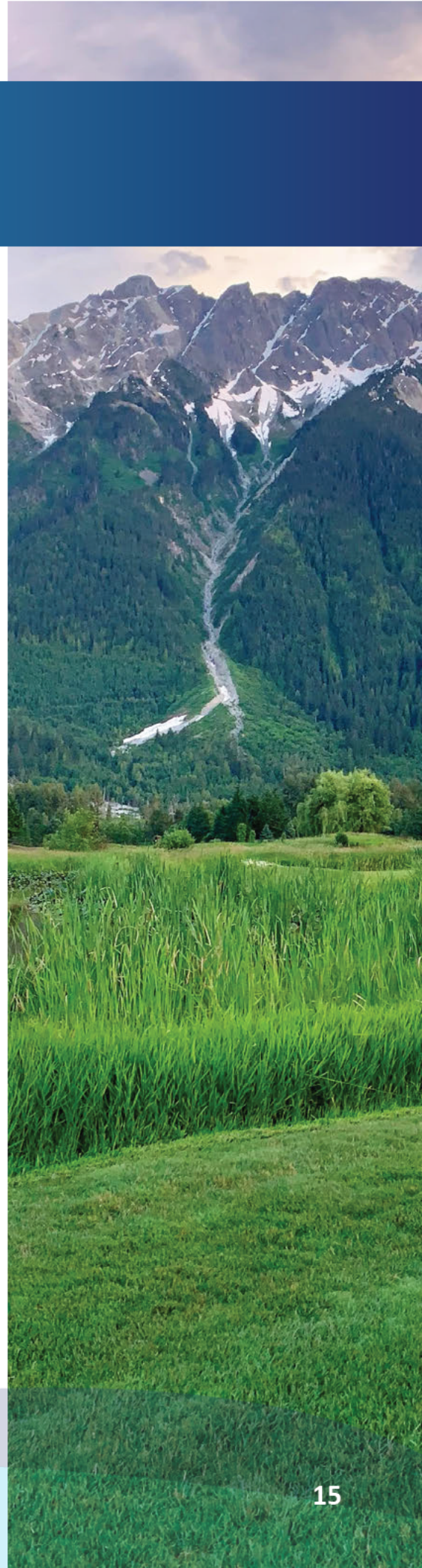
Finance

Department Overview

Finance Services maintains responsibility for the statutory financial administration duties of the Village of Pemberton under the Community Charter and Local Government Act. The department is overseen by the Manager of Finance, who is also appointed as the Chief Financial Officer. Departmental responsibilities include: collecting tax, utilities and other revenues, day to day accounting including accounts payable and receivable, planning and engagement related to the annual budget, development of the five-year financial plan with direction from Council, management of the Village of Pemberton's reserves, grant reporting, payroll, annual reporting to auditors and various external agencies, IT, centralized purchasing.

2022 Achievements

- Completed 2023 Operating Budgets, Capital, and Project Budgets
- Completed the 2023- 2027 Five (5) Year Financial Plan Bylaw No. 943, 2023
- Incorporated the Asset Management Plan data review and Asset Management Financial Strategy findings into the 2023 Budget and 2023-2027 Five-Year Plan
- Introduced a new time entry system for improved efficiencies in payroll
- Completed IT asset upgrades, resulting in decreased downtime, upgraded security, and long-term cost savings



Pemberton Fire Rescue



Department Overview

Pemberton Fire Rescue is a volunteer department that provides service to the Village of Pemberton residents. The Village has a Fire Service Agreement with the Squamish-Lillooet Regional District (SLRD) to provide fire protection for the Pemberton Meadows, Pemberton Heights, and Pemberton Fringe. In 2017, a similar service agreement was approved to ensure fire service coverage to the Lílwat Nation community as well. The Fire department also provides road rescue services, for SLRD Area C.

In 2022, Pemberton Fire Rescue had a total of 40 members, consisting of 27 paid on-call volunteers, 10 new recruits, two (2) full-time members, and one (1) full-time Administrative Assistant. Thanks to the funding secured through the BC FireSmart initiative, the team was able to hire a FireSmart Coordinator and a FireSmart laborer on a term basis.

2022 Achievements

FIRE DEPARTMENT

- Welcomed a new Fire Chief and Deputy Fire Chief
- Acquired Structure Protection Unit trailer, Wildland equipment and 1-ton truck
- Responded to 355 calls (3,007.56 volunteer hours)
- Supported the River Valley 90 hector prescribed burn with Lílwat Nation and British Columbia Wildfire Service (BCWS) in Mount Currie
- Facilitated 76 in-house training sessions (3987.5 training hours)
- Participated in 20 Public Education Events
- Members received WFF-1 (Wildland Firefighter) and Resilient Minds (mental health for firefighters) training, and five (5) new members obtained NFPA 10-01 certificate through in-house training

FIRESMART

- Completed the first CRI-446 FireSmart grant
- Issued FireSmart neighbourhood certifications for The Bluffs and Tiyata neighbourhoods
- Facilitated educational events for community schools and participated in Wildfire Emergency Preparedness Day, Bike Skills Park Opening Day, Slow-food Cycle, and Fire Prevention Week
- Mitigated critical infrastructure for municipal buildings
- 12 members received wildfire training: four (4) as mitigation specialists and eight (8) as engine bosses

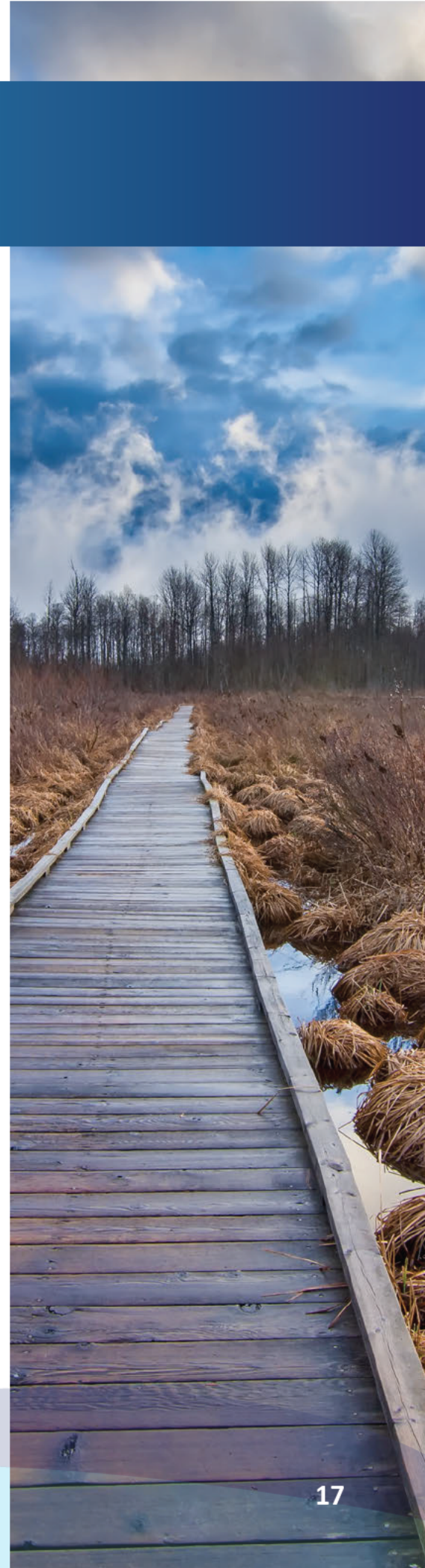
Recreation Services

Department Overview

Recreation is an integral component of community building providing physical, social, emotional, and economic benefits to the residents of Pemberton and SLRD Area C through a wide range of affordable and accessible programs and services. The Recreation Services department operates and manages the Pemberton and District Community Centre (PDCC), which offers multi-purpose rooms, a fitness centre and studio, the Great Hall, the REC (youth and seniors centre) and adjacent recreation grounds that include a Nature Playground and Spray Park. Additionally, the department manages the operations of the Meadows Field, the basketball court at Signal Hill Elementary School, Gates Lake Community Park, and the recreation facilities at Den Duyf Park including the soccer fields and Bike Skills Park.

2022 Achievements

- Recreation Services returned to full-service operations post COVID-19
- Improved accessibility for the Pemberton Library south side and interior entrances
- Supported community enhancement projects including the addition of a FIFA regulation-sized soccer field, Bike Skills Park and outdoor basketball court
- Administered 316 facility bookings and issued 77 Park Use permits
- Welcomed 25,029 Fitness Center visits
- Offered 120 Adult fitness programs administered through 475 classes
- Provided 191 Children and Preschool programs resulting in 1,471 hours of programs and 2,132 registrants
- Booked annual programming Pemberton Youth Soccer Association, Whistler Gymnastics, Jujitsu, and Ecole La Vallee
- Established service and program continuity following COVID-19 Public Health Orders



Development Services

Department Overview

Development Services is responsible for managing land use activities within the Village of Pemberton jurisdiction. This includes long-term planning, reviewing and approving development applications, issuing building permits, and enforcing building codes. The department also handles public inquiries regarding land use, administers the Official Community Plan (OCP), and ensures strict adherence to the BC Building Code, Village bylaws, and relevant regulations for all construction within the Village.

2022 Achievements

- Initiated the Official Community Plan (OCP) Review and Update project
- Completed and adopted the Community Climate Action Plan
- Finalized the Development Services Mandate/Service Objectives and Fee Waivers for Eligible Developments Policy
- Supported community improvement projects including the Daycare Expansion and Pemberton Creek Pedestrian Bridge
- Issued 136 Building Permits and 33 Site Alteration Permits
- Processed Current Development Applications including:
 - First, Second, and Third Reading for Zoning Amendments for 7000 Harrow Road, Sea to Sky Community Services Affordable Housing Project
 - Final Adoption of bylaw amendments for the new French Language School
 - Development and Variance Permits for the ongoing Sunstone and Ridge subdivisions in the Hillside Area
 - Development Permit approved by Council for the Tenquille Building located on Prospect Street in Pemberton's downtown
 - Approved subdivisions for Sunstone Phase 1C and phased strata plans for Elevate at Sunstone
- Amended the Zoning Bylaw to address longstanding housekeeping items

Operations

Department Overview

The Operations department provides critical day-to-day services to the Village of Pemberton ensuring residents are safe and healthy. These services include the treatment and distribution of clean drinking water, the collection and processing of sanitary sewer waste, the maintenance and clearing of roads, sidewalks, and drainage systems, and keeping Village parks beautiful and clean. The department, comprised of Public Works, Parks, and Engineering, ensure that Village owned infrastructure, facilities, and equipment are thoughtfully planned, built, and maintained.

2022 Achievements

- Completed community improvement projects including the Bike Skills Park, Soccer Field No.2, culvert replacement for One Mile Lake Fish Habitat Restoration, and roundabout sidewalk
- Completed Water Treatment Plant and Walnut Sanitary Lift Station preliminary designs
- Commenced construction on the Friendship Trail - Pemberton Farm Road East Connector
- Developed the Den Duyf Park Stormwater Management Plan
- Delivered site preparations for the Daycare Expansion project and outdoor basketball court
- Facilitated the Village infrastructure modelling project and Liltwat water use agreements for the Industrial Park
- Secured \$1,856,721 in funding for lot 13 multi-modal transportation hubs (Park and Ride)
- Secured \$150,00 in funding for installation of two (2) Level 3 DC Fast Electric Vehicle Chargers
- Repaired damages on Pemberton Farm Road East and to the Public Works building
- Improved water and sewer monitoring with upgraded Supervisory Control and Data Acquisition (SCADA) controls system



Community Climate Action Plan

The Village of Pemberton Community Climate Action Plan (CCAP) is a strategy to reduce greenhouse gas (GHG) emissions and prepare for a low-carbon future. The CCAP aims to create a healthy, prosperous, and connected community that does its part to address the challenges of climate change. The CCAP focuses on three main sources of GHG emissions: buildings, transportation, and waste. These are the areas where the Village of Pemberton can make the most impact and meet its legislative obligations to mitigate climate change. The CCAP also helps the Village access federal and provincial funding opportunities for climate action projects. The completed Community Climate Action Plan can be found on Village of Pemberton website.

PRIORITY PROJECT	PROGRESS & ACHIEVEMENTS
<p>Community Climate Action Plan</p>	<p>2020 Village engages Community Energy Association, a non-profit society that advises local governments on climate action projects.</p> <p>Jan - Feb 2021: Community participated in workshops on to propose and prioritize solutions.</p> <p>March 2021: Students presented a petition to Mayor Richman with their vision for a Climate Action Plan.</p> <p>April 2021: Presentation to Committee of the Whole involve the Village’s elected representatives.</p> <p>April 2021: Public engagement included a virtual session and a survey.</p> <p>March 8, 2022: Village Council declares Climate Emergency and adopts the Community Climate Action Plan.</p> <p>April 21, 2022: Village secures \$1,856,721 in funding through the Rural and Northern Communities Infrastructure Program for the construction of the Regional Multi-Modal Transportation Hub.</p> <p>July 2022: Environmental Sustainability and Community Resilience is included in the OCP review discussion guide for residents to provide feedback.</p> <p>November 2022: Village secures \$150,000 in funding through Natural Resources Canada’s Zero-Emission Vehicle Infrastructure Program and the Province of BC for installation of two (2) new Level 3 DC Fast Electric Vehicle Chargers (62.6kW) on Aster Street.</p> <p><i>Looking ahead: Implementation of the Village of Pemberton Community Climate Action Plan began in 2022 and is ongoing.</i></p>

Municipal Facilities

Council continues to foster the Village of Pemberton as a vibrant place to live and visit with new recreational facilities that support the enjoyment and lifestyle of multiple groups within the community.

Upgrading Municipal and Fire Halls would also provide an Emergency Operations Centre, adequate in-house training facilities for first responders, additional community and commercial areas, and more space for Council and Public meetings.

Facilities that meet the BC Energy Step Code and zero-emission, a key strategy identified in the Village’s Community Climate Action Plan, will also move Pemberton closer toward its goal of 100% reduction in GHG emissions by 2050.

PRIORITY PROJECT	PROGRESS & ACHIEVEMENTS
<p>Soccer Fields and Amenity Building</p>	<p>2017: Land is gifted to the Village for a new recreation site.</p> <p>2018: Funding received from SLRD via the federal (GTF). Additional funding provided by Whistler Blackcomb Foundation, Ridge at Pemberton and Sunstone Ridge Development.</p> <p>2019: Soccer Field No. 1 is completed.</p> <p>2020: Village awarded \$3.09 million from the (CCRIS) for a FIFA sized soccer field & amenity building. Additional funding provided by the Village, SLRD, Sunstone Ridge Development and the Rotary.</p> <p>April 2022: Soccer Field No. 2 is completed.</p> <p><i>Looking forward: Recreation Site Amenity Building contract will be awarded in 2023.</i></p>
<p>Bike Skills Park</p>	<p>March 2021: Village secures \$974,258 funding for the Pemberton Area Mountain Bike Skills Park in partnership with Pemberton Off-Road Cycling Association.</p> <p>March 2022: Bike Skills Park construction commences.</p> <p>July 16, 2022: Pemberton Bike Skills Park opens to the public!</p>
<p>Basketball Court</p>	<p>July 2022: In partnership with Pemberton Valley Utilities and Services (PVUS), the Village, and with support from Signal Hill Elementary School and Murphy Construction volunteers, construction for the outdoor basketball court being.</p> <p><i>Looking forward: Acrylic surface with lines for 3 pickleball courts will be added.</i></p>
<p>Municipal Hall and Fire Hall</p>	<p>2018 - A review of municipal facilities prioritized by Council. Due to the pandemic, this initiative had to be postponed multiple times.</p> <p>2022– Request for Proposal (RFP) for the Design Program and Conceptual Site/Building Design of a new Municipal Hall and Fire Hall was awarded to Johnson and Davidson Architecture.</p> <p><i>Looking forward: A final design concept and class D estimate will be presented to Council.</i></p>

Daycare Expansion

The Village of Pemberton is expanding the existing Pemberton Children’s Centre to provide additional childcare spaces to the Pemberton Community. This project is an important investment in the future of the Pemberton Community and will increase much-needed daycare services.

In partnership with the Pemberton Childcare Society, Council prioritized the Pemberton Children’s Centre expansion project in 2019. Multiple funding applications were submitted to province to fund the project and in early 2022, the Village secured \$2,771,000 through the BC New Spaces Fund.

The purpose-built facility will be a standalone building adjacent to the existing facility operated by the Pemberton Childcare Society. It will include two (2) classrooms, a nap/gross motor room, additional staff and child washrooms, an office, kitchen, storage room, and additional outdoor space.

PRIORITY PROJECT	PROGRESS & ACHIEVEMENTS
<p>Daycare Expansion</p>	<p>2019: Daycare Expansion is set as a priority by Council. The Village of Pemberton, through participation in the Pemberton Valley Utilities and Services (PVUS) Committee, provided funding to support the completion of the Pemberton Child Care Needs Assessment and Strategy, lobbied the province for funding support, and submitted an application to the Childcare BC New Spaces Fund to build a new daycare facility which was not successful.</p> <p>2020: The Village re-applies to the provincial New Spaces Fund program which was again denied. Council lobbied the provincial government to reconsider the Village’s application.</p> <p>2021: The Village submits an updated application for funding. The Village partners with the District of Squamish to lobby the Ministry of Children and Family Services for reconsideration of funding.</p> <p>April 2022: The Village secures \$2.77 million through the ChildCare BC New Spaces Fund for the expansion of the Pemberton Children’s Centre.</p> <p>August 2022: The Village requests proposals from qualified, modular design-build teams to undertake the detailed design, construction and commissioning of an expansion of the existing Pemberton Children’s Centre.</p> <p>October 2022: Site preparations commences.</p> <p>November 2022: The design-build contract for the new facility is awarded to a consortium led by Freeport Construction Management.</p> <p><i>Looking forward: The Daycare Expansion project is expected to be completed in Spring 2024.</i></p>

Official Community Plan (OCP) Update

The Village of Pemberton’s existing Official Community Plan (OCP) was adopted in 2011 and much has changed within the community and the surrounding area since that time. Provincial guidelines suggest an OCP should be updated every 5 to 10 years, and in light of the tremendous growth experienced by the community, a review and update of the current Official Community Plan Bylaw No. 654, 2011 was overdue. The OCP Review is a strategic priority of Council that will guide the growth and development of the community over the short, medium, and long term.

Additionally, the OCP Review is an opportunity to strengthen the Village’s relationship with Liłwat Nation and to advance truth and reconciliation within the community. The OCP Review will build on other municipal and regional planning initiatives including, but not limited to, the Community Climate Action Plan (CCAP), Pemberton Valley Recreation Trails Master Plan, and the Age-Friendly Affordable Housing Action Plan.

PRIORITY PROJECT	PROGRESS & ACHIEVEMENTS
<p>OCP Review</p>	<p>March 2020: The pandemic resulted in this initiative being deferred; however, it also provided opportunity for the Village to facilitate the completion of valuable supporting policy such as the Community Climate Action Plan.</p> <p>March 2022: Project scope was presented to the council, including Terms of Reference for an OCP Advisory Committee, and a proposed work plan.</p> <p>April 2022: Village initiated the project, beginning with initial outreach to begin engagement with Liłwat Nation and issuing a Request for Proposals for expert consulting support.</p> <p>July 2022: Village retained Urban Systems to support the Official Community Plan (OCP) review. Phase One began with background review and research, developing a final work plan and engagement strategy, and preparing for the public launch of the project in January 2023.</p> <p><i>Looking forward: Public consultation is expected to begin in January 2023 and continue through to the fall, including summer pop-up events, and continued engagement and relationship building with Liłwat Nation.</i></p>

Asset Management

The Village of Pemberton recognizes the need for a formalized Asset Management Plan. The priority is to establish a dependable and practical asset management plan and a sustainable financial strategy that encompasses various stages such as devising an asset replacement funding plan, evaluating risk and service levels, projecting an asset replacement budget, and formulating an asset replacement financial strategy, long-term financial model, and plan. The project will involve two phases: Phase 1: Asset Management Plan and Phase 2: Asset Management Financial Strategy.

PRIORITY PROJECT	PROGRESS & ACHIEVEMENTS
<p>Asset Management Plan</p>	<p>2018: 2018 - CCTV inspection of all underground sanitary lines to assess conditions is conducted.</p> <p>2019: Asset management consultant is engaged by the Village.</p> <p>2020: Village awarded \$12,000 from (UBCM) Asset Management Planning Program to support the development of the Asset Management Program.</p> <p>2022: Completed the Asset Management Plan data review.</p> <p><i>Looking forward: Findings from the Asset Management Plan data review and Asset Management Financial Strategy were incorporated into 2023 Budget and 2023-2027 Five-Year Plan</i></p>

COVID-19 2022 Timeline

As of 2022, the COVID-19 pandemic persisted while efforts were ongoing to implement the vaccination program. The Village adhered to protocols and made necessary adjustments based on Public Health Orders.

January

January 6: In response to increasing positive cases of COVID-19 in the community, Municipal Hall reduced occupancy to a maximum six (6) employees, reverted to appointment-only hours of operation, and the COVID-19 Safety Plan was updated and implemented. Staff were requested to confidentially provide their vaccine status.

January 18: Council meetings returned to fully electronic due to the increase in COVID-19 cases.

January 18: Partial opening of gyms and fitness centres at the Pemberton and District Community Centre (PDCC). The PDCC was opened under new guidance, which included:

- All group fitness and exercise classes have a capacity limit of 25 people, regardless of the enormity of the space,
- 2 metre recommendation between patrons while exercising,
- Although recommended, mask use is not required by instructors when exercising (e.g. leading a group fitness class),
- All individuals, including personal trainers and instructors, must wear masks when not exercising

February

February 16: Restrictions for Gatherings and Events Public Health Order (PHO) removed, remaining in place were mask mandates for indoor public spaces, Proof of Vaccine (POV) and COVID-19 Safety Plans. POV and mask requirements are re-evaluated on March 15 (prior to Spring Break) and April 12 (prior to Easter). Occupancy limit for Municipal Hall lifted.

March

March 11: The Face Covering Order repealed, masking no longer required in indoor public spaces, including work spaces.

March 29: Face coverings remain required for those returning from abroad for 14 day period And Communicable Disease Plan adjusted to address requirement. April 5, 2022 – Council meeting reverted to in-person with electronic attendance an option.

April

April 8: POV requirement lifted as well as the requirement for COVID-19 Safety Plans (these reverted to Communicable Disease Plans).

April 19: PDCC reopens and returns to full operations. Gym reopens to all users during operating hours.

July

July: Governments start to announce 7th wave of COVID-19 – BA.5 subvariant is rising slowly. Province gears up for Booster Shot 4.

September

September: WHO Director-General Tedros Adhamon Ghebreyesus advises while not there yet, the end of the COVID-19 Pandemic is in sight.

September/October: Booster Shot 4 available for administration.

Pemberon District Initiative Fund

In 2020 the Pemberon and District Initiative Fund was launched. The program was established by the Squamish-Lillooet Regional District (SLRD) with the support of the Village and provides funding opportunities to community groups through two streams - Economic Development and Arts, Culture and Recreation. The Pemberon Initiative Fund provides sustainable funding for community groups in Pemberon and Area C of the SLRD.

ARTS, CULTURE AND RECREATION	
Organization	Project or Initiative
Pemberon Fire Rescue	Annual fireworks
Pemberon Farmers Market	Market support
Wellness Almanac	Operations support
Pemberon Arts Council	Executive Director support
Pemberon Canoe Association	Spirit Flatwater
Pemberon Off-Road Cycling Association	Executive Director support
Pemberon BMX	Administration support
Sea to Sky Community Services	Food Skills for Families
Pemberon Animal Wellness	Shelter Manager and operations support
Spud Valley Nordic Association	Fee subsidies and coaching
Pemberon Childcare Society	Annual Christmas Bazaar

ECONOMIC DEVELOPMENT	
Organization	Project or Initiative
Tourism Pemberon	Marketing support
Chamber of Commerce	Executive Director support Visitor Center Pemberon & District Economic Collaborative administrative support
Tourism Pemberon	Nairn Falls snow clearing

Community Enhancement Contributions

Organization/Group	Event/Activity	Amount
Pemberton Secondary School Student Bursary	Reime Shisheido	\$3,000
Mount Currie Rodeo	Prize Sponsor	\$1,000
Lilwat Christmas Bureau	Christmas Hamper Program	\$500
Pemberton & District Museum and Archive Society	Halloween Haunted House	\$500
Pemberton Healthcare Foundation	Annual Fundraising Drive	\$1,200
Rotary/Chamber Annual Golf Tournament	Hole Sponsor	\$500
Sea to Sky Community - Foodbank	Christmas Hamper Program	\$500
Slow Food Cycle Sunday	Sponsor contribution	\$250
TOTAL		\$7450

Permissive Tax Exemptions

Organization	Tax Exemption
Municipal Land and Buildings	\$ 4,648.00
BC Conference of Mennonite Brethren	\$ 375.00
Pemberton Childcare Society	\$ 972.00
Pemberton Lion's Society	\$ 2,141.00
Stewardship Pemberton	\$ 270.00
Pemberton Search and Rescue	\$ 490.00
Royal Canadian Legion	\$ 186.00
TOTAL EXEMPTION VALUE	\$ 9,081.00



Audited Financial Statements

Village of Pemberton

Contents

For the year ended December 31, 2022

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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.

September 12, 2023



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, 2022, and the statements of operations and accumulated surplus, changes in net financial assets, 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, 2022, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other 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

September 12, 2023

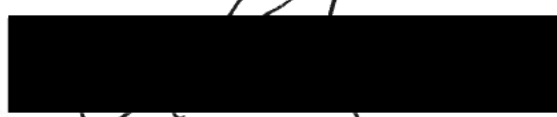
MNP LLP

Chartered Professional Accountants

Village of Pemberton
Statement of Financial Position
As at December 31, 2022

	2022	2021
Financial assets		
Cash and cash equivalents (Note 2)	12,025,406	11,796,515
Accounts receivable (Note 3)	1,986,495	1,651,639
Investments in government business partnerships (Note 4)	888,664	245,217
Municipal Finance Authority debt reserve	101,320	101,320
	15,001,885	13,794,691
Financial liabilities		
Accounts payable and accrued liabilities (Note 5)	1,630,352	1,250,905
Deferred revenue (Note 6)	4,712,469	4,209,011
Deposits and permits	1,921,459	2,274,052
Long-term debt (Note 7)	3,564,936	4,083,682
	11,829,216	11,817,650
Net financial assets	3,172,669	1,977,041
Non-financial assets		
Prepaid expenses	92,847	168,698
Tangible capital assets (Schedule 1)	33,026,179	31,793,846
	33,119,026	31,962,544
Accumulated surplus (Note 8)	36,291,695	33,939,585

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, 2022

	Budget (Note 13)	2022	2021
Revenue			
Taxation (Note 10)	2,538,877	2,431,435	2,349,257
Water and sewer user rates	2,109,544	2,345,686	2,237,148
Government transfers (Note 9)			
Federal and provincial	5,630,313	1,839,425	2,006,983
Other local governments	1,729,388	1,182,566	1,473,239
Other	418,749	1,262,967	1,560,612
User charges	2,913,066	749,512	1,129,930
Contributions	-	167,028	504,307
Earnings from government business partnership (Note 4)	-	643,447	245,217
Penalties and interest income	32,500	100,294	66,802
Investment income	27,860	154,602	22,819
Gain on disposal of tangible capital assets	-	1,087,170	-
	15,400,297	11,964,132	11,596,314
Expenses			
General government	3,956,440	2,586,913	2,508,269
Fire protection services	896,856	1,106,745	975,529
Development and planning services	815,722	883,188	617,569
Public works and parks	1,337,626	1,350,716	1,167,307
Recreation services	1,181,982	1,259,380	1,030,129
Water utility	1,213,357	1,105,087	1,080,271
Sewer utility	1,286,189	1,195,141	1,162,719
Airport services	97,148	124,852	112,552
	10,785,320	9,612,022	8,654,345
Annual surplus	4,614,977	2,352,110	2,941,969
Accumulated surplus, beginning of year	33,939,585	33,939,585	30,997,616
Accumulated surplus (Note 8)	38,554,562	36,291,695	33,939,585

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Statement of Changes in Net Financial Assets
For the year ended December 31, 2022

	Budget (Note 13)	2022	2021
Annual surplus	4,614,977	2,352,110	2,941,969
Acquisition of tangible capital assets	(7,268,709)	(2,553,326)	(2,330,994)
Disposal of tangible capital assets	-	12,830	-
Amortization of tangible capital assets	1,234,067	1,308,163	1,191,743
	(6,034,642)	(1,232,333)	(1,139,251)
Change in prepaid expenses	-	75,851	77,160
Increase (decrease) in net financial assets	(1,419,665)	1,195,628	1,879,878
Net financial assets, beginning of year	1,977,041	1,977,041	97,163
Net financial assets, end of year	557,376	3,172,669	1,977,041

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Statement of Cash Flows

For the year ended December 31, 2022

	2022	2021
Cash provided by (used for) the following activities		
Operating Activities		
Annual surplus	2,352,110	2,941,969
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	1,308,163	1,191,743
Income from government business partnerships	(643,447)	(245,217)
Actuarial reduction of debt	(121,426)	(110,775)
Gain on disposal of tangible capital assets	(1,087,170)	-
Change in financial assets and liabilities:		
Accounts receivable	(334,856)	711,112
Municipal Finance Authority debt reserve	-	(1,695)
Accounts payable and accrued liabilities	379,447	(623,820)
Deferred revenue	503,458	1,574,851
Deposits and permits	(352,593)	505,258
Change in non-financial assets:		
Prepaid expenses	75,851	77,160
	2,079,537	6,020,586
Capital Activities		
Acquisition of tangible capital assets	(1,793,326)	(2,330,994)
Cash proceeds on disposition of tangible capital assets	340,000	-
	(1,453,326)	(2,330,994)
Financing Activities		
Principal repayments of long-term debt	(397,320)	(393,917)
Advances of long-term debt	-	329,611
	(397,320)	(64,306)
Increase in cash and cash equivalents	228,891	3,625,286
Cash and cash equivalents, beginning of year	11,796,515	8,171,229
Cash and cash equivalents, end of year	12,025,406	11,796,515

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, 2022

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 Speikúmtn Community Forest Limited Partnership, which is 50% 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.

1. Significant accounting policies (continued)

(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.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2022

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, 2022. No liability has been recorded at December 31, 2022 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	4 - 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.

Non-monetary transfers of tangible capital assets are recognized at the valuation of the asset received at the date of transfer.

(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.

1. Significant accounting policies (continued)

(k) Non-financial assets (continued)

(iii) Natural resources

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

(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, 2022

2. Cash and cash equivalents

	2022	2021
Restricted cash and cash equivalents		
Development cost charges	1,932,605	1,773,116
Unrestricted cash and cash equivalents	10,092,801	10,023,399
	12,025,406	11,796,515

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

Supplemental cash flow information

During the year, land was disposed of for total proceeds of \$1,100,000, of which included \$340,000 of cash transferred and \$760,000 of land transferred in lieu of cash.

3. Accounts receivable

	2022	2021
Trade receivables	1,369,559	1,052,674
Taxes receivable	356,766	333,492
Goods and Services Tax receivable	111,314	144,039
Utilities receivable	148,856	121,434
	1,986,495	1,651,639

4. Investments in government business partnerships

The Village has an investment in the following entity:

	2021 total investment	Share of earnings	Withdrawals	2022 total investment
Government business partnerships:				
Speikúmtn Community Forest Limited Partnership (50% ownership)	245,217	643,447	-	888,664
<hr/>				
	2020 total investment	Share of earnings	Withdrawals	2021 total investment
Government business partnerships:				
Speikúmtn Community Forest Limited Partnership (50% ownership)	-	245,217	-	245,217

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2022

4. Investments in government business partnerships (continued)

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 LP as at December 31, 2022
Assets	
Cash	656,974
Accounts receivable	659,395
Inventory	593,495
Prepaid expenses	3,170
Deferred logging and engineering	51,408
Related party balances	21
Community forest agreement	52,435
	2,016,898
Liabilities	
Accounts payable and accruals	118,948
Reforestation obligation	67,989
	186,937
Partners' Capital	1,829,961
Total revenues	2,991,641
Total expenses	1,704,619
Net income	1,287,022

5. Accounts payable and accrued liabilities

	2022	2021
Trade payables and accrued liabilities	1,144,399	907,641
Wages payable	280,283	231,276
Government remittances	205,670	111,988
	1,630,352	1,250,905

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2022

6. Deferred revenue

	2021	Collections	Transfers	2022
Development cost charges				
General	497,713	60,660	(29,521)	528,852
Water utility	126,966	25,395	-	152,361
Sewer utility	766,002	64,622	(1,582)	829,042
Parks	342,896	7,936	29,521	380,353
Drainage	39,538	876	1,582	41,996
	1,773,115	159,489	-	1,932,604
Deferred revenue				
General	-	1,137,010	234,144	1,371,154
Canada Community-Building Fund	1,014,318	174,616	(9,295)	1,179,639
Deferred grants	1,222,139	-	(1,208,402)	13,737
Future local improvements	110,953	-	-	110,953
Prepaid utilities and taxes	88,486	104,382	(88,486)	104,382
	2,435,896	1,416,008	(1,072,039)	2,779,865
	4,209,011	1,575,497	(1,072,039)	4,712,469

Canada Community-Building Fund 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. The 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, 2022

7. Long-term debt

	2022	2021
Outstanding debt, beginning of year	4,083,682	4,258,763
Issues of debt	-	329,611
Repayment of debt	(397,320)	(393,917)
Actuarial reduction of debt	(121,426)	(110,775)
	3,564,936	4,083,682

Bylaw	Year Maturing	% Rate	Cash Payments		Balance Outstanding	
			Interest	Principal	2022	2021
427	2022	3.05	2,411	19,658	-	49,674
515	2025	1.80	19,110	85,572	420,253	552,257
580	2036	3.00	30,838	35,939	1,231,271	1,295,995
756	2024	3.00	8,100	22,489	63,922	92,378
776	2040	2.75	33,000	30,809	960,327	998,199
795	2036	2.10	11,204	19,856	405,099	428,118
N/A	2027	Variable	3,815	34,760	172,890	207,650
N/A	2023	Variable	128	6,232	3,424	9,656
N/A	2023	Variable	128	6,232	3,424	9,656
N/A	2023	Variable	51	2,493	1,368	3,861
N/A	2023	Variable	80	3,552	2,296	5,848
N/A	2023	Variable	256	12,465	6,844	19,309
N/A	2023	Variable	727	35,316	19,391	54,707
N/A	2024	Variable	320	7,072	12,559	19,631
N/A	2024	Variable	276	6,106	10,838	16,944
N/A	2023	Variable	193	6,776	6,368	13,144
N/A	2026	Variable	727	8,488	32,110	40,598
N/A	2026	Variable	4,788	53,505	212,552	266,057
			116,152	397,320	3,564,936	4,083,682

The variable interest rate on the debt is equal to the equipment financing monthly variable rate as published by the Municipal Finance Authority of BC ("MFA"). The MFA variable rate at December 31, 2022 was 4.51%.

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

2023	353,249
2024	307,676
2025	276,628
2026	173,409
2027	107,812

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2022

8. Accumulated surplus

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

	2022	2021
Surplus (deficit)		
Invested in tangible capital assets	29,461,243	27,710,164
Invested in government business partnerships	888,664	245,217
Unrestricted	(690,602)	442,988
	29,659,305	28,398,369
Non-statutory reserves		
General reserve	172,551	180,844
Reserves set aside by Council		
Centennial building	7,161	7,161
Capital	895,967	511,361
CAC Reserve	720,537	720,537
Recreation	1,180,883	917,338
Parkland	340,000	-
Fire department	458,106	803,000
Water – general	1,670,554	1,310,939
Sewer – general	607,859	277,403
Transit	148,919	118,596
COVID Restart (Note 15)	429,853	694,037
	6,459,839	5,360,372
	36,291,695	33,939,585

9. Government transfers

The government transfers reported on the statement of operations are:

	2022	2021
Federal and provincial grants		
Social assistance and community development	525,578	413,384
Miscellaneous	297,348	103,382
Capital improvements	1,016,499	1,484,918
Gas tax	-	5,299
	1,839,425	2,006,983
Other municipalities and regional districts		
Recreation services	722,526	1,010,988
Fire protection	285,876	307,233
Rescue services	96,361	89,018
Other	77,803	66,000
	1,182,566	1,473,239
Total government transfer revenues	3,021,991	3,480,222

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2022

10. Taxation

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

	2022	2021
Municipal and school property taxes levied	6,372,724	5,638,567
Payments in-lieu of taxes	70,680	70,589
	6,443,404	5,709,156
Less transfers to other governments		
Province of B.C. – School taxes	1,855,146	1,732,861
Squamish-Lillooet Regional District	1,339,156	1,251,555
Policing costs	289,271	272,388
B.C. Assessment Authority	63,864	60,164
Sea to Sky Regional Hospital District	52,504	42,670
Municipal Finance Authority	319	261
	3,600,260	3,359,899
Net taxation revenue available for municipal purposes	2,843,144	2,349,257

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, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The Village of Pemberton paid \$241,770 (2021 - \$225,825) for employer contributions to the plan in fiscal 2022. The next valuation will be as at December 31, 2024, with results available in 2025.

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, 2022

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 2022 operating and capital budgets adopted by Council on May 19, 2022. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Surplus – Statement of Operations	4,614,977
Adjust for budgeted non-cash items included in statement of operations	
Amortization of tangible capital assets	1,234,067
Adjust for budgeted cash items not included in statement of operations	
Capital expenditures	(7,268,709)
Loan proceeds	345,000
Reduction in long-term debt	(229,848)
Capital equipment loans repayments	(210,466)
Transfers from Statutory Reserves	539,540
Transfers to Non-Statutory Reserves	(1,110,949)
Transfers from Non-Statutory Reserves	1,203,552
Transfers to Unrestricted Surplus	(39,198)
Transfers from Unrestricted Surplus	922,029
Total adjustments	(4,614,977)
Financial plan balance	-

14. Recent Accounting Pronouncements

PS 3280 *Asset Retirement Obligations*, issued August 2018, establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective for the Town as of January 1, 2023. A liability will be recognized when, as at the financial reporting date:

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

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

Management is in the process of assessing the impact of adopting this standard on the Town's financial results.

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:

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2022

15. Schedule of COVID Restart Fund Revenues and Disbursements (continued)

	2022	2021
COVID Restart Fund, beginning of year	694,037	883,540
COVID Restart Fund Revenues	-	-
Interest earned on COVID Restart Funds	11,682	7,051
Eligible expenses incurred:		
Revenue losses	130,000	-
Administrative Salaries	68,409	14,567
Technology and communication expenses	70,824	58,600
Cleaning Supplies	6,633	3,800
Capital Expenditures	-	102,865
Repairs and Maintenance	-	16,722
Total eligible expenses incurred	275,866	203,605
COVID Restart Fund, end of year	429,853	694,037

Village of Pemberton
Schedule 1 - Tangible Capital Assets

For the year ended December 31, 2022

2022	Land	Buildings	Engineering Structures	Machinery, Equipment, and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
Cost								
Balance, beginning of year	1,996,062	2,264,130	17,441,641	5,026,399	7,383,566	13,884,762	464,848	48,461,408
Disposals and transfers	(12,830)	-	-	-	-	-	-	(12,830)
Additions	760,000	43,561	1,112,669	322,190	68,467	58,813	187,626	2,553,326
Balance, end of year	2,743,232	2,307,691	18,554,310	5,348,589	7,452,033	13,943,575	652,474	51,001,904
Accumulated amortization								
Balance, beginning of year	-	796,927	4,631,969	3,744,179	2,068,350	5,426,137	-	16,667,562
Amortization Expense	-	72,034	442,296	305,728	187,296	300,809	-	1,308,163
Balance, end of year	-	868,961	5,074,265	4,049,907	2,255,646	5,726,946	-	17,975,725
Net book value, end of year	2,743,232	1,438,730	13,480,045	1,298,682	5,196,387	8,216,629	652,474	33,026,179

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

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$2,097,142 (2021 - \$1,556,945)

Village of Pemberton
Schedule 2 - Segmented Information
For the year ended December 31, 2022

2022	General Government	Fire Protection Services	Development and Planning Service	Public Works and Parks	Recreation	Water Utility	Sewer Utility	Airport Services	Total
Revenues									
Taxation	847,224	494,344	290,929	444,936	-	99,985	212,064	41,953	2,431,435
Water and sewer user rates	-	-	-	-	-	1,240,884	1,104,802	-	2,345,686
Government transfers	610,881	672,085	-	1,016,499	722,526	-	-	-	3,021,991
Other	355,483	21,013	202,481	48,932	512,080	43,066	75,340	4,572	1,262,967
User charges	283,725	-	404,240	-	-	-	24,542	37,005	749,512
Contributions	167,028	-	-	-	-	-	-	-	167,028
Earnings from government business partnerships	643,447	-	-	-	-	-	-	-	643,447
Penalties and interest	100,294	-	-	-	-	-	-	-	100,294
Investment income	129,367	-	-	-	25,235	-	-	-	154,602
Gain on sale of asset	-	-	-	1,087,170	-	-	-	-	1,087,170
Balance, end of year	3,137,449	1,187,442	897,650	2,597,537	1,259,841	1,383,935	1,416,748	83,530	11,964,132
Expenses									
Wages, salaries	483,588	564,821	397,157	828,253	680,582	579,633	571,216	61,640	4,166,890
Materials, supplies and contracted services	1,300,037	530,463	485,899	516,673	578,285	295,884	272,229	41,347	4,020,817
Debt servicing	5,095	11,461	132	5,790	513	42,274	50,887	-	116,152
Amortization	798,193	-	-	-	-	187,296	300,809	21,865	1,308,163
	2,586,913	1,106,745	883,188	1,350,716	1,259,380	1,105,087	1,195,141	124,852	9,612,022
Annual surplus (deficit)	550,536	80,697	14,462	1,246,821	461	278,848	221,607	(41,322)	2,352,110

Village of Pemberton
Schedule 2 - Segmented Information
For the year ended December 31, 2022

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	245,217	-	-	-	-	-	-	-	245,217
Penalties and interest	66,802	-	-	-	-	-	-	-	66,802
Investment income	15,457	-	-	-	5,767	547	1,048	-	22,819
Balance, end of year	2,856,799	1,255,042	1,082,138	2,243,648	1,426,995	1,347,220	1,312,192	72,280	11,596,314
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	2,719	14,118	-	1,954	380	57,698	66,105	-	142,974
Amortization	698,530	-	-	-	-	177,501	293,847	21,865	1,191,743
	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)	348,530	279,513	464,569	1,076,341	396,866	266,949	149,473	(40,272)	2,941,969

