



ANNUAL REPORT 2015

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VISION

To set a stable course for the Village of Pemberton, balancing social, economic and environmental goals to ensure the Village maintains its unique character and enviable quality of life.

VILLAGE COUNCIL

Comprised of one Mayor and four Councillors, the Village of Pemberton Council is the governing body that provides leadership and establishes bylaws, policies and all governing matters delegated to local government by the *Community Charter* and *Local Government Act*. Council is also responsible for establishing budgets for operating and capital expenditures. Council Meetings and Committee of the Whole Meetings are open to the public; Meeting schedules, agendas and minutes can be viewed and downloaded at pemberton.ca.

Council develops a Strategic Plan based on community values, to direct staff on how to allocate resources toward meeting its short and long-term goals. Village of Pemberton staff produces an Annual Report to present performance measures in meeting the goals stated in the Strategic Plan. The Annual Report includes information respecting activities that took place the previous year (2015), activities and initiatives planned for the current year (2016) and actions expected for the following year (2017) as well as the previous years audited financial statements. The Annual Report is presented at a public meeting to be held two weeks after the report is made available to the public.

In August 2015, Councillor Molinaro resigned. As a result, the Village of Pemberton held a by-election on November 7, 2015. Two candidates were nominated and Ted Craddock won the majority vote. Councillor Craddock was sworn in on November 17, 2015.

Committee of the Whole Meetings vs. Regular Council Meetings

The Committee of Whole is a Committee made up of all of the Council members, designed to streamline discussions relating to business of a Municipality. Staff bring forward information on relevant topics to be discussed at the Committee of the Whole meeting.

If the Committee of Whole supports the recommendations in a Staff Report a recommendation is forwarded to Council for consideration of approval. This separation of time between the discussion of an issue at Committee of Whole and a final decision at Council, gives Council time to further consider the issues before a final decision is made.



(L-R) Councillor James Linklater, Councillor Karen Ross, Mayor Mike Richman, Councillor Ted Craddock, Councillor Jennie Helmer

DECLARATION OF DISQUALIFIED COUNCIL MEMBERS

There were no disqualified Council members in 2015.

MESSAGE FROM THE MAYOR

Pemberton is a piece of paradise matched in vibrancy and potential. As Mayor, I can attest to the fact that the Village of Pemberton strives to enable the realization of potential while preserving the unique character of our community. While we don't always get the balance right, we are committed to finding ways of increasing opportunities for residents without compromising our values and the unique identity of our valley



To help us stay on track in pursuit of this goal, Council developed "Strategic Priorities 2015" - a roadmap of project-based and operational actions. Some priority actions are in their infancy. 2015 saw the kick-off of the One Mile Lake Master Plan looking at ways to enhance One Mile Lake Park, and the Agricultural Parks Plan, which explores food production opportunities on four municipally held properties. Both plans, which will be rolled out over the next 1-3 years, involved extensive stakeholder and public engagement resulting in valuable contributions that reflect the needs and interests of our community.

Community programming for the Downtown Community Barn is an example of a priority that has seen steady progress, with a growing number of events and activities that help to animate our downtown and enhance the vibrancy of our Village.

We've also made great strides with a number of other strategic priorities that will improve the resiliency of our community. For instance, a second water reservoir was installed, which will ensure our community has adequate drinking water and fire flows. A fire truck was also procured; essential for offering protective services to the entire Pemberton Valley.

Strengthening relationships with Lil'wat First Nation is another top priority. Much work is needed on our part to better understand the deep impacts of colonization, residential schools and racism in First Nations communities, to begin rebuilding trust and healing. We are privileged to reside within Lil'wat Nation's Traditional Territory and we are committed to working closely with Lil'wat Nation and our neighbouring communities to create meaningful opportunities for all who reside within our Valley.

VILLAGE OF PEMBERTON STRATEGIC PRIORITIES

STRATEGIC PRIORITY | ECONOMIC VITALITY

The Village values and supports a competitive and diversified economy with engaged corporate citizens with an aim to:

- Develop an innovative working relationship with industry leaders in the Pemberton area
- Foster investment in each of the Village of Pemberton’s economic areas
- Explore and develop revenue creation alternatives for the Village of Pemberton
- Support the tourism sector in the greater Pemberton area

ECONOMIC VITALITY PERFORMANCE MEASURES

The Village of Pemberton has and will continue to focus on the reduction and mitigation of barriers to investment in Pemberton, and the strengthening of relationships. The Industrial (Business) Park, Downtown Core, Hillside/Plateau area and Pemberton Airport are recognized as unique economic zones for our Village.

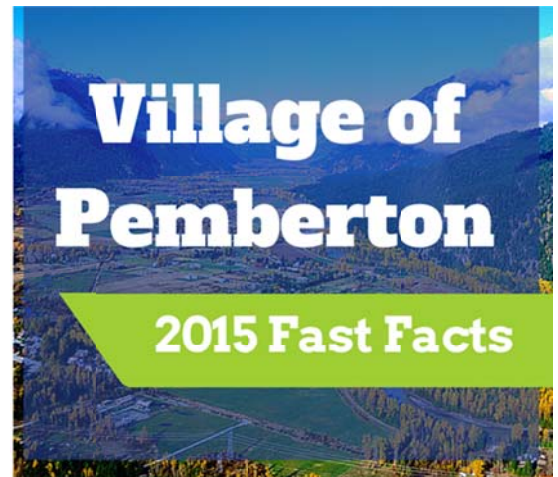
STRATEGIC PRIORITY | GOOD GOVERNANCE

The Village is committed to citizen engagement, being an open and accountable government, and to fiscal responsibility and will:

- Develop boundary extension alternatives that more accurately represent the ‘functional’ Pemberton community
- Lead key initiatives that impact the Village of Pemberton
- Engage the Province to secure supportive solutions to Pemberton’s short and long term objectives

GOOD GOVERNANCE PERFORMANCE MEASURES

Pemberton governance involves a complex relationship between jurisdictions such as the Squamish-Lillooet Regional District, Lil’wat Nation, Pemberton Valley Dyking District and the Provincial and Federal governments through to the Agricultural Land Commission. Addressing this complexity in the short and long term has prompted Pemberton to explore and implement new ways of communicating with citizens and other levels of government; to more actively engage stakeholders to find creative solutions to long standing barriers, and to seek methods for harmonizing or simplifying procedures. The intent of these efforts is to increase accountability, increase transparency and to help increase the likelihood of success for our community and its citizens.



STRATEGIC PRIORITY | EXCELLENCE IN SERVICE

The Village is committed to delivering the highest quality level municipal services within the scope of our resources through the following:

- Streamline internal processes and develop performance measures
- Implement asset maintenance plans and capital projects
- Complete human resources structures, policies and plans for ratification
- Review asset management and capital spending procedures
- Continue to deliver quality municipal services

EXCELLENCE IN SERVICE PERFORMANCE MEASURES

Understanding who we serve and what their needs are is central to achieving success in municipal service. Pemberton has undertaken a number of internal structures and processes with a particular focus on development, finance, administration, water planning and infrastructure, asset management and maintenance.

STRATEGIC PRIORITY | SOCIAL RESPONSIBILITY

The Village strives to create a strong and vibrant community, recognizing the importance and benefits of healthy, engaged citizens as well as an accessible and well managed natural environment and is committed to:

- Engage regional partners and Pemberton residents to review recreational services and assess the greater communities' future needs
- Attend to public safety
- Develop and pilot an innovative communication strategy
- Support the Winds of Change Program



SOCIAL RESPONSIBILITY PERFORMANCE MEASURES

Whether through the issuance of a public notice, the establishment of environmental standards or the development of a long-term plan, local government plays an important role in the fabric of our community. Pemberton has explored new and enhanced approaches to engaging the public and to better support the strong spirit of volunteerism and entrepreneurship that exists within the community. In some cases Pemberton has taken a lead role and in other cases a support role; in every case the intent is to generate positive results that better reflect the interests and ambitions within the community.

BYLAW UPDATES & POLICY REVIEWS

In 2015, the Village adopted or approved the following bylaws and policies:

- Social Media Policy, March 2015
- Animal Control (Fee Schedule) Amendment Bylaw No. 779, 2015
- Zoning Amendment (Minimum Parcel Size) Amendment Bylaw No. 782, 2015
- 2015 – 2020 Five Year Financial Plan Bylaw No. 783, 2015
- 2015 Tax Rates Bylaw No. 784, 2015
- 2015 Sewer Frontage Amendment Bylaw No. 785, 2015
- 2015 Water Rates Amendment Bylaw No. 786, 2015
- 2015 Sewer Rates Amendment Bylaw No. 787, 2015
- Council Procedure Bylaw No. 788, 2015
- Official Community Plan Amendment ('580' Hillside Lands) Bylaw No. 789, 2015
- Zoning Amendment ('580' Hillside Lands) Bylaw No. 790, 2015
- Park and Public Spaces Use Amendment (Fee Structure) Bylaw No. 791, 2015
- Outdoor Water Use Regulations Bylaw No. 792, 2015
- Fire Prevention Bylaw (Construction Ban) Amendment No. 794, 2015
- Legal Advice for Council Members on Conflict of Interest Policy, September 2015
- Triple Combination Pumper Truck Loan Authorization Bylaw No. 795, 2015
- Permissive Tax Exemption (St. David's Church) Bylaw No. 796, 2015
- Bullying, Harassment and Discrimination Policy, November 2015

In 2016, the Village plans to continue with bylaw and policy review which includes consideration of the following:

- Parks & Open Spaces Bylaw
- Communications Strategic Plan
- Administrative Fees and Services Bylaw
- Fire Department Establishment Bylaw
- Nuisance Bylaw
- Sign Bylaw Review
- Special Events Amendment Bylaw
- Subdivision and Development Control Bylaw
- Zoning Bylaw Review & Consolidation
- Bylaw Enforcement Policy
- Employment Policies
- Finance Policies

2016 will see continued work being done on the review of current Village Bylaws and policies along with, research and development of new bylaws that will address outdated bylaws. This will include communications to residents as to implementation of new programs and procedures as required.

OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER (CAO)

The CAO is responsible to Council for the management of the municipal workforce, and for overseeing the implementation of the directions and policies established by Council. The CAO provides leadership to the Village of Pemberton and coordinates the departments in the discharge of their responsibilities. The department consists of the CAO, Executive Assistant and Communications and Grant Coordinator.

The main tasks of the CAO are to:

- Provide advice and support to the Mayor and Council;
- Ensure that the direction/ decisions of Mayor and Council are implemented;
- Be the principle liaison between the municipal Council and Staff;
- Provide leadership to the Municipal workforce;
- Develop and maintain an effective organizational structure for the municipality that reflects operational needs;
- Ensure the acquisition and effective management of the fiscal, human, and physical resources;
- Ensure a high level of customer service and seek continuous improvement;
- Ensure the effective functioning of all municipal operations;
- Develop and maintain key relationships with other municipal and provincial organizations; and
- Ensure effective financial and administrative systems are in place.

The CAO is also appointed as the Airport Manager.

AIRPORT

In 2015, the Village continued to work with the Roszypalek family on planning for improvements to the newly named Rudy Roszypalek Airport Park in honour of Mr. Roszypalek who passed away in 2013. The upgrades included removal and trimming of trees, development of a memorial plaque and consideration of a play feature and new park benches. In 2016 the memorial plaque and park benches will be installed.



Several years ago the Village identified an area along the East Taxiway for lease lots with the intention that new development of small private hangars or potentially a larger commercial operation could utilize the space. In 2015, the Village entered into a lease agreement with a private owner and construction of a new private hangar began with completion expected in the spring of 2016. The Village has also fielded interest to lease other lots and will continue to work with interested parties to see this area develop.

As well, the Village will apply for funding through the BC Air Access Program for funding to undertake crack sealing repairs and line painting. If successful that work will be completed by the fall. A review of all signage will be completed in 2015 with new updated signage to be installed in 2016 along with perimeter fence repairs.

COMMUNITY FOREST

In 2015, the Village issued a Request for Proposals for a Community Forest Feasibility Study and the study will be presented to Council in the spring of 2016. Should it be determined that there is interest in pursuing a Community Forest Agreement work will commence with development of an application and may include entering into a partnership agreement. It is anticipated that the application for a Community Forest would be submitted in 2017 if this initiative is pursued.

PEMBERTON MUSIC FESTIVAL

In 2015, the Village again hosted the Pemberton Music Festival. The three year Temporary Use Permit will be valid until after the 2016 event at which time the Festival producers will be required to submit an application for a renewal. As such, the Village will continue to work with the Festival producers on a renewal application in 2016, and if approved the Permit will enable the Festival to continue for another three years. Each year Village staff will work with the proponent on the Special Event Permit application.

HUKA Entertainment has generously contributed \$3 from each ticket sold to a community fund. In 2015, the Pemberton Music Festival Community Fund Committee was established and the Pemberton Music Festival Community Fund Granting Policy, that establishes how the disbursement of those funds will be done, was developed by the Village and HUKA Entertainment and approved. The Pemberton Music Festival Community Fund Committee is not a Committee of Council but rather an independent Committee and is made up of representatives from the Village of Pemberton, SLRD Electoral Area C, Lil'wat Nation, Stewardship Pemberton Society and the Pemberton Farmers Institute. The Village of Pemberton provides administrative support to the Committee. As a result of the 2014 funds not being distributed it was determined by the Committee that the 2014 funds would be rolled into the 2015 allocations. A total of twenty-one (21) community groups and organizations made application to the fund and approximately \$100,000 in funding was granted. A call for applications will take place each year in August and submissions must be received by September 30th. The Committee will meet in the late fall to review applications and the announcement of funding will be made each year in December.



CULTURAL ROUNDTABLE

The creation of the Cultural Roundtable was a recommendation of the Pemberton & Area Cultural Plan (2011). In 2014, the Pemberton Valley Cultural Roundtable was established as a Select Committee of Council. The role of the Roundtable was to convene facilitated conversation within the cultural sector; increase the community's effectiveness in attracting more cultural activity and investment, while avoiding duplication of efforts; and implement Pemberton's Cultural Plan.

In 2014, the Committee reviewed its mandate and considered alternative organizational options and determined that it would be appropriate to establish a not-for-profit society in order to provide more flexibility and better opportunity for grant funding. In 2015, the Cultural Roundtable was dissolved as a Select Committee of Council and the Roundtable amalgamated with the Pemberton Arts Council to become the Pemberton Arts and Culture Council.

VILLAGE OF PEMBERTON BURSARY

Each year the Village of Pemberton provides a bursary, in the amount of \$2,000 which is allocated from the Community Enhancement Fund, to a graduating student from Pemberton Secondary School. This award recognizes students who demonstrate outstanding citizenship, leadership, volunteerism and who intend to pursue post-secondary education. In 2015 the Village was pleased to present this award to Renee Fong.

BOUNDARY EXTENSION/GOVERNANCE RESTRUCTURE

Since the conclusion of the previous boundary extension in 2011, which saw the inclusion of lands south of the Village to the Motocross Track, properties along Airport Road and the Hillside Lands incorporated into the Village boundaries, work has been taking place to identify opportunity and options for further expansion based on governance considerations.

In 2014, the Village contracted with Urban Systems to review governance restructures and identify options for expansion which included three options for expansion as follows:

- A small extension to include the old fire protection area
- A larger option to include Pemberton Meadows and the Independent Power Projects (IPPs),
- Amalgamate with Electoral Area C to form a new District Municipality.

A focus on boundary extension was set aside in 2015 due to other priorities; however, it is anticipated that this initiative will be brought forward in 2016 for further review.

INTERNAL SERVICES

In 2014, the Village of Pemberton undertook an organizational restructure. This resulted in the merge of several departments as outlined in the 2014 Annual Report. Recruitment of key staff continued in 2015 with an aim to fill all vacancies by end of 2016. Going forward, the Village will continue to evaluate the internal structure to ensure that operations are maintained in a fluid and consistent manner.

COMMUNICATION STRATEGY

The Village continues to explore innovative communications tools while meeting our legislative requirements. In 2015, the Village developed and adopted a Social Media policy. The Village actively continued to focus on community engagement for the development of the One Mile Lake Master Plan and the Community Agricultural Parks Master Plan. In 2015, the Village will be developing its Strategic Communications Strategy, which will be brought forward for consideration in 2016 with implementation of recommendations to take place going forward.



WINDS OF CHANGE

The Winds of Change Committee is a collaborative public policy initiative of the Village of Pemberton, Lil'wat Nation and the Squamish-Lillooet Regional District to reduce the harm associated with drug and alcohol misuse.

In 2015, the Chair of the Winds of Change Steering Committee, provided background information on the Winds of Change initiative, the most recent mandate and the current situation and summarized the findings of the Evaluation of

the Five Year Strategic Plan. The Steering Committee will be seeking direction from the local government partners as to next steps for the initiative for 2016 and beyond. Although the Committee did not meet in 2015 the initiatives of the Winds of Change, such as the Wellness Almanac and post-secondary bursaries, were continued with funding support from the Village of Pemberton, SLRD Electoral Area C and Lil'wat Nation.

OFFICE OF THE CAO BYLAW UPDATES & POLICY REVIEWS - 2015

- Social Media Policy, March 2015
- Bullying, Harassment and Discrimination Policy, November 2015
- Park & Public Spaces Use Amendment (Fee Structure) Bylaw No. 791, 2015

OFFICE OF THE CAO BYLAW UPDATES & POLICY REVIEWS - 2016

- Communications Strategic Plan
- Employment Policies



CORPORATE & LEGISLATIVE SERVICES

Corporate & Legislative Services is responsible for the corporate administration of the Village including the preparation, preservation and safekeeping of all minutes, records of council and committee business, administration of oaths, certifying Village documents and other duties established in Section 148 of the *Community Charter*. The Manager of Corporate & Legislative Services is responsible for the above noted, maintains Village of Pemberton Bylaws and is the appointed Corporate Officer for the Village. Village of Pemberton bylaws address and regulate concerns such as zoning, building, parking, animal control, noise levels, and licensing Bylaws and are passed by Village Council with enforcement provided by Village Officials or the Bylaw Enforcement Officer depending on the form of the Bylaw.

The Corporate & Legislative Services Department is responsible for policy development and report writing and oversees all Freedom of Information requests. The Corporate Officer is appointed the Villages' Freedom of Information Officer. The Department consists of the Manager of Corporate & Legislative Services, Legislative Assistant and Bylaw Enforcement Officer.

PROPERTY ACQUISITION AND DISPOSITION

In 2015, the Village concluded negotiations with the Green River Motocross Club for a sublicense of occupation on the Village tenured lands located south of the Village at the Motocross Track. In 2016, work will proceed with revising the sub-licence agreement on the lands currently used by the Stockcar Club.

COMMUNITY ORGANIZATION SUPPORT

Through the Community Initiative & Opportunity Fund (CIOF), the Village provides seed, long term or one time/single event funding to not-for-profit organizations, entities or societies based within the Village of Pemberton. The intent of the funding is to support organizations that contribute to the community through the development, advancement, support or initiation of opportunities or promote partnerships that will enhance the economic well-being within the Village and to the improvement of the quality of life of its residents.

The following organizations received support through this fund in 2015:

- Pemberton & District Chamber of Commerce
- Stewardship Pemberton Society
- Pemberton Farmers Market

The Community Enhancement Fund provides funding to not-for-profit organizations based within the Village of Pemberton that are considered by Council to be contributing to the general interest and benefits of its residents in the areas of Sport, Recreation and Education, Arts and Culture or Special Events.

In 2015, the following organizations received support through this fund:

- Friends of the Library
- Growing Great Children
- Lion's Club – Show and Shine
- Pemberton BMX Society
- Sea to Sky Clean Air Society
- Sea to Sky Community Services – Christmas Hamper Program
- WinterFest

For a listing of all grant recipients and the amount of funds committed please see page 23.

2015 BY-ELECTION

In August 2015, Councillor Molinaro resigned. As a result, the Village of Pemberton held a by-election on November 7, 2015. As noted above Ted Craddock was re-elected to Council after a one year absence. The Village only establishes an election budget in a Municipal Election year. As such, funding to hold this by-election was secured from the unexpended Councillor remuneration and allocated out of the remaining funds available in the Community Initiative and Opportunity Fund.

ALTERNATIVE APPROVAL PROCESS (AAP)

The Village undertook an Alternative Approval Process to seek the approval of the electorate to borrow \$533,536, over a twenty (20) year period to purchase a new Triple Combination Pumper Fire Truck. The Department of Corporate & Legislative Services coordinated the Alternative Approval Process, which took place on December 29, 2015. It is anticipated that the loan authorization bylaw will be brought forward for final readings in 2016 which will allow the Village to proceed with the purchase of a new Fire Truck.



CORPORATE & LEGISLATIVE SERVICES BYLAW UPDATES & POLICY REVIEWS - 2015

- Community Events Resource Policy, January 2015
- Animal Control (Fee Schedule) Amendment Bylaw No. 779, 2015
- Pemberton Music Festival Community Fund Granting Policy, May 2015
- Council Procedure Bylaw No. 788, 2015
- Legal Advice for Council Members on Conflict of Interest Policy, September 2015

CORPORATE & LEGISLATIVE SERVICES BYLAW UPDATES & POLICY REVIEWS – 2016

- Fire Department Establishment Bylaw
- Nuisance Bylaw
- Bylaw Enforcement Policy

FINANCE & ADMINISTRATIVE SERVICES

Finance and Administrative Services maintains responsibility for the statutory financial administration duties of the Village of Pemberton under the *Community Charter/Local Government Act*. This department is overseen by the Manager of Finance and Administrative Services, who is also appointed as the Chief Financial Officer. Responsibilities of this department include; tax and utility billing, accounts payable and receivable, tax certificates and budgeting.

This team is also responsible for reception & information services, IT, administrative support for staff and Village departments, and purchasing for central supplies/office equipment.

In June 2015, the Village recruited a new Manager of Finance and Administrative Services to replace the former Manager who assumed the role of CAO. The department consists of the Manager of Finance & Administrative Services, Senior Accounting Assistant, Accounts Payable Clerk, Accounts Receivable Clerk and an Administrative Assistant.

Main duties of the Finance & Administration Department include:

- Preparation of financial and statistical reports, statements and returns and year-end audit working papers
- Development of the department's long term financial plans, policies, goals and objectives
- Preparation of the various returns and reports required by other levels of governments and liaising with the external auditors in the conduct of the audit
- Preparation of the Five Year Financial Plan. Providing assistance to other departments in the preparation of their budgets; reviewing specific budget submissions and coordinating data and providing advice and assistance on the monitoring of budgets to the CAO
- Monthly reconciliation of all bank accounts, Municipal Finance Authority accounts, utilities and special services

TAX INCENTIVES

In 2013, the Village established a Revitalization Tax Exemption Bylaw as a means of encouraging investment at the Industrial Park. This exemption is available until September 30, 2016. In 2015, the Village granted Permissive Tax exemptions for four not-for-profit businesses – one of which was renewed in 2015 as shown on Page 24.

FINANCE & ADMINISTRATIVE SERVICE BYLAW UPDATES & POLICY REVIEWS – 2015

- 2015 – 2019 Five Year Financial Plan Bylaw No. 783, 2015
- 2015 Tax Rates Bylaw No. 784, 2015
- Sewer Frontage Rate Amendment Bylaw No. 785, 2015
- 2015 Water Rates Amendment Bylaw No. 786, 2015
- Sewer Rates Amendment Bylaw No. 787, 2015
- Triple Combination Pumper Truck Loan Authorization Bylaw No. 795, 2015
- Permissive Tax Exemption (St. David's Church) Bylaw No.796, 2015

Finance & Administrative SERVICES BYLAW UPDATES & POLICY REVIEWS – 2016

- Administrative Fees and Services Bylaw
- Finance Policies Review

OPERATIONS & DEVELOPMENT SERVICES

The Operations & Development Services Department manages all functions and services related to planning, land use, zoning, subdivision, building and permitting, as well as operations (public works) for the Village.

OPERATIONS

Under the direction of the Manager of Operations & Development Services, the Operations Department is responsible for the planning, operation and maintenance of water, sewer, storm water, parks, roads and sidewalks, and street lighting. This Department includes a Public Works Supervisor, Wastewater Treatment Plan Operator, Lead Hand, two Equipment Operators, one Parks Labourer and one Labourer.

WATER SYSTEM & CONSERVATION

2015 saw the implementation of the Outdoor Water Use Regulations Bylaw No. 792, which greatly improved water conservation that will in turn reduce the overall cost to operate the water supply and distribution infrastructure for our residential and commercial consumers and conserve our water sources for years to come. The Village will continue to work on the safe delivery of potable water to Village residents. As such in 2015 the Village commissioned a Water Treatment Assessment. The Assessment report resulted in several recommendations, including the establishment of a conditioning system to address the low pH levels in the water, which will be implemented in late 2016 and completed in early 2017.

DOWNTOWN ENHANCEMENT

A key component of the success of the community's future, as stated in the Official Community Plan (OCP), is to ensure that the downtown core is a vibrant and functional focal point that is capable of providing the appropriate goods, services and activities needed by the community.

The first phase of the Asset Management Plan which included an assessment of the main roads in the Downtown core was completed in 2014. Funding sources will be researched and included as part of the above noted Federal Gas Tax Fund, with an aim to raise resources to undertake major repairs/upgrades to Prospect, Birch, Aster and Frontier Streets in the next five years.

INFRASTRUCTURE

In 2015, the Village applied for funding for the Downtown Enhancement Project, but was unsuccessful. The Village will seek further opportunities for funding the Downtown Enhancement and Municipal Asset Management Plan. This will include an audit of the Village's underground services inside the downtown core (Phase I) to determine age and condition of water and sewer infrastructure. Phase II audit is planned to take place 2016-2017.

DEVELOPMENT SERVICES

Reporting to the Manager of Operations & Development Services the Development Services component of the Department consists of the Village Planner, Building Inspector and Project Coordinator. The Village also contracts with ISL Engineering to assist with development review and infrastructure work as required.

The responsibilities of Development Services are related to the use of land within the community, specifically:

- Long Range Planning Policy
- Current development review and approvals (Subdivision, Zoning and OCP Amendment applications, Development Permits, Variance Permits, Temporary Use Permits, Board of Variance applications)
- Building Permits and Zoning Review
- Development and other land related public enquiries

LONG RANGE PLANNING

Two important long range planning policies commenced in 2015 included the One Mile Lake Park Master Plan and the Community Agricultural Parks Master Plan.

The One Mile Lake Park Master Plan (OMLPMP) update began in the fall of 2015. Work completed in the fall of 2015 included a Site Analysis and Inventory of the Park's natural and built assets, a Feasibility Study which evaluated the One Mile Lake Beach against the international Blue Flag* Beach criteria, public engagement in the form of an on-line public questionnaire to assess community priorities for improvements, and consultation with key stakeholders (community groups and individuals with an interest in One Mile Lake) on issues and improvements. [**Blue Flag is an international eco-award for beaches that demonstrate excellence in water quality, environmental management, environmental education, and safety and services and is being proposed as a Best Management Practice in managing One Mile Lake Park*]. A public open house to present different options for park improvements is scheduled for the spring of 2016 with a Draft of the OMLPMP due in the fall of 2016.

In 2015, Staff partnered with Stewardship Pemberton Society to continue work started previously to develop a Community Agricultural Park Master Plan that will develop recommendations for options and opportunities for agricultural uses (community gardens) and trail connections on crown granted lands (Lot 8/20) as well as Lot 13 (located next to Signal Hill Elementary School) and at the Airport. The intent of the Master Plan is to establish a possible course of action in farming Crown Land properties that the Village holds tenure on, in response to community needs.

In 2012, Staff had presented a report to request Council's support and resolution endorsing Crown Land Tenure applications in order for the Village to pursue various park land acquisitions including Lots 8 and 20 (located at the end of Harrow Road) for the purpose of community agriculture. Due to limited staffing, work on the Agricultural Lands Master Planning did not proceed until January 2015, when Stewardship Pemberton Society approached the Village of Pemberton and offered its assistance to seek additional funding with an aim to leverage the funds allocated by the Village to the Community Agricultural Park Planning initiative (as proposed in the 2015 budget by the Village) to increase the overall scope of the project. Once funding was secured, a Consultant was hired to lead the technical aspects of the project, and as a result a Soils Analysis and Assessment of Suitable Agricultural Activities was completed in the Fall of 2015. Following this, public engagement in the form of stakeholder meetings was undertaken in

December 2015. Further consultation and a public open house are planned for the spring of 2016, with the aim of adopting a finalized plan in the summer of 2016. It is anticipated that the implementation of the plan will commence in 2017 and beyond.

FRIENDSHIP TRAIL & BRIDGE

The Friendship Trail was identified and recommended as a priority in the 'Healing Vision' Report by the Winds of Change Committee, a collaborative initiative of the Lil'wat Nation, Village of Pemberton and Squamish-Lillooet Regional District (SLRD). The recommendation establishes the need for a safe, non-motorized route between Pemberton and Mount Currie, in addition to the provision of shared recreational infrastructure. Once completed, the commuter trail will physically, socially and economically connect our communities. The completed Friendship Trail is part of the Sea to Sky Trail, a pedestrian/cycling trail that will run from West Vancouver to D'Arcy, and will have a significant tourism draw. The critical piece of the Friendship Trail is the multi-use bridge over the Lillooet River. Several trail alignments and crossings were identified, and through Community Consultation in 2013, it was identified that a bridge crossing over the Lillooet River along Highway 99 and North Arm Channel were the two most desired and cost efficient locations.

As noted earlier, in 2012, the Village, in partnership with the SLRD, applied for and was successful in receiving \$369,000 through the Gas Tax Regionally Significant Project Fund to go toward the building of a Friendship Trail Bridge over the Lillooet River. The Gas Tax funding stipulates that the project address the following:

- Reduce Greenhouse Gases
- Provide a safe, non-motorized route between Pemberton & Mount Currie
- Encourage active transportation & promote physical activity

The Village also received a generous donation of \$500,000 from Innergex towards the construction of the bridge. Work continued throughout 2015 on this initiative including further review of the two crossing options. Once a decision with respect to the preferred location has been made it is expected that work will commence on the bridge in 2016 with completion in 2017 pending funding and approvals are in place.

OPERATIONS & DEVELOPMENT SERVICES BYLAW UPDATES & POLICY REVIEWS - 2015

- Zoning Amendment-Minimum Parcel Size Amendment Bylaw No. 782, 2015
- Outdoor Water Use Regulations Bylaw No. 792, 2015
- Official Community Plan Amendment ('580' Hillside Lands) Bylaw No. 790, 2015
- Zoning Amendment (Restaurant Uses) Bylaw No. 793, 2015 (NOT ADOPTED)
- Fire Prevention Bylaw (Construction Ban) Amendment No. 794, 2015
- Official Community Plan Amendment ('580' Hillside Lands) Bylaw No. 789, 2015
- Zoning Amendment ('580' Hillside Lands) Bylaw No. 790, 2015

DEVELOPMENT SERVICES BYLAW UPDATES & POLICY REVIEWS - 2016

- Zoning and Sign Bylaw Review & Consolidation
- Subdivision and Servicing Bylaw

PEMBERTON FIRE RESCUE

Pemberton Fire Rescue provides fire protection to the Village of Pemberton and those parts of the surrounding rural areas between the Ryan River Bridge, Mount Currie, and Highway 99 South to Tisdale. Pemberton Fire Rescue covers an area of 500 kilometres and responds to approximately 250 calls per year. The Department is overseen by a full-time Fire Chief and consists of a Deputy Chief, 3 Captains, 1 Lieutenant and 11 Fire Fighters and 4 Recruits.

The Pemberton Fire Rescue Department would not be possible without the generous support of the communities, businesses and people we serve.

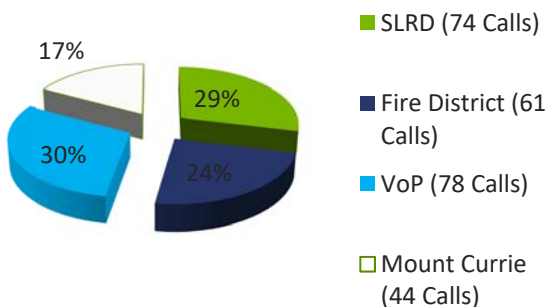
In 2015, Pemberton Fire Rescue provided public service assistance and actively participated or supported the following public events: Winterfest, Canada Day, Pemberton Music Festival, Ironman, Nimby50, AugustFest, Shakeout BC and Remembrance Day. Assistance included traffic control, participating in parades and standby for emergency response.

Since 2012, Pemberton Fire Rescue has noted an increase in organized special events in the Pemberton Valley which has resulted in an increase in activity and visitors to the area. This increase appears to be related to activities that have an element of risk. To date special events have not resulted in an impact on first responder availability to the general population; however, the Department is monitoring and continues to work with event organizers in advance to ensure that our members and resources are in place and able to effectively provide first responder service.



Staffing changes in 2015 included the retirement of the Deputy Chief, one Captain and a long serving Fire Fighter. This resulted in the promotion of an internal candidate to the position of Deputy Chief. The Fire Department was also pleased to support a leave of absence of a long time member who was completing probationary time as a full time member of the New Westminster Fire Department. As such, recruitment to fill all vacant positions was facilitated and will continue into 2016 and beyond on a yearly basis as a means of building capacity within the Department.

2015 Call Volumes



Also, in October 2015, Pemberton Fire Rescue recruited and filled the position of Protective Services Coordinator on a part-time basis.

Pemberton Fire Rescue Training:

All Fire Fighters attend regular weekly fire training sessions throughout the year and further training was implemented in 2015 and twelve members completed an NFPA 1006 Auto Extrication Training certification. To ensure that the Fire Department meets the Office of the Fire Commissioners playbook training requirements Fire Fighters will be required to complete the National Fire Protection Association 1001 Level II training by June, 2016.

INITIATIVES WITH OTHER GOVERNMENTS

PROVINCE OF BRITISH COLUMBIA

A \$369,000 grant was awarded to the Village of Pemberton and Squamish Lillooet Regional District - Area C through the Regionally Significant Projects Gas Tax Fund for the development of the Friendship Trail Bridge over the Lillooet River. Such support helps to secure Pemberton's short and long term objectives to connect the communities of the Village of Pemberton, Mount Currie and SLRD Area C. Work continued on this initiative in 2015 with the aim for completion of the bridge project in 2016 or 2017.

SQUAMISH-LILOOET REGIONAL DISTRICT

SLRD Regional Growth Strategy (RGS)

The SLRD RGS was adopted in 2010, as a means to guide the SLRD Electoral Areas and the member municipalities: Village of Pemberton, District of Lillooet, Resort Municipality of Whistler and District of Squamish with respect to land use decisions in accordance with their legislative authority. The *Local Government Act* recommends contemplating a review of RGS documents every five years. The decision was made in 2015 to not undertake a review until a scoping period could be performed by the RGS Steering Committee. Development Services staff participated in this scoping period, as a member of the RGS Steering Committee, to review the main topics and issues to be brought forward as part of a future formal review of the RGS in 2016. The Village CAO, Manager of Operations and Development Services, Village Planner and all Council members will participate in the formal review in 2016 along with all member municipalities' staff and elected officials from across the region, as formal endorsement of the RGS by the Village Council is a necessary part of its eventual adoption.

SLRD Regional Solid Waste and Resource Management Plan

The provincial *Environmental Management Act* requires that all regional districts prepare and submit a solid waste management plan to the Ministry of Environment. The Squamish-Lillooet Regional District (SLRD) began updating its 2007 Solid Waste Management Plan in 2013. Development Services staff and the CAO participated in the review and rewrite of the Solid Waste and Resource Management Plan throughout 2015. The Plan, which will be adopted in early 2016, includes a long term vision, key diversion initiatives, targets and specific municipal recommendations.

Specific actions that the Village of Pemberton has been asked to commit to in the plan include:

- o Participation in the long term planning for the Pemberton Transfer Station
- o Further investigation into the costs and barriers of a curbside collection program
- o Opening of a Re-Build It Centre in the Village Boundaries

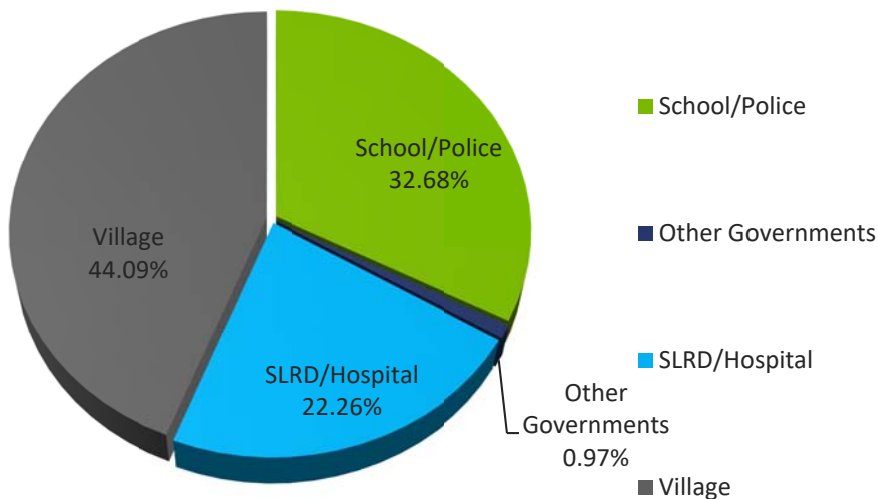
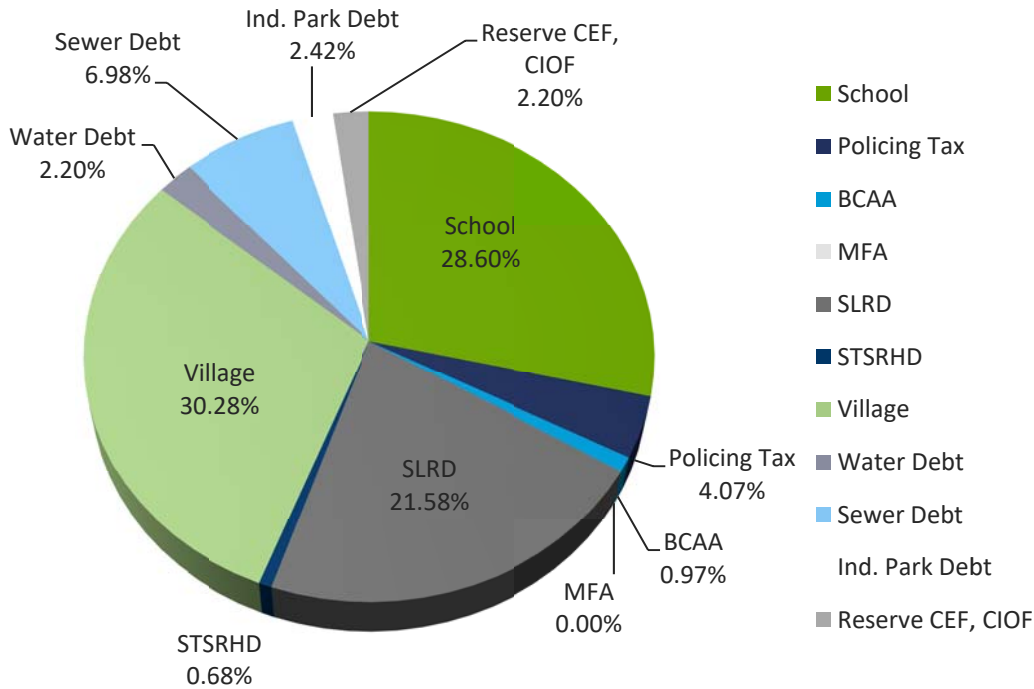
The CAO and Development Services Staff will continue to work with the SLRD toward the implementation of these specific actions in 2016 and beyond.

LIL'WAT NATION

In late 2014, Lil'wat Nation and the Village of Pemberton jointly applied for the Federation of Canadian Municipalities Community Infrastructure Partnership Program (CIPP) with the goal of facilitating the development of joint service agreements. Our two communities were selected out of over 100 applicants to participate in the 2015 - 2016 program. As a result, a draft joint Water Service Agreement for the Industrial Park was prepared and anticipated to be signed and completed in 2016. Also discussed, was consideration of entering into other infrastructure sharing agreements as well as a Fire Service Agreement and these initiatives will be pursued in 2016 and 2017.

2015 TAX COLLECTION PIE CHART

The Village of Pemberton has 1,351 folios (or properties) from which the Village collects taxation to facilitate the operations of the Village or on behalf of other government agencies. In 2015, a total of \$4,119,940 was collected with the breakdown of how it was allocated below:



EMERGENCY MANAGEMENT

The Village of Pemberton Emergency Program is administered by the Emergency Measures Bylaw No. 539, 2004; as well as Local Authority Emergency Management Regulation, which outlines the roles, responsibilities and legislative duties that local governments adhere to. The Emergency Program Coordinator (EPC), as appointed by Council, is responsible for management and coordination of emergency preparedness, response and recovery, and for the facilitation of developing and maintaining an emergency management program for the community. The EPC receives policy direction and support from the Emergency Planning and Operations Committee.

In 2015, the Village of Pemberton entered into negotiations with the Canadian Red Cross Society to establish an agreement for the provision of Emergency Social Services for minor disasters. The agreement was finalized in October, and the Canadian Red Cross Society and the Village of Pemberton ran a volunteer recruitment campaign. Volunteer training and team building activities run by the Canadian Red Cross Society are planned for 2016. While our local volunteers complete their training, the Canadian Red Cross Society will provide volunteers from other local towns in the event of a minor disaster.

The EPC developed a Pilot Public Education Program for community members aged 8-14 years, and presented it to three local community groups. The program is interactive and is approximately 60 - 90 minutes long dependent on the age group. It includes a discussion on the types of disasters that could affect the Pemberton area, what to pack in a family and pet emergency preparedness kit and how to prepare for an emergency. Each child is sent home with an information pack for their parents as well as a certificate in Emergency Preparedness.

2015 Emergency Responses:

The EPC is on-call 24/7 to provide support to first responder agencies as required. Additionally the EPC may be called upon to assist or jointly activate an Emergency Operations Centre. In 2015, the Village Emergency Management program saw an increase in response:

- **February 6, 2015** – High Water Event – heavy rainfall event caused localized flooding on Highway 99 and a few residential areas.
- **July and August, 2015** – Elaho and Boulder Creek Fires – Assisted with communications with local community during fires and a five day period of heavy smoke in the valley that caused some minor health concerns.
- **July 15-20, 2015** – Pemberton Music Festival – assisted with public safety planning involving the potential for wildfire and heavy smoke and health concerns during the Festival.
- **September 21, 2016** – High Water Event – heavy rainfall event threatened localized residential flooding. EPC aided community members in pre-flood preparations.

2015 Training:

- Emergency management BC Seasonal Readiness Workshop – Attendance from EPC.
- Justice Institute of BC Emergency Management Plans Course - completed by EPC.

2016 will include continued attendance at the EMBC Seasonal Readiness Workshops, Emergency Social Services volunteer team development and training, public education around Emergency Preparedness Week (May), Shakeout BC (October) and delivery of children's Emergency Preparedness Program, continued collaboration with other emergency agencies and ongoing training.

SHARED SERVICES

The Pemberton Valley Utilities and Services (PVUS) Committee is a committee of the Squamish-Lillooet Regional District (SLRD) Board that discusses shared services between the Village of Pemberton and the SLRD Electoral Area C.

The PVUS Committee provides policy direction in the administration and operation of:

- Pemberton/Area C Rescue Service
- Pemberton & District Search and Rescue Service
- Pemberton Recreation Centre
- Pemberton & District Museum
- Pemberton/Area C Library
- Pemberton Television Rebroadcasting
- Pemberton Valley Trails
- Pemberton/Area C Cemetery
- Pemberton Refuse Grounds (Transfer Station)



2015 CAPITAL PROJECTS, FUNDING & TAX EXEMPTIONS

Capital Projects

CATEGORY	PROJECT	COST	STATUS
Building and Improvements	Community Centre Painting, Showers and Lighting	\$5,364	Completed
	Community Centre Structural Consulting	\$570	Completed
	1350 Aster St New HVAC	\$5,250	Completed
Machinery & Equipment	Improvements, Village Office	\$23,097	Completed
	Fire Rescue Equipment	\$32,154	Completed
Water	New Reservoir	\$1,031,873	Completed
	Well #2	\$32,650	Completed
	Eagle Drive PRV	\$264,089	Completed

Grants Received

PROJECT	FUNDER	AMOUNT
Friendship Trail Bridge	CN Community Fund	\$50,000
New Equipment for Fire Hall	Whistler Blackcomb Foundation	\$31,952
FireSmart Training and Education	UBCM	\$10,000
One Mile Lake Park Safety Upgrades	Municipal Insurance Association	\$1,573
Underground Services, Asset Mgmt Plan	Infrastructure Planning Grant Program	\$21,000
One Mile Lake Park Parking Expansion	Pemberton Music Festival Community Fund	\$8,000

Unsuccessful Applications

PROJECT	FUNDER	AMOUNT
Roads & Underground Services for Downtown	Gas Tax, General Strategic Priorities Fund	\$3,200,000
Youth Engagement	Vancouver Foundation	\$7,000



Community Opportunity & Initiative Opportunity Fund (COIF)

Organization/Initiative	Amount
Pemberton Chamber of Commerce – Visitor Information Centre Operations	\$4,000
Stewardship Pemberton – Program Development	\$5,000
Pemberton Farmer’s Market Association	\$3,000
Downtown Community Barn – transfer allocation	\$9,818.89
2015 By-Election & Miscellaneous Administrative Expenses	\$5,181.11
Total:	\$27,000

Community Enhancement Fund (CEF)

Organization/Initiative	Amount
Village of Pemberton Bursary	\$2,000
Growing Great Children – Fundraiser Gift Basket	\$100
WinterFest	\$1,500
Young Life – Program Development	\$2,500
Lion’s Club Show & Shine	\$1,500
–BMX Society – Bike Park Upgrades	\$3,000
Sea to Sky Clean Air Society	\$1,000
Sea to Sky Community Services – Christmas Hamper Program	\$1,500
Friends of the Library Basket Donation	\$100
Downtown Community Barn – transfer Allocation	\$11,735
Total:	\$24,935

2015 Tax Exemptions

Organization	Property Value	Exempt Value
Municipal Land and Buildings	\$1,191,000	\$6,843
St. David’s United Church*	\$127,000	\$315
Pemberton Childcare Society	\$749,000	\$1,859
Pemberton Lion’s Society	\$2,090,000	\$5,188
Stewardship Pemberton	\$187,100	\$464

***Renewed in 2015 for ten years**

Village of Pemberton
Consolidated Financial Statements
December 31, 2015

**Village of Pemberton
Contents**

For the year ended December 31, 2015

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Management's Responsibility

To the Mayor and Council of the Village of Pemberton,

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

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

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

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

May 12, 2016



Chief Administrative Officer

Independent Auditors' Report

To the Mayor and Council of the Village of Pemberton,

We have audited the accompanying consolidated financial statements of the Village of Pemberton, which comprise the consolidated statement of financial position as at December 31, 2015, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Village of Pemberton as at December 31, 2015 and the results of its operations, changes in net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Kelowna, British Columbia

May 12, 2016

MNP LLP

Chartered Professional Accountants

Village of Pemberton
Consolidated Statement of Operations and Accumulated Surplus
For the year ended December 31, 2015

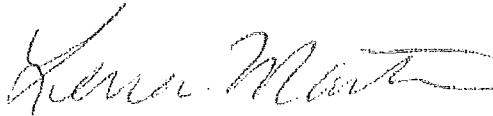
	Budget (Note 14)	2015	2014
Revenue			
Taxation (Note 10)	1,877,622	1,915,810	1,838,169
Water and sewer user rates	1,470,919	1,599,962	1,421,365
User charges	744,924	279,710	182,233
Penalties and interest income	19,000	110,558	124,259
Government transfers (Note 11)			
Provincial	5,329,569	645,620	248,734
Federal	-	-	35,311
Other local governments	236,944	294,721	248,124
Investment income	6,500	3,906	7,216
Other	653,271	215,684	437,179
Gain on disposal of tangible capital assets	-	-	135,000
	10,338,749	5,065,971	4,677,590
Expenses			
General government	2,270,403	1,371,853	1,294,978
Fire protection services	473,144	502,343	589,227
Development and planning services	358,760	275,537	327,169
Public works and parks	856,842	554,620	676,658
Water utility	817,708	772,234	843,510
Sewer utility	970,022	886,848	841,477
Airport services	133,200	91,162	118,358
	5,880,079	4,454,597	4,691,377
Annual surplus (deficit)	4,458,670	611,374	(13,787)
Accumulated surplus, beginning of year	15,167,448	15,167,448	15,181,235
Accumulated surplus (Note 9)	19,626,118	15,778,822	15,167,448

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Consolidated Statement of Financial Position
As at December 31, 2015

	2015	2014
Financial assets		
Cash and cash equivalents <i>(Note 3)</i>	2,398,149	1,090,387
Accounts receivable <i>(Note 4)</i>	1,490,891	1,507,878
Municipal Finance Authority debt reserve	87,245	73,136
	3,976,285	2,671,401
Financial liabilities		
Accounts payable and accrued liabilities	748,891	739,091
Deferred revenue <i>(Note 5)</i>	1,312,128	1,307,486
Deposits and permits	448,037	89,801
Long-term debt <i>(Note 6)</i>	4,705,768	3,739,905
Obligations under capital leases <i>(Note 7)</i>	533,532	632,292
	7,748,356	6,508,575
Net debt	(3,772,071)	(3,837,174)
Non-financial assets		
Prepaid expenses	54,580	20,445
Tangible capital assets <i>(Note 8)</i>	19,496,313	18,984,177
	19,550,893	19,004,622
Accumulated surplus <i>(Note 9)</i>	15,778,822	15,167,448

Commitments and contingencies *(Note 12)*



Financial Officer

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Consolidated Statement of Cash Flows
For the year ended December 31, 2015

	2015	2014
Cash provided by (used for) the following activities		
Operating Activities		
Annual surplus (deficit)	611,374	(13,787)
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	742,765	660,250
Gain on disposal of tangible capital assets	-	(135,000)
Actuarial reduction of debt	(65,957)	(57,494)
Change in financial assets and liabilities:		
Accounts receivable	16,987	398,422
Municipal Finance Authority debt reserve	(14,109)	(4,703)
Accounts payable and accrued liabilities	9,800	(139,609)
Deferred revenues	4,641	181,387
Deposits	358,236	4,879
Change in non-financial assets:		
Prepays	(34,135)	25,854
	1,629,602	920,199
Capital Activities		
Acquisition of tangible capital assets	(1,254,901)	(820,770)
Proceeds on disposition of tangible capital assets	-	135,000
	(1,254,901)	(685,770)
Financing Activities		
Principal repayments of long-term debt	(168,180)	(145,691)
Advances of long-term debt	1,200,000	310,000
Repayment of obligations under capital lease	(98,759)	(88,706)
	933,061	75,603
Increase in cash and cash equivalents	1,307,762	310,032
Cash and cash equivalents, beginning of year	1,090,387	780,355
Cash and cash equivalents, end of year	2,398,149	1,090,387

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Consolidated Statement of Changes in Net Debt
For the year ended December 31, 2015

	Budget (Note 14)	2015	2014
Annual surplus (deficit)	4,458,670	611,374	(13,787)
Acquisition of tangible capital assets	(6,299,011)	(1,254,901)	(834,861)
Amortization of tangible capital assets	814,358	742,765	660,250
	(5,484,653)	(512,136)	(174,611)
Change in prepaid expenses	-	(34,135)	25,855
(Decrease) increase in net debt	(1,025,983)	65,103	(162,543)
Net debt, beginning of year	(3,837,174)	(3,837,174)	(3,674,631)
Net debt, end of year	(4,863,157)	(3,772,071)	(3,837,174)

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

1. Significant accounting policies (continued)

(c) Revenue recognition

Property taxes, including frontage taxes and special assessments, are recognized as revenue in the year in which they are levied. 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.

The Village recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Village recognizes revenue as the liability is settled.

(d) Deferred revenue

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

(h) Long-term debt

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

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

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, airport services 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 public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of CPA Canada. Significant accounting policies adopted by the Village are as follows:

(a) 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 Services 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 transactions and balances between these funds have been eliminated during consolidation.

(ii) Accounting for other government organizations and school district transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the other government entities and the school district 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 are summarized in Note 11.

(b) Basis of accounting

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

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

1. Significant accounting policies (continued)

(i) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Village is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2015.

(j) Non-financial assets

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

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land 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

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.

(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.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

1. Significant accounting policies (continued)

(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.

(k) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

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

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

(l) Recent accounting pronouncements

(i) PS 2200 *Related Party Disclosures*

In March 2015, as part of the CPA Canada Public Sector Accounting Handbook Revisions Release No. 42, the Public Sector Accounting Board (PSAB) issued a new standard, PS 2200 *Related Party Disclosures*.

This new Section defines related party and established disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the consolidated financial statements.

This Section is effective for fiscal years beginning on or after April 1, 2017. Early adoption is permitted.

The Village does not expect application of the new Standard to have a material effect on the consolidated financial statements.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

1. Significant accounting policies (continued)

(ii) PS 3210 *Assets*

In June 2015, new PS 3210 *Assets* was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new Section provides guidance for applying the definition of assets set out in PS 1000 Financial Statement Concepts. The main features of this standard are as follows:

Assets are defined as economic resources controlled by a government as a result of past transactions or events and from which future economic benefits are expected to be obtained.

Economic resources can arise from such events as agreements, contracts, other government's legislation, the government's own legislation, and voluntary contributions.

The public is often the beneficiary of goods and services provided by a public sector entity. Such assets benefit public sector entities as they assist in achieving the entity's primary objective of providing public goods and services.

A public sector entity's ability to regulate an economic resource does not, in and of itself, constitute control of an asset, if the interest extends only to the regulatory use of the economic resource and does not include the ability to control access to future economic benefits.

A public sector entity acting as a trustee on behalf of beneficiaries specified in an agreement or statute is merely administering the assets, and does not control the assets, as future economic benefits flow to the beneficiaries. An economic resource may meet the definition of an asset, but would not be recognized if there is no appropriate basis for measurement and a reasonable estimate cannot be made, or if another Handbook Section prohibits its recognition. Information about assets not recognized should be disclosed in the notes.

The standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted.

The Village does not expect application of the new Standard to have a material effect on the consolidated financial statements.

(iii) PS 3320 *Contingent Assets*

In June 2015, new PS 3320 *Contingent Assets* was included in the CPA Canada Public Sector Accounting Handbook. The new Section establishes disclosure standards on contingent assets. The main features of this Standard are as follows:

Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the public sector entity's control occurs or fails to occur. Resolution of the uncertainty will confirm the existence or non-existence of an asset.

Passing legislation that has retroactive application after the consolidated financial statement date cannot create an existing condition or situation at the consolidated financial statement date.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

1. Significant accounting policies (continued)

Elected or public sector entity officials announcing public sector entity intentions after the consolidated financial statement date cannot create an existing condition or situation at the consolidated financial statement date.

Disclosures should include existence, nature, and extent of contingent assets, as well as the reasons for any non-disclosure of extent, and the bases for any estimates of extent made.

When a reasonable estimate can be made, disclosure should include a best estimate and a range of possible amounts (or a narrower range of more likely amounts), unless such a disclosure would have an adverse impact on the outcome.

The Standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted. The Village does not expect application of the new Standard to have a material effect on the consolidated financial statements.

(iv) *PS 3380 Contractual Rights*

In June 2015, new PS 3380 *Contractual Rights* was included in the CPA Canada Public Sector Accounting Handbook. This new Section establishes disclosure standards on contractual rights, and does not include contractual rights to exchange assets where revenue does not arise. The main features of this Standard are as follows:

Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.

Until a transaction or event occurs under a contract or agreement, an entity only has a contractual right to an economic resource. Once the entity has received an asset, it no longer has a contractual right. Contractual rights are distinct from contingent assets as there is no uncertainty related to the existence of the contractual right.

Disclosures should include descriptions about nature, extent, and timing.

The standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted. The Village does not expect application of the new Standard to have a material effect on the consolidated financial statements.

2. Adoption of accounting policy

Effective January 1, 2015, the Village adopted the recommendations in PS 3260 *Liabilities for Contaminated Sites*, as set out in the Canadian Public Sector Accounting Standards. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

Previously, no accounting policy existed to account for a liability for contaminated sites. Under the new recommendations, the Village is required to recognize a liability for contaminated sites when economic benefits will be given up, as described in Note 1, Significant Accounting Policies. There was no effect on the Village's consolidated financial statements from adopting the above-noted change in accounting policy.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

3. Cash and cash equivalents

	2015	2014
Restricted cash and cash equivalents		
Development cost charges	440,166	366,985
Other	25,000	25,000
	465,166	391,985
Unrestricted cash and cash equivalents	1,932,983	698,402
	2,398,149	1,090,387

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

4. Accounts Receivable

	2015	2014
Taxes receivable	549,200	510,095
Utilities receivable	308,718	632,157
Trade receivables	632,973	365,626
	1,490,891	1,507,878

5. Deferred revenue

	December 31, 2014	Collections	Transfers	December 31, 2015
Development cost charges				
General	206,319	28,453	-	234,772
Water utility	138,783	14,943	-	153,726
Sewer utility	21,884	29,784	-	51,668
	366,986	73,180	-	440,166
Deferred revenue				
Unspent gas tax funding	552,554	153,478	(219,701)	486,331
Deferred grants	47,721	38,246	(25,932)	60,035
Future local improvements	192,420	-	(80,956)	111,464
Prepaid utilities and taxes	34,057	23,264	(34,057)	23,264
Other	113,748	77,120	-	190,868
	940,500	292,108	(360,644)	871,962
	1,307,486	365,288	(360,644)	1,312,128

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.

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 the Consolidated Financial Statements
For the year ended December 31, 2015

6. Long-term debt

	2015	2014
Outstanding debt, beginning of year	3,739,905	3,633,090
Issues of debt	1,200,000	310,000
Repayment of debt	(168,180)	(145,691)
Actuarial reduction of debt	(65,957)	(57,494)
	4,705,768	3,739,905

Bylaw	Year Maturing	% Rate	Cash Payments		Balance Outstanding	
			Interest	Principal	2015	2014
427	2022	3.05	19,825	19,658	301,804	337,106
515	2025	1.80	87,570	70,521	1,253,309	1,353,684
564	2016	4.43	10,411	19,573	27,859	54,647
580	2036	3.00	89,292	35,939	1,635,285	1,684,468
756	2024	3.00	8,100	22,489	247,511	270,000
747	2019	variable	-	-	40,000	40,000
776	2040	2.75	-	-	1,200,000	-
			215,198	168,180	4,705,768	3,739,905

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

2016	205,667
2017	186,093
2018	186,093
2019	186,093
2020	186,093

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

7. Obligations under capital leases

	2015	2014
Obligation under capital lease, prime minus 1%, blended monthly payments of \$1,817, due October 2019.	380,219	398,596
Obligation under capital lease, prime minus 1%, blended monthly payments of \$5,112, due March 2018.	120,337	172,466
Obligation under capital lease, prime minus 1%, blended monthly payments of \$917, due July 2018.	24,666	33,961
Obligation under capital lease, prime minus 1%, blended monthly payments of \$113, due September 2017.	8,310	12,958
Obligation under capital lease, repaid in full during the year.	-	8,616
Obligation under capital lease, repaid in full during the year.	-	5,695
	533,532	632,292

The Village leases land, buildings and equipment under capital leases that expire between its 2016 and 2019 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:

2016	94,872
2017	93,644
2018	44,970
2019	326,782

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

8. Tangible capital assets

2015	Land	Buildings	Engineering Structures	Machinery, Equipment and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
Cost								
Balance, beginning of year	830,087	2,034,303	4,904,741	3,156,535	4,485,045	13,391,040	203,008	29,004,759
Disposals	-	-	-	-	-	-	(146,499)	(146,499)
Additions	-	11,184	-	55,071	1,328,613	-	6,532	1,401,400
Balance, end of year	830,087	2,045,487	4,904,741	3,211,606	5,813,658	13,391,040	63,041	30,259,660
Accumulated amortization								
Balance, beginning of year	-	404,784	2,964,829	2,070,295	1,072,393	3,508,281	-	10,020,582
Amortization reversal on disposal	-	-	-	-	-	-	-	-
Amortization expense	-	55,501	92,519	212,705	115,413	266,627	-	742,765
Balance, end of year	-	460,285	3,057,348	2,283,000	1,187,806	3,774,908	-	10,763,347
Net book value, end of year	830,087	1,585,202	1,847,393	928,606	4,625,852	9,616,132	63,041	19,496,313

The total cost of tangible capital assets under capital lease obligations during the year was \$911,383 and total accumulated amortization was \$310,479 for a net book value of \$600,904.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

8. Tangible capital assets (continued)

2014	Land	Buildings	Engineering Structures	Machinery, Equipment and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
Cost								
Balance, beginning of year	830,087	1,515,635	4,875,161	2,975,647	4,485,045	13,391,040	97,284	28,169,899
Disposals	-	-	-	-	-	-	(97,284)	(97,284)
Additions	-	518,668	29,580	180,888	-	-	203,008	932,144
Balance, end of year	830,087	2,034,303	4,904,741	3,156,535	4,485,045	13,391,040	203,008	29,004,759
Accumulated amortization								
Balance, beginning of year	-	350,103	2,872,310	1,912,711	983,554	3,241,654	-	9,360,332
Amortization reversal on disposal	-	-	-	-	-	-	-	-
Amortization expense	-	54,681	92,519	157,584	88,839	266,627	-	660,250
Balance, end of year	-	404,784	2,964,829	2,070,295	1,072,393	3,508,281	-	10,020,582
Net book value, end of year	830,087	1,629,519	1,939,912	1,086,240	3,412,652	9,882,759	203,008	18,984,177

The total cost of tangible capital assets under capital lease obligations as at December 31, 2014 was \$911,383 and total accumulated amortization was \$260,026 for a net book value of \$651,357.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

9. Accumulated surplus

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

	2015	2014
Surplus		
Invested in tangible capital assets	14,257,013	14,611,980
Unrestricted	900,784	201,519
	15,157,797	14,813,499
Non-statutory reserves		
General reserve	130,748	130,748
Sewer – frontage	97,811	-
Water – frontage	25,469	-
	254,028	130,748
Reserves set aside by Council		
Equipment replacement	22,969	22,969
Centennial building	7,161	7,161
Capital	142,458	106,662
Water – general	194,409	86,409
	366,997	223,201
	15,778,822	15,167,448

10. Taxation

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

	2015	2014
Municipal and school property taxes levied	4,143,306	3,982,396
Payments in-lieu of taxes	99,621	97,231
	4,242,927	4,079,627
Less transfers to other governments		
Squamish-Lillooet Regional District	912,682	834,932
Province of B.C. - School taxes	1,178,327	1,182,601
Squamish-Lillooet Regional Hospital District	13	-
Policing costs	167,824	158,469
B.C. Assessment Authority	39,944	39,459
Sea to Sky Regional Hospital District	28,212	25,888
Municipal Finance Authority	115	109
	2,327,117	2,241,458
Net taxation revenue available for municipal purposes	1,915,810	1,838,169

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

11. Government transfers

The government transfers reported on the consolidated statement of operations are:

	2015	2014
Federal and Provincial grants		
Social assistance and community development	406,657	247,982
Capital improvements	219,701	-
Miscellaneous	19,262	36,391
	645,620	284,045
Other municipalities and regional districts		
Fire protection	146,690	140,619
Rescue services	61,240	53,107
Other	86,791	54,398
	294,721	248,124
Total government transfer revenues	940,341	532,169

12. Commitments and contingencies

- (a) Under the provisions of the Local Government Act, Regional District debt is a direct, joint and several liability of the Regional District and each member municipality within the Regional District, including the Village of Pemberton. At December 31, 2015 the Squamish-Lillooet Regional District had net debt owing of \$50,824,558, \$58,147,420 less \$7,322,862 sinking funds (2014 - \$41,974,503, \$57,187,900 net of \$15,213,397 sinking funds) including debentures issued for the Village (Note 6).
- (b) 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 based on a formula. The plan has about 185,000 active members and approximately 80,000 retired members.

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, 2012 indicated a funding deficit of \$1.370 billion for basic pension benefits. The next valuation will be as at December 31, 2015, with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension accounting). This is because the plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Village of Pemberton paid \$113,616 (2014 - \$99,351) for employer contributions to the plan in fiscal 2015.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

12. Commitments and contingencies (continued)

- (d) From time to time, the Village is brought forth as defendant in various lawsuits. The Village reviews its exposure to any potential litigation, for which it would not be covered by insurance, and assesses whether a successful claim against the Village would significantly affect the consolidated financial statements of the Village. Management has determined that potential liabilities, if any, arising from these claims will not be significant to the consolidated financial statements.
- (e) 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.

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 services

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

Village of Pemberton
Notes to the Consolidated Financial Statements

For the year ended December 31, 2015

13. Segmented information (continued)

(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.

(v) Water and sewer utilities

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

(vi) Airport services

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

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

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

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 the Consolidated Financial Statements
For the year ended December 31, 2015

13. Segmented information (continued)

2015	General Government	Fire Protection Services	Development & Planning Service	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
Revenues								
Taxation	971,845	355,868	195,195	392,902	-	-	-	1,915,810
Water and sewer user rates	-	-	-	-	864,395	735,567	-	1,599,962
User fees	160,596	-	99,329	-	-	-	19,785	279,710
Penalties and interest income	93,100	-	-	-	8,565	8,893	-	110,558
Government transfers	636,112	207,930	-	19,262	77,037	-	-	940,341
Investment income	1,871	-	-	-	500	1,535	-	3,906
Other	46,387	105,597	25,667	8,727	9,987	4,812	14,507	215,684
	1,909,811	669,395	320,191	420,891	960,484	750,807	34,292	5,065,971
Expenses								
Wages, salaries and benefits	549,347	280,148	149,991	288,639	473,227	239,023	21,378	2,001,763
Materials, supplies and contracted services	501,032	218,999	125,546	262,632	163,975	254,773	23,326	1,550,283
Debt servicing	7,207	3,196	-	3,349	19,620	-	-	279,710
Amortization	314,267	-	-	-	115,412	266,628	46,458	742,765
	1,371,853	502,343	275,537	554,620	772,234	886,848	91,162	4,454,597
Annual surplus (deficit)	538,058	167,052	44,654	(133,729)	188,250	(136,041)	(56,870)	611,374

Village of Pemberton
Notes to the Consolidated Financial Statements

For the year ended December 31, 2015

13. Segmented information (continued)

2014	General Government	Fire Protection Services	Development & Planning Service	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
Revenues								
Taxation	824,225	375,030	208,236	430,678	-	-	-	1,838,169
Water and sewer user rates	-	-	-	-	708,496	708,496	-	1,421,365
User fees	96,944	-	64,750	-	-	-	20,539	182,233
Penalties and interest	-	-	-	-	-	-	-	-
Income	101,529	-	-	-	10,062	12,669	-	124,259
Government transfers	318,536	193,726	-	19,907	-	-	-	532,169
Investment income	5,295	-	-	-	470	1,451	-	7,216
Other	806	72,620	85,572	249,405	14,076	-	14,700	437,179
Gain on disposal	135,000	-	-	-	-	-	-	135,000
	1,482,333	641,376	358,558	699,990	737,477	722,616	35,239	4,677,590
Expenses								
Wages, salaries and	486,485	273,008	155,223	372,636	421,068	244,649	33,217	1,986,258
Materials, supplies and								
contracted services	558,400	311,993	171,946	298,790	311,997	206,430	16,451	1,876,034
Debt servicing	14,000	4,227	-	5,231	21,606	123,771	-	168,835
Amortization	236,093	-	-	-	88,840	266,627	68,690	660,250
	1,294,978	589,227	327,169	676,658	843,510	841,477	118,358	4,691,377
Annual surplus (deficit)	187,355	52,149	31,389	23,332	(106,033)	(118,661)	(83,119)	(13,787)

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

14. Budget data

The budget data presented in these consolidated financial statements is based upon the 2015 operating and capital budgets adopted by Council on May 5, 2015. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Surplus – Consolidated Statement of Operations	4,458,670
Adjust for budgeted cash items not included in statement of operations	
Capital expenditures	(6,299,011)
Loan proceeds	1,316,001
Amortization	814,358
Reduction in long-term debt	(155,791)
Repayment of obligations under capital lease	(127,749)
Transfers from Statutory Reserves	-
Transfers from Non-Statutory Reserves	(143,790)
Transfers from Unappropriated Surplus	137,312
Total adjustments	(4,458,670)
Financial plan balance	-