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**Village of Pemberton**

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# **2010 ANNUAL GENERAL REPORT**

**Presented September 14, 2010**

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## **MISSION STATEMENT**

Committed to building and maintaining a Village which preserves and enhances the natural environment, heritage and uniqueness of our community and support healthy and active lifestyle opportunities.

## **OBJECTIVES:**

- To provide open, fair and responsive government, recognizing the impact of decisions on the residents of the community.
- To provide opportunities for commerce and industry.
- To deliver municipal services in an effective manner at a cost acceptable to tax payers.

## **TAX EXEMPTIONS**

Municipal Buildings	\$ 28,192.05
St David's Church	\$ 1,820.49
Pemberton Childcare Society	<u>\$ 10,546.91</u>
TOTAL:	<u>\$ 41,559.65</u>

## **DECLARATION OF DISQUALIFIED COUNCIL MEMEBERS**

There were no Council members disqualified in 2009

# Village of Pemberton

## STRATEGIC PLAN THEMES

The Village's Strategic Plan aspires to set a stable course for Pemberton, balancing social, economic and environmental goals to ensure the Village maintains its unique character and enviable quality of life.

It builds on current projects and achievements, and provides immediate, short and longer term actions. Each of the below performance measures is related to one or more of Pemberton's identified community themes. The four identified themes are as follows:

### **THEME ONE: Social Sustainability**

The Village strives to create a strong and vibrant community, recognizing the importance and benefits of engaged, healthy citizens. Our residents are community-minded, and engaged; taking advantage of our recreational and volunteer opportunities. Elders are valued, and the community strives to support a multi-generational and healthy mix of families, singles, and seniors.

### **THEME TWO: Economic Sustainability**

The Village is committed to making decisions that are fiscally responsible and that balance the short term needs of the community against their long term impacts. It also means valuing and supporting a diversified economy.

### **THEME THREE: Environmental Sustainability**

The Village acknowledges our interdependence with the natural world, and the enhanced quality of life our residents enjoy because of the region's natural assets, clean air and water, and accessibility of nature. The Village aspires to protect the integrity of our environment through awareness, education and the efficient management of our resources.

### **THEME FOUR: Good Governance**

The Village is committed to open and accountable government, to integrity in action, citizen engagement and fiscal responsibility. The Village is committed to delivering the highest quality level municipal services within the scope of our resources.

# Village of Pemberton

## PERFORMANCE MEASURES

### PEMBERTON CREEK BRIDGE

**2009 Planned:** To facilitate safe access to One Mile Lake from the downtown core, the Village plans to:

- a) Construct accessible barrier free access pedestrian bridge over Pemberton Creek to connect to One Mile Lake trail system
- b) Landscaping to be completed on both sides of the bridge

**2009 Status:**

- a) COMPLETE
- b) IN PROGRESS

**2010/2011 Planned:**

The Village will complete landscaping in accordance with interpretive centre timelines

### ONE MILE LAKE PARK

**2009 Planned:** Continued implementation of One Mile Lake Park Master Plan recommendations will be a priority for 2009. To further encourage the use of the park throughout the year, the Village will:

- a) Promote winter usage, achievable by flooding an area on the lake for skating.
- b) Investigate solar powered lighting for skating/beach area so park guests may enjoy the area after dark
- c) Explore weed control options and implement in the swimming area
- d) Review options to reduce geese and beaver activity at the lake
- e) Explore funding options to improve accessibility around One Mile Lake, which includes the extension of the boardwalk
- f) Complete analysis of safety issues by trail cliffs
- g) Apply for a Crown Grant for the South East portion of One Mile Lake for Park use

**2009 Status:**

- a) INCOMPLETE. Deemed better use of Village time to maintain park access, and allow community to use surface as they wish
- b) INCOMPLETE
- c) IN PROGRESS, action plan to be implemented in 2010
- d) IN PROGRESS. Installation of beaver deceivers completed by DFO
- e) COMPLETE. Funding approved. Accessibility work commenced
- f) INCOMPLETE
- g) INCOMPLETE

# Village of Pemberton

## PERFORMANCE MEASURES

### ONE MILE LAKE CON'T

#### **2010/2011 Planned:**

Complete Accessible Trail around One Mile Lake. The Village will continue to control weeds in the swimming area. Top priorities for One Mile Lake Park include sourcing funds to enhance the beach area, upgrade dog beach to include two benches and bear proof garbage/recycling receptacle. The Village will continue to explore the feasibility of park lighting for use after dark. As the application for a Crown Grant for the South East portion of One Mile Lake was deferred from 2009, an application will be submitted in 2010/2011. Establish sign policy for One Mile Lake Trail and install interpretive and directional signage.

### TRAILS

#### **2009 Planned:**

- a) Provided assistance with the implementation of Pemberton & Area C Trails Master Plan
- b) Work with developers to ensure trail dedication and construction is in accordance with the Trail Master Plan
- c) Continue phased construction of Friendship Trail

#### **2009 Status:**

- a) COMPLETE
- b) COMPLETE
- c) IN PROGRESS. 2010 goals to reflect the planning of the trail.

#### **2010/2011 Planned:**

Continuation of implementation of Pemberton & Area C Trails Master Plan through the OCP

### COMMUNITY CENTRE LANDS (LOT 15)

#### **2009 Planned:**

- a) Public Works plans to complete phased road work on Cottonwood Road, which includes realignment of Portage Road and Cottonwood Road crosswalk
- b) Source funding programs, in cooperation with the SLRD, for the installation of a water park and the completion of the landscaping (to include the reinstallation of Village Tree way)
- c) Assist the SLRD in opening the newly renovated Youth Centre

# Village of Pemberton

## PERFORMANCE MEASURES

### COMMUNITY CENTRE LANDS CON'T

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#### 2009 Status:

- a) Project is an SLRD initiative
- b) IN PROGRESS.
- c) COMPLETE.

#### 2010/2011 Planned:

The Village will work with the SLRD to establish a viable timeline for the completion of the outstanding projects related to the Community Centre as well as to determine how the Village can best support the completion of projects. The Village will identify Community Centre deficits currently with the SLRD and actively seek ways to address deficit.

### SKATEBOARD & BMX PARK

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#### 2009 Planned:

- a) In partnership with the Pemberton Skateboard Society, the Village will assist with fundraising for the construction of the skatepark
- b) The Village will work with skatepark Project Manager with the planning and building processes. The Village will support the Pemberton Valley Trails Association to construct a BMX & Pump Park

#### 2009 Status:

- a) COMPLETE. Funding was secured through the Building Canada Fund with matching funds from community donations
- b) IN PROGRESS. Assist Pemberton Skateboard Society with community fundraising efforts to meet the grant requirements. Ongoing support will be provided to PVTA to complete the BMX & Pump Park

#### 2010/2011 Planned:

The Village will work with Pemberton Skateboard Society and PVTA to obtain Development Permit approval. Village will coordinate with Pemberton Skateboard Society and PVTA on final construction for both parks. Landscaping plan to be completed. Landscaping installation subject to funding.

### PARKS & OPEN SPACES

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#### 2009 Planned:

- a) Complete Village Park Master Plan in March 2009.

#### 2009 Status:

- a) INCOMPLETE. To be approved by Council in 2010.

# Village of Pemberton

## PERFORMANCE MEASURES

### **PARKS & OPEN SPACES CON'T**

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#### **2010/2011 Planned:**

Adoption and implementation of the Parks and Open Spaces Plan is slated for 2010. Parks & Open Spaces priorities will be identified in updated Official Community Plan, including: review of park acquisition options, park upgrades and an assessment of Village parks through the Crime Prevention Through Environment Design program.

### **CHILD CARE**

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#### **2009 Planned:**

- a) Explore opportunities for a Permissive Tax Exemption or Community Enhancement Grants
- b) Lobby for increased funding by the Provincial Government for daycare programs and educational training
- c) Provide support for the development of the Sea to Sky Community Services building
- d) Provide continued snow clearing, garbage removal and landscape maintenance to the Children's Centre
- e) Consider childcare during the Winds of Change evaluation

#### **2009 Status:**

- a) COMPLETE
- b) COMPLETE
- c) COMPLETE
- d) COMPLETE
- e) COMPLETE

#### **2010/2011 Planned:**

Childcare is a community issue that the Village will continue to support.

### **AGE FRIENDLY & ACCESSIBLE COMMUNITY**

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#### **2009 Planned:**

- a) Incorporate seniors housing issues and accessible trail design into the Official Community Plan (OCP) review
- b) Pursue public consultation to identify unsafe pedestrian routes so they are to be considered in OCP review and the Trails Master Plan
- c) Explore funding options to continue the ElderGo! Program into 2010



# Village of Pemberton

## PERFORMANCE MEASURES

### AGE FRIENDLY & ACCESSIBLE COMMUNITY CON'T

**2009 Status:**

- a) IN PROGRESS. Considerations will be implemented into the OCP
- b) COMPLETE
- c) COMPLETE. Funding to be reviewed on an annual basis

**2010/2011 Planned:**

The Village will continue to engage and respond to issues related to accessibility.

### AFFORDABLE HOUSING

**2009 Planned:**

- a) Establish an Affordable Housing Strategy (AHS) for the community that addresses the community's needs and challenges

**2009 Status:**

- a) COMPLETE

**2010/2011 Planned:**

The Village's AHS will be implemented through the OCP and provide support to the Lions Club and BC Housing to complete 22 Senior Housing Units.

### WINDS OF CHANGE

**2009 Planned:**

- a) Re-evaluate the Winds of Change focus and commitment of partners

**2009 Status:**

- a) COMPLETE

**2010/2011 Planned:**

Support the development of a Five Year Strategic Plan and secure funds for implementation of plan.

### RECREATION

**2009 Planned:**

- a) Explore options in partnership with the SLRD for recreation management.
- b) Public/Private partnerships for recreation and amenities
- c) SLRD and School District will work towards a plan for field acquisition and bus garage construction

# Village of Pemberton

## PERFORMANCE MEASURES

### RECREATION CON'T

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#### 2009 Status:

- a) INCOMPLETE
- b) INCOMPLETE
- c) IN PROGRESS. Joint Village of Pemberton and SLRD initiative.

#### 2010/2011 Planned:

PVUS has requested a joint recreation services review. The Village will reassess it's role in the area of recreation and establish clarity for constituents with regards to recreation services. Where possible, this clarity will be via informational community updates. The Village aims to complete a draft services provision contract for recreational services with the Regional District that will include operational frameworks and communication tools.

### 2010 OLYMPIC GAMES

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#### 2009 Planned:

- a) Coordinate and negotiate location for parking
- b) Support the development of childcare and recreation programs for the 2010 Olympic period
- c) Implemented Temporary Use Permits
- d) Negotiate use of Airport during Olympic Period

#### 2009 Status:

- a) COMPLETE
- b) COMPLETE
- c) COMPLETE
- d) COMPLETE

#### 2010/2011 Planned:

The Village will manage and operate Pemberton Park and Ride in February 2010. Day to day operation plan will be implemented throughout Olympic period. Village will support Winterfest initiatives. Will promote Pemberton as an area to live and invest in. Will keep residents informed of key services and infrastructure changes during Olympic period.

# Village of Pemberton

## PERFORMANCE MEASURES

### **DOWNTOWN CORE ENHANCEMENTS**

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#### **2009 Planned:**

- a) Explore funding for the planning and implementation
- b) A series of downtown enhancement workshops will be held for resident's input and suggestions
- c) Continue to encourage BC Hydro to relocate to the Industrial Park

#### **2009 Status:**

- a) COMPLETE
- b) COMPLETE
- c) IN PROGRESS

#### **2010/2011 Planned:**

Commence the implementation of Downtown Enhancement Strategy. Complete development of Frontier Street Master Plan. Facilitate the organization of the Downtown Association.

### **PUBLIC ART**

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#### **2009 Planned:**

- a) Establish a Public Art Policy and support the installation of public art

#### **2009 Status:**

- a) IN PROGRESS. Being considered in the OCP review, Cultural scan and proposed Cultural Plan

#### **2010/2011 Planned:**

The Village will complete Cultural Scan and secure funding for Cultural Plan. Public Art Policy will be a deliverable of Cultural Plan. The digital Cultural Scan map will be integrated on Village website.

### **PAWS**

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#### **2009 Planned:**

- a) Lease for PAWS shelter at the Pemberton Airport is to be finalised.
- b) The Village will continue to support PAWS activities and fundraising efforts.

#### **2009 Status:**

- a) IN PROGRESS
- b) COMPLETE

#### **2010/2011 Planned:**

The Village recognizes PAWS as a Non Profit agency that falls outside of the Village's organizational scope.

# Village of Pemberton

## PERFORMANCE MEASURES

### **EQUESTRIAN**

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#### **2010/2011 Planned:**

Options for the relocation of the community equestrian facility within the Pemberton Valley will be explored through the OCP update.

### **BANNER PROGRAM**

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#### **2009 Planned:**

- a) Request for proposals advertised for 2010 Winter banner design. Winter banners installed early November 2009

#### **2009 Status:**

- a) COMPLETE

#### **2010/2011 Planned:**

Call for submissions issued for 2010 Spring Banners. Selection Committee chose a design for the spring banners. The banners will feature local high school student Alea Dahinden's photography. Banners to be installed in June 2010. The banner program will be continued for 2011 with future requests for proposals.

### **PEMBERTON REGIONAL AIRPORT**

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#### **2009 Planned:**

- a) Research funding for Environmental, Archaeological and Economic Studies.
- b) Site design and preparations will be made for the installation of an AWOS (Automate Weather Observation System) III
- c) Request funding from Ministry of Transportation for Crack Sealing of Airport Runway, Taxiway and Apron
- d) Establish an Infrastructure Servicing Plan for lease lot to be completed
- e) Explore the feasibility of a fuel servicing facility
- f) Consider paving access to West lease lot
- g) Develop access road to the east taxiway to lease lots

#### **2009 Status:**

- a) COMPLETE
- b) COMPLETE
- c) IN PROGRESS. Request for Provincial funding declined
- d) INCOMPLETE. Defer to 2010
- e) INCOMPLETE. Defer to 2010
- f) INCOMPLETE.
- g) INCOMPLETE. Defer to 2010

# Village of Pemberton

## PERFORMANCE MEASURES

### **PEMBERTON REGIONAL AIRPORT CON'T**

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#### **2010/2011 Planned:**

The Village will seek funding partners for the development and installation of AWOS III. Crack Sealing and Repair of runway, taxiway and apron has been allocated as a 2010 Capital Project and is slated for completion. Develop access road to the east taxiway to lease lots. Works to be completed in correlation of revised lease. Alternate airport management options will be explored.

### **POLICY MANUAL**

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#### **2009 Planned:**

- a) Complete and adopt Policy Manual, including a consolidation of Administration and Finance Policies

#### **2009 Status:**

- a) INCOMPLETE

#### **2010/2011 Planned:**

Completion of Policy Manual

### **ECONOMIC DEVELOPMENT**

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#### **2009 Planned:**

- a) Collaborate on Economic Development Committee initiatives/workshops when appropriate

#### **2009 Status:**

- a) IN PROGRESS

#### **2010/2011 Planned:**

The Village will look into options for funding the EDC beyond 2010

### **BOUNDARY EXTENSION**

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#### **2009 Planned:**

- a) Submit application to the Province for Village of Pemberton Boundary Extension

#### **2009 Status:**

- a) COMPLETE in 2008

# Village of Pemberton

## PERFORMANCE MEASURES

### **BOUNDARY EXTENSION CON'T**

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#### **2010/2011 Planned:**

Boundary Extension Step One through Four to be completed. Step 5 is a Provincial matter that is influenced by the completion of previous steps. The Village will lead or support the neighbourhood concept planning process for the Hillside extension area.

### **GOVERNANCE & BOUNDARY REVIEW**

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#### **2009 Planned:**

- a) Develop Terms of Reference and initiate a larger Review Proposal.

#### **2009 Status:**

- a) IN PROGRESS. Governance and Boundary Review is an objective of the SLRD and the Village remains an active participant.

### **GATEWAY ENHANCEMENT**

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#### **2009 Planned:**

- a) Develop and install a Gateway Sign at entrances to community
- b) Address land use considerations through the OCP update

#### **2009 Status:**

- a) INCOMPLETE
- b) IN PROGRESS

#### **2010/2011 Planned:**

Development and installation of Gateway Sign to be completed in partnership with Community Organizations. Land Use and character will be addressed during the OCP review process.

### **TOURISM PEMBERTON**

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#### **2009 Planned:**

- a) Lobby the Province via UBCM for additional funding for Tourism
- b) Explore other industry based funding
- c) Explore implementation of a hotel tax

#### **2009 Status:**

- a) COMPLETE. Applied to UBCM for marketing funds on behalf of TP
- b) IN PROGRESS
- c) COMPLETE. Hotel tax was not supported by the Hotel and Accommodation industry.

# Village of Pemberton

## PERFORMANCE MEASURES

### **TOURISM PEMBERTON CON'T**

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#### **2010/2011 Planned:**

Continued support will be provided to Tourism Pemberton and the Village will collaborate on initiatives where appropriate.

### **PEMBERTON MUSIC FESTIVAL**

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#### **2009 Planned:**

- a) Develop and expedite a Memorandum of Understanding with the Agriculture Land Commission and the SLRD
- b) Explore the feasibility of hosting a dignitaries reception in conjunction with Live Nation
- c) Research Special Events Bylaws

#### **2009 Status:**

- a) INCOMPLETE. Deferred to 2010
- b) IN PROGRESS
- c) INCOMPLETE.

#### **2010/2011 Planned:**

Assist festival organizers and other local agencies in streamlining festival organization and securing confirmation of Pemberton Festival in 2011.

### **INDUSTRIAL PARK**

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#### **2009 Planned:**

- a) Construct a Business Park Sign with lighting
- b) Construct Business Park directory with lighting

#### **2009 Status:**

- a) COMPLETE
- b) INCOMPLETE

#### **2010/2011 Planned:**

Completion of Business Park Directory with lighting.

### **PEMBERTON CREEK COMMUNITY POWER PROJECT**

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#### **2010/2011 Planned:**

Establish a community engagement program to encourage public input. Project development will be assessed including ownership, management or partnership options.

# Village of Pemberton

## PERFORMANCE MEASURES

### RUN OF THE RIVER PROJECTS

**2009 Planned:**

- a) Continue to monitor Water License and Crown Land Tenure applications

**2009 Status:**

- a) IN PROGRESS

**2010/2011 Planned:**

Continue to monitor and comment on Water License, Crown Land Tenure applications and transmission corridors.

### PEMBERTON INTERPRETIVE CENTRE

**2009 Planned:**

- a) The Village is committed to providing ongoing support to Stewardship Pemberton through securing funds for construction of the Interpretive Centre
- b) Provide guidance through the building processes

**2009 Status:**

- a) IN PROGRESS
- b) IN PROGRESS

**2010/2011 Planned:**

Construction to begin in 2010. Village will continue to support Centre through seeking funding for programming and development of the Centre.

### WATER METERING & LEAK DETECTION

**2009 Planned:**

- a) Seek funding opportunities for the installation of water meters throughout the Village water system
- b) Provide updates to the public about the project through the Village website, e-news and newspaper ads

**2009 Status:**

- a) COMPLETE
- b) COMPLETE

**2010/2011 Planned:**

Award water metering tender in preparation for Summer installation of zone meters and permalogs. Zone metering will assist with future rate structuring.



# Village of Pemberton

## PERFORMANCE MEASURES

### **ENERGY NEUTRAL PEMBERTON**

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**2009 Planned:**

- a) Seek funding to conduct an energy audit of Municipal activities
- b) Develop a Municipal action plan in accordance with Provincial Climate Charter

**2009 Status:**

- a) COMPLETE. Application unsuccessful
- b) INCOMPLETE

**2010/2011 Status:**

The Village will develop an action plan in accordance with Provincial Climate Charter. Green House Gases will be addressed in the OCP update.

### **SOLID WASTE MANAGEMENT**

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**2009 Planned:**

- a) Support to be provided to the SLRD for the improvement of recycling, e-waste management and the establishment of a garden debris compost facility
- b) Install three bear bins within the Village to discourage littering

**2009 Status:**

- a) IN PROGRESS
- b) COMPLETE

**2010/2011 Planned:**

Continued support will be provided to the SLRD in regards to waste management and how the Village of Pemberton can assist with this initiative.

### **BEAR SMART**

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**2009 Planned:**

- a) Secure funding to replace fruit bearing trees along Portage and downtown core
- b) Replacement of old garbage cans with bear proof units
- c) Draft a Wildlife Attractants Bylaw for review by Council

**2009 Status:**

- a) COMPLETE
- b) COMPLETE
- c) COMPLETE

**2010/2011 Status:**

The Village is dedicated to reducing bear/human conflicts. We will continue to educate our residents and guests and encourage Bear Smart practices.

# Village of Pemberton

## PERFORMANCE MEASURES

### PROTECTION OF DARK SKY

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**2009 Planned:**

- a) Review and update street lighting standards

**2009 Status:**

- a) INCOMPLETE

**2010/2011 Planned:**

Lighting standards will be part of the Subdivision and Development Bylaw update.

### SNOW REMOVAL

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**2009 Planned:**

- a) Identify appropriate snow dump areas

**2009 Status:**

- a) COMPLETE

**2010/2011 Planned:**

Identify snow removal challenges associated with growth and development.  
Develop a snow removal plan.

### OPEN COMMUNICATION

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**2009 Planned:**

- a) Host an Annual General Meeting and Town Hall meeting
- b) Seek community input through open houses, workshops or focus group sessions for community projects
- c) Maintain Village website to cover current projects and issues affecting residents (i.e. 2010 Olympic Games, OCP Review, Wildfire Information)
- d) Research online payment options of Tax and Utility bills
- e) Explore options for website hosting
- f) Host an information session in conjunction with VANOC prior to the Games
- g) Relocation of Council meetings to the Great Hall at the New Community Centre will be considered

**2009 Status:**

- a) COMPLETE
- b) COMPLETE
- c) COMPLETE
- d) COMPLETE
- e) COMPLETE
- f) COMPLETE
- g) COMPLETE

# Village of Pemberton

## PERFORMANCE MEASURES

### **OPEN COMMUNICATION CON'T**

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#### **2010/2011 Planned:**

Website and the installation of an email exchange server will be a priority for 2010. The Village will continue to provide municipal news through the website, e-news, and Pemberton Page in the Whistler Question. Olympic Residents Guide to be distributed prior to the Games. Sign requirements will be established for municipal projects so they can be clearly identified.

### **RECORDS MANAGEMENT AND RETRIEVAL**

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#### **2010/2011 Planned:**

Development of long term records management and retrieval program

### **COMMUNITY PLANNING & LAND USE**

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#### **2009 Planned:**

- a) Securing funding for OCP update
- b) Prepare OCP update
- c) Facilitate amenity (bonusing) zoning provision in the OCP and Zoning Bylaw updates

#### **2009 Status:**

- a) COMPLETE
- b) IN PROGRESS
- c) IN PROGRESS

#### **2010/2011 Planned:**

Adopt OCP and develop a monitoring and reporting program. Update Zoning Bylaw and include Community Amenity Zoning. Phase out the Community Amenity Policy.

### **GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

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#### **2009 Planned:**

- a) Secure funding for the cross departmental implementation of a phased GIS system

# Village of Pemberton

## PERFORMANCE MEASURES

### GEOGRAPHICAL INFORMATION SYSTEMS (GIS) CON'T

**2009 Status:**

- a) COMPLETE

**2010/2011 Planned:**

GIS Programming to be implemented and expanded upon. Public access to GIS mapping system will be explored during website upgrade with the intent of having live maps on website in 2011.

### COMMUNITY SERVICES

**2009 Planned:**

- a) Complete construction of new well
- b) Secure funding for Water Looping
- c) Execute a communications plan to inform residents of water treatment program.
- d) Complete updated Five Year Infrastructure/Replacement Capital Plan
- e) Develop and phase implementation of Cross Connection Control Plan
- f) Survey lot and registration of land titles to be completed for STP
- g) Secure funding for decommissioning of OLD STP (Phase One)

**2009 Status:**

- a) COMPLETE
- b) COMPLETE
- c) COMPLETE
- d) INCOMPLETE
- e) INCOMPLETE
- f) IN PROGRESS
- g) COMPLETE

**2010/2011 Planned:**

An updated five year Infrastructure maintenance/Replacement Capital Plan to be completed in 2011. Water looping and water metering/leak detection projects slated to be completed by Fall 2010. Application submitted to the Province for the development of a Wellhead Protection Plan. Assess storm water impacts on Sanitary Sewer system. Address drainage issues for Vine Road. Create funding reserve for Phase Two expansion plan of the Waste Water Treatment Plant.

# Village of Pemberton

## PERFORMANCE MEASURES

### **BUILDING & DEVELOPMENT**

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#### **2009 Planned:**

- a) Review Development and Building Permit applications and processes
- b) Update the Subdivision Servicing Bylaw & Guide
- c) Review and update of Development Cost Charge Bylaw
- d) Developing a Construction Site Standards Bylaw
- e) Explore Soil Removal and Trucking Bylaw
- f) Define, identify and consider the designation of Village Heritage Sites (Museum/Pioneer Park).

#### **2009 Status:**

- a) IN PROGRESS
- b) IN PROGRESS
- c) IN PROGRESS
- d) INCOMPLETE
- e) INCOMPLETE
- f) INCOMPLETE

#### **2010/2011 Planned:**

Completion of Subdivision Serving Bylaw & Guide and Development Procedures Bylaw to be completed in 2010. The updated Development Cost Charge Bylaw, Building Amendment Bylaw and Soil Removal Bylaw will be adopted. Heritage Site designations will be considered in the OCP update. Heritage is also a component in the Cultural Scan project.

### **SAFE PEDESTRIAN ACCESS**

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#### **2009 Planned:**

- a) Achieve Creekside access through BCR/Signal Hill Homes Project
- b) Pursue MOT to line paint along Portage

#### **2009 Status:**

- a) COMPLETE. Bridge will be installed through phased development
- b) COMPLETE

#### **2010/2011 Planned:**

A Right Of Way will be established for a trail across Lions land to connect Lot 12 and Poplar Street. Pedestrian enhancements will be completed along Portage Road in 2011.

# Village of Pemberton

## PERFORMANCE MEASURES

### VILLAGE FLAG & LOGO

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**2009 Planned:**

- a) Design and purchase Village Flag

**2009 Status:**

- a) COMPLETE

**2010/2011 Planned:**

- Fly Village Flag at Municipal Hall and Community Centres.

### TANGIBLE CAPITAL ASSET MANAGEMENT PLAN

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**2009 Planned:**

- a) Undertake an inventory of Village assets
- b) Adopt Public Sector Accounting Board principals

**2009 Status:**

- a) COMPLETE
- b) COMPLETE

**2010/2011 Planned:**

- Develop asset replacement plan for implementation in 2011.

### WORKS SHOP & YARD

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**2009 Planned:**

- a) Establish plan for the relocation of works yard to Industrial Park.

**2009 Status:**

- a) INCOMPLETE. Deferred to 2010.

**2010/2011 Planned:**

- 2010 plan to be developed for a new works yard and shop facility. New locations will be considered. Funding will be sourced for construction of new shop.

### SUCCESSION PLANNING

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**2009 Planned:**

- a) Develop succession plan for implementation

**2009 Status:**

- a) INCOMPLETE. Defer to 2011, following approval of Employee Policy

# Village of Pemberton

## PERFORMANCE MEASURES

### **FLOOD CONSTRUCTION LEVEL ANALYSIS**

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#### **2010/2011 Planned:**

Subject to cost recovery options, engage a consultant to assess flood construction levels.

### **FINANCIAL HEALTH**

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#### **2010/2011 Planned:**

Seek opportunities for service delivery efficiencies and engage in long term planning to include the creation and use of targeted reserves and surpluses for the Village.

### **TRANSIT**

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#### **2010/2011 Planned:**

The Village will lobby for the increase of enhanced bus service. The Village will coordinate the installation of bus shelters within the Village, Area C and Mount Currie in collaboration with SLRD and Lil'wat Nation.

### **GOVERNMENT TO GOVERNMENT RELATIONS**

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#### **2009 Planned:**

- a) Clarify Terms of reference for the Pemberton Valley Utilities Services
- b) Complete Pemberton North Improvement District (PNID) Agreement with SLRD
- c) Work with the SLRD to review recreation management options
- d) Hold quarterly Joint Council Meetings with the Mount Currie Band in an effort to work collaboratively on local initiatives
- e) Build and strengthen relationships with all our neighbours

#### **2009 Status:**

- a) IN PROGRESS
- b) INCOMPLETE. For discussion and review in 2010
- c) IN PROGRESS
- d) COMPLETE
- e) IN PROGRESS

# Village of Pemberton

## PERFORMANCE MEASURES

### GOVERNMENT TO GOVERNMENT RELATIONS CON'T

#### **2010/2011 Planned:**

PNID agreement to be drafted with the SLRD. The Village will continue to meet with the Mount Currie Band, which includes a yearly Community to Community Forum. The Village will develop a Protocol Agreement with the Mount Currie Band. The Village will continue to work with School District No. 48 to identify potential joint initiatives in infrastructure provision and community services.

### FIRE SERVICES AUDIT

#### **2009 Planned:**

- a) Recommendations of Fire Services Audit to be considered and implemented

#### **2009 Status:**

- a) COMPLETE

### FIRE SERVICES POLICY MANUAL

#### **2009 Planned:**

- a) Update Fire Department Policies, with inclusion of job descriptions

#### **2009 Status:**

- a) IN PROGRESS

#### **2010/2011 Planned:**

Complete Fire Department Policies



## 2009/2010 Funded Projects

PROJECT	FUNDER	CONTRIBUTION
One Mile Lake Bridge Installation	Ministry of Community Services, Local Motion Program	\$49,500
Affordable Housing Strategy	UBCM, Community Health Promotion Fund	\$25,000
One Mile Lake Accessible Trail Improvements	Ministry of Community Services, Local Motion Program	\$40,000
Water Metering & Leak Detection	Ministry of Community Services, Towns for Tomorrow Program	\$400,000
Village Tree Planting (Portage Street, Parks)	Ministry of Community Services, Trees for Tomorrow	\$6,000
Downtown Planning	Real Estate Foundation of British Columbia	\$6,000
Pemberton Skatepark	Building Canada Fund	\$245,236
Signal Hill Elementary School Community Kitchen Fridges	UBCM, Community Connections Program	\$8,000
Winds of Change Forum with Mount Currie	UBCM, Community to Community Forum	\$4,125
One Mile Trail Boardwalk Installation	Recreation Infrastructure Fund	\$89,500
Replacement of Trees at Community Centre	BC Hydro	\$4,200
Everybody Active Workshop	BC Parks and Recreation	\$2,000
Water Main Looping	Infrastructure Stimulus Fund	\$429,240
Cultural Mapping	2010 Legacies Now	\$5,000

**TOTAL: \$ 1, 313, 801**

Consolidated Financial Statements of

**VILLAGE OF PEMBERTON**

Year ended December 31, 2009

# VILLAGE OF PEMBERTON

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Year ended December 31, 2009

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## FINANCIAL REPORTING RESPONSIBILITY

The preparation of the accompanying financial statements of the Village of Pemberton is the responsibility of management. To ensure their integrity, objectivity and reliability, management has selected appropriate accounting policies that are in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The financial statements necessarily include some amounts that are based on estimates and the judgment of management with appropriate consideration to materiality.

The Village's accounting systems and related internal controls and supporting procedures are designed and maintained to provide reasonable assurance that financial records are complete and accurate and that assets are safeguarded against loss from unauthorized use or disposition. The procedures include training and selection of qualified staff, the establishment of an organizational structure that provides a well-defined division of responsibilities, accountability for performance and communication of standards of business conduct.

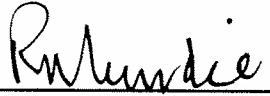
The Mayor and Council oversees management's responsibilities for the financial reporting and internal control systems. The Mayor and Council meets periodically with management and the independent auditors to satisfy themselves that management's responsibilities are properly discharged, to review the consolidated financial statements and to accept the consolidated financial statements.

KPMG LLP, Chartered Accountants, the independent auditors appointed by the Village have examined these financial statements and issued their report which follows. The auditors have full and unrestricted access to the Mayor and Council to discuss their audit and their related findings.



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Mayor



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Financial Officer



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## AUDITORS' REPORT

To the Mayor and Council of the Village of Pemberton

We have audited the consolidated statement of financial position of Village of Pemberton (the "Village") as at December 31, 2009 and the consolidated statements of operations and accumulated surplus, change in net financial liabilities, and cash flows for the year then ended. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2009 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in black ink that reads 'KPMG LLP' in a stylized, cursive font.

Chartered Accountants

Kelowna, Canada  
June 23, 2010

# VILLAGE OF PEMBERTON

## Consolidated Statement of Financial Position

December 31, 2009, with comparative figures for 2008

	2009	2008
		(Adjusted - note 2)
<b>Financial assets:</b>		
Cash and cash equivalents (note 3)	\$ 2,186,984	\$ 1,361,655
Accounts receivable		
Taxes receivable	636,488	556,978
Other	757,109	721,061
Municipal Finance Authority debt reserve (note 4)	197,383	195,805
	<u>3,777,964</u>	<u>2,835,499</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	384,549	688,672
Deferred revenue (note 5)	1,536,844	1,077,335
Construction deposits	171,105	141,205
Municipal Finance Authority, demand notes (note 4)	137,648	137,648
Long-term liabilities (note 6)	4,367,808	4,535,814
Obligations under capital leases (note 7)	564,324	600,481
	<u>7,162,278</u>	<u>7,181,155</u>
<b>Net financial liabilities</b>	<u>(3,384,314)</u>	<u>(4,345,656)</u>
<b>Non-financial assets:</b>		
Prepaid expenses	11,440	10,880
Tangible capital assets (note 8)	16,745,342	16,741,455
	<u>16,756,782</u>	<u>16,752,335</u>
<b>Accumulated surplus</b> (note 9)	<u>\$ 13,372,468</u>	<u>\$ 12,406,679</u>

Commitments and contingencies (note 12)

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

  
Financial Officer

# VILLAGE OF PEMBERTON

## Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2009, with comparative figures for 2008

	Budget (Unaudited - note 14)	2009	2008 (Adjusted - note 2)
<b>Revenue:</b>			
Taxation (note 10)	\$ 1,432,449	\$ 1,411,262	\$ 1,291,643
Water and sewer user rates	1,034,960	1,187,492	1,107,358
User charges	430,297	417,892	541,196
Penalties and interest income	95,000	116,358	119,793
<b>Government transfers:</b>			
Provincial (note 11)	-	712,620	486,290
Federal (note 11)	2,467,500	517,783	9,213
Other local governments (note 11)	-	124,665	123,434
Investment income	4,000	7,054	25,377
Other	498,401	136,140	517,323
Development charges earned	70,000	-	-
<b>Total revenue</b>	<b>6,032,607</b>	<b>4,631,266</b>	<b>4,221,627</b>
<b>Expenses:</b>			
General government	672,480	954,125	778,140
Fire protection services	392,164	393,632	527,932
Development services	162,651	219,843	334,468
Community services	108,558	61,334	-
Public works and parks	563,680	584,564	677,873
Water utility	437,995	493,698	581,685
Sewer utility	582,720	794,246	792,281
Airport services	698,078	164,035	225,995
<b>Total expenses</b>	<b>3,618,326</b>	<b>3,665,477</b>	<b>3,918,374</b>
<b>Annual surplus</b>	<b>2,414,281</b>	<b>965,789</b>	<b>303,253</b>
<b>Accumulated surplus, beginning of year (note 2)</b>	<b>12,406,679</b>	<b>12,406,679</b>	<b>12,103,426</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 14,820,960</b>	<b>\$ 13,372,468</b>	<b>\$ 12,406,679</b>

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

# VILLAGE OF PEMBERTON

## Consolidated Statement of Changes in Net Financial Liabilities

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008
		(Adjusted - note 2)
Annual surplus	\$ 965,789	\$ 303,253
Acquisition of tangible capital assets	(567,678)	(439,628)
Amortization of tangible capital assets	563,791	561,666
	(3,887)	122,038
Acquisition of prepaid expenses	(11,440)	(10,880)
Use of prepaid expenses	10,880	-
	(560)	(10,880)
Decrease in net financial liabilities	961,342	414,411
Net financial liabilities, beginning of year	(4,345,656)	(4,760,067)
Net financial liabilities, end of year	\$ (3,384,314)	\$ (4,345,656)

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



# VILLAGE OF PEMBERTON

## Consolidated Statement of Cash Flows

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008
		(Adjusted - note 2)
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 965,789	\$ 303,253
Items not involving cash:		
Amortization of tangible capital assets	563,791	561,666
Change in non-cash operating assets and liabilities:		
Accounts receivable	(115,558)	485,005
Accounts payable and accrued liabilities	(304,123)	(915)
Deferred revenue	459,509	(280,374)
Construction deposits	29,900	(43,219)
Prepaid expenses	(560)	(10,880)
	1,598,748	1,014,536
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(567,678)	(424,899)
<b>Financing activities:</b>		
Increase in Municipal Finance Authority debt reserve	(1,578)	(2,248)
Principal repayments on long-term liabilities	(168,006)	(161,282)
Repayment of obligations under capital lease	(36,157)	(50,692)
	(205,741)	(214,222)
Increase in cash and cash equivalents	825,329	375,415
Cash and cash equivalents, beginning of year	1,361,655	986,240
Cash and cash equivalents, end of year	\$ 2,186,984	\$ 1,361,655
Supplemental cash flow information:		
Cash paid for interest	\$ 260,024	\$ 250,659
Cash received from investment income	7,054	25,377

Tangible capital assets with a value of \$14,729 were acquired in 2008 by capital lease. This has been excluded from the figures above as a non-cash item.

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

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements

Year ended December 31, 2009

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The Village of Pemberton (the "Village") was incorporated as a Village in 1956 under statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include general government, fire protection, planning and development, parks and cultural services, water utility, sewer utility and fiscal services.

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

## 1. Significant accounting policies:

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

### (a) Basis of consolidation:

#### (i) Consolidated entities

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all the funds of the Village, segregated into General, Water Utility, Sewer Utility and Airport funds, and those of any local boards which are owned or controlled by the Village and that are accountable for the administration of their financial affairs and resources to the Village.

Interdepartmental and inter-organizational transactions and balances between these funds have been eliminated during consolidation.

#### (ii) Accounting for other government organizations and School Board transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the other government entities and the School Boards with which the Village interacts are not reflected in these consolidated financial statements. Funds collected by the Village on behalf of these other entities and transmitted to them are summarized in note 10. Funds received by the Village as transfers from other government entities is summarized in note 11.

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 1. Significant accounting policies (continued):

### (b) Basis of accounting:

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

### (c) Revenue recognition:

Property taxes, including frontage taxes and special assessments, are recognized as revenue in the year in which they are assessable. Water and sewer user rates, connection fees, sale of services, interest and penalties are recognized as revenue in the year the related service is provided.

Government transfers received or receivable are recognized in the financial statements as revenue in the period that the event giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

### (d) Deferred revenue:

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

### (e) Investment income:

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

### (f) Reserves:

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

### (g) Cash and cash equivalents:

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

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 1. Significant accounting policies (continued):

### (h) Long-term debt:

Long-term debt is recorded net of related sinking fund balances.

### (i) Non-financial capital assets:

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

#### (i) Tangible capital assets

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

Asset	Useful life - years
Buildings and building improvements	50
Engineering structures	20-40
Machinery, equipment and vehicles	5-15
Water systems	50
Sewer systems	50

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

#### (ii) Contributions of tangible capital assets

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

#### (iii) Natural resources

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

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 1. Significant accounting policies (continued):

### (iv) Works of art and cultural and historic assets

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

### (v) Interest capitalization

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

### (vi) Leased tangible capital assets

Leases, which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

### (j) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, and valuation of accounts receivable.

In addition, the Village's implementation of the Public Sector Accounting Handbook 3150 "Tangible Capital Assets" has required management to make estimates of historical cost and useful lives of its tangible capital assets.

Actual results could differ from these estimates.

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 2. Change in accounting policies and presentation:

Effective January 1, 2009, the Village implemented Public Sector Accounting Board ("PSAB") sections 1200 "Financial Statement Presentation" and 3150 "Tangible Capital Assets". Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements. Section 3150 requires governments to record and amortize their tangible capital assets in their financial statements. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction.

### i) PSAB Section 3150 "Tangible Capital Assets"

The financial information recorded includes the actual or estimated historical cost of the Village's tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The Village applied a consistent method of estimating the replacement or reproduction cost of the tangible capital assets for which it did not have historical cost records, except in circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset.

This change has been applied retroactively and prior periods have been adjusted. This change in accounting policy has changed amounts reported in the prior period as follows:

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<b>Accumulated surplus at January 1, 2008:</b>	
Operating fund balance	\$ 214,211
Reserves	221,712
Equity invested in capital assets	17,350,744
Accumulated surplus, as previously reported	17,786,667
Adjustment of tangible capital assets to net book value	(5,683,241)
Accumulated surplus, as adjusted	\$ 12,103,426
<b>Annual surplus for 2008:</b>	
Net revenues	\$ 414,411
Assets capitalized but previously expensed	439,628
Amortization expense not previously recorded	(561,666)
Deferral of prepaid expenses	10,880
Annual surplus, as restated	\$ 303,253

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 2. Change in accounting policies and presentation (continued):

### ii) PSAB Section 1200 "Financial Statement Presentation"

The Village's consolidated statements of financial position, operations and accumulated surplus, change in net financial liabilities and cash flows have been adjusted to reflect the financial statement presentation outlined in PSAB Section 1200. Comparative figures as at and for the year ended December 31, 2008 have been reclassified to conform to this presentation.

## 3. Cash and cash equivalents:

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	2009	2008
Restricted cash and cash equivalents:		
Development cost charges	\$ 797,515	\$ 422,765
Other	25,000	25,000
	822,515	447,765
Unrestricted cash and cash equivalents	1,364,469	913,890
	\$ 2,186,984	\$ 1,361,655

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Cash equivalents include investments in Municipal Finance Authority Money Market Fund and Guaranteed Investment Certificates.

## 4. Municipal Finance Authority debt reserve:

The Village issues debt instruments through the Municipal Finance Authority ("MFA"). As a condition of these borrowings and as required by legislation, a debt reserve fund is maintained in the amount of one-half the average annual instalment of principal and interest as set out in the agreement(s) entered into. The reserve is funded in part by cash, being the withholding of 1% of the total issue proceeds, and the remainder being funded by a demand note whereby the Village may be required to loan certain amounts to the MFA. Details of the cash deposits and demand notes on hand at year end are as follows:

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	2009	2008
Demand notes	\$ 137,648	\$ 137,648
Cash	59,735	58,157
	\$ 197,383	\$ 195,805

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# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 5. Deferred revenue:

Deferred revenues, reported on the consolidated statement of financial position, are made up of the following:

	2009	2008
Development cost charges - general fund	\$ 331,587	\$ 211,124
Development cost charges - water utility fund	337,930	194,832
Development cost charges - sewer utility fund	127,998	16,809
Unspent gas tax funding	133,092	115,476
Deferred capital grants	581,237	514,094
Other - parking	25,000	25,000
<b>Total deferred revenue</b>	<b>\$ 1,536,844</b>	<b>\$ 1,077,335</b>

Continuity of deferred revenue is as follows:

	2009	2008
Balance, beginning of year:		
Development cost charges - general fund	\$ 211,124	\$ 201,383
Development cost charges - water utility fund	194,832	178,674
Development cost charges - sewer utility fund	16,809	5,008
Unspent Gas Tax funds	115,476	46,799
Deferred capital grants	514,094	483,215
Other	25,000	442,630
	1,077,335	1,357,709
Contributions:		
Community works fund agreement (gas tax)	109,833	68,677
Other revenue	1,355,326	226,343
Interest earned	-	1,441
	1,465,159	296,461
Contributions used	(1,005,650)	(576,835)
<b>Balance, end of year</b>	<b>\$ 1,536,844</b>	<b>\$ 1,077,335</b>

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



# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 5. Deferred revenue (continued):

Development cost charges are amounts received from developers to be used by the Village for specific infrastructure upgrades, improvements and projects. The above amounts have been deferred and are to be recognized as revenue in the year the related project expenditures are incurred.

Other deferred contributions include amounts received from businesses to construct parking stalls.

## 6. Long-term liabilities:

(a) Long-term liabilities reported on the consolidated statement of financial position is made up of the following:

	2009	2008
MFA debt instruments with maturity dates ranging from 2016 to 2036 and bearing interest at rates ranging from 4.15% to 5.90%	\$ 5,000,615	\$ 5,025,615
Less: sinking fund assets (book value)	(632,807)	(489,801)
	<u>\$ 4,367,808</u>	<u>\$ 4,535,814</u>

Total interest on long-term liabilities, including obligations under capital lease (note 7), reported in the consolidated statement of operations amounted to \$260,024 (2008 - \$250,659).

(b) The long-term liabilities issued above have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

(c) Sinking fund assets have a market value of \$668,480 (2008 - \$498,915).

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 6. Long-term liabilities (continued):

(d) The estimated principal repayments on long-term debt over the next five years are as follows:

2010	\$	145,691
2011		145,691
2012		145,691
2013		145,691
2014		145,691

Scheduled debt repayments may be suspended due to excess sinking fund earnings with the MFA.

## 7. Obligations under capital leases:

The Village leases land, buildings and equipment under capital leases that expire between its 2010 and 2014 fiscal years. The Village is obligated to make the following minimum lease payments under the capital leases in each of the fiscal years ending December 31:

	2009	2008
2009	\$ -	\$ 47,166
2010	68,145	68,145
2011	59,295	59,295
2012	38,159	38,159
2013	24,918	24,918
2014	403,414	403,414
Total minimum lease payments	593,931	641,097
Less: amount representing imputed interest rates between 3.25% and 9.16% per annum	(29,607)	(40,616)
Present value of net minimum capital lease payments	\$ 564,324	600,481

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 8. Tangible capital assets:

2009	Land	Buildings and building improvements	Engineering structures	Machinery equipment, vehicles	Water systems	Sewer systems	Total
<b>Cost:</b>							
Balance, beginning of year	\$ 840,735	\$ 1,018,154	\$ 3,896,323	\$ 1,827,068	\$ 3,035,023	\$ 12,369,068	\$ 22,986,371
Additions	-	8,750	123,692	158,315	262,886	14,035	567,678
Balance, end of year	840,735	1,026,904	4,020,015	1,985,383	3,297,909	2,383,103	23,554,049
<b>Accumulated amortization:</b>							
Balance, beginning of year	-	227,284	2,251,252	1,213,064	565,704	1,987,612	6,244,916
Amortization expense	-	20,538	119,495	111,993	65,096	246,669	563,791
Balance, end of year	-	247,822	2,370,747	1,325,057	630,800	2,234,281	6,808,707
<b>Net book value, end of year</b>	<b>\$ 840,735</b>	<b>\$ 779,082</b>	<b>\$ 1,649,268</b>	<b>\$ 660,326</b>	<b>\$ 2,667,109</b>	<b>\$ 10,148,822</b>	<b>\$ 16,745,342</b>

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 8. Tangible capital assets (continued):

2008	Land	Buildings and building improvements	Engineering structures	Machinery, equipment, vehicles	Water systems	Sewer systems	Total
<b>Cost:</b>							
Balance, beginning of year	\$ 840,735	\$ 1,018,154	\$ 3,896,323	\$ 1,763,920	\$ 2,658,543	\$ 12,369,068	\$ 22,546,743
Additions	-	-	-	63,148	376,480	-	439,628
Balance, end of year	840,735	1,018,154	3,896,323	1,827,068	3,035,023	12,369,068	22,986,371
<b>Accumulated amortization:</b>							
Balance, beginning of year	-	206,921	2,134,849	1,094,391	505,865	1,741,224	5,683,250
Amortization expense	-	20,363	116,403	118,673	59,839	246,388	561,666
Balance, end of year	-	227,284	2,251,252	1,213,064	565,704	1,987,612	6,244,916
<b>Net book value, end of year</b>	<b>\$ 840,735</b>	<b>\$ 790,870</b>	<b>\$ 1,645,071</b>	<b>\$ 614,004</b>	<b>\$ 2,469,319</b>	<b>\$ 10,381,456</b>	<b>\$ 16,741,455</b>

a) Tangible capital assets acquired through obligations under capital leases:

The total cost and net book value of land, buildings and equipment acquired under capital lease obligations as at December 31, 2009 were \$903,021 and \$267,645, respectively (2008 - \$903,021 and \$307,916).

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 9. Accumulated surplus:

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

	2009	2008
<b>Surplus:</b>		
Invested in tangible capital assets	\$ 11,950,750	\$ 11,742,700
Unrestricted	182,352	382,137
	12,133,102	12,124,837
<b>Reserves set aside by Council:</b>		
Equipment replacement	31,526	31,526
Centennial building	7,161	7,161
Park land acquisition	143,155	143,155
Capital	100,000	100,000
Fire rescue truck	67,000	-
Small communities grant advances	275,524	-
Sewage plant decommissioning	190,000	-
Water park	125,000	-
Sewer upgrades	150,000	-
Waste water treatment plant	150,000	-
	1,239,366	281,842
	\$ 13,372,468	\$ 12,406,679

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 10. Taxation:

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

	2009	2008
Municipal and school property taxes levied	\$ 3,372,984	\$ 3,131,600
Payments in-lieu of property and business taxes	24,006	45,809
	3,396,990	3,177,409
Less transfers to other governments:		
Squamish-Lillooet Regional District	741,803	656,600
Province of B.C. - School taxes	1,081,445	1,045,590
Squamish-Lillooet Regional Hospital District	9,580	10,487
Policing costs	109,740	106,094
B.C. Assessment Authority	33,722	31,992
Sea to Sky Regional Hospital District	9,343	34,935
Municipal Finance Authority	95	68
	1,985,728	1,885,766
Net taxation revenue available for municipal purposes	\$ 1,411,262	\$ 1,291,643

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 11. Government transfers:

The Village recognizes the transfer of government funding as expenses or revenues in the period that the events giving rise to the transfer occurred. The Government transfers reported in the consolidated statement of operations are:

	2009	2008
Provincial grants:		
Social assistance and community development	\$ 659,069	\$ 323,917
Services for seniors	26,568	23,059
Health services	-	25,570
Climate change and environmental	6,000	59,212
Miscellaneous	20,983	54,532
Subtotal provincial grants	712,620	486,290
Federal grants:		
Municipal rural infrastructure fund	333,244	-
Gas tax	133,092	-
Miscellaneous	51,447	9,213
	517,783	9,213
Other municipalities/Regional Districts:		
Fire protection	124,665	123,434
Total government transfer revenues	\$ 1,355,068	\$ 618,937

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 12. Commitments and contingencies:

- (a) The Village has entered into various agreements and contracts for services and construction for periods ranging from one to five years.
- (b) The Village, as a member of the Squamish-Lillooet Regional District, is liable for its proportion of any operating deficits or long-term debt related to functions in which it participates.
- (c) The Village leases equipment under an operating lease which expires in 2010. As at December 31, 2009 the Village is obligated to make minimum lease payments totalling \$6,527 in respect of this lease in the upcoming year.
- (d) The Village and its employees contribute to the Municipal Pension Plan ("the Plan"), a jointly-trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory defined benefit pension plan. Basic pension benefits provided are defined. The plan has about 158,000 active members and approximately 57,000 retired members. Active members include approximately 33,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as at December 31, 2006 indicated an surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009, with results available in the fall of 2010. The actuary does not attribute portions of the unfunded liability to individual employers. The Village of Pemberton paid \$62,930 (2008 - \$60,484) for employer contributions to the plan in fiscal 2009.

- (e) The Village provides benefits for sick leave to its employees. Employees accumulate sick leave entitlement on a monthly basis and can only use this entitlement for paid time off under certain circumstances. Per the current agreement employees earn sick leave benefits at the rate of 1.5 days for every month of service, which accumulate and roll forward year to year, up to a maximum of 119 days per employee.

The Village has not recorded a liability for this sick leave benefit entitlement as the likelihood of the current entitlement being utilized before retirement is remote. However, at December 31, 2009, the sick leave benefits entitlement accumulated to date totals approximately 3,371 (2008 - 3,123 hours) or approximately \$107,915 (2008 - \$116,175).



# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 12. Commitments and contingencies (continued):

- (f) From time to time, the Village is brought forth as defendant in various lawsuits. The Village reviews its exposure to any potential litigation, for which it would not be covered by insurance, and assesses whether a successful claim against the Village would materially affect the consolidated financial statements of the Village. The Village is currently not aware of any claims brought against it that, if not defended successfully, would result in a material change to the consolidated financial statements of the Village.
- (g) The Village is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible the Village, along with the other participants, would be required to contribute towards the deficit. The likelihood or amount of any potential liability is not determinable at this time.
- (h) Under the terms of the land lease agreement, the Village is required to decommission its old sewer plant and remediate the land. At this time the Village cannot estimate the cost to dismantle the existing building and equipment and remediate the land. The Village has solicited the services of an engineering firm to estimate the cost of dismantling the old sewer treatment plant and remediating the land. The estimated remediation cost will be recorded as a liability on the Village's financial statements once a completed estimate is received. Council has set aside reserves for the decommissioning as presented in note 9.

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 13. Segmented information:

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

(i) General government:

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

(ii) Fire protection services:

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

(iii) Development and Community Services:

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

(iv) Public Works and parks:

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

(vi) Water and Sewer Utilities:

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

(vii) Airport services:

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

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and payments-in-lieu of taxes are allocated to the segments based on the segment's budgeted net expenditure. User charges and other revenue have been allocated to the segments based upon the segment that generated the revenue.

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 13. Segmented information (continued):

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

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

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 13. Segmented information (continued):

2009	General Government	Fire Protection Services	Development Services	Community Services	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
<b>Revenues:</b>									
Taxation	\$ 367,352	\$ 151,554	\$ 84,643	\$ 23,614	\$ 225,066	\$ 190,081	\$ 305,796	\$ 63,156	\$ 1,411,262
Water and sewer user rates	-	-	-	-	-	611,769	575,723	-	1,187,492
User fees	103,979	48,000	600	124,043	-	-	-	141,270	417,892
Penalties and interest income	98,315	-	-	-	-	7,521	10,522	-	116,358
Government transfers	865,402	124,665	6,897	-	6,000	352,104	-	-	1,355,068
Investment income	5,425	-	-	-	-	310	1,319	-	7,054
Other	44,615	-	28,602	-	9,620	204	53,099	-	136,140
Total revenues	1,485,088	324,219	120,742	147,657	240,686	1,161,989	946,459	204,426	4,631,266
<b>Expenses:</b>									
Wages, salaries and benefits	301,721	202,187	83,915	39,617	30,026	242,975	105,675	15,427	1,021,543
Materials, supplies and contracted services	452,260	191,445	135,928	21,335	549,606	145,612	265,039	58,892	1,820,117
Debt servicing	37,834	-	-	382	4,932	40,015	176,863	-	260,026
Amortization	162,310	-	-	-	-	65,096	246,669	89,716	563,791
Total expenses	954,125	393,632	219,843	61,334	584,564	493,698	794,246	164,035	3,665,477
Annual surplus (deficit)	\$ 530,963	\$ (69,413)	\$ (99,101)	\$ 86,323	\$ (343,878)	\$ 668,291	\$ 152,213	\$ 40,391	\$ 965,789

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 13. Segmented information (continued):

2008	General Government	Fire Protection Services	Development Services	Community Services	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
<b>Revenues:</b>									
Taxation	\$ 256,504	\$ 174,026	\$ 110,253	\$ -	\$ 223,452	\$ 191,745	\$ 261,167	\$ 74,496	\$ 1,291,643
Water and sewer user rates	-	-	-	-	-	547,230	560,128	-	1,107,358
User fees	145,606	117,210	146,126	-	-	-	-	132,254	541,196
Penalties and interest income	95,600	-	-	-	-	-	9,834	-	119,793
Government transfers	432,723	128,434	-	-	-	14,359	-	57,780	618,937
Investment income	23,009	-	-	-	-	690	1,678	-	25,377
Other	66,410	-	-	-	4,500	5,892	440,521	-	517,323
Total revenues	1,019,852	419,670	256,379	-	227,952	759,916	1,273,328	264,530	4,221,627
<b>Expenses:</b>									
Wages, salaries and benefits	319,903	210,059	89,624	-	11,646	252,440	109,791	16,531	1,009,994
Materials, supplies and contracted services	265,730	317,873	244,844	-	659,511	210,637	277,369	120,091	2,096,055
Debt servicing	26,441	-	-	-	6,716	58,769	158,733	-	250,659
Amortization	166,066	-	-	-	-	59,839	246,388	89,373	561,666
Total expenses	778,140	527,932	334,468	-	677,873	581,685	792,281	225,995	3,918,374
Annual surplus (deficit)	\$ 241,712	\$ (108,262)	\$ (78,089)	\$ -	\$ (449,921)	\$ 178,231	\$ 481,047	\$ 38,535	\$ 303,253

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 14. Budget data:

The unaudited budget data presented in these consolidated financial statements is based upon the 2009 operating and capital budgets approved by Council on April 21, 2009. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

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	Budget amount
Surplus - Statement of operations	\$ 2,414,281
Adjust for budgeted cash items not included in statement of operations:	
Capital expenditures	(2,243,104)
Proceeds received from issuance of debt	250,000
Reduction in long-term debt	(171,850)
Capital expenditures through capital lease obligations	(26,000)
Repayment of obligations under capital lease	(46,367)
Transfer to surplus	(176,960)
Total adjustments	(2,414,281)
Financial plan balance	\$ -

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