elkford

Wild at heart.

DISTRICT OF ELKFORD

2021

ANNUAL REPORT



District of Elkford

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DISTRICT OF ELKFORD

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DISTRICT OF ELKFORD

Get Intimate With Nature

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

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

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

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

WELCOME TO THE WILD SIDE

PHOTO: "Petain Basin" by Jeff Gifford

Message from Mayor Dean McKerracher



Mayor, Dean McKerracher

2021 Year in Review

On behalf of Council and staff of the District of Elkford, it is my pleasure to present to you the 2021 Annual Municipal Report. I invite you to review the report to learn about the District's accomplishments, activities and financial priorities over the past year. Each decision, expenditure and project is guided by the Official Community Plan, Five-Year Financial Plan and Strategic Plan.

Under the supervision of Public Works, 2021's paving project wrapped up on schedule and included enhanced on-street parking at both schools, fire hydrant relocation and storm sewer improvements. This year also saw the construction of Elkford's Meeting Place, an inclusive, outdoor gathering space for the whole community to enjoy. Even Elkford's wildlife thrived, without a single bear euthanized in our district, thanks to the collaboration of citizens, businesses and bylaw enforcement.

We continue to collaborate with several non-profit organizations in our community to assist them with bringing their goals to fruition, with many scheduled to take shape in 2022. The Elkford Housing Society forged forward toward the construction of the seniors' housing facility. The Elkford Biking Club worked on designing and planning of a new multi-surface bike park and the Elkford Trails Alliance started paving the way for new trail development and maintenance.

These are only a few of the many remarkable projects going on in our town, all undertaken by volunteers. I extend my thanks to every person who goes above and beyond to make Elkford such an amazing place to live, and I am thrilled about the long-term benefits that these projects will create for our community and our citizens!

We were delighted to appoint Curtis Nyuli to the position of Director of Fire Rescue and Emergency Services (Fire Chief). With a fire services career that spans three decades, Chief Nyuli served as Deputy Fire Chief since 2016, and we are thrilled to have him leading the Fire Department! Under his lead in 2021, our fleet welcomed a brand-new fire engine that will serve our community's emergency needs for many years into the future.

I think back to the wildfires of 2021, and it still brings tears to my eyes to think of the devastation faced by other communities that aren't that different from ours. I thank our team of firefighters who joined the fight against the Tremont Creek Wildfire that devastated the community of Logan Lake in August 2021, and I extend my gratitude to all those who are always at the ready to serve on the emergency front lines.

Council is always working to advocate for our community and facilitate strong partnerships with non-profits that improve Elkford's livability, such as the Elkford Biking Club, which is making great strides toward building a new non-motorized bike park with support from the District of Elkford. The preliminary design includes jump lines, skills areas and a paved pump track portion for roller blading and skateboarders; and we're so excited to see it come to life!

In 2022, Elkford will also receive a much-needed licensed childcare facility, complete with shared community spaces! Funded completely by grants from the province and Columbia Basin Trust, and operated by the Elkford Women's Task Force Society, the new childcare facility will repurpose the old municipal office building and offer 28 licensed and affordable spaces to our community.

It would be impossible to list every accomplishment, so I instead want to impress upon you the most important thing of all: here in Elkford, every single success we share is because of the collective efforts and dedication of every one of our employees, citizens, first responders, local businesses, front line workers, non-profit organizations and volunteers in this community; and I thank you from the bottom of my heart for your efforts.

As your mayor, and an extremely proud member of this community, I am pleased with the progress we witnessed in 2021 and look forward to seeing what is in store for us in the coming year!

Dean McKerracher

Mayor for the District of Elkford

Message from CAO Tyler Madsen



Chief Administrative Officer, Tyler Madsen

2021 Year in Review

At the District of Elkford, everything we do—from our guiding principles to our mission statement—is done to make our community the most desirable, sustainable and vibrant place to call home for all its residents, present and future alike. We continue to make great strides towards this goal, thanks to council's leadership and openness, as well as the work done by our staff, and it's with great pride that I summarize the past year's projects, initiatives and accomplishments for you on behalf of the entire organization.

In 2021, council adopted Elkford's new Downtown Plan. With the community's feedback incorporated, the finalized plan presents our shared vision for a vibrant, economically diverse downtown that serves residents of all ages and abilities and entices development and visitors. The plan includes the development of the lands east of Boivin Road, between Alpine Way and Boivin Creek, which is bursting with untapped potential. Developing this land will create a dynamic, walkable space for our future downtown core with immediate access to the recreational spaces north of the creek. I am proud of the work done to date on this, including community engagement, to bring this vision forward.

Bylaw administration and enforcement continues to be a top priority for council, including the modernization of older bylaws, such as the Animal Responsibility Bylaw, and reviews of existing bylaws to ensure they still meet the needs of Elkford as it grows. Enforcement is ongoing and has included the targeting of unsightly premises, winter parking and encroachments. As you may have noticed, we're seeing great improvements in bylaw compliance!

Another key success in 2021 was the repaving program in the Balmer Knoll area, which served to kick off the fully grant-funded rehabilitation of the old municipal office into a new, affordable childcare centre that will be operated in collaboration with the Elkford Women's Task Force Society. In addition to bringing 28 new licensed childcare spaces to town, the new facility will also act as a community hub and feature additional, multi-use spaces to support small businesses, non-profits and arts and culture.

Over the past year, our staff also focused their efforts on revamping Elkford's website and social media presence, the cleanup and operations of the newly acquired municipal campground on Highway 43 and on strengthening relationships with several of Elkford's non-profit community groups. 2021 also saw the successful ratification of a new four-year Collective Agreement between the District and the Canadian Union of Public Employees (CUPE), highlighting a positive ongoing relationship between the District and CUPE.

On a less positive note, the global pandemic has continued to impact the lives of our residents, businesses and organizations. Thankfully, 2021 also brought the widespread roll-out of the COVID-19 vaccine; and along with it, the hope for a return to normalcy. I would like to extend my tremendous gratitude for all the healthcare workers, first responders and all essential workers, in both the public and private sectors, who have shown their commitment to their communities across the province and beyond.

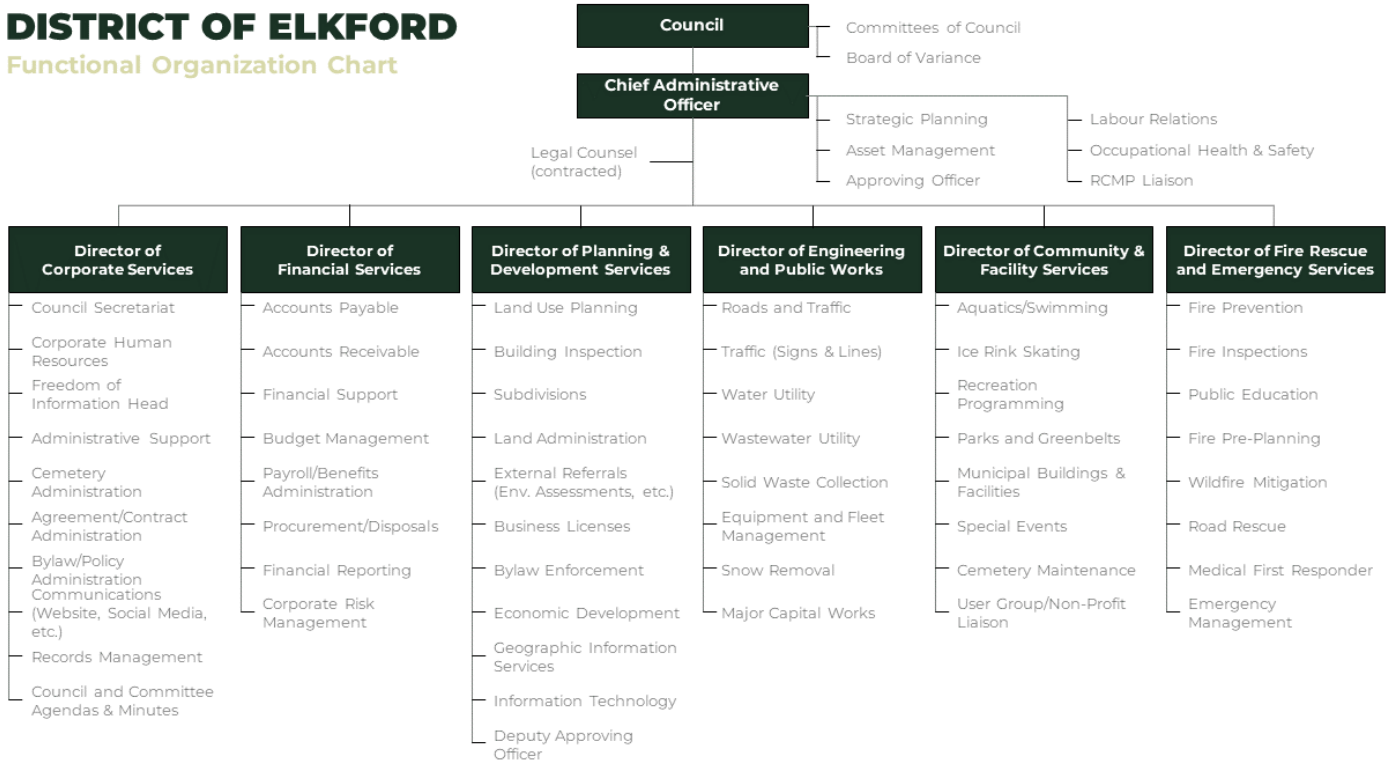
Finally, July 2021 marked a major milestone in our community's history: Elkford's 50th anniversary! Because of the provincial health orders and restrictions in effect at the time, the celebrations were postponed until it was permitted to gather again. We're looking forward to celebrating Elkford's Belated 50th Anniversary on Wildcat Days weekend in July 2022!

Despite the challenges presented by a global pandemic, our town continues to be a wonderful community for us all to live, work and play in. Of course, Elkford's resiliency is not just due to circumstance or good fortune: it is a direct result of the collective efforts, determination and dedication of many individuals, organizations and volunteers.

As we move into 2022, away from the pandemic and into a brighter time filled with expansion, growth and a new municipal election, it's remarkable to see how far we have come. It's clear that together, we are on the threshold of welcoming new and exciting things in the future!

Tyler Madsen

Chief Administrative Officer for the District of Elkford



Unsurprisingly, to run a community like this effectively, you need more than just your average group of government employees. That's why, at the District of Elkford, we've staffed our team with individuals who are caring, dedicated, diverse, tenacious and qualified for their respective roles. We pride ourselves on being seriously fun, but we also work tirelessly to keep the community that we love thriving.

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

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



PHOTO: “Aerial View of Elkford” by District of Elkford

Our Vision & Values

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



PHOTO: "District of Elkford Office" by Stephanie Wells

Fairness and Ethics

Innovation and Competency

Responsibility and Accountability

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

Official Community Plan

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

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

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

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

In addition, the Elkford OCP is unique as it is the first in B.C. to incorporate both an integrated Climate Change Adaptation Strategy and a Greenhouse Gas Reduction Strategy. Both strategies were developed concurrent with the OCP. Collectively, the policies contained within the OCP are intended to provide a degree of certainty for the future of the community.



GUIDED BY STRATEGIC DIRECTIONS

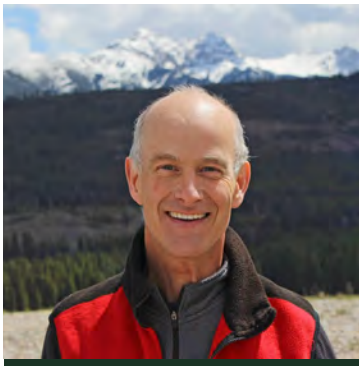
- A vibrant community
- A sustainable community
- A safe and healthy community
- A community with pride
- An effective and efficient organization

DISTRICT OF ELKFORD
2021 COUNCIL



Dean McKerracher

Mayor



Steve Fairbairn

Councillor



Len Gostick

Councillor



Duncan McDonald

Councillor



Mandy McGregor

Councillor



Andrew Klapp

Councillor

DISTRICT OF ELKFORD
2021 COUNCIL



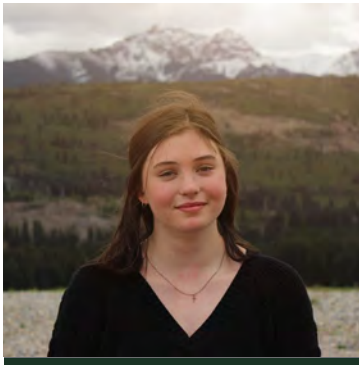
Craig Robinson

Councillor



Riley Murray

Senior Youth Council Representative



Abigail Talbot

Junior Youth Council Representative

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

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

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

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

DISTRICT OF ELKFORD
2021 DIRECTORS



Tyler Madsen

Chief Administrative Officer



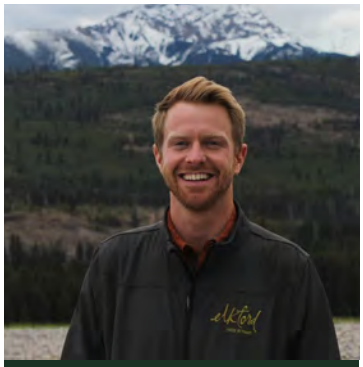
Enzo Calla

Deputy Director of Elkford Fire Rescue & Emergency Services (Deputy Fire Chief)



Chantel Dawson

Director of Corporate Services (Corporate Officer)



Jeremy Johnston

Director of Planning & Development Services



Darryl Hickman

Director of Leisure Services



Jesse Huisman

Director of Engineering & Public Works

INTRODUCING

Elkford's 2021 Directors



Curtis Nyuli

Director of Elkford Fire Rescue & Emergency Services (Fire Chief)



Kevin Petovello

Director of Community & Facility Services



Marilyn Rookes

Director of Financial Services (Financial Officer)



District of Elkford Senior Management Team

Committees & Commissions
AT A GLANCE

YOUTH ACTION NETWORK COMMISSION

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

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

Wondering how to get involved or take part in SYS.tem's youth activities? Find them on Facebook @**SYS.temElkford**.

URBAN WILDLIFE MANAGEMENT ADVISORY COMMITTEE

Established in 2013, the Urban Wildlife Management Advisory Committee examines issues related to urban wildlife within the boundaries of the District of Elkford and provides advisory services to council related to these issues.

The committee has four major objectives:

- To identify Elkford's current issues with urban wildlife
- To recognize acceptable options for dealing with the management of urban wildlife
- To form strategies for the prevention and management of human-wildlife conflicts
- To present regular reports to council with clear recommendations

BOARD OF VARIANCE

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

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

How to Apply

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

HOUSING COMMITTEE

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

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



2021 Elkford Citizen of the Year:

CHRISTINE CAVILLE

Many will recognize Christine's smiling face, as she is the "mask lady" who has generously sewn and donated more than 2,000 masks to fellow community members in Elkford.

A long-time resident of Elkford, Christine was inspired to sew masks to keep her friends and family safe when the pandemic started. Once she had a good supply of masks made, she decided to post them on Facebook and see if others in the area needed masks. As it turns out, they did!

Christine gave away over 2,700 masks (and counting). In addition to freely providing masks to anyone who needs them, Christine has also held two fundraisers for friends in Elkford who were facing unexpected expenses, raising a combined total of $3,250.

Christine thanked the person who nominated her and everyone who donated mask-making materials and supplies, as well as those who contributed money to the fundraisers. She was also very thankful for the kind gifts that have been given to her in appreciation.

"I am honoured to be Elkford's Citizen of the Year," Christine said. "There's nothing I love more than seeing the masks I have made being worn out in the community or on Facebook posts. [Please] stay safe and wear your masks!"

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



PHOTO (top): "Councillors Duncan McDonald and Mandy McGregor, 2021 Citizen of the Year Christine Caville and Mayor Dean McKerracher" by Tasha Chorneyko. PHOTO (left): "2021 Citizen of the Year, Christine Caville and her husband, Dan, and their dog Banjo pose in 2021" by Tasha Chorneyko.

2021 STRATEGIC PRIORITIES

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

2020/21 COUNCIL PRIORITIES

- Communications strategy (and updated website)
- In-Kind assistance and policy review
- Childcare facility (old municipal office)
- Downtown core (policies, land and signage)
- Bike park support
- Elkford marketing package
- Recreation Services Agreement review

2020/21 OPERATIONAL PRIORITIES

- 50th anniversary planning and recognition
- Temporary Workforce Housing Committee
- Community Wildfire Plan/Fuel Management

2022 COUNCIL PRIORITIES

- Boivin Creek Watershed Management Plan
- Outdoor facility security cameras
- Boivin Creek Corridor: plan and implementation
- Municipal Campground Business Plan

2022 OPERATIONAL PRIORITIES

- Boivin Creek Corridor: plan and implementation
- Non-motorized trail development
- Downtown core (design and construction)
- Municipal Election
- Invasive species management plan
- Commercial water metering implementation

2023 COUNCIL PRIORITIES

- New council orientation
- New council strategic planning

2023 OPERATIONAL PRIORITIES

- Official Community Plan Update
- Economic diversification

ONGOING INITIATIVES

- Bylaw and policy review
- Asset management planning
- Accessibility initiatives
- Crown land development/management
- Mountain biking tourism
- First Nations engagement
- Housing initiatives
- Alternative energy



STRATEGIC DIRECTIONS
VIBRANT COMMUNITY

MEASURES

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

STRATEGIES

ASSIST IN MAINTAINING SUITABLE HEALTH SERVICES IN THE COMMUNITY

- Continued lobbying with Interior Health regarding enhanced services and recruitment of medical staff for Elkford
- Financial contribution to Interior Health's recruitment video for physicians
- Mayor Dean McKerracher maintained his position as Chair of the Kootenay East Regional Hospital District throughout 2021
- Continued commitment to considering accessibility at all new District facilities, as well as while redesigning public buildings and spaces
- Met with British Columbia Emergency Health Services regarding changes to local ambulance service levels and to advocate for enhanced services

IMPROVE EDUCATIONAL OPPORTUNITIES IN THE COMMUNITY

- Promote Elkford's Youth Council Representative program, both locally and regionally, with two youth councillors appointed to council annually
- Offer a comprehensive roster of programs that serve to enrich knowledge for all ages
- Summer student employment opportunities for both high school and post-secondary students
- Continuation of scholarship program
- Ongoing dialogue with School District 5 regarding educational programs and initiatives
- Attendance at regional First Nations events, including the Rocky Mountain Elementary and Elkford Secondary School Rock Blessing Ceremony



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

SENIORS RESIDING IN ELKFORD (NUMBERS TAKEN FROM CENSUS DATA)

	2011	2016	2021
Population Total	2,518	2,499	2,749
% Change	3.10%	-1%	10%
0 - 14 Years	510	540	575
15 - 64 Years	1,835	1,729	1,840
Over 65 Years	170	230	335
% of Population ages 15+	79.7%	78.4%	79.5%
Median Age	38.3	37.4	38.4

DEVELOP SENIORS' HOUSING OPERATIONS

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



PHOTO: "2021 Seniors' Christmas Luncheon" by Chantel Dawson

STRATEGIC DIRECTIONS
VIBRANT COMMUNITY (CONTINUED)

RECREATIONAL PROGRAM PARTICIPATION AND FACILITY USE

NUMBER OF PARTICIPANTS		2019	2020	2021
	Programs	427	305	148
	Swimming	11,765	7,038	8,560
	Total Participants (Programs & Swimming)	12,192	7,343	8,708
HOURS OF USE (INCLUDES IN-KIND)		**2019**	**2020**	**2021**
	Teck Hall/Banquet Hall/Kitchen	1,225	669	696
	Meeting Rooms	1,069	635	477
	Swimming Pool	2,117	1,133	1,669
	Curling Ice	309	165	57
	Dry Arena	43	0	45
	Programs	1,102	520	761
	Arena Ice	1,070	788	272
EXTERNAL RECREATION GROUP MEMBERS		**2019**	**2020**	**2021**
	Curling Club	111	0*	83
	Minor Hockey	163	110	150
	Figure Skating Club	49	36	36
	Youth Soccer	126	0*	0*
	Slow Pitch Ball League	135	0*	0**
	Golf Club Members	142	150	152
	Wapiti Ski Club Season Pass Holders	90	202	176
	ATV Club	85	85	81
	Minor Ball	113	0*	64

*Did not operate in due to COVID-19 pandemic
**Did not operate in 2021—no leadership available



PHOTO: “Snowmobilers Paradise” by Jody Christopherson

ENHANCE RECREATIONAL AND CULTURAL OPPORTUNITIES

- Recreational Services Agreement review undertaken to modernize agreements and ensure they reflect all current legal and legislative standards, serve the recreational needs of residents and better support service groups offering recreational and cultural services
- Partnering agreements in place with Elkford Arts Council, Wapiti Ski Club, Elkford Public Library and Elkford Curling Club
- Continued dialogue with Mountain Meadows Golf Club to provide support and work toward a new operating agreement
- Identified land to be used for the construction of a Bike Park, spearheaded by the Elkford Biking Club, with staff administrative support dedicated to the Club
- Planned Elkford’s 50th Anniversary Celebration & Wildcat Days (postponed due to COVID-19 pandemic restrictions)
- Hosted Community Info & Registration Night, in partnership with various community groups, to highlight recreational and educational opportunities
- Reduced facility and ice rental rates to Elk Valley Minor Hockey Association and the Elkford Figure Skating Club
- The Financial Assistance Policy administered financial assistance to local nonprofit organizations to help offer recreational and cultural opportunities
- Ongoing improvements and maintenance to parks, trails and community recreational areas, including portions of the Trans Canada Trail
- Completion of Elkford’s Meeting Place, an outdoor public gathering space between the District Office and Community Conference Centre
- Agreement established with the Elkford Trails Alliance for the ongoing maintenance of local trails
- Extensive Recreation Centre renovations completed with upgrades to common spaces, washrooms, signage and overall aesthetic
- Elkford Aquatic Centre received new partitions in change rooms, touchless water fountains and plexiglass shutters entering the pool deck
- Participation in the Elk Valley Recreation Pass program
- Grant received from Columbia Basin Trust for enhancement to the Boivin Creek Corridor upgrades including new picnic tables, benches, lighting and way finding signage
- Columbia Basin Trust grant funding extended for the Youth Action Network Commission for the SYS.tem Youth Network
- After ongoing conversations with the operator of the campground regarding fulfilling the financial, legal and administrative requirements of running a campground, as per the operating agreement, council voted for the District to handle operations prior to the start of the 2021 season and complete numerous upgrades

STRATEGIC DIRECTIONS
SUSTAINABLE COMMUNITY

MEASURES

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

STRATEGIES

PROMOTE ECONOMIC GROWTH, DIVERSITY AND STABILITY

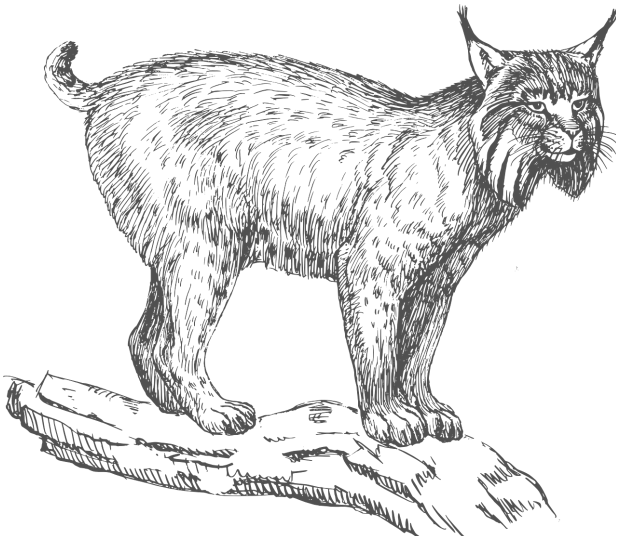
- Ongoing dialogue with key industry stakeholders Teck Coal, North Coal and NWP Coal focusing on economic growth strategies and housing needs for the community
- Extension of the Temporary Use Permit and continued monitoring and liaising regarding Teck Coal's Elk Valley Lodge, maintaining a seat on the company's Community Effects Advisory Committee regarding the facility
- Ongoing lobbying and strategizing for local child care services with stakeholders and businesses
- In partnership with the Elkford Women's Task Force Society, obtained grants from the Childcare New Spaces Fund, the Investing in Canada Infrastructure Program, and CBT for the rehabilitation of the former District Office to create affordable child care solutions and flexible spaces for business use in Elkford, and began work on the design for the renovation of the project
- Adopted the Downtown Plan to promote and support new opportunities for economic growth in the Town Centre

NUMBER OF BUSINESS LICENCES

	2019	2020	2021
Issued Annually	181	200	197

BUILDING PERMITS

	2019	2020	2021
Construction Value	$12,393,332	$4,139,472	$5,300,655



SUPPORT AND IMPLEMENT ENVIRONMENTALLY FRIENDLY PRACTICES THAT PRESERVE THE WILDERNESS

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



PHOTO: "Sulphur Springs, 2021" by Tasha Chorneyko

HAVE ENERGY EFFICIENT FACILITIES

- Ongoing commitment to construct and renovate District facilities to energy efficient standards and to incorporating legislated energy efficiency requirements into bylaws and policies
- Ongoing street lighting replacement project budgeted to convert to LED lighting
- Adopted the Downtown Plan to promote and support new opportunities for economic growth in the Downtown Core

STRATEGIC DIRECTIONS
SUSTAINABLE COMMUNITY

MEASURES

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

STRATEGIES

NUMBER OF NEW HOUSING UNITS

	2019	2020	2021
Constructed/Placed Each Year	18	16	17

MAINTAIN AND EXPAND INFRASTRUCTURE AT AN OPTIMAL LEVEL

- Phase two of a two-year paving program completed in the Balmer Knoll area
- Initiative Asset Management Investment Plan project to identify sustainable level of funding to support District services
- In conjunction with an engagement period, conducted a survey to identify the community's current and emerging housing needs, challenges and opportunities, which led to the completion of a comprehensive housing needs report
- Engaged in a process to prolong and improve the life of the current sewer lagoon, in addition to addressing odour concerns in the summer
- Improved SCADA system at sewer lagoon, additions to communications conduit and added electricity to areas that used to rely on battery power
- Adopted the Downtown Plan to promote and support new opportunities for economic growth in the Town Centre



PHOTO: "Housing Committee" by Judy Zimmer

DEVELOP STRONG PARTNERSHIPS WITH THE BUSINESS COMMUNITY

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

NON-MARKET ASSESSMENT CHANGES

	2019	2020	2021
Residential	2,822,950	9,085,500	3,401,300
Utilities	0	1700	0
Business/Light Industry	766,500	-311,600	574,000
Managed Forest	-19,000	6000	29,000
Farm	-2,545	0	0
Total Change	3,567,905	8,754,600	4,004,300

TOTAL PROPERTY ASSESSMENTS

	2019	2020	2021
Residential	276,484,501	298,030,200	313,197,600
Utilities	3,784,780	4,094,070	4,174,690
Major Industry	121,748,800	133,817,500	148,397,800
Light Industry	296,900	430,900	430,600
Business	25,963,200	26,389,350	28,058,300
Managed Forest	3,847,000	4,004,000	3,573,000
Rec/Non-profit	302,700	302,700	302,700
Farm	64,335	64,335	64,335
Total	432,492,216	467,133,055	498,199,025

PERCENTAGE OF TAXES FROM INDUSTRIAL TAX BASE

	2019	2020	2021
Residential Property Taxes	1,555,863	1,767,522	1,967,514
Industrial Property Taxes	3,441,798	3,501,654	3,520,699
All Other Taxes	452,384	500,858	554,899
Total Property Taxes	5,450,045	5,770,034	6,043,112
Change from Prior Year	7.44%	5.87%	4.73%
% of Taxes from Residential Property	28.5%	30.6%	32.6%
% of Taxes from Industry	63.2%	60.7%	58.3%

STRATEGIC DIRECTIONS
EFFECTIVE & EFFICIENT ORGANIZATION

MEASURES

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

STRATEGIES

ENCOURAGE ORGANIZATIONAL PRIDE

- Hosted employee Christmas Party
- Internal employee announcements for new hires and succession planning announcements
- Other employee events postponed due to COVID-19
- Increased communications regarding organizational successes and special projects
- Personnel and equipment support provided to the B.C. Wildfire Service for the Tremont Creek Wildfires in the Okanagan in summer 2021
- Financial donation to the Village of Lytton of $2,499 (an amount reflecting $1 per Elkford citizen, in accordance with the most recent census data in 2016) to support Lytton's efforts to rebuild after the community was destroyed by wildfire

IMPROVE FACILITY OPERATIONS

- Appointed permanent directors to vacancies in senior management roles in Community and Facility Services and Fire Rescue and Emergency Services
- Successfully ratified a new four-year CUPE Collective Agreement in preparation of expiration

ENHANCE COUNCIL EFFECTIVENESS

- Strategic planning sessions took place in early 2021
- Encouraged electronic participation to council meetings for increased access and engagement
- Dramatic increases in public engagement by increasing the quality and frequency of content shared through Facebook and public feedback collected through Engage Elkford campaigns
- Participation of appointed members of council in board/committee meetings and events (as allowed under pandemic restrictions)



PHOTO: “Wildflowers” by Tasha Chorneyko

STRATEGIC DIRECTIONS
SAFE & HEALTHY COMMUNITY

MEASURES

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

STRATEGIES

MITIGATE SIGNIFICANT COMMUNITY HEALTH AND SAFETY RISKS

- COVID-19 pandemic safety plans and procedures created, amended as required, and communicated under the direction and guidelines of Provincial health authorities
- Purchased a new 2020 fire engine from Safetek ProFire
- Hiring campaign for Paid-on-call Firefighters
- Maintained Emergency Operations Centre program and ongoing training of personnel
- Participation in the Emergency Management Program coordinated by the RDEK
- Ongoing community wildfire/fuel management plan in place, some under grant funding
- Adoption of new Animal Responsibility Bylaw to support and enforce the responsible and ethical treatment of domestic animals and urban wildlife, introduce feline licensing, introduce the ability to keep bees and laying hens, remove breed-specific legislation and mitigate risks associated with ownership of individual dogs that have been designated as aggressive

PROTECTING PROPERTY AND PERSONS FROM CRIMINAL ACTIVITY

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

PHOTO: "Bylaw Enforcement Officer Leach" by Tasha Chorneyko





PHOTO: “Elkford Fire Rescue & Emergency Services’ Deputy Director and Director: Deputy Chief, Enzo Calla, and Fire Chief, Curtis Nyuli” by Tasha Chorneyko

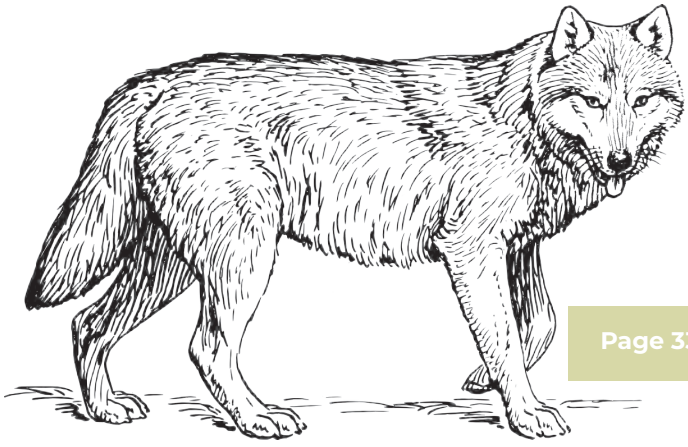
ELKFORD FIRE RESCUE 2021 STATS

EMERGENCY INCIDENT RESPONSES

	2019	2020	2021
Total Emergency Callouts	87	113	100

FIRE DEPARTMENT MEMBERS

2019	2020	2021
24	22	24



STRATEGIC DIRECTIONS



COMMUNITY WITH PRIDE

MEASURES

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

STRATEGIES

INCREASE CITIZEN AWARENESS AND ENGAGEMENT

- Development and design work for new District website under contract with Breeze, preparation of all new content by communications staff
- Long-term Citizen of the Year Program recognizing volunteer efforts of citizens in place
- Hosted Seniors' Christmas Luncheon
- Hosted Remembrance Day Ceremony
- 2021 Elkford Fire Department Santa Route fundraiser for the Elkford Food Bank, raising $875 and a pickup truck full of non-perishable food items
- Increased electronic communications, including social media and Engage Elkford public feedback platforms
- Continued the ongoing modernization of corporate communications efforts

SUPPORT AND COOPERATE WITH COMMUNITY GROUPS

- Financial Assistance Policy administered, supporting a variety of local groups in their endeavours to offer services to the community
- Recreational Services Agreement review undertaken to modernize agreements and ensure they reflect all current legal and legislative standards, serve the recreational needs of residents and better support service groups offering recreational and cultural services
- Partnering agreements in place with Elkford Arts Council, Wapiti Ski Club, Elkford Public Library, Elkford Curling Club
- Continued dialogue with Mountain Meadows Golf Club to provide support and work toward a new operating agreement



PHOTO: "Soccer Kids" by Judy Zimmer

CELEBRATE ELKFORD'S SUCCESSES

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

BEAUTIFY THE COMMUNITY

- New Downtown Plan adopted by council
- Hanging basket program in summer months
- Increased trail maintenance and upgrades, in conjunction with Elkford Trails Alliance
- Bylaw department focus on unsightly properties and green space encroachments via the Clean Up Elkford Campaign
- Increased maintenance and upgrades to trails, parks and common public spaces

SUPPORT AND COOPERATE WITH COMMUNITY GROUPS (continued)

- Identified land to be used for the construction of a Bike Park, spearheaded by the Elkford Biking Club, with staff administrative support dedicated to the Club
- Reduced facility and ice rental rates to Elk Valley Minor Hockey Association and the Elkford Figure Skating Club
- The Financial Assistance Policy provides financial assistance to local nonprofit organizations to help offer recreational and cultural opportunities

PHOTO: "Wildcat Days 2019" by Judy Zimmer





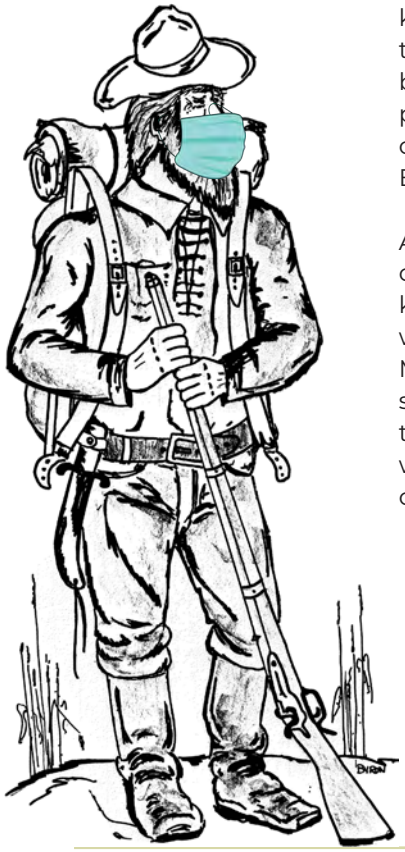
PHOTO: "Old Municipal Office" by Carl Miller

Happy 50th Birthday, Elkford!

Originally incorporated as the Village of Elkford on July 16, 1971, the District of Elkford's 50th anniversary would have been in 2021. Unfortunately, because of the COVID-19 pandemic, we were unable to hold celebrations in 2020 or 2021 due to the provincial health orders and restrictions for gatherings and events in place at that time.

With restrictions lifted, it's finally time to get together and celebrate in July 2022!

Did you know? Wildcat Days is named after Charlie Wiegert, also known as Wildcat Charlie, who was a German rancher in the Elkford area. Wildcat Charlie owned a ranch at Sulphur Springs in 1905. He kept a padlock on his cabin door, although everyone knew where he kept the key. He did this because he was the proud owner of the only padlock in the Elk Valley.



Although he was cranky, he was well known for being a welcoming host. Many trappers stopped in to enjoy the warm fire and warm hospitality he offered.

PHOTO: "New Municipal Office" by Stephanie Wells





PHOTO: "Winter in the Wild" by Judy Zimmer



elkford

Wild at heart.

2021 Departmental Highlights



PHOTO: “The Lake” by Judy Zimmer

Corporate Services

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

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

Appointed by council, the Chief Administrative Officer (CAO) is the most senior role in the District's administrative structure. The CAO is accountable to council, and oversees the efficient and effective management of the entire municipality.

The Director of Corporate Services (Corporate Officer) oversees the Corporate Services Department, providing multi-faceted support to council and staff to ensure responsible and effective governance. The department is small but mighty, and it includes a dedicated Office Clerk 1 who handles reception duties, administrative support and records management. The final member of the Corporate Services team is an in-house Communications Coordinator who supports all departments, performs brand management, marketing and public relations and is responsible for producing smart and elegant internal and external communications.

The corporate team is backed by casual employees (and clerical summer students) who provide reception relief and administrative support.



PHOTO: "Corporate Services Department" by Jamie Robertson (left to right: CAO Tyler Madsen, Director and Corporate Officer Chantel Dawson, Office Clerk 1 Wanda Thompson, summer student Connor Ashbridge and Communications Coordinator Tasha Chorneyko).



Corporate Services

2021 Highlights

Elkford.ca: Brand New Website

After more than a decade, Elkford's old website was no longer functional and desperately needed an overhaul. An improved communications strategy, including a new website to help residents access essential information, was identified as a strategic priority by council in 2019. The project was overseen by an internal committee comprising three staff members throughout 2021. Designed and developed by Breeze Digital, a local Kootenay Rockies company, the website content was written entirely in-house by communications staff. Over a year of preparation, research and effort went into writing the new content, and every department's staff and directors, along with council and community members, contributed their knowledge, input and time to help create the ultimate online resource for living in Elkford.

Several local photographers, including Jeff Gifford, Shelly Neault (Wollman), Judy Zimmer, Jody Christopherson, Ryan Wilson and Stephanie Wells generously contributed their images of Elkford.

Community Hub + Childcare Centre

2021 heralded the announcement that Elkford is receiving an exciting new facility, the Elkford Childcare Centre and Community Hub, which will bring much-needed licensed child care services and shared community spaces to town in late 2022. Funded entirely by grants, the new child care facility will be opening within the former District of Elkford municipal office building on Michel Road. The building is set to undergo extensive renovations before being repurposed into a child care facility, with the Elkford Women's Task Force Society as the operator, and it will bring 28 licensed, affordable childcare spaces to the community.

The Elkford Childcare Centre and Community Hub is being funded through a $250,000 grant from Columbia Basin Trust, as well as a $1,119,352 grant from the Province's Childcare BC New Spaces program, with results from the Investing in Canada Infrastructure grant application pending. The project is also proceeding with the full support of District of Elkford mayor and council, as well as letters of support from many local organizations and individuals.

PHOTO: "Foggy Forests" by Tasha Chorneyko



Corporate Services

2021 Highlights (continued)

Collective Bargaining

A collaborative and productive bargaining process resulted in the successful ratification of a new four-year Collective Agreement between the District of Elkford and the Canadian Union of Public Employees (CUPE) Local 3004. The new agreement is retroactive to a start date of March 1, 2021, and it will be in effect until February 28, 2025. For over 55 years, CUPE has represented public service employees throughout Canada; and since 1973, CUPE Local 3004 has represented the dedicated municipal employees of the District of Elkford, who work diligently to deliver a multitude of services to the community.

Recreation Services Agreement Review

In 2021, council identified it as an operational priority to review agreements with Elkford Lions Club (Campground Operator), Mountain Meadows Golf Club and Wapiti Ski Hill to modernize agreements, ensure that they reflected current legislative and legal standards and served the recreational needs of Elkford residents. Discussions with Mountain Meadows Golf Course started in 2021, whereas the Wapiti Ski Club agreement was completed and put in place for a six-month term to cover the 2021/22 ski season.

Numerous factors influenced council's decision not to move forward with the renewal of the operating agreement of the campground. Council and staff had ongoing conversations with the operator about fulfilling the financial, legal and administrative requirements of running a campground, which ultimately resulted in the District taking over operations prior to the start of the 2021 season.

COVID-19

Another year successfully navigated through a global pandemic, juggling the ever-changing guidelines while administrating essential government services, delivering excellent service and safeguarding the needs of the municipality while assuring the health and safety of staff.

PHOTO: "Frosty River Walk" by Tasha Chorneyko

Corporate Services

Get in Touch

Chief Administrative Officer: **tmadsen@elkford.ca**
Director of Corporate Services (Corporate Officer): **cdawson@elkford.ca**
Communications: **tchorneyko@elkford.ca**
Reception: **reception@elkford.ca**



PHOTO: "Happy Holidays from the District of Elkford" by Tasha Chorneyko

Financial Services

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

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

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

What they do for Elkford is a pretty big deal, even if they don't like to brag about it.

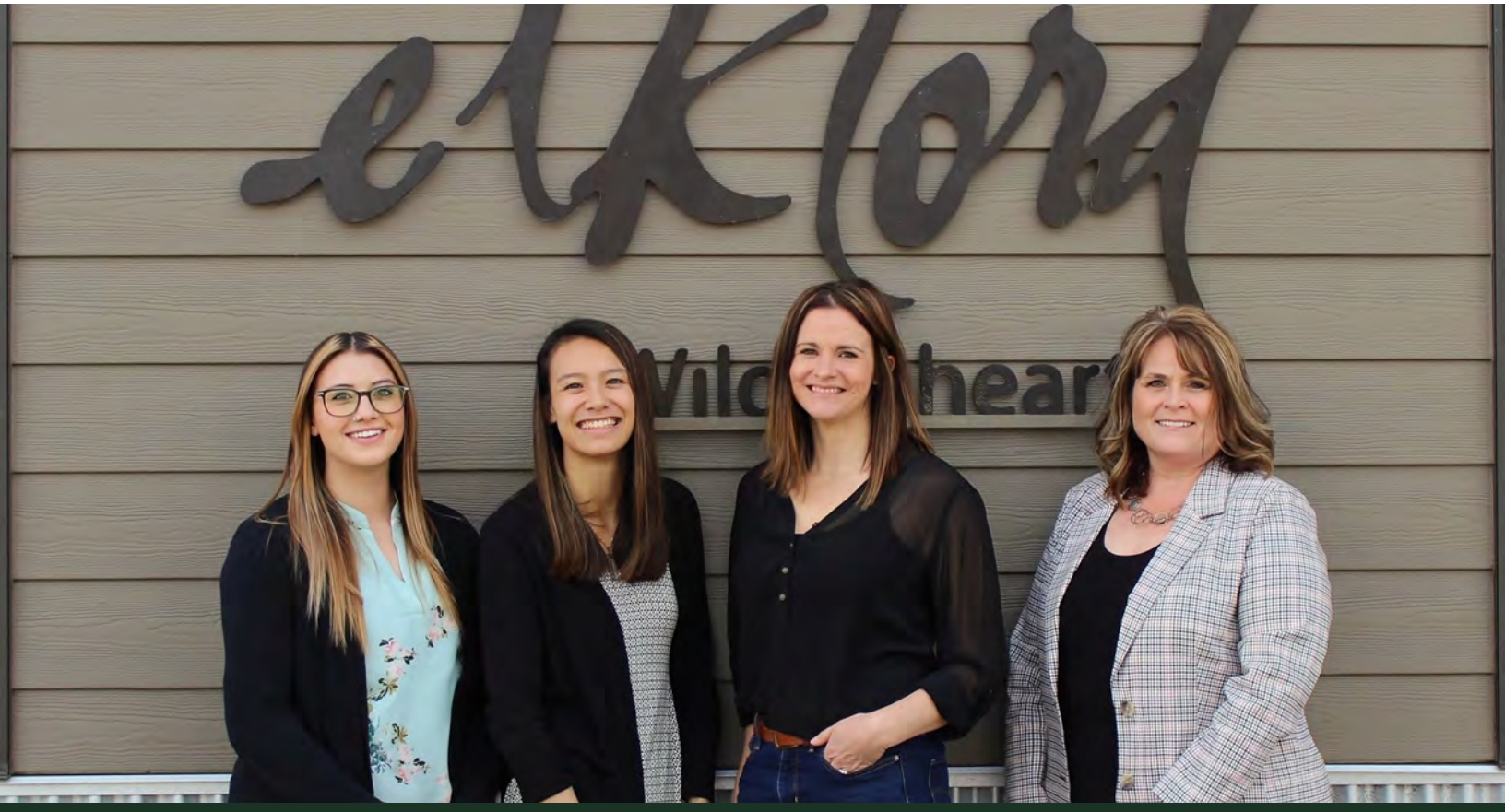


PHOTO: "Financial Services Department" by Tasha Chorneyko (left to right: Accounting Clerk II Courtney Culver, Financial Accountant Erica Hart, Accounts Payable Jamie Robertson and Director and Financial Officer Marilyn Rookes)



Financial Services

2021 Highlights

2021 Financial Position

Our organization maintained a stable financial position throughout 2021. Net financial assets decreased by $917,919 while non-financial assets increased by $2,707,417, equating to an increase in an accumulated surplus of $1,789,498. Residential taxes increase, on average, by eight per cent.

	2019	2020	2021
Net Position	$6,844,044	$3,398,958	$2,481,039
Net Position as a % of accumulated surplus	14.35%	6.76%	4.77%
Average Residential Taxes and Utilities (Single Family Dwelling)	$2,631	$2,806	$3,032

Audited Financial Statements

The 2021 District of Elkford Consolidated Financial Statements are found on page 89 and include:

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

PHOTO: "Mountain harebells" by Jody Christopherson

Financial Services

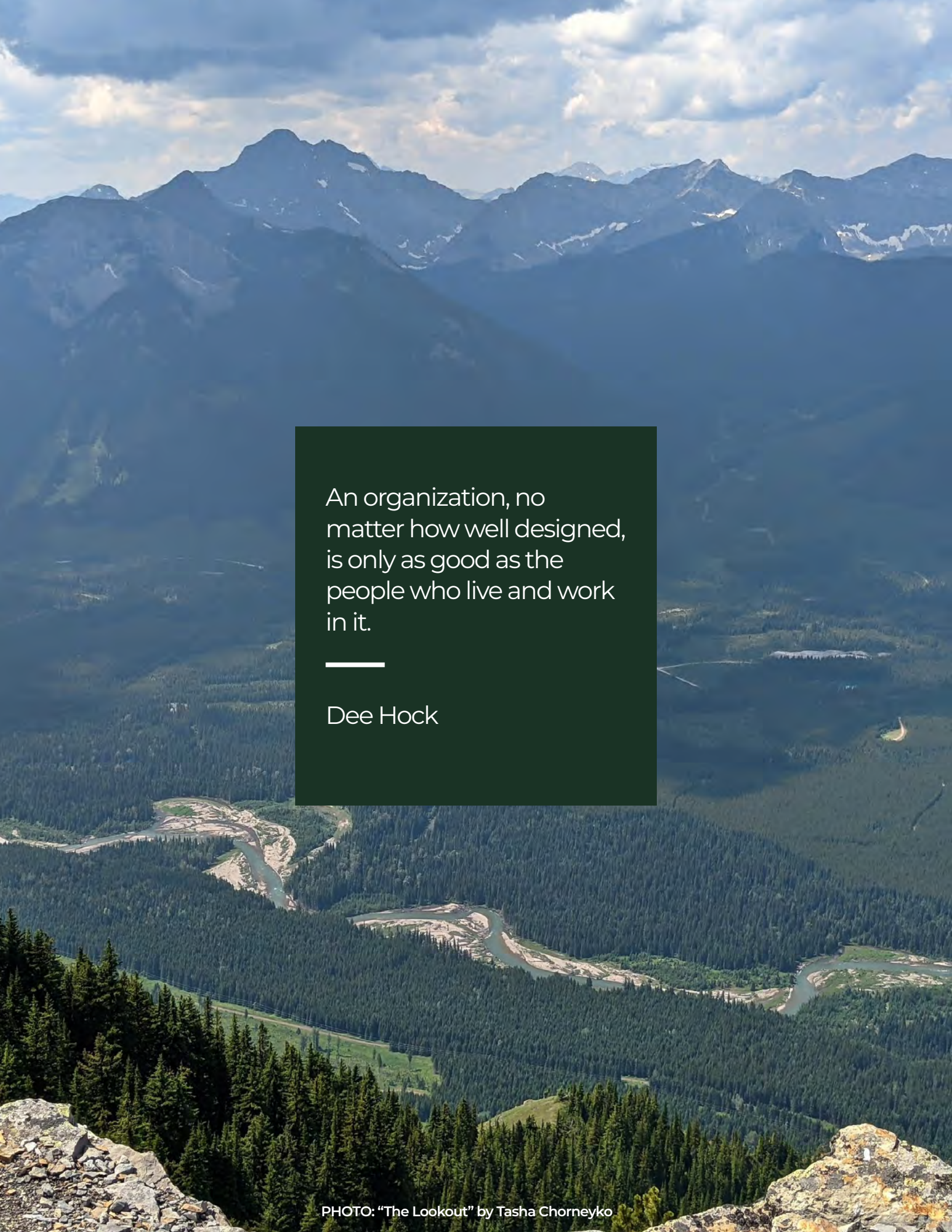
Get in Touch

Director of Financial Services: **mrookes@elkford.ca**

Statement of Permissive Tax Exemptions Granted in 2021

Legal Description	Civic Address	Organization	Value of Permissive Tax Exemption
LOT 1, PL 9810, Kootenay Land District DL 9399 & 12378 (GOLF COURSE) LGA 341 (2) (N)	815 Elk Valley Highway S.	Mountain Meadows Golf Club	$9,472.39
LOT 199, PL 9647, DL 3342	1803 Alpine Drive	Christian and Missionary Alliance Church	$351.60
DL 4533	800 Natal Road	Roman Catholic Bishop of Nelson	$337.52
LOT A, PL 14806, DL 3512	2900 Balmer Drive	Pentecostal Assemblies of Canada	$326.87
LOT A, PL 14810, DL 3512	500 Alpine Way	Elk Valley Congregational Church	$336.75
Kootenay Land District WEST OF LOT 7092 LICENCE OF OCCUPATION #400495 SKI HILL FACILITY LGA 341 (2) (N)	1000 Natal Road	Wapiti Ski Club	$7,254.74





An organization, no matter how well designed, is only as good as the people who live and work in it.

Dee Hock

PHOTO: “The Lookout” by Tasha Chorneyko

Planning & Development Services

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

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

In 2021, Planning and Development Services took definitive steps toward improving quality of life in Elkford and delivering on the Official Community Plan's Guiding Principles, under the guidance of council's Strategic Priorities.

In addition to servicing all your building, development, planning, mapping, zoning and bylaw needs in Elkford, Planning and Development Services is also improving quality of life in Elkford through a master planning project that defines a collaborative vision for our future community and commercial core of downtown.



PHOTO: "Planning and Development Department" by Tasha Chorneyko. (left to right, Officer Leach, Director Jeremy Johnston, Planning/GIS Technician Sam Hubbard and Building Inspector Bruce Hunter)



Planning & Development Services

2021 Highlights

Building and Development

In 2021, Planning & Development Services had a very busy construction season in Elkford with an above-average number of permits. Elkford continues to be an increasingly desirable place to live and we are seeing this reflected in demand for homes, tax assessment increases, and home improvements through our building permit issuances. The department responds to an increasing number of inquiries about properties for sale and provides assistance to homeowners looking to close permits as they sell their homes.

Downtown Plan

Council formally adopted Elkford's new Downtown Plan. This plan sets the vision for the commercial and mixed-use lands south of Boivin Creek. Since adoption, staff has worked to implement the plan by creating more flexible zoning rules and the drafting of new policies and regulations to incentivize development and permit temporary pop-up businesses. Staff were also successful in a grant application to fund the active transportation portions of the infrastructure upgrades , including an asphalt pathway connection that will complete the Loop trail around Elkford. This work will continue in 2022 with the creation of a tax revitalization exemption program, and completing detailed design and (possibly) construction of major infrastructure upgrades.

Temporary Use Permit

Staff worked on the application to renew the permit for the Elk Valley Lodge for an additional three years. Council approved the permit in summer, 2022. As part of that initiative, staff are working on a terms of reference for a housing committee to address housing needs in Elkford. The committee is anticipated to begin work in second quarter 2022.

PHOTO: "Bylaw Enforcement Officer ~~Leach~~ Grinch dressed up for the 2021 Seniors' Luncheon" by Tasha Chorneyko



Planning & Development Services

2021 Highlights (continued)

Animal Responsibility Bylaw

With direction from council and public engagement, staff drafted a new Animal Responsibility Bylaw to replace the old rules relating to animals within the District. This bylaw was adopted in 2021 and includes new rules permitting backyard hens and beehives, and rules for treating wildlife respectfully and responsible domestic animal ownership.

Elkford's Meeting Place

With the help of the project's funders, contractors, the Leisure Services, and Public Works & Engineering Departments, Planning & Development Services completed the Elkford Meeting place project. This area is now open to the public for gatherings, events, tobogganing and community bonfires. Visit the space behind the Community Conference Centre and District Office.

Housing Needs Report

Staff managed a project to complete a Housing Needs Report for Elkford; the first since 2012. This project is provincially mandated and the District received grant funding from the Union of British Columbia Municipalities and Teck to support the project. The work included background research and data gathering, public engagement and stakeholder interviews. This instrumental study will help guide policy decisions related to housing over the next five years, and it can also help inform the development industry about housing needs in Elkford. The report is expected to be released in the first quarter of 2022.

Planning & Development Services

Get in Touch

Planning and Development: **planning@elkford.ca**
Building Permits and Inspections: **building@elkford.ca**
Business and Economic Development: **business@elkford.ca**
Bylaw Enforcement: **bylaw@elkford.ca**
GIS and Planning Technician: **shubbard@elkford.ca**



PHOTO: “Director Jeremy Johnston at Elkford’s Meeting Place” by Tasha Chorneyko

Community & Facility Services

The Community & Facility Services Department provides recreational amenities, facilities and programming and community events in Elkford, as well as maintains its parks, green spaces, playgrounds and campground. Some of the community programming offered includes gymnastics, karate, summer programs, tumble tots, summer fun, knitting, yoga, boot camp, snowshoeing, running classes, craft nights and PAL licensing.

In addition, this department also works closely with many non-profit and community groups to organize and host their events. Community & Facility Services also organizes and puts on annual events such as Wildcat Days, Winter in the Wild and the Remembrance Day ceremony.

Community & Facility Services oversees:
- The Aquatic Centre facility
- The Recreation Centre facility (arena and curling rink)
- The Community Conference Centre facility
- The Elkford Municipal Campground
- A soccer field
- A tennis court
- Several baseball diamonds
- A playschool space (within the Community Conference Centre)
- Trail systems within district boundaries
- Community parks and green spaces
- Playgrounds
- The community toboggan hill (located in the soccer field, next to the District Office)
- Mountview Cemetery maintenance



PHOTO: “Community & Facility Services Department” by Tasha Chorneyko (left to right: Leisure Services Clerk II Michelle Krenbrink, Director Kevin Petovello. Former Director Darryl Hickman and Lesiure Services Clerk II Paula Nyuli).



Community & Facility Services

2021 Highlights

Renovations

The arena underwent extensive renovations in 2021 to become more COVID-19 friendly including a floor-to-ceiling overhaul of the old kitchen area and upstairs bathrooms, renos in all change rooms and the addition of touch-less water fountains throughout the facility. A new storage area was also built for user groups.

The pool received new partitions in its change rooms and new plexiglass shutters entering the pool deck. It also received touch-less water fountains throughout the facility.

Municipal Campground

In 2021, council for the District of Elkford voted to recover the operation, maintenance and staffing of the municipal campground from a previous user group. Widespread repairs and cleanup were required, including the removal of trees, supplying gravel and leveling all sites, repairs and fresh coats of paint various structures and the addition of new picnic tables.

District of Elkford staff also took over the administration, booking and maintenance of the campground, including supplying firewood.

Departmental Changes

2021 heralded the end of an era for the District of Elkford, with beloved and long-serving Leisure Services Clerk, Judy Zimmer, announcing her retirement. It also saw Leisure Services Department Director, Darryl Hickman, announcing his retirement after nearly 39 years with the organization. Starting as a summer student at the age of 18, Director Hickman is the longest serving employee in the District's history; and both leave a legacy behind thanks to their tremendous dedication, passion and hard work.

New Director Kevin Petovello took the reins in 2021 and joined the District of Elkford team, as well as clerks Michelle Krenbrink and Paula Nyuli.

PHOTO: "Kayla Smithies at the Campground" by Chantel Dawson



PHOTO: “Darryl Hickman” by Chantel Dawson

Community & Facility Services

2021 Highlights (continued)

Trails & Trees

The team performed the work funded by a successful trail grant to upgrade the local gem, Josephine Falls trail, including upgrading the trail system, installing benches and new tables, signage and gravel where needed, clearing brush and repairing bridges. We also cleared the Mountain Walk Trail to allow for usage. 2021 also brought a successful tree grant application to plant new trees in the new gazebo area, as well as the Devonian Park.

Elkford’s Meeting Place

Community & Facility Services worked alongside the contractors for the Elkford’s Meeting Place gazebo construction and site preparation, including leveling ground, clean-up and the installation of benches, picnic tables, fences and trees. This area is now open to the public for gatherings, events, tobogganing and community bonfires!

Noxious Weeds

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



PHOTO: “The Recreation Maintenance Department” by Tasha Chorneyko (back row: Pamela Wood, Bev Sedrovic, Kayla Smithies, Operations Supervisor Wayne Mihalicz and Mich Gagnon. Front row: Hunter Bourgeois, Kayla Ogilvie, Brynn Thompson, Haylee Reed and Emma Mullens; not present: Nicki Zimmer, Val Winterton and Marissa Witawit.)

Community & Facility Services



PHOTO: “Darryl Hickman and Judy Zimmer in 2022” by District of Elkford



PHOTO: “Mich Gagnon” by District of Elkford



PHOTO: “The Elkford Pool Complex” by Judy Zimmer



PHOTO: "Community Conference Centre" by Stephanie Wells



PHOTO: "Paula Nyuli, Darryl Hickman and Michelle Krenbrink" by Chantel Dawson



PHOTO: "Elkford's Meeting Place" by District of Elkford



PHOTO: “The Aquatic Centre team” by Tasha Chorneyko (from left to right: Director Kevin Petovello, Anthony Taphorn, Kim Papp, Milissa Milo, Rebecca Robinson, Aquatics Coordinator Sarah Landry, Cody Griffin and Emily Martin; not present: Emma Mullens, Tathlina Lovlin, Dee Border and Payton Bauer).

Community & Facility Services

Get in Touch

Community & Facility Services: **recreation@elkford.ca**
Aquatic Centre: **pool@elkford.ca**
Recreation Maintenance: **recmaintenance@elkford.ca**
Visitor Centre: **visitorcentre@elkford.ca**
Campground: **campground@elkford.ca**

PHOTO: "Hard at work at the campground" by Chantel Dawson



Public Works

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

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

These are all the Public Works operators, labourers, drivers and workers who suit up and get outside—rain or shine, day and (sometimes) night—to perform Elkford's snow removal, garbage collection, sanding and grading, roadwork, dust control and look after our water, sewers and traffic.

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

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



PHOTO: "Public Works Department" by Tasha Chorneyko (up top: Tanner McLean; from left to right: Erik Kliment, Travis Bauer, Pierre Bourgeois, Barry Modin, Courtney Culver, Aaron Simpkin, Kenzie Karwandy, Jordan James, Operations Supervisor Ryan Wilson and Director Jesse Huisman; not present: Mark Willis).



Public Works

2021 Highlights

Paving Project: Balmer Knoll and Abruzzi Heights

2021 marked the third portion of a multi-year focus on roads as directed by council's strategic priorities. Public Works supervised the 2021 paving program in the Balmer Knoll and Abruzzi Heights area, which included complete asphalt replacement, the addition of new sidewalk, and replacement of sidewalk and curb replacement on the residential streets in both neighborhoods.

The four-lane section of Balmer Drive was reduced in front of the schools in order to address safety concerns from motorists and parents about passing and speeding in Elkford's school zones. Balmer Drive (in front of the schools) was upgraded to include a designated on-street parking lane, in addition to the two-lane road, as well as improved signage and crosswalks. An improved fire hydrant system was also installed near Rocky Mountain Elementary School.

Improvements to Elkford's SCADA System

2021 brought the continuation of substantial upgrades and planning to the Supervisory Control and Data Acquisition (SCADA) system. Additions to the communication conduit and added electricity to areas that used to rely on battery and solar power were added to improve reliability and performance, with the added benefit of reducing failures during storms. This is a control system used to monitor Elkford's water and sewer systems, and the ongoing upgrades are necessary to remain current with the technology.

PHOTO: "Grader working on Alpine Way" by Jesse Huisman



Public Works

2021 Highlights (continued)

Storm & Sanitary Sewer Inspections

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

Sewer Lagoon

In 2021, Public Works also engaged in a process to prolong and improve the life of the current #2 Sewer Lagoon, in addition to addressing odor concerns in the summer.

The multi-year plan includes works to improve the current infiltration basins and explore the potential to create a new infiltration basin to enable proper rehab process.

Project Involvement

Of course, all departments in the District of Elkford work in conjunction and Public Works assists in all manner of projects as they pertain to infrastructure, paving, plumbing and water, solid waste and sewage. 2021 was no exception; and alongside other District departments, the crew assisted with various projects completed within the community.

2021 Public Works Statistics

	2019	2020	2021
Water volume distributed (cubic metres)	1,305,434	1,080,428	1,207,614
Snow removal (hours)	1,709	2,283	2,259



PHOTO: "Improvements were made to the SCADA System and #2 Sewer Lagoon in 2021" by District of Elkford



PHOTO: “Erik Kliment, 2021” by Jesse Huisman

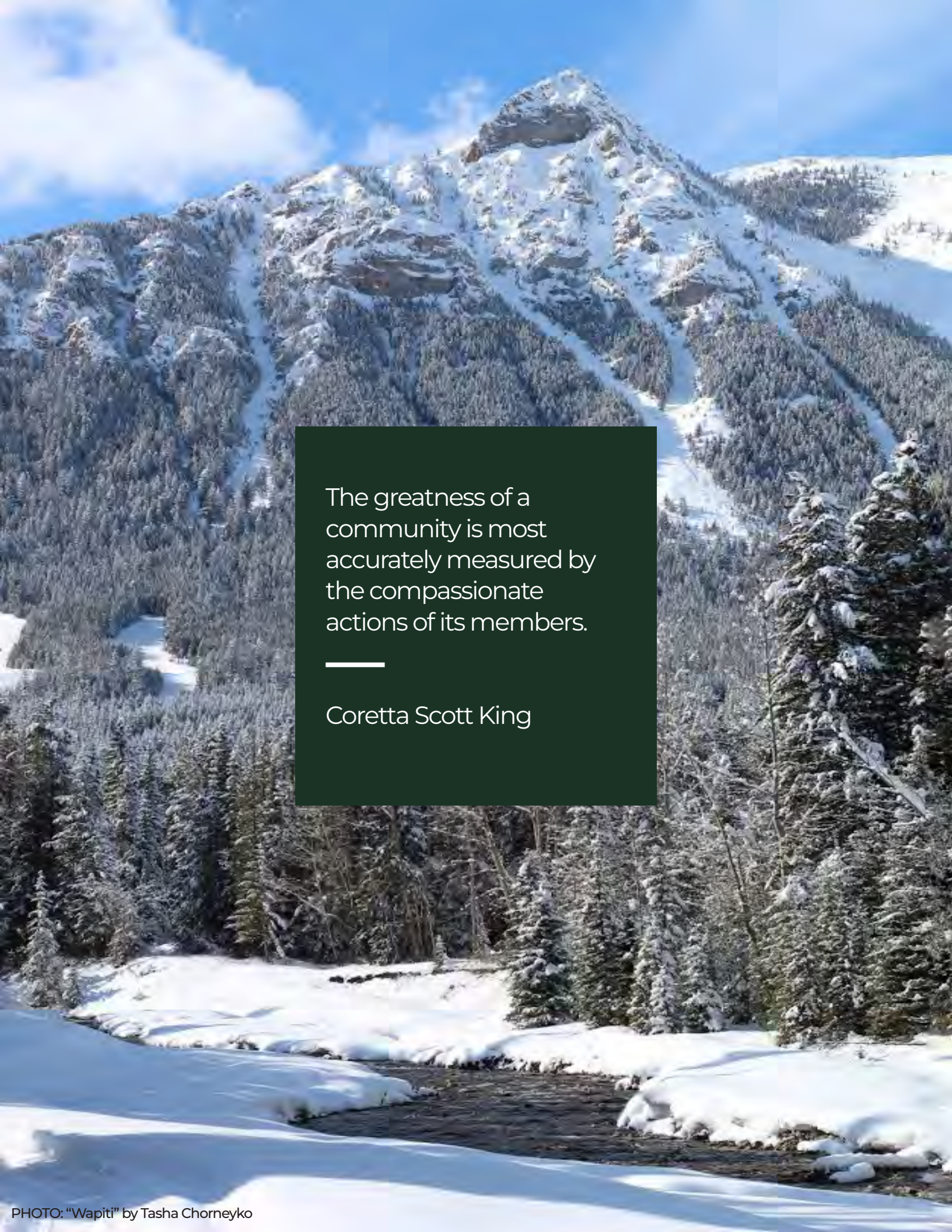
Public Works

Get in Touch

Public Works: **publicworks@elkford.ca**



PHOTO: “Pierre Bourgeois operating the Street Sweeper” by Tasha Chorneyko



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

Coretta Scott King

PHOTO: “Wapiti” by Tasha Chorneyko

Elkford Fire Rescue & Emergency Services

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

The Elkford Fire Department is responsible for coordinating fire prevention, fire protection, road rescue, wildland fire mitigation, and emergency services for the District of Elkford and surrounding community.

In 2021, Elkford Fire Rescue promoted fire and life safety in the community through a system of fire inspections and public safety initiatives. In 2021 these included, 45 commercial fire inspections, fire works display assistance, fire prevention week activities, Halloween giveaways and a Santa Firetruck Drive for the Elkford Food Bank.

The District of Elkford also supports Emergency Management, Emergency Support Services (ESS) and Search and Rescue (ESAR).

In 2021, Elkford Fire Rescue responded to **100 total call outs**:

- 30 medical incidents
- 16 motor vehicle incidents
- One structure fire
- 26 false alarms
- 11 public assists
- Two wildland fires
- 12 burn complaints
- Two mutual aid assists (structure fires)

FIRE DEPARTMENT MEMBERS

2019	2020	2021
24	22	24



PHOTO: "Elkford Fire Department 2021 Members, from left to right: Captain Elov Simmons, Firefighter Kyle Cook, Firefighter Misty Shinners, Firefighter Dave Olsen, Firefighter James Mills, Firefighter Lydon Simmons, Captain Derik Finlay, Firefighter Shaun Kennedy, Firefighter Keely Paton, bottom row, Fire Chief Curtis Nyuli, Firefighter Chris Olsen, Firefighter Curtis Reker and Captain Patrick Milan" by Elkford Fire Department



Elkford Fire Rescue & Emergency Services

2021 Highlights

Training

As the COVID-19 pandemic continued in 2021, the Elkford Fire Department was able to continue with their weekly practices and training. These training nights covered theory and practical skill challenges such as: structural firefighting evolutions, automobile extrication, first medical response, traffic control, pre-incident planning, wildland preparedness and response, hazardous materials awareness and operations, driver training, pumps and pumping, rural water supplies and rope rescue evolutions.

Certifications received by Elkford Firefighters included: NFPA 1001 FF1 & 2, Office of the Fire Commissioner Wildfire Level 1, Hazmat Operations, First Responder Level 3, FR3 Instructor, Heavy Rescue Operations, Fire Officer and Fire Prevention Officer certificates.

May 2021 included a College of the Rockies NFPA 1001, practical skills certification weekend. All participating firefighters received additional credits toward completing the program.

A successful Live Fire training weekend was completed utilizing the Elkford FD burn building in October 2021. This event included the mitigation operations of a vehicle fire, propane fire, dumpster fire and structure fire. Four recruit firefighters, along with ten support staff (EFD Officers/Firefighters) assisted with the training.

In November 2021 Elkford Firefighters took part in a First Medical Response course (five days) at the fire hall. Six EFD Firefighters were successful with the training and are now certified with EMA Licensing B.C. Thank you to Fernie Fire for assisting with the curriculum delivery!

PHOTO: “Live Fire Training” by Elkford Fire Department

Elkford Fire Rescue & Emergency Services



PHOTO: "Fire Practice" by Elkford Fire Department



PHOTO: "Elkford Fire Department Team Members in Logan Lake" by Elkford Fire Department



PHOTO: "In November 2021, six EFD firefighters were certified with EMA Licensing B.C. in the First Medical Response Course at the Fire Hall. Thank you to Fernie Fire for assisting with curriculum delivery!" by Elkford Fire Department



PHOTO: "Long Service Awards for Elkford's Assistant Chief, Bruce White, with 35 years of service, and Captain Elov Simmons with 25 years of service" by Tasha Chorneyko (from left to right: District of Elkford's Chief Administrative Officer, Tyler Madsen; Corey Kortmeyer; LA Simmons; Captain Elov Simmons; Assistant Chief, Bruce White; Elkford's Fire Chief, Curtis Nyuli; Councillor Len Gostick; Mayor Dean McKerracher and MLA for Kootenay East, Tom Shypitka)



PHOTO: "Live Fire Training" by Elkford Fire Department

Elkford Fire Rescue & Emergency Services

2021 Highlights (continued)



Assisting with Tremont (Logan Lake) Wildfire

In August of 2021, Elkford Fire Rescue responded to a request from The BC Officer of the Fire Commissioner to assist with a provincial wildfire mitigation team. Elkford's backup Engine, EN-1300 and four firefighters were assigned to the Tremont wildfire (located in Logan Lake, B.C., area). They were deployed for a total of 10 days, accompanied by one firefighter from Fairmont Hot Springs, as well as numerous other fire departments from across the country.

New Fire Engine

In March of 2021, Elkford Fire received a new 2020 Fire Engine/ Rescue vehicle from Safetek Profire. Over the course of the past year, the truck has been out fitted with firefighting and auto extrication equipment. Driver and operator training have been ongoing. Monies from the sale of the old rescue truck have been added to the equipment reserve fund for a future apparatus purchase.

2021 Santa Fire Truck Route

The Elkford Fire Department resumed its seasonal tradition of treating Santa Claus to a fire truck tour of Elkford, raising funds for a local non-profit and delighting kids across town. The 2021 Elkford Fire Department Santa Route fundraiser raised $875 and a pickup truck full of non-perishable food items for the Elkford Food Bank.

PHOTO (left): "Uptown Sunset by the Fire Hall" by Tasha Chorneyko

Elkford Fire Rescue & Emergency Services

Get in Touch

Fire Chief: **cnyuli@elkford.ca**
Deputy Fire Chief: **ecalla@elkford.ca**



PHOTO: "Elkford's New Fire Engine" by Kyle Wilkinson, from Safetek Profire



2021 Stats

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

2,749

Population

The 2021 Government Canada Census reported modest growth for Elkford.

7

Council Members

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

38

Permanent Staff Members

Supported by nine casual employees and summer student employees.

PHOTO: "Autumn" by Tasha Chorneyko

22

Regular Council Meetings

18 Committee of the Whole, four special and six public hearings.

18

New Bylaws

Plus three new policies approved: Downtown Land Licence, Paid-on-call Firefighter and Bylaw Enforcement.



PHOTO: “Visitor at the District of Elkford Municipal Office” by Tasha Chorneyko

2,034.75

Hours of Facility Use

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

Zero

Bears Destroyed in 2021

The BC Conservation Service reported 31 bears euthanized in 2021 in the Elk Valley, with none of those deaths being attributed to Elkford.

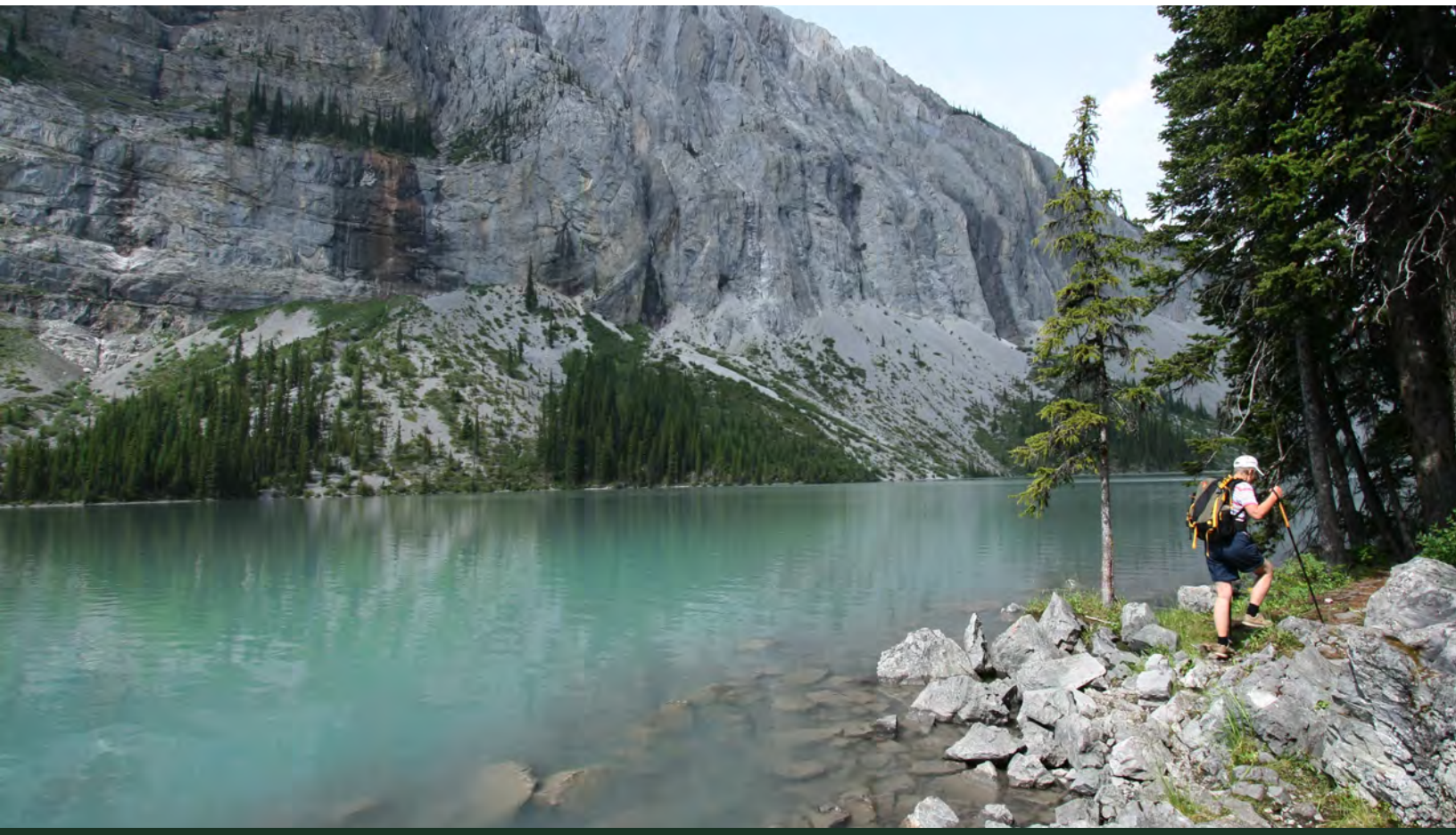


PHOTO: “Elk Lakes Provincial Park” by Jody Christopherson

Wilderness is not a luxury but a necessity of the human spirit.

—

Edward Abbey



2021 Project Highlights

2021 Project Spotlights

MUNICIPAL CAMPGROUND

Elkford's campground is a popular spot for locals and tourists alike to enjoy the wilderness and scenic mountain views that the Elk Valley is known for. Previously operated by the Elkford Lions Club, with support from the District of Elkford, a comprehensive and thoughtful review of municipal campground operations led to council making the decision to begin managing the campground in 2021.

It was not an easy, or a sudden, decision. After ongoing conversations with the operator, numerous factors influenced council's decision not to move forward with the renewal of the Lions Club's operating agreement. The long-term sustainability of the campground was noted as a major concern, with significant upgrades required for the electrical and water systems on site and maintenance costs vastly exceeding profits in recent years. Additionally, council wrestled with the legal and legislative requirements for entering into contractual agreements with nonprofit societies, such as ensuring that all nonprofit societies are registered with the Province of British Columbia.

Chief Administrative Officer for the District of Elkford, Tyler Madsen, added that Elkford extends its profound appreciation to the Elkford Lions Club for its long-term operation of the campground. He also acknowledged that this was not an easy decision to make for the District.

"Our team has worked diligently on the improvements and operational details for the campground, including the opening date, rates, reservations and campground guidelines during COVID-19," said Madsen. "We know that this campground is an important part of our community's history—and future—and by taking full responsibility for its operations, we will ensure that it is here for many future generations to enjoy."

For booking inquires, or for information about the campground, contact Community & Facility Services at **250.865.4010** or **recreation@elkford.ca**.







PHOTOS (all, this page): by Chantel Dawson

PHOTO (left): "Elk Lakes Provincial Park" by Jody Christopherson

2021 Project Spotlights

2021 PAVING PROJECT

2021 marked the third portion of a multi-year focus on roads as directed by council's strategic priorities. Public Works supervised the 2021 paving program in the Balmer Knoll and Abruzzi Heights area, which included complete asphalt replacement, the addition of new sidewalk, and replacement of sidewalk and curb replacement on the residential streets in both neighborhoods.

The four-lane section of Balmer Drive was reduced in front of the schools in order to address safety concerns from motorists and parents about passing and speeding in Elkford's school zones. Balmer Drive (in front of the schools) was upgraded to include a designated on-street parking lane, in addition to the two-lane road, as well as improved signage and crosswalks. An improved fire hydrant system was also installed near Rocky Mountain Elementary School.

NEW CHILDCARE CENTRE/COMMUNITY HUB IN OLD DISTRICT OFFICE

2021 heralded the announcement that Elkford is receiving an exciting new facility, the Elkford Childcare Centre and Community Hub, which will bring much-needed licensed child care services and shared community spaces to town in late 2022. Funded entirely by grants, the new child care facility will be opening within the former District of Elkford municipal office building on Michel Road. The building is set to undergo extensive renovations before being repurposed into a child care facility, with the Elkford Women's Task Force Society as the operator, and it will bring 28 licensed, affordable childcare spaces to the community.

The Elkford Childcare Centre and Community Hub is being funded through a $250,000 grant from Columbia Basin Trust, as well as a $1,119,352 grant from the Province's Childcare BC New Spaces program, with results from the Investing in Canada Infrastructure grant application pending. The project is also proceeding with the full support of District of Elkford mayor and council, as well as letters of support from many local organizations and individuals.

ELKFORD'S MEETING PLACE

With the help of project funders, contractors, the Leisure Services, and Public Works & Engineering Departments, Planning & Development completed the Elkford Meeting place project. This area is now open to the public for gatherings, events, tobogganing and community bonfires. Visit the space behind the Community Conference Centre and District Office.

NEW DOWNTOWN PLAN

We're hard at work, turning the core of our mountain community into a place that you'll want to invest in. In 2021, council officially adopted Elkford's new Downtown Plan. With the community's feedback incorporated, the finalized plan presents our shared vision for a vibrant, economically diverse downtown that serves residents of all ages and abilities, as well as entices development and visitors.

Key elements of this place include:

- Detailed redesigning of road and subsurface infrastructure
- Surveying and subdivision to prepare prime development parcels for market
- Adopting supportive policies for temporary and pop-up businesses
- Updating our zoning bylaw for more flexibility and density
- Tax revitalization incentives
- Public space planning

NEW FIRE ENGINE

In March of 2021, Elkford Fire received a new 2020 Fire Engine/Rescue vehicle from Safetek Pro Fire. Over the course of the past year, the truck has been out fitted with firefighting and auto extrication equipment. Driver and operator training have been ongoing. Monies from the sale of the old rescue truck have been added to the equipment reserve fund for a future apparatus purchase.

PHOTOS: "Paving Project 2021" by Jesse Huisman (far top left), "Elkford Women's Task Force Director, Kim Bauer and her granddaughter, Locklyn" by Tasha Chorneyko (far top right), "Elkford's Meeting Place" by Michelle Krenbrink (middle left), "Downtown Plan" by Urban Systems for District of Elkford (middle right), "New Fire Engine" by Elkford Fire Department.








BOIVIN CREEK
BOIVIN ROAD
ELK STREET
ALPINE DRIVE
CRANDELL STREET
MARSH LYNN PLACE



2021 Project Gallery





PHOTO: “Paving Project 2021” by Jesse Huisman (far top left),
“Elkford’s New Downtown Plan Concept” by Urban Systems (bottom left),
“New Fire Engine” by Tasha Chorneyko (bottom right),
“Mich Gagnon enjoying Elkford’s Meeting Place” by Michelle Krenbrink (top right).
“Downtown Plan Visualization” by Urban Systems (top left).













Pink shirt (or Anti-Bullying Day) is held annually in February each year, and the District of Elkford has participated several years in a row.

Anti-Bullying Day 2021

PHOTOS: "Senior Management" (top) by Tasha Chorneyko
"Office staff" (bottom) by Chantel Dawson









PHOTOS (all): “Anti-Bullying Day 2021” by Tasha Chorneyko





elkford

Wild at heart.

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

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

Interested in developing in Elkford? Contact **business@elkford.ca** to learn more.

PHOTO: "Mountain Life" by Jeff Gifford

Invest in Elkford

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

Want to do business in Elkford? Apply for a business licence, view land for sale or browse through our business directory at **www.elkford.ca/business**.



PHOTO: "Bighorns" by Jody Christopherson



PHOTO: "Josephine Falls" by Shelly Neault (Wollman)



In addition to being filled with friendly, helpful and hardworking folks, several other trends are contributing to Elkford's population growth, long-term viability and economic future as the perfect mountain paradise for its residents and businesses to thrive:

- Our community is safe, healthy and clean—with low crime rates, crisp mountain air and 360-degree mountain views across town
- Our population has significantly higher income than the provincial average, with a median household income of $110,379 (Statistics Canada, 2016), leading to plenty of disposable income to spend on retail, recreation, entertainment, dining and culture
- Our community is reporting modest population growth related to mining employment
- Our region is experiencing explosive growth thanks to the outdoor tourism industry, particularly in the neighbouring city of Fernie
- Our primary industries anticipate long-term expansion
- Our residents experience higher employment rates than in both the East Kootenay region and in British Columbia
- Our development sector is seeing growth in mountain property and project investment from investors across North America, especially Calgary and Vancouver

Interested in developing in Elkford? Visit **www.elkford.ca/business/land-for-sale** or contact **business@elkford.ca**.



PHOTO: “The Locals” by Tasha Chorneyko



Photo by Tasha Chorneyko

District of Elkford
Financial Statements
For the year ended December 31, 2021

elkford
Wild at heart.

District of Elkford
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Management's Responsibility for Financial Reporting

To Members of Council:

In accordance with Section 167 of the Community Charter, I am pleased to submit the 2021 financial statements for the District of Elkford, together with the report of our auditors, BDO Canada LLP.

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

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

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

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

The elections for the positions of Council occur every four years. The current Council was elected in November 2018 and therefore the responsibility with respect to the reporting period rests with the current Council.

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

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

Marilyn Rookes
Director of Financial Services

April 11, 2022

Tel: 250-426-4285
Fax: 250-426-8886
www.bdo.ca

BDO Canada LLP
35 10th Avenue South
Cranbrook, BC V1C 2M9

Independent Auditor's Report

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

Opinion

We have audited the accompanying financial statements of the District of Elkford, which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

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

Other Matter

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

BDO Canada LLP

Chartered Professional Accountants

Cranbrook, BC
April 11, 2022

District of Elkford
Statement of Financial Position

As at December 31	2021	2020
Financial Assets		
Cash and investments (Note 1)	**$ 15,742,416**	**$ 14,487,037**
Receivables (Note 2)	**983,955**	**1,031,654**
Deposit - Municipal Finance Authority (Note 3)	**375,668**	**296,974**
Land held for resale	**285,557**	**285,557**
	17,387,596	**16,101,222**
Financial Liabilities		
Accounts payable and accrued liabilities (Note 4)	**932,992**	**1,431,385**
Deferred revenue (Note 5)	**897,437**	**256,081**
Development cost charges (Note 6)	**568,318**	**561,959**
Reserve - Municipal Finance Authority (Note 3)	**375,668**	**296,974**
Long term debt (Note 7)	**12,132,142**	**10,155,865**
	14,906,557	**12,702,264**
Net Financial Assets	**2,481,039**	**3,398,958**
Non-Financial Assets		
Tangible capital assets (Note 8)	**49,152,904**	**46,368,055**
Other non-financial assets	**236,640**	**324,640**
Inventory	**82,691**	**85,207**
Prepaid expenses	**89,640**	**76,556**
	49,561,875	**46,854,458**
Accumulated Surplus (Note 9)	**$ 52,042,914**	**$ 50,253,416**

Commitments and contingencies (Note 16)

Marilyn Rookes
Director of Financial Services

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

District of Elkford
Statement of Operations

For the year ended December 31	*2021*	**2021**	2020
	(Note 17)		
	Budget	**Actual**	Actual
Revenues			
Property and other taxes (Note 13)	*$ 8,602,671*	**$ 8,802,961**	$ 8,058,254
Less: collections for other governments	*(2,090,998)*	**(2,292,852)**	(1,840,025)
	6,511,673	**6,510,109**	6,218,229
Sale of services	*1,390,470*	**2,106,053**	1,445,684
Revenue from own sources	*361,489*	**542,475**	481,996
MFA actuarial adjustment	*-*	**7,324**	2,232
Donations	*-*	**44,890**	5,000
Transfers from other governments (Note 14)	*4,167,418*	**1,071,742**	2,393,309
Gain on disposal of tangible capital assets	*5,000*	**32,790**	-
Gain (loss) on sale of land held for resale	*20,000*	**36,492**	(21,700)
	12,456,050	**10,351,875**	10,524,750
Expenses (Note 15)			
General government services	*1,949,731*	**1,717,263**	1,504,933
Protective services	*951,755*	**936,956**	829,856
Transportation services	*1,404,732*	**1,723,729**	1,764,367
Environmental health services	*1,019,260*	**1,143,777**	1,152,331
Public health services	*13,650*	**6,106**	11,570
Environmental development services	*1,187,198*	**545,396**	472,548
Leisure services	*2,154,336*	**2,489,150**	2,231,233
	8,680,662	**8,562,377**	7,966,838
Annual surplus	*3,775,388*	**1,789,498**	2,557,912
Accumulated surplus, beginning of year	*47,695,504*	**50,253,416**	47,695,504
Accumulated surplus, end of year	*$ 51,470,892*	**$ 52,042,914**	$ 50,253,416

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

District of Elkford
Statement of Change in Net Financial Assets

For the year ended December 31	*2021*	**2021**	2020
	(Note 17)		
	Budget	**Actual**	Actual
Annual surplus	*$ 3,775,388*	**$ 1,789,498**	$ 2,557,912
Acquisition of tangible capital assets	*(8,587,050)*	**(4,231,849)**	(7,408,205)
Amortization of tangible capital assets	-	**1,440,790**	1,395,952
Gain on disposal of tangible capital assets	*(5,000)*	**(32,790)**	-
Proceeds on disposal of tangible capital assets	-	**39,000**	-
Transfer of land held for resale to other non-financial assets	-	**88,000**	-
Disposition of inventory	-	**2,516**	1,911
Acquisition of prepaid expenses	-	**(13,084)**	7,344
Net change in net financial assets	*(4,816,662)*	**(917,919)**	(3,445,086)
Net financial assets, beginning of year	*6,844,044*	**3,398,958**	6,844,044
Net financial assets, end of year	*$ 2,027,382*	**$ 2,481,039**	$ 3,398,958

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

District of Elkford
Statement of Cash Flows

For the year ended December 31	2021	2020
Operating transactions		
Annual surplus (deficit)	**$ 1,789,498**	$ 2,557,912
Items not involving cash		
Amortization	**1,440,790**	1,395,952
MFA actuarial adjustment	**(7,324)**	(2,232)
Gain on disposal of tangible capital assets	**(32,790)**	-
Loss on disposal of land held for resale	**(36,492)**	21,700
Proceeds from sale of land held for resale	**124,492**	20,000
Changes in non-cash operating balances		
Receivables	**47,700**	(482,627)
Accounts payable and accrued liabilities	**(498,393)**	443,828
Deferred revenue and development cost charges	**166,853**	10,462
Unearned revenue	**480,862**	18,760
Inventory	**2,516**	1,911
Prepaid expenses	**(13,085)**	7,344
	3,464,627	3,993,010
Capital transactions		
Acquisition of tangible capital assets	**(4,231,849)**	(7,408,205)
Proceeds on disposal of tangible capital assets	**39,000**	-
Acquisition of land held for resale	**-**	-
Acquisition of tangible capital assets	**(4,192,849)**	(7,408,205)
Financing transactions		
Proceeds from issuance of long-term debt	**2,400,000**	5,900,000
Repayment of long-term debt	**(416,399)**	(167,471)
	1,983,601	5,732,529
Net change in cash and cash equivalents	**1,255,379**	2,317,334
Cash and cash equivalents, beginning of year	**14,487,037**	12,169,703
Cash and cash equivalents, end of year	**$ 15,742,416**	$ 14,487,037

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

District of Elkford
Summary of Significant Accounting Policies

December 31, 2021

Basis of Presentation

The financial statements of the District are the representations of management and are prepared in accordance with Canadian public sector accounting standards ("PSAS") for government entities using guidelines issued by the Public Sector Accounting Board ("PSAB") of CPA Canada.

Reporting Entity

The Reporting entity is comprised of all organizations and enterprises accountable for the administration of their financial affairs and resources to District Council and which are owned or controlled by the District of Elkford.

Basis of Accounting

The basis of accounting followed in these financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services were acquired and a liability was incurred.

Land Held for Resale

Land held for resale is stated at lower of cost and market. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.

Vacation and Sick Pay

Vacation pay and accumulated sick leave is charged to expense in the year it is earned.

Revenue Recognition

Unrestricted grants and contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted grants or contributions received under funding agreements which relate to a subsequent period are recognized as revenue in the period in which the resources are used for the purpose or purposes specified. Funding received before this criterion has been met, is reported as deferred revenue on the statement of financial position until the period in which the specified purpose or related expenses are incurred.

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues and the amounts to be received can be reasonably estimated and collection is reasonably assured.

User charges, fees, and other amounts collected for which the District has an obligation to perform or provide a future service are deferred until the service is provided.

Contributions received in-kind are recognized as revenue in the period received at the fair market value at the time of the contribution.

District of Elkford
Summary of Significant Accounting Policies

December 31, 2021

Tangible Capital Assets

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

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

Financial Instruments

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

Budget Figures

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

Use of Estimates

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

Retirement Benefits and Other Employee Benefit Plans

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

District of Elkford
Summary of Significant Accounting Policies

December 31, 2021

Contaminated Sites

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

Management has assessed its potential liabilities including sites that are no longer in productive use and sites which the District accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time; therefore, no liability was recognized at December 31, 2021.

Government Transfers

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

Taxation Revenue

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

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

Long-term Debt

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

Short-term Investments

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

Reserve Fund

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

December 31, 2021

1. Cash and Investments

		2021		2020
Unrestricted	**$**	**8,285,155**	$	7,128,938
Internally restricted		**5,459,718**		5,191,176
Externally restricted - DCC (Note 6)		**568,318**		561,959
Internally restricted - Gas Tax Agreement		**1,429,225**		1,604,964
	$	**15,742,416**	$	14,487,037

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

2. Receivables

		2021		2020
Trade and other receivables				
Federal government - GST rebates	**$**	**42,601**	$	28,050
Provincial government		**28,876**		1,456
Carbon tax receivable		**-**		28,968
Trade accounts		**155,622**		104,400
Utility accounts		**53,518**		52,022
Golf course loan		**135,000**		142,500
Accrued receivables		**405,724**		533,880
Accrued interest receivable		**6**		6
		821,347		891,282
Property Taxes				
Current		**115,668**		99,547
Arrears		**46,940**		40,825
		162,608		140,372
	$	**983,955**	$	1,031,654

3. Deposit and Reserve - Municipal Finance Authority

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

		2021		2020
Demand notes		**244,135**		192,974
Cash deposits		**131,533**		104,000
General Operating Fund	**$**	**375,668**	$	296,974

4. Accounts Payable and Accrued Liabilities

		2021		2020
Trade accounts payable	**$**	**526,943**	$	431,179
Accrued interest		**56,235**		44,035
Insurance deductible allowance		**5,000**		5,000
Holdbacks		**37,547**		669,693
Tax rate liability		**47,642**		64,790
Due to cemetery care fund		**12,000**		9,200
Source deductions		**25,635**		27,925
Union dues		**5,044**		4,665
WCB payable		**18,411**		11,308
Employer health tax payable		**16,212**		15,548
Accrued employee benefits		**60,088**		46,845
Accrued payroll		**122,235**		101,197
	$	**932,992**	$	1,431,385

5. Deferred Revenue

		2021		2020
Property taxes	**$**	**101,944**	$	80,399
Mine tax		**138,949**		-
Unearned revenue		**656,544**		175,682
	$	**897,437**	$	256,081

6. Development Cost Charges

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

		2021	2020
Balance, beginning of year		**$ 561,959**	$ 554,890
Add:	Interest earned	**6,359**	7,069
	Development cost charge levies	**-**	-
Balance, end of year		**$ 568,318**	$ 561,959

7. Long- term Debt

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

	2021	2020
Debenture Debt		
Debenture debt is repayable to the British Columbia Municipal Finance Authority. Existing debentures mature in annual amounts to the year 2041 and interest is payable at rates ranging from .91% to 3.2% per annum.	**$ 12,132,142**	**$ 10,155,865**

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

	General Fund				**Total**
	Issue 153	**Issue 152**	**Issue 149**	**Issue 146**	
2022	$ 96,341	$ 253,284	$ 98,705	$ 81,333	$ 529,663
2023	98,509	257,717	101,667	83,773	$ 541,666
2024	100,725	262,227	104,717	86,286	$ 553,955
2025	102,991	266,816	107,858	88,875	$ 566,540
2026	105,309	271,485	111,094	91,541	$ 579,429
Thereafter and actuarial	1,896,125	4,339,543	1,787,089	1,338,132	9,360,889
	$ 2,400,000	**$ 5,651,072**	**$ 2,311,130**	**$ 1,769,940**	**$ 12,132,142**

December 31, 2021

8. Tangible Capital Assets

	2021									
	Land	Land Improvements	Buildings & Structures	Vehicles	Equipment	Transportation Infrastructure	Water Infrastructure	Sewer Infrastructure	Work in Progress	**Total**
Cost, beginning of year	$6,920,254	$ 7,076,996	$ 24,626,045	$ 5,957,404	$ 2,622,604	$ 18,635,632	$ 5,937,610	$ 3,875,484	$ 6,496,915	**$ 82,148,944**
Additions	-	635,502	-	815,786	28,636	8,972,489	158,606	-	3,983,792	**14,594,811**
Disposals	-	-	-	(124,198)	-	-	-	-	-	**(124,198)**
Transfers	-	-	-	-	-	-	-	-	(10,362,962)	**(10,362,962)**
Cost, end of year	6,920,254	7,712,498	24,626,045	6,648,992	2,651,240	27,608,121	6,096,216	3,875,484	117,745	**86,256,595**
Accumulated amortization, beginning of year	-	1,960,575	10,299,263	4,419,824	1,890,707	12,860,011	2,276,795	2,073,713	-	**35,780,888**
Amortization	-	141,777	578,215	199,012	90,957	281,281	89,143	60,407	-	**1,440,790**
Disposals	-	-	-	(117,988)	-	-	-	-	-	**(117,988)**
Accumulated amortization, end of year	-	2,102,352	10,877,478	4,500,848	1,981,664	13,141,292	2,365,938	2,134,120	-	**37,103,691**
Net carrying amount, end of year	**$6,920,254**	**$ 5,610,146**	**$ 13,748,567**	**$ 2,148,144**	**$ 669,576**	**$ 14,466,829**	**$ 3,730,278**	**$ 1,741,364**	**$ 117,745**	**$ 49,152,904**

December 31, 2021

8. Tangible Capital Assets

										2020
	Land	Land Improvements	Buildings & Structures	Vehicles	Equipment	Transportation Infrastructure	Water Infrastructure	Sewer Infrastructure	Work in Progress	**Total**
Cost, beginning of year	$6,920,254	$ 7,076,996	$ 24,340,044	$ 5,617,356	$ 2,622,604	$ 15,616,883	$ 5,979,149	$ 3,875,484	$ 2,691,969	**$74,740,739**
Additions	-	-	286,001	340,049	-	3,018,749	-	-	6,514,236	**10,159,035**
Disposals	-	-	-	-	-	-	(41,539)	-	-	**(41,539)**
Transfers	-	-	-	-	-	-	-	-	(2,709,290)	**(2,709,290)**
Cost, end of year	6,920,254	7,076,996	24,626,045	5,957,405	2,622,604	18,635,632	5,937,610	3,875,484	6,496,915	**82,148,945**
Accumulated amortization, beginning of year	-	1,817,550	9,709,299	4,240,803	1,799,751	12,616,453	2,189,057	2,012,024	-	**34,384,937**
Amortization	-	143,025	589,964	179,021	90,957	243,559	87,738	61,689	-	**1,395,952**
Disposals	-	-	-	-	-	-	-	-	-	**-**
Accumulated amortization, end of year	-	1,960,575	10,299,263	4,419,824	1,890,708	12,860,012	2,276,795	2,073,713	-	**35,780,890**
Net carrying amount, end of year	**$6,920,254**	**$ 5,116,421**	**$ 14,326,782**	**$ 1,537,581**	**$ 731,896**	**$ 5,775,620**	**$ 3,660,815**	**$ 1,801,771**	**$ 6,496,915**	**$46,368,055**

December 31, 2021

9. Accumulated Surplus

The District segregates its net assets in the following categories:

		2021		2020
Equity in tangible capital assets	**$**	**37,020,762**	$	36,212,190
Current funds				
Appropriated surplus - general				
Computer replacement		**40,589**		40,589
Parks and playgrounds		**2,961**		2,961
Greenspace and trails		**203,826**		203,826
Unappropriated surplus				
General		**2,913,788**		2,889,850
Water		**976,328**		765,012
Sewer		**3,473,520**		2,732,651
Reserve funds (Note 12)		**7,411,140**		7,406,337
	$	**52,042,914**	$	50,253,416

10. Pension Liability

The municipality and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan). The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 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 District of Elkford paid $243,045 for employer contributions to the plan in fiscal 2021. The next valuation will be as at December 31, 2021 with results available in 2022. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

11. Cemetery Trust

The District operates a cemetery and maintains a cemetery perpetual care fund in accordance with the Cremation, Interment and Funeral Services Act of British Columbia. Trust fund assets, the related reserve balance and the operations of the fund have been excluded from the financial statements as the assets are beneficially held only, in trust for unrelated third parties. At December 31, 2021 the District held $12,000 (2020 - $9,200) in trust.

December 31, 2021

12. Summary of Reserve Fund Positions

		2021		2020
Land sales reserve	**$**	**1,419,707**	$	1,374,228
Capital works equipment reserve		**1,239,162**		1,125,728
Capital debt reserve		**842,911**		775,289
Water parcel tax reserve		**967,376**		843,229
Sewer parcel tax reserve		**773,018**		673,814
Energy conservation reserve		**113,197**		94,271
Tax Diversification reserve		**126,588**		84,085
Financial Stabilization COVID-19 reserve		**499,956**		830,729
Community works grant reserve		**1,429,225**		1,604,964
	$	**7,411,140**	$	7,406,337

13. Property and other Taxes

	2021		**2021**		2020
	Budget		**Actual**		Actual
Real Property Taxes					
Municipal tax levy (Parcel Taxes)	*$ 8,159,002*	**$**	**8,161,273**	$	7,805,675
Tax sharing agreement	*(1,908,593)*		**(1,912,929)**		(1,831,072)
	6,250,409		**6,248,344**		5,974,603
Collections for other governments					
Regional District of East Kootenay	*523,842*		**533,344**		513,537
Ministry of Education	*1,029,532*		**1,135,905**		799,436
Police (RCMP)	*244,492*		**245,923**		239,683
Regional Hospital District	*207,590*		**292,012**		203,507
BC Assessment Authority	*85,365*		**85,482**		83,688
Municipal Finance Authority	*177*		**186**		174
	2,090,998		**2,292,852**		1,840,025
	8,341,407		**8,541,196**		7,814,628
Special Assessments, Grants in Lieu of Taxes					
% of revenue taxes	*252,431*		**252,432**		235,037
Grants in lieu of taxes					
Federal governments and agencies	*7,371*		**7,656**		7,156
Provincial governments and agencies	*1,462*		**1,677**		1,433
	8,833		**9,333**		8,589
	261,264		**261,765**		243,626
	$ 8,602,671	**$**	**8,802,961**	$	8,058,254

14. Transfers from other Governments	*2021 Budget*	**2021 Actual**	2020 Actual
Federal Government			
Conditional			
Canada Day	*$ -*	**$ -**	$ 2,000
Infrastructure	*164,000*	**-**	-
Tree Canada - BC Hydro	*2,800*	**2,500**	-
	166,800	**2,500**	2,000
Provincial Government			
Unconditional			
Small communities and equalization payment	*403,104*	**404,000**	399,113
COVID-19 Safe Restart Grant	*-*	**-**	938,000
Conditional			
Infrastructure	*2,753,000*	**10,478**	500,000
CBT/RDEK Grant	*459,996*	**297,392**	344,030
Provincial Emergency Program	*-*	**-**	-
	3,616,100	**711,870**	2,181,143
Other Local Governments			
Conditional			
UBCM/LGMA (MATI)	*14,334*	**5,875**	(7,598)
Community Tourism	*10,000*	**10,000**	10,000
Community works fund	*160,316*	**328,229**	160,363
Fuel Management - UBCM	*190,526*	**3,250**	34,909
Misc Grants	*9,342*	**10,018**	12,492
	384,518	**357,372**	210,166
	$ 4,167,418	**$ 1,071,742**	$ 2,393,309

December 31, 2021

15. Expenses by Object	**2021**	2020
Advertising and promotion	**$ 26,702**	$ 25,487
Amortization	**1,440,790**	1,395,952
Contract services	**538,997**	526,885
Contributions to organizations	**113,261**	119,797
Debt servicing and bank charges	**245,932**	195,746
Insurance	**173,243**	162,588
Legal and audit	**61,088**	41,343
Materials, supplies, equipment, printing	**702,364**	529,974
Memberships, subscriptions, education and training	**65,860**	80,593
Property and equipment costs	**734,535**	609,458
Telephone and utilities	**507,936**	448,445
Wages and benefits	**3,951,669**	3,830,570
	8,562,377	7,966,838
Principal payments on long-term debt	**416,399**	167,470
Total	**$ 8,978,776**	$ 8,134,308

December 31, 2021

16. Commitments and Contingencies

a) Other Contingencies

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

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

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

b) Service Contracts

The District has several service contracts. The estimated aggregate minimum payments to expiry for the contracts is $13,379 ($13,379 in 2022, $10,948 in 2023, $8,234 in 2024 and $2,403 in 2025).

17. Budget Figures

The District's Financial Plan (Budget) Bylaw adopted by Council on March 8, 2021 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues at an amount of $4,301,703. As a result, the budget figures presented in the statements of operations and changes in net financial assets represent the Financial Plan adopted by Council on March 8, 2021 with adjustments as follows:

	2021
Financial Plan (Budget) Bylaw surplus for the year	$ -
Add:	
Capital expenditures	8,587,050
Debt repayment	416,399
Less:	
Reserve transfers	(926,358)
Accumulated surplus transfers	(4,301,703)
Budget surplus per statement of operations	$ 3,775,388

December 31, 2021

18. Segmented Information

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

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

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

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

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

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

18. Segmented Information (continued)

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

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

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

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

The water and sewer fund are included in the Environmental Development Services segment.

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

19. Global Pandemic

As the impacts of COVID-19 continue, there could be further impact on the District, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the District's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the District is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The District's ability to continue delivering non-essential services and employ related staff, will depend on the legislative mandates from the various levels of government. The District will continue to focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

District of Elkford
Schedule of Segment Disclosure
Schedule A-1

December 31, 2021

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

District of Elkford
Schedule of Segment Disclosure
Schedule A-2

December 31, 2020

	General Fund							Other Funds		
	General Government	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Environmental Development Services	Leisure Services	Water Fund	Sewer Fund	Consolidated
Revenues										
Property and other taxes	$ 1,146,181	$ 814,867	$ 1,527,766	$ -	$ 13,762	$ 694,064	$ 1,816,474	$ 114,010	$ 91,104	$ 6,218,229
Sale of services	46,013	-	12,226	167,360	1,336	-	98,019	561,275	559,455	1,445,684
Revenue from own sources	368,462	75,990	2,268	-	-	35,276	-	-	-	481,996
Insurance proceeds	-	-	-	-	-	-	-	-	-	-
Donations	5,000	-	-	-	-	-	-	-	-	5,000
MFA actuarial adjustment	2,232	-	-	-	-	-	-	-	-	2,232
Transfers from other governments	1,110,855	434,022	500,000	-	-	344,030	4,402	-	-	2,393,309
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-
Gain on sale of land held for resale	(21,700)	-	-	-	-	-	-	-	-	(21,700)
	2,657,043	1,324,879	2,042,260	167,360	15,098	1,073,370	1,918,895	675,285	650,559	10,524,750
Expenses										
Advertising and promotion	19,349	-	-	-	-	5,811	327	-	-	25,487
Amortization	79,914	137,444	354,734	140,012	1,903		420,350	124,887	136,708	1,395,952
Community events	-	-	-	-	-	-	-	-	-	-
Contract services	83,972	53,103	121,020	-	-	97,449	49,037	57,473	64,831	526,885
Contributions to organizations	-	11,205	-	-	-	21,500	87,092	-	-	119,797
Council expenses	-	-	-	-	-	-	-	-	-	-
Debt servicing and finance charges	195,746	-	-	-	-	-	-	-	-	195,746
Principal payments on long-term debt	167,470	-	-	-	-	-	-	-	-	167,470
Insurance	26,190	14,800	30,942	2,193	350	-	75,207	7,189	5,717	162,588
Legal and audit	37,608	-	-	-	-	3,735	-	-	-	41,343
Materials, supplies, equipment, printing	75,011	88,308	50,557	909	-	38,280	276,909	-	-	529,974
Memberships, subscriptions, education and training	11,212	4,821	5,382	-	-	23,555	11,477	20,194	3,952	80,593
Miscellaneous and adjustments	-	-	-	-	-	-	-	-	-	-
Property and equipment costs	45,212	36,671	287,773	22,231	-	-	97,628	93,507	26,436	609,458
Telephone and utilities	28,106	28,456	93,403	-	-	-	164,148	113,764	20,568	448,445
Wages and benefits	922,614	430,245	840,556	72,759	9,317	282,217	1,049,058	134,661	89,143	3,830,570
Eliminations	(20,000)	24,803	(20,000)	-	-	-	-	(4,803)	20,000	-
	1,672,404	829,856	1,764,367	238,104	11,570	472,547	2,231,233	546,872	367,355	8,134,308
Excess (Deficiency) of Revenues over Expenses	**$ 984,639**	**$ 495,023**	**$ 277,893**	**$ (70,744)**	**$ 3,528**	**$ 600,823**	**$ (312,338)**	**$ 128,413**	**$ 283,204**	**$ 2,390,442**

District of Elkford
Schedule of COVID-19 Safe Restart Grant
Schedule B

December 31, 2021

Covid-19 Safe Restart Grant Reporting

Safe Restart Grant Balance, December 31, 2020	830,729
Eligible costs incurred:	
Computer and technology costs to improve connectivity and virtual communications	55,942
Revenue shortfalls	26,530
General government services	25,426
Protective services	14,937
Engineering and public works	8,949
Recreation, parks and cultural	190,663
Water and sewer utilities	8,326
Total eligible costs incurred	330,773
Balance, December 31, 2021	499,956

That's all folks



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elkford
Wild at heart.

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