



**2016**  
Annual Report



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## Village of Pemberton 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 of Pemberton 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](http://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. There were no disqualified Council Members in 2016.

### 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.

## Village of Pemberton Council Members



(Front Row) Councillor James Linklater, Mayor Mike Richman, Councillor Jennie Helmer  
(Back Row) Councillor Karen Ross, Councillor Ted Craddock,



## Message from Mayor Richman

The Annual Report and the Mayor's message are an opportunity for us to review the previous year and to update all of you, residents and taxpayers, on the Village initiatives that took place over the last 12 months. For me, it is also a chance to look back on all of the matters that faced our council, and all of the work that Staff has done during this time.

It reminds me of how challenges and difficult situations can provide opportunities for betterment.

Discovering the unpredicted results from our water testing in March 2016 was an immediate call to action. I feel we came together as a community to face this problem and I think the outcome is not only an addition to our water system that will stabilize our water, but a chance to work and communicate better with all of you and work towards a solution rooted in collaboration and transparency.

As I write this message to you, I recognize that our Council is over halfway through our term and that there is much work to be done. Ongoing projects and Strategic Priorities that were identified at the beginning of the term are progressing, such as the Friendship Trail and Bridge, examining boundary extension, developing a partnership with Lil'wat Nation for a Community Forest, building shelf-ready projects so that we can access grants and actively advocate for funding. Other areas we've been working towards are building soccer fields on our recreation land, developing an Agricultural Park Plan that will benefit all of our community, developing a Master Plan for One Mile Lake Park so we can improve and protect this very important community asset, and a very strong focus on building up reserves to put ourselves in a less vulnerable financial position and begin to renew our aging infrastructure.

The key to success is collaboration. We've seen this with many of the amazing community assets that have been realized due to the hard work and dedication of our volunteers. Improving relations, building partnerships and identifying shared priorities with our local governing bodies as well as our local community groups was also a key priority for 2016. I feel like we have made some great strides in this direction and relationships with our Regional partners and stakeholders, which have improved significantly.

Most importantly, I feel like we have made progress on working towards a place of reconciliation with Lil'wat with whom we share this beautiful Valley. There is still very much to be done here but there is a drive and commitment to work towards rebuilding trust, a willingness to acknowledge our difficult history, and a recognition of a common future that will be so much brighter and richer if we work together with Lil'wat and all of our neighbours!

Finally, this is a place for me to thank you for the trust that you've put in me in this role, in our Council, and our Staff. We have much work to do as 2017 rolls on and our term ticks down. We appreciate your support and I assure you that we are committed to making responsible decisions during this period of growth, to ensuring that the identity and character of our Valley is protected, that our standard of life and natural environment are looked after, and that we can provide more opportunities for the people that live here. We live in the most beautiful place on the earth, I truly believe that, and our small town is made up of a diverse, highly engaged and supportive people. We will continue to work hard on your behalf to protect what we cherish here in Pemberton!





## Message from the Chief Administrative Officer

As Chief Administrative Officer, I am entrusted to lead Staff in enacting Council's direction outlined in the Village's Strategic Priorities. Our Staff bring a great amount of commitment and expertise to their work and I am pleased to present this 2016 report of their accomplishments.

You will find in the enclosed document, our Strategic Priorities Chart. This chart is informed by Council's priorities of Economic Vitality, Good Governance, Excellence in Service and Social Responsibility and it serves as the basis for Staff's work plan.

Speaking to our priority of Economic Vitality, in 2016 Staff issued 49 Building Permits, including permits for new developments which will bring both business and housing opportunities to our community. Staff also undertook improvements to our regional airport, a major asset for increased tourism. This was achieved through the successful application to the BC Air Access Program. Staff put a significant amount of energy and expertise in developing this grant application, as well as others, that assist in maintaining current assets, as well and providing opportunities for new projects. Without this funding, many of our projects would either not materialize or they would take many more years to come to fruition.

Through significant consultation with residents and partner stakeholders, the One Mile Lake Park Master Plan was completed. We need only look to the improvements already in place to see the Excellence in Service Staff has delivered through connecting with our community.

This year brought many opportunities but was not without its challenges. From the toughest times come the best opportunity to show Good Governance and Social Responsibility. When we discovered the unexpected results of our water tests in March 2016, staff and Council made resolving the issue our sole priority. As we worked with experts in the field to deliver a solution, we focused on transparency, communication and supporting our residents.

This beautiful Valley we call home is also filled with natural hazards. In 2016, Staff endured yet another high-water event that left some residents and businesses in need of sand bags and assistance to protect their homes. In addition, the Village worked with our regional partners to lobby the Provincial Government to provide funding to conduct an assessment of Mt. Currie, which has seen a significant amount of movement of material over the Summer and Fall months of 2016. The results of the assessment should be known in the near future and we will continue to work with our partners to communicate and determine next steps.

Recognition of staff achievements is all the more poignant with the knowledge that in 2016 the Village underwent significant staff turnover. We operated on less than full complement for the entire year, committed to meeting the day-to-day operational demands despite these shortages. I am truly honoured to work with the men and women of our organization, all of whom time and time again exceed expectation and never hesitate to jump to the task when needed.

I invite everyone to review this Annual Report, which highlights what we have accomplished and what we are excited to focus on as we move forward.

## 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

### 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.



# STRATEGIC PRIORITIES CHART

## CORPORATE PRIORITIES (Council/CAO)

### NOW

1. **FRIENDSHIP TRAIL BRIDGE: Application**
2. **COMMUNITY FOREST: Feasibility**
3. **BOUNDARY EXTENSION: Analysis**
4. **PVUS: Joint Governance Review**
5. **SHELF READY PROJECT: Selection**

### TIMELINE

February  
June  
March  
June  
June

### NEXT

- CAPITAL STRATEGY
- RECREATION SERVICE DELIVERY
- ECONOMIC DEVELOPMENT STRATEGY
- SEWER FEES
- FIRE SERVICES AGREEMENT
- ONE MILE LAKE PLAN
- FIRST NATION SHARED SERVICES

### ADVOCACY / PARTNERSHIPS

- ***Gas Tax Grant***
- ***Friendship Trail Bridge Grant***
- ***PVUS Joint Governance Review***

## OPERATIONAL STRATEGIES (CAO/Staff)

### CHIEF ADMINISTRATIVE OFFICER

1. **FRIENDSHIP TRAIL: Application - Feb.**
  2. **PVUS: Joint Governance Review - June**
  3. **BOUNDARY EXTENSION: Analysis - Mar.**
- **SHELF READY PROJECT: Selection**
  - FIRE SERVICES AGREEMENT

### FIRE

1. Fire Truck Specifications - April
  2. Fire Hall Design - June
  3. FUSS Report: Review Priorities - Mar.
- Training Ground Upgrades
  -

### CORPORATE & LEGISLATIVE SERVICES

1. **COMMUNITY FOREST: Feasibility - June**
  2. Council Procedure Bylaw - April
  3. Employee Manual - Sept.
- ECONOMIC DEVELOPMENT STRATEGY
  - Chamber Welcome Sign

### OPERATIONS

1. Reservoir - June
  2. Water Looping - Sept.
  3. I&I and Outflow inspections - May
- ONE MILE LAKE: Projects & Plan
  - Eagle Drive Remediation

### FINANCE / ADMINISTRATION

1. CAPITAL STRATEGY: Priorities - Oct.
  2. SEWER FEE: Analysis - Nov.
  3. Admin fee Bylaw Review - Sept.
- Expense Policy Review
  -

### DEVELOPMENT

1. Barn Program - April
  2. Agricultural Parks Plan - Sept.
  3. Development Procedure Bylaw - June
- Zoning Bylaw
  - OCP Review

**CODES:** **BOLD CAPITALS** = NOW Priorities; **CAPITALS** = NEXT Priorities; *Italics* = Advocacy;  
Regular Title Case = Operational Strategies



### Plans, Bylaw Updates & Policy Reviews

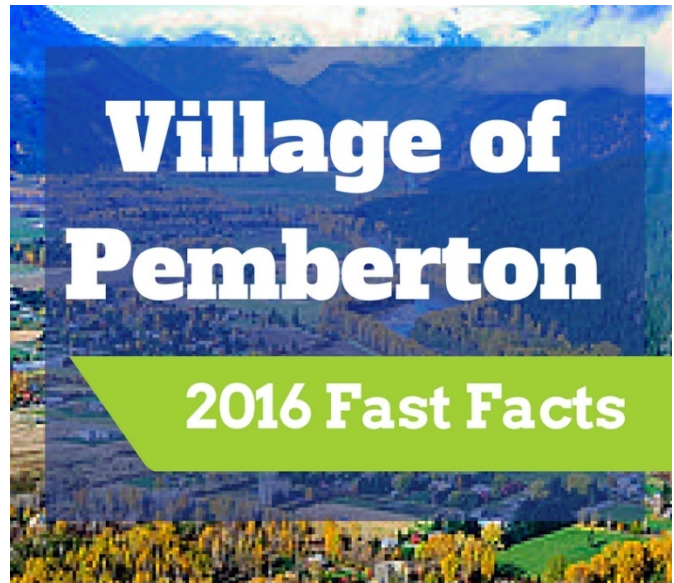
In 2016, the Village adopted or approved the following bylaws and policies:

- Parks & Open Spaces Bylaw
- Communications Strategic Plan
- Fire Department Establishment Bylaw
- Fraud Prevention Policy
- Driver Standards Policy

In 2017, the Village plans to continue with bylaw and policy review which includes consideration of the following:

- Customer Service Policy
- Administrative Fees and Services Bylaw
- Street Naming and Numbering Bylaw
- Sign Bylaw Review
- Special Events Bylaw Update
- Subdivision and Development Control Bylaw
- Subdivision Servicing Bylaw
- Zoning Bylaw Review & Consolidation
- Bylaw Enforcement Policy
- Employment Policies
- Finance Policies
- Agriculture Enhancement Advisory Commission Bylaw
- Filming Bylaw
- Filming Permit Policy
- Airport Establishment Bylaw
- Emergency Management Plan Update
- Crisis Communications Plan

**2017 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.**



 An icon of a two-story green building with a white door and four windows, set against a blue background.
 

The Village issued 49 Building Permits

 An icon of a black and white dog sitting, set against a green background.
 

The Village issued 194 Dog Licences in 2016

 An icon of a purple ribbon with small colorful squares, set against a green background.
 

The Village issued 33 Park Use Permits and 4 Special Event Permits

 An icon of two overlapping red hearts with white outlines, set against a dark blue background.
 

The Village contributed over \$39,580 to local community groups

## Office of the Chief Administrative Officer Report

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
- Oversee management of the Pemberton Regional Airport (the CAO is appointed as Airport Manager)

### Airport

In 2016, the Village continued with improvements at Roszypalek Park which included removal and trimming of trees. As well, as a result of generous donations through fundraising by the Roszypalek Family, a memorial plaque and park benches were installed in honour of Rudy Roszypalek who passed away in 2013.

The Village has identified an area along the East Taxiway for lease lots to provide opportunity for the development of small private hangars or potentially a larger commercial operation. In 2016, the Village fielded a number of



expressions of interest with regard to private hangar development. As a result, 2017 will see the conclusion of negotiations for lease agreements with two private parties and discussions will take place with Pemberton Search and Rescue (PSAR) to solidify the tenancy of the PSAR Base at the Airport. It is anticipated that the hangars will be constructed in 2017. The Village will continue to work with interested parties to see this area develop.

In 2016, the Village applied for and was successful in receiving funding through the BC Air Access Program to undertake crack sealing repairs and line painting on the main runway. Although the crack sealing repairs were completed in 2016 due to weather challenges, the line painting was delayed until spring 2017. In 2017, the Village will again apply for funding through this same program to facilitate the crack sealing repairs and line painting of the main apron area located in front of Blackcomb Helicopters Hangar and Terminal Building. This grant application will also include the development of an emergency access road to connect the East Taxiway to Airport Road. If successful, this work will be undertaken over the summer and fall of 2017.



### Community Forest

In 2015, the Village issued a Request for Proposals for a Community Forest Feasibility Study. The completed study was presented to Council in March, 2016. The Study concluded that a Community Forest was viable and recommended consideration of partnership opportunities. In early, 2017, the Village entered into partnership agreement discussions with Lil’wat Nation with an aim to complete negotiations and undertake the preparation of an application for a Community Forest to the Province. It is anticipated that the Community Forest Application will be submitted to the Ministry of Forest, Lands and Natural Resource Operations for consideration in early 2018.

### Pemberton Music Festival

In 2016, the Village hosted the third Pemberton Music Festival following which the three-year Temporary Use Permit expired. The Festival producers were required to submit an application for a renewal which was received and will be



considered in early 2017. NOTE: Unfortunately, due to unforeseen circumstances, the 2017 Pemberton Music Festival was cancelled.

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. In 2015, a total of twenty-one community groups and organizations made application to the fund and approximately \$100,000 in funding was granted. In 2016, fifteen community groups were awarded funding through this program. As well, the Committee established that 40% of all funds received shall be set aside for agricultural enhancement priorities. Those funds will be distributed through a new Pemberton Music Festival – Agricultural Enhancement Fund Program which will be established in 2017. NOTE: Due to the cancellation of the 2017 Pemberton Music Festival funds will no longer be collected through this program. As a result, this program is no longer available; however, the remaining funds will be distributed through the new Program as noted above.

### 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.

Work on this initiative was set aside in 2016 due to other competing priorities, however, discussions related to boundary expansion will be reinigorated in 2017 which will include:

- A review of the previous boundary expansion options as listed below:
  - 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.
- Discussions with other local jurisdictions and the Ministry of Community, Sport and Cultural Development

If it is determined to proceed with boundary expansion, a referendum on the question will be held in 2018 as part of the general municipal elections to be held in October.

### **Building Relationships with Lil'wat Nation**

In 2015, the Village prioritized establishing stronger ties with Lil'wat Nation by expanding our knowledge of the traditions and culture of our important neighbours. To accomplish this, Council and Staff attended several workshops on reconciliation which included presentations at Council and Committee of the Whole meetings.

Funded by the Federation of Canadian Municipalities, the Village and Lil'wat Nation participated in the Community Infrastructure Partnership Program, which assists Municipalities and First Nations to establish framework for service agreements. This work resulted in the drafting of the Industrial Park Water Service Renewal Agreement between the Village and Lil'wat Nation and discussions will be taking place in 2017 for a Fire Service Agreement that will support the Mount Currie Fire Department.

In 2017, the Village will continue to build on its understanding through participation in Building Bridges workshops and bringing forward an acknowledgment statement which will be spoken at the beginning of each meeting. In 2018, work will continue on partnership development as opportunities that are mutually beneficial to our communities arise including Community Forest as noted above.





## Corporate & Legislative Services Report

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 2016, in the interest of raising revenue for reserves, the Village owned lot, located at 7462 Prospect Street, was listed for sale and was sold in June. As well, discussions took place with the Stockcar Club with respect to the sub-licence agreement on the Pemberton Speedway. It is anticipated that discussions will continue in 2017 with an aim to develop an updated agreement that will include the crown land located between the Motorcross track and the Speedway.

### 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 2016:

- Pemberton & District Chamber of Commerce
- Stewardship Pemberton Society
- Pemberton Farmers Market
- Tourism Pemberton
- Spirit of BC/Winterfest Committee
- Pemberton Arts & Culture Council

As well, funding through this program was provided to Mountain Bike Tourism Association (MBTA), who in partnership with the Canadian Sport Tourism Alliance (CSTA), to update the 2006 Mountain Biking Economic Impact Study to include Pemberton.

The Community Enhancement Fund is the Village's second granting source that 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 2016, the following organizations received support through this fund:

- Bright New Day Reconciliation Conference
- Canadian Red Cross – Fort McMurray Aid
- Friends of the Library
- Growing Great Children
- Lion's Club – Show and Shine
- Red Devils Alumni Association
- Pemberton Valley Seniors – Men's Shed
- Sea to Sky Community Services – Christmas Hamper Program
- Signal Hill Elementary School – Parent Advisory Council – Stream of Dreams Mural Project

**For a listing of all grant recipients and the amount of funds committed please see page 25.**

As well, each year funding for the Village of Pemberton Bursary that is presented to a Pemberton Secondary School Grade 12 graduate is allocated from the Community Enhancement Fund.





## Finance & Administrative Services Report

Finance and Administrative Services maintains responsibility for the statutory financial administration duties of the Village of Pemberton under the *Community Charter* and *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 all Village departments, and purchasing for central supplies/office equipment.

The department consists of the Manager of Finance & Administrative Services, Senior Accounting Assistant, Accounts Payable Clerk, Accounts Receivable Clerk, Administrative Assistant and contract IT services.

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, which includes 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, Investments, Borrowing, Municipal Finance Authority accounts, Taxes, Utilities and Special Services.

New for 2017, the Tax Notice and Utility billing will be combined and serve as one invoice with one remittance date. This will allow for reduced administration costs and better efficiencies. Taxes and Utilities will be due on the official Tax due date each year.



## **Operations & Development Services Report**

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 Division of the 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**

In 2016, the Village Public Works replaced a failing and leaking water main on Cedar Drive, which will greatly improve water conservation, in turn reducing the overall cost to operate the water distribution infrastructure. The Village will continue to work on the safe delivery of potable water to Village residents and continue to replace failing infrastructure. As such in 2015, the Village commissioned a Water Treatment Assessment. The Assessment report resulted in several recommendations, including the establishment of a Soda Ash conditioning system to address the low pH levels in the water, which will reduce the corrosiveness of the water on certain plumbing fixtures, and 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.

### **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 Phase II of the Village's underground servicing for areas outside of the downtown core to determine age and condition of water and sewer infrastructure which will take place over 2017-2018.

In late 2016, rock fall mitigation works was completed on Eagle Drive. The road was closed to public access in late in 2014 due to a number of unstable rock slopes. A Request for Proposals was developed and issued. The project was awarded and work commenced to complete the required slope mesh, rock fencing and scaling. Concrete barriers were installed along the end of the road in two areas of concern to reduce the risk to the public. The road was reopened to the public in the fall of 2016.

In 2016, the Village applied to the BC Air Access Program, and was awarded funding for improvements to Airport safety through maintenance by completing asphalt repairs, crack sealing and line painting. All of the works for this project were completed in 2016, with the exception of the line painting that will take place in 2017.



Through recommendations of the One Mile Master Plan, the upper vehicle parking lot at the lake was doubled in size to accommodate the increase used of this popular area for residents and visitors alike. Other parking improvements were undertaken in the downtown as surface improvements were completed in front of the Downtown Community Barn. This improvement assists with drainage in this area, pedestrian safety and offers improved parking for this busy area.

### **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 (pedestrian, cycling and equestrian) 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. Although it was anticipated that a decision as to the preferred location would be made in 2016, however, due to unavoidable delays, the decision was deferred to 2017. It is anticipated that work will commence on the bridge in the summer of 2017 pending funding and approvals are in place.

### **Development Services**

Reporting to the Manager of Operations & Development Services the Development Services Division of the Department consists of the Village Planner, two contract Building Inspectors 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

The Village Planning Division concluded work on the following Plans which were presented to Council for adoption in 2016:

- Agricultural Park Master Plan (adopted July 2016)
- One Mile Lake Master Plan (adopted December 2016)

The Planning Division was also involved in work being undertaken on the following projects which are still ongoing:

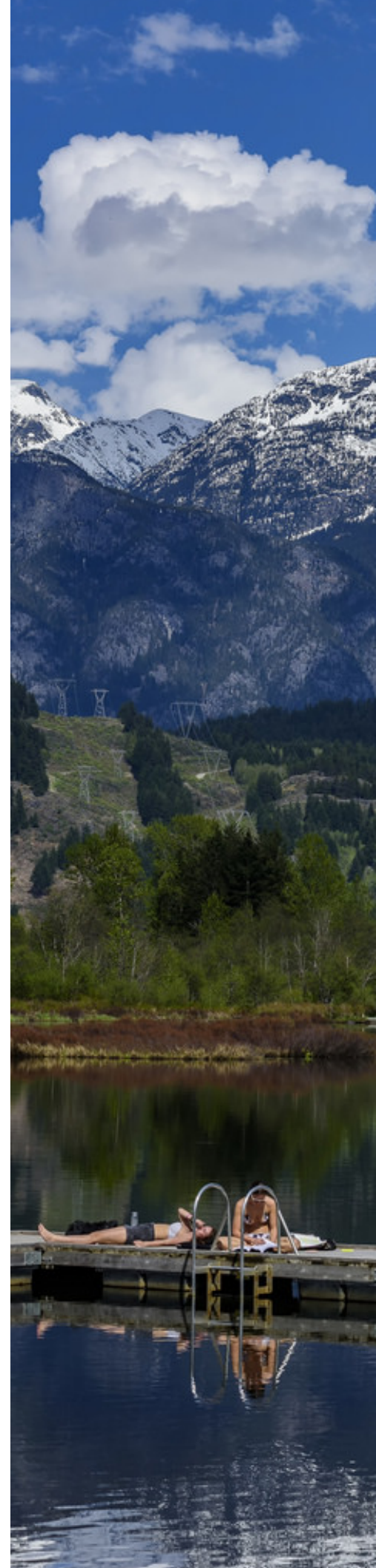
- Community Wildfire Protection Plan (consultation & review)
- SLRD Regional Growth Strategy (ongoing)
- BC Transit Sea to Sky Transit Improvements (ongoing)
- Zoning/Sign Bylaw Review (ongoing)

In 2016, the Village established the Zoning and Sign Bylaw Review as a priority. A Request for Proposal (RFP) was developed and issued in the fall with the contract being awarded late December. The Review period will commence in 2017 and will include public consultation in the spring. The aim is to bring forward new bylaws in the fall of 2017 for consideration by Council.

Two important long-range planning policies that concluded in 2016 included the One Mile Lake Park Master Plan and the Community Agricultural Parks Master Plan. Further consultation on both plans and public open houses were held in the spring of 2016, and finalized version of the Community Agricultural Master Plan was presented to Council in July 2016, while a finalized version of the One Mile Lake Park Master Plan was adopted by Council in December 2016. It is anticipated that the implementation of both plans will commence in 2017 and beyond.

## Strategy (SLRD Regional Growth 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 continued to 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. The review period will continue on in 2017.





## Water Conditioning Update

**Project Background:** To treat the low pH and alkalinity of the Village drinking water, the Village is installing a Soda Ash conditioning system. The implementation of the soda ash system is estimated to cost roughly \$560,000. This has been allocated from Water Reserves and Community Works Gas Tax Funds, a yearly grant delivered to all local governments in British Columbia to support local priorities. The installation of the system is not anticipated to result in an increase in Utility rates at this time.

The annual cost to operate the conditioning system is estimated at \$45,000 per year. This cost will be included in future water service budgets; in 2016 a prorated amount of \$25,000 has been allocated as approved in the 2016 - 2020 Five-Year Financial Plan.

**Current Status of May 31, 2017:** Public Works has begun the implementation of the water conditioning project. Now that the soda ash injection system has been activated, Public Works will begin to add increments of soda ash to the system and then test the water once it's had an opportunity to circulate through the system. Should the pH levels need to increase, the Public Works team will add more soda ash and continue to test until optimal pH levels have been achieved.

Once the ideal soda ash dosage has been achieved, the system will need to run for one to two weeks to circulate the soda ash (at the appropriate level) to realize the optimum results of achieving pH levels between 8.5-9.5.

Vancouver Coastal Health (VCH) recommends that everyone should flush their water, regardless if their water source is treated or not. While the Village's water will not be considered corrosive after treatment implementation, it's almost impossible to know what infrastructure each household has and what condition it is in. Houses with lead fittings, fixtures and/or pipes could still result in increased metals in tap water, even though the water has been treated. So, for optimal water quality out of the tap, VCH is recommending that everyone in their region flushes.

Flushing isn't just about controlling metals in drinking water, it's also good practice for getting fresh from your tap, rather than drinking stagnant water that has sat in household pipes for longer durations. To conserve water, you can use your 'first draw' water from the tap for watering houseplants or washing dishes.

## Pemberton Fire Rescue Report

Pemberton Fire Rescue has a dedicated crew of 26 members at the end of 2016 with a total combination of 140.2 years of Fire Service. These members put in a total of 1327.8 man hours responding to 267 incidents that occurred during 2016 for a 4% increase over 2015. The members of the department put in a combined total 11,734.5 man hours of training, and attending special events, and public education sessions.

In October 2016, the new triple combination pumper truck was delivered and put into service and replaced Engine 1 as the “front line” apparatus. The new equipment brings Pemberton Fire Rescue in compliance with recommendations issued by the Fire Underwriters Survey in 2008. The new truck allows for improved safety on emergency scenes, the transportation of a larger water supply and allows for up to six fire fighters to respond in one vehicle.

Pemberton Fire Rescue continued to provide a presence at the Pemberton Music Festival with the help of an additional fifty-five firefighters from various fire departments from Lillooet, the Lower Mainland and Vancouver Island who assisted with providing coverage both at the Festival grounds and at the Fire Hall in the Village.

In 2016, Pemberton Fire Rescue takes pride in providing public service assistance and actively participated in or supported the following public and community events: Winterfest, Diamond Rally Charity Event, Off Road Rebels 4x4 Rally, Canada Day, Ironman, Pemberton Music Festival, ShakeOut BC, Halloween and Remembrance Day. Pemberton Fire Rescue assisted with traffic control at the Canada Day Parade, Halloween and Remembrance Day as well as participating in both the Canada Day Parade, Remembrance Day Parade, and assisted with Fireworks Display on Halloween.

To review the 2016 Pemberton Fire Rescue Annual Report as presented visit [www.pemberton.ca](http://www.pemberton.ca).





## Emergency Management Report

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 works closely with neighbouring EPCs in the corridor (Whistler, Pemberton, Squamish Lillooet Regional District (SLRD), District of Squamish and Lil'wat Nation) and reviews and discusses various concerns facing all of our communities including: hazards, risks, vulnerabilities, training, resources, collaboration, coordination and communication, information and knowledge sharing.

In 2016, the Village of Pemberton continued working with the Canadian Red Cross Society for the provision of Emergency Social Services for minor disasters. Volunteer training and team building activities were run by the Canadian Red Cross Society in partnership with the Village of Pemberton. The Pemberton Emergency Social Services Team is made up of five volunteers and the team regularly trains and works with Canadian Red Cross Society Emergency Social Services teams in Whistler and Squamish.

In collaboration, the Village, SLRD and Lil'wat Nation lobbied Emergency Management BC (EMBC) was successful in receiving funding to conduct a Public Safety Risk Assessment regarding the potential rock fall hazard on Mount Currie. A selection and project team with representatives from the Village, SLRD, Lil'wat Nation, EMBC and the Ministry of Forest, Lands and Natural Resource Operations (MFLNRO) has been organized and are due to begin the assessment in 2017.

### 2016 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 2016, the Village Emergency Management program saw a response level comparable to previous years:

**August-September, 2016:** Mount Meager Volcano Activity – Assisted with communications with local community during minor volcanic activity seen on Mount Meager. Worked together with other local municipalities to request further information and monitoring which was provided by Natural Resources Canada (NRCAN).

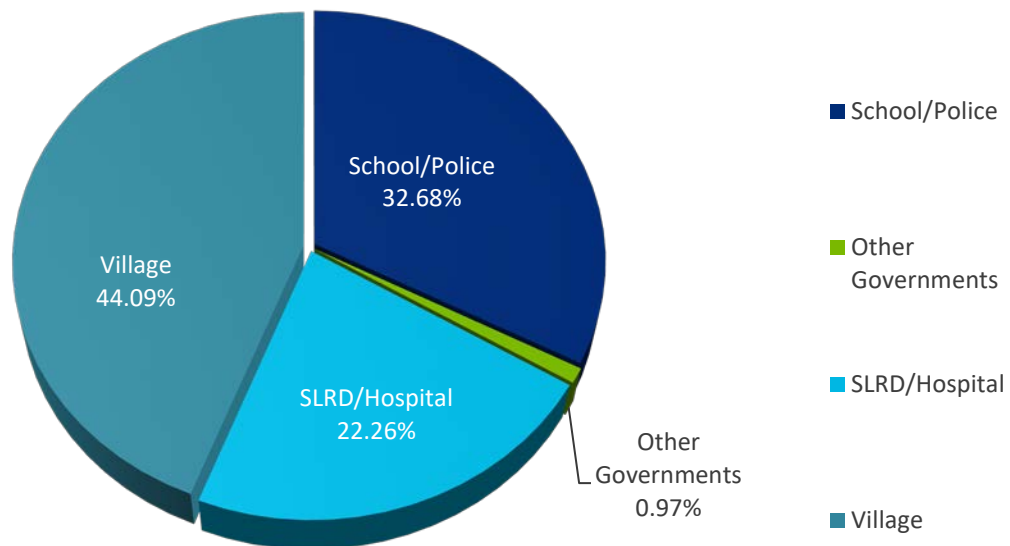
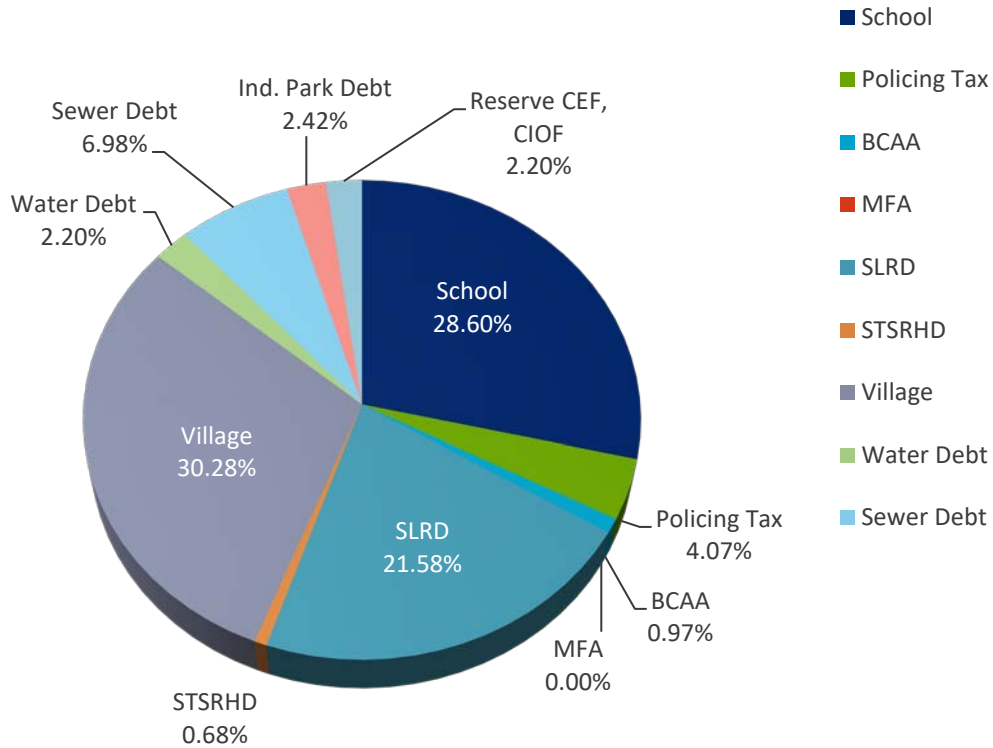
**July 14<sup>th</sup>-17<sup>th</sup>, 2016:** Pemberton Music Festival – Represented Village of Pemberton Emergency Program at Pemberton Music Festival and supported the on-site Emergency Operations Centre (EOC) to provide direction and support as required.

**November 8<sup>th</sup>-10<sup>th</sup>, 2016:** Flood Event – heavy rainfall event caused localized flooding, burdening of sewer and water infrastructure and minor road damage in several locations throughout the Village. EPC activated EOC Level 1 to support flood response efforts.

2017 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 continued collaboration with other emergency agencies and ongoing training.

## 2016 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:





## 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)



## 2016 Capital Projects, Funding & Tax Exemptions

### Capital Projects

CATEGORY	PROJECT	COST	STATUS
Building and Improvements	New Flooring, 7400 Prospect Street	\$11,031	Completed
	Roof Improvement, Train Station	\$10,400	Completed
Engineering Structures	Paved Parking at Barn	\$13,005	Completed
	Community Amenity Contribution Gravel at Rec Site	\$292,705	Completed
	Zone 4 Eagle Drive Rock Mitigation	\$213,291	Completed
	One Mile Lake Parking Lot Improvement	\$9,236	Completed
	Airport Runway Improvements (Cracksealing)	\$74,613	Completed
Machinery & Equipment	New website	\$15,540	Completed
	Bunker Gear for Fire Hall	\$8,646	Completed
	SCBA Packs for Fire Hall	\$10,000	Completed
	Fire Truck	\$569,310	Completed
	Flail Mower	\$93,210	Completed
	Dump Trailer	\$12,428	Completed
	LED Streetlamp Upgrade	\$4,098	Ongoing
	Misc and other Adjustments	\$4,864	Completed
Water	New Reservoir Mixers & SCADA upgrade	\$90,593	Completed
	PH Water System Phase 1	\$413,022	Completed
	Cedar Lane Water Line	\$39,024	Completed
Sewer	HMI Panelview - 10" & Yaskawa VFD - Motor Drive	\$9,984	Completed

### Grants Received

PROJECT	FUNDER	AMOUNT
Airport Runway Rehabilitation	BC Air Access Program	\$56,250
LED Streetlight Retrofit	BC Hydro	\$6,686

### Unsuccessful Applications

PROJECT	FUNDER	AMOUNT
Friendship Trail Bridge	BC Bike Program	\$430,190
One Mile Lake Park Seating	Pemberton Music Festival Community Fund	\$12,000



## Community Opportunity & Initiative Opportunity Fund (COIF)

Organization/Initiative	Amount
Pemberton Chamber of Commerce – Visitor Information Centre Operations	\$4,000
Stewardship Pemberton – Program Development	\$3,333
Tourism Pemberton – Marketing Coordinator	\$4,000
Pemberton Farmer’s Market Association	\$3,000
Spirit of BC/Winterfest Committee – Operations & Project Manager	\$4,500
Pemberton Arts & Culture Council – Marketing & Communications Coordinator	\$4,000
Mountain Bike BC – 2016 Economic Mountain Biking Study	\$3,500
Downtown Community Barn – transfer allocation	\$9,819
<b>Total:</b>	<b>\$26,333</b>

## Community Enhancement Fund (CEF)

Organization/Initiative	Amount
Village of Pemberton Bursary	\$2,000
Roundabout Sign Administration	\$3,000
Bright New Day Reconciliation - Conference	\$500
Canadian Red Cross – Fort McMurray Aid	\$500
Growing Great Children – Fundraiser Gift Basket	\$100
Red Devils Alumni Association	\$200
Pemberton Valley Seniors – Men’s Shed	\$2,755
Lion’s Club Show & Shine	\$1,500
Sea to Sky Community Services – Christmas Hamper Program	\$700
Friends of the Library Basket Donation	\$200
Signal Hill Elementary School – Parent Advisory Council	\$1,797
<b>Total:</b>	<b>\$13,252</b>

## 2016 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

\*Land only

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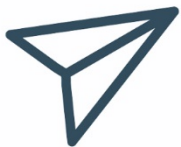
**Email us: [admin@pemberton.ca](mailto:admin@pemberton.ca)**



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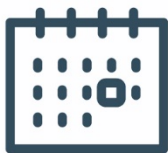
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**Village of Pemberton**  
**Financial Statements**  
*December 31, 2016*

# Village of Pemberton Contents

*For the year ended December 31, 2016*

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## Management's Responsibility

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To the Mayor and Council of the Village of Pemberton,

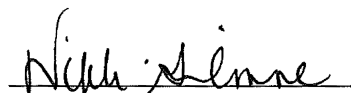
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is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

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

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Village. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial 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 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 2, 2017



Chief Administrative Officer

## Independent Auditors' Report

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To the Mayor and Council of the Village of Pemberton,

We have audited the accompanying financial statements of the Village of Pemberton, which comprise the statement of financial position as at December 31, 2016, and the 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 Financial Statements*

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

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements present fairly, in all material respects, the financial position of the Village of Pemberton as at December 31, 2016 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 2, 2017

*MNP* LLP

Chartered Professional Accountants

**Village of Pemberton**  
**Statement of Financial Position**  
*As at December 31, 2016*

	2016	2015
<b>Financial assets</b>		
Cash and cash equivalents (Note 2)	4,563,260	2,398,149
Accounts receivable (Note 3)	1,504,161	1,490,891
Municipal Finance Authority debt reserve	91,538	87,245
	6,158,959	3,976,285
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	504,289	748,891
Deferred revenue (Note 4)	1,511,364	1,312,128
Deposits and permits	2,385,739	448,037
Long-term debt (Note 5)	5,210,276	4,705,768
Obligations under capital leases (Note 6)	447,083	533,532
	10,058,751	7,748,356
<b>Net debt</b>	<b>(3,899,792)</b>	<b>(3,772,071)</b>
<b>Non-financial assets</b>		
Prepaid expenses	26,022	54,580
Tangible capital assets (Note 7)	20,661,199	19,496,313
	20,687,221	19,550,893
<b>Accumulated surplus (Note 8)</b>	<b>16,787,429</b>	<b>15,778,822</b>

Commitments and contingencies (Note 11)



\_\_\_\_\_  
 Mayor



**Village of Pemberton**  
**Statement of Operations and Accumulated Surplus**

*For the year ended December 31, 2016*

	Budget (Note 13)	2016	2015
<b>Revenue</b>			
Taxation (Note 9)	1,898,332	<b>1,705,046</b>	1,915,810
Water and sewer user rates	1,538,459	<b>1,672,958</b>	1,599,962
User charges	1,363,263	<b>398,756</b>	279,710
Penalties and interest income	19,000	<b>82,296</b>	110,558
Government transfers (Note 10)			
Provincial	1,705,980	<b>476,668</b>	645,620
Other local governments	265,624	<b>243,297</b>	294,721
Investment income	6,500	<b>21,289</b>	3,906
Contributions	-	<b>436,463</b>	44,238
Other	366,000	<b>309,618</b>	171,446
Gain on disposal of tangible capital assets	-	<b>150,200</b>	-
	<b>7,163,158</b>	<b>5,496,591</b>	5,065,971
<b>Expenses</b>			
General government	2,347,812	<b>1,316,714</b>	1,371,853
Fire protection services	502,926	<b>574,922</b>	502,343
Development and planning services	435,790	<b>272,902</b>	275,537
Public works and parks	912,561	<b>616,208</b>	554,620
Water utility	832,777	<b>793,810</b>	772,234
Sewer utility	941,985	<b>822,189</b>	886,848
Airport services	173,200	<b>91,239</b>	91,162
	<b>6,147,051</b>	<b>4,487,984</b>	4,454,597
Annual surplus	1,016,107	<b>1,008,607</b>	611,374
Accumulated surplus, beginning of year	15,778,822	<b>15,778,822</b>	15,167,448
<b>Accumulated surplus (Note 8)</b>	<b>16,794,929</b>	<b>16,787,429</b>	15,778,822

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

**Village of Pemberton**  
**Statement of Changes in Net Debt**  
*For the year ended December 31, 2016*

	Budget (Note 13)	2016	2015
Annual surplus	1,016,107	<b>1,008,607</b>	611,374
Acquisition of tangible capital assets	(2,369,485)	<b>(1,928,494)</b>	(1,254,901)
Amortization of tangible capital assets	899,220	<b>763,608</b>	742,765
	(1,470,265)	<b>(1,164,886)</b>	(512,136)
Change in prepaid expenses	-	<b>28,558</b>	(34,135)
Decrease (increase) in net debt	(454,158)	<b>(127,721)</b>	65,103
Net debt, beginning of year	(3,772,071)	<b>(3,772,071)</b>	(3,837,174)
<b>Net debt, end of year</b>	<b>(4,226,229)</b>	<b>(3,899,792)</b>	<b>(3,772,071)</b>

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

**Village of Pemberton**  
**Statement of Cash Flows**

*For the year ended December 31, 2016*

	<b>2016</b>	<b>2015</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating Activities</b>		
Annual surplus	1,008,607	611,374
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	763,608	742,765
Gain on disposal of tangible capital assets	(150,200)	-
Actuarial reduction of debt	(71,442)	(65,957)
Contribution from developers	(292,705)	-
Change in financial assets and liabilities:		
Accounts receivable	(13,270)	16,987
Municipal Finance Authority debt reserve	(4,293)	(14,109)
Accounts payable and accrued liabilities	(244,602)	9,800
Deferred revenues	199,236	4,641
Deposits	1,937,702	358,236
Change in non-financial assets:		
Prepays	28,558	(34,135)
	<b>3,161,199</b>	<b>1,629,602</b>
<b>Capital Activities</b>		
Acquisition of tangible capital assets	(1,635,789)	(1,254,901)
Proceeds on disposition of tangible capital assets	150,200	-
	<b>(1,485,589)</b>	<b>(1,254,901)</b>
<b>Financing Activities</b>		
Principal repayments of long-term debt	(228,844)	(168,180)
Advances of long-term debt	804,794	1,200,000
Repayment of obligations under capital lease	(86,449)	(98,759)
	<b>489,501</b>	<b>933,061</b>
Increase in cash and cash equivalents	2,165,111	1,307,762
Cash and cash equivalents, beginning of year	2,398,149	1,090,387
Cash and cash equivalents, end of year	<b>4,563,260</b>	<b>2,398,149</b>

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



# Village of Pemberton

## Notes to the Financial Statements

*For the year ended December 31, 2016*

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

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

### 1. Significant accounting policies

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

(a) 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.

(b) 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.

(c) 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.

(d) 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.

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2016*

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**1. Significant accounting policies (continued)**

(e) Reserves

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

(f) 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.

(g) Long-term debt

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

(h) 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, 2016.

(i) Non-financial assets

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

(i) Tangible capital assets

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

Asset	Useful life - years
Buildings and building improvements	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.

**1. Significant accounting policies (continued)**

(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.

(v) Interest capitalization

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

(vi) Leased tangible capital assets

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

(j) Use of estimates

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

Significant estimates include assumptions used in estimating provisions for accrued liabilities, 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.

(k) 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*.



**1. Significant accounting policies (*continued*)**

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 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 financial statements.

(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 financial statements.

**1. Significant accounting policies (*continued*)**

(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 financial statement date cannot create an existing condition or situation at the financial statement date.

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

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2016*

**2. Cash and cash equivalents**

	2016	2015
Restricted cash and cash equivalents		
Development cost charges	581,941	440,166
Other	25,000	25,000
	<b>606,940</b>	465,166
Unrestricted cash and cash equivalents	3,956,319	1,932,983
	<b>4,563,260</b>	2,398,149

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

**3. Accounts Receivable**

	2016	2015
Taxes receivable	505,684	549,200
Utilities receivable	294,634	308,718
Trade receivables	703,843	632,973
	<b>1,504,161</b>	1,490,891

**4. Deferred revenue**

	December 31, 2015	Collections	Transfers	December 31, 2016
Development cost charges				
General	234,772	58,970	-	293,742
Water utility	153,726	26,725	-	180,451
Sewer utility	51,668	56,080	-	107,748
	440,166	141,775	-	581,941
Deferred revenue				
Unspent gas tax funding	486,331	156,081	(105,593)	536,819
Deferred grants	60,035	26,000	(8,886)	77,149
Future local improvements	111,464	-	(10,466)	100,998
Prepaid utilities and taxes	23,264	23,589	(23,264)	23,589
Other	190,868	-	-	190,868
	871,962	205,670	(148,209)	929,423
	1,312,128	347,445	(148,209)	1,511,364

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 Financial Statements**  
*For the year ended December 31, 2016*

**5. Long-term debt**

	<b>2016</b>	2015
Outstanding debt, beginning of year	4,705,768	3,739,905
Issues of debt	804,794	1,200,000
Repayment of debt	(228,844)	(168,180)
Actuarial reduction of debt	(71,442)	(65,957)
	<b>5,210,276</b>	4,705,768

Bylaw	Year Maturing	% Rate	Cash Payments		Balance Outstanding	
			Interest	Principal	2016	2015
427	2022	3.05	15,600	19,658	<b>264,737</b>	301,804
515	2025	1.80	37,800	77,200	<b>1,146,475</b>	1,253,309
564	2016	4.43	10,411	19,573	-	27,859
580	2036	3.00	89,292	35,939	<b>1,584,132</b>	1,635,285
756	2024	3.00	8,100	22,489	<b>224,123</b>	247,511
776	2040	2.75	33,000	30,809	<b>1,169,191</b>	1,200,000
795	2036	2.10	-	-	<b>533,535</b>	-
747	2019	variable	1,146	20,000	<b>80,000</b>	40,000
N/A	2020	variable	369	-	<b>118,433</b>	-
N/A	2021	variable	421	3,176	<b>89,650</b>	-
			194,203	228,844	<b>5,210,276</b>	4,705,768

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

2017	205,949
2018	205,949
2019	205,949
2020	205,949
2021	205,949

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2016*

**6. Obligations under capital leases**

	<b>2016</b>	2015
Obligation under capital lease, prime minus 1%, blended monthly payments of \$2,116, due October 2019.	<b>361,165</b>	380,219
Obligation under capital lease, prime minus 1%, blended monthly payments of \$4,568, due March 2018.	<b>67,163</b>	120,337
Obligation under capital lease, prime minus 1%, blended monthly payments of \$819, due July 2018.	<b>15,183</b>	24,666
Obligation under capital lease, prime minus 1%, blended monthly payments of \$404, due September 2017.	<b>3,572</b>	8,310
	<b>447,083</b>	533,532

At December 31, 2016, the prime rate was 2.70% (2015 – 2.70%).

The Village leases buildings and equipment under capital leases that expire between its 2017 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:

2017	86,708
2018	38,340
2019	16,703

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2016*

**7. Tangible capital assets**

<b>2016</b>	<b>Land</b>	<b>Buildings</b>	<b>Engineering Structures</b>	<b>Machinery, Equipment and Vehicles</b>	<b>Water Systems</b>	<b>Sewer Systems</b>	<b>Assets Under Construction</b>	<b>Total</b>
<b>Cost</b>								
Balance, beginning of year	830,087	2,045,487	4,904,741	3,211,606	5,813,658	13,391,040	63,041	<b>30,259,660</b>
Disposals	-	-	-	-	-	-	-	-
Additions	-	21,428	602,849	718,096	542,639	9,983	33,499	<b>1,928,494</b>
Balance, end of year	830,087	2,066,915	5,507,590	3,929,702	6,356,297	13,401,023	96,540	<b>32,188,154</b>
<b>Accumulated amortization</b>								
Balance, beginning of year	-	438,053	3,079,581	2,282,999	1,187,806	3,774,908	-	<b>10,763,347</b>
Amortization reversal on disposal	-	-	-	-	-	-	-	-
Amortization expense	-	46,999	109,880	213,637	126,265	266,827	-	<b>763,608</b>
Balance, end of year	-	485,052	3,189,461	2,496,636	1,314,071	4,041,735	-	<b>11,526,955</b>
<b>Net book value, end of year</b>	<b>830,087</b>	<b>1,581,863</b>	<b>2,318,129</b>	<b>1,433,066</b>	<b>5,042,226</b>	<b>9,359,288</b>	<b>96,540</b>	<b>20,661,199</b>

The total cost of tangible capital assets under capital lease obligations during the year was \$911,383 and total accumulated amortization was \$361,316 for a net book value of \$550,067.

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$922,270.



**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2016*

**7. Tangible capital assets (continued)**

<b>2015</b>	<b>Land</b>	<b>Buildings</b>	<b>Engineering Structures</b>	<b>Machinery, Equipment and Vehicles</b>	<b>Water Systems</b>	<b>Sewer Systems</b>	<b>Assets Under Construction</b>	<b>Total</b>
<b>Cost</b>								
Balance, beginning of year	830,087	2,034,303	4,904,741	3,156,535	4,485,045	13,391,040	203,008	<b>29,004,759</b>
Disposals	-	-	-	-	-	-	(146,499)	<b>(146,499)</b>
Additions	-	11,184	-	55,071	1,328,613	-	6,532	<b>1,401,400</b>
Balance, end of year	830,087	2,045,487	4,904,741	3,211,606	5,813,658	13,391,040	63,041	<b>30,259,660</b>
<b>Accumulated amortization</b>								
Balance, beginning of year	-	382,552	2,987,062	2,070,294	1,072,393	3,508,281	-	<b>10,020,582</b>
Amortization reversal on disposal	-	-	-	-	-	-	-	-
Amortization expense	-	55,501	92,519	212,705	115,413	266,627	-	<b>742,765</b>
Balance, end of year	-	438,053	3,079,581	2,282,999	1,187,806	3,774,908	-	<b>10,763,347</b>
<b>Net book value, end of year</b>	<b>830,087</b>	<b>1,607,434</b>	<b>1,825,161</b>	<b>928,606</b>	<b>4,625,852</b>	<b>9,616,132</b>	<b>63,041</b>	<b>19,496,313</b>

The total cost of tangible capital assets under capital lease obligations during the 2015 year was \$911,383 and total accumulated amortization was \$310,479 for a net book value of \$600,904.

Included in tangible capital assets as at December 31, 2015 are fully depreciated assets with cost and accumulated amortization of \$845,265.

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2016*

**8. Accumulated surplus**

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

	2016	2015
Surplus		
Invested in tangible capital assets	15,003,840	14,257,013
Unrestricted	1,233,896	900,784
	<b>16,237,736</b>	<b>15,157,797</b>
Non-statutory reserves		
General reserve	346,561	130,748
Sewer – frontage	-	97,811
Water – frontage	-	25,469
	<b>346,561</b>	<b>254,028</b>
Reserves set aside by Council		
Equipment replacement	22,969	22,969
Centennial building	7,161	7,161
Capital	117,749	142,458
Water – general	55,253	194,409
	<b>203,132</b>	<b>366,997</b>
	<b>16,787,429</b>	<b>15,778,822</b>

**9. Taxation**

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

	2016	2015
Municipal and school property taxes levied	3,852,487	4,143,306
Payments in-lieu of taxes	102,695	99,621
	<b>3,955,182</b>	<b>4,242,927</b>
Less transfers to other governments		
Squamish-Lillooet Regional District	861,005	912,682
Province of B.C. - School taxes	1,153,199	1,178,327
Squamish-Lillooet Regional Hospital District	-	13
Policing costs	170,053	167,824
B.C. Assessment Authority	39,192	39,944
Sea to Sky Regional Hospital District	26,566	28,212
Municipal Finance Authority	121	115
	<b>2,250,136</b>	<b>2,327,117</b>
Net taxation revenue available for municipal purposes	<b>1,705,046</b>	<b>1,915,810</b>

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2016*

**10. Government transfers**

The government transfers reported on the statement of operations are:

	2016	2015
Federal and Provincial grants		
Social assistance and community development	387,146	406,657
Capital improvements	75,057	219,701
Miscellaneous	14,465	19,262
	<b>476,668</b>	645,620
Other municipalities and regional districts		
Fire protection	154,122	146,690
Rescue services	63,076	61,240
Other	26,099	86,791
	<b>243,297</b>	294,721
<b>Total government transfer revenues</b>	<b>719,965</b>	940,341

**11. 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, 2016 the Squamish-Lillooet Regional District had net debt owing of \$54,813,166, \$58,095,819 less \$3,282,653 sinking funds (2015 - \$50,824,558, \$58,147,420 net of \$7,322,862 sinking funds).
- (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 189,000 active members and approximately 85,000 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, 2015 indicated a funding surplus of \$2.224 billion for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018, with results available in 2019. 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 \$127,914 (2015 - \$113,616) for employer contributions to the plan in fiscal 2016.

**11. 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 financial statements of the Village. Management has determined that potential liabilities, if any, arising from these claims will not be significant to the financial statements.
  
- (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.

**12. Segmented information**

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

(i) General government

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

(ii) Fire protection services

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

(iii) Development 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.



**12. 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.

**Village of Pemberton**  
**Notes to the Financial Statements**  
For the year ended December 31, 2016

**12. Segmented information (continued)**

2016	General Government	Fire Protection Services	Development & Planning Service	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
<b>Revenues</b>								
Taxation	582,023	307,801	119,679	270,233	129,590	244,520	51,200	<b>1,705,046</b>
Water and sewer user rates	-	-	-	-	927,339	745,619	-	<b>1,672,958</b>
User fees	224,355	-	149,314	-	-	-	25,088	<b>398,757</b>
Penalties and interest income	66,131	-	-	-	8,969	7,195	-	<b>82,295</b>
Government transfers	419,709	217,199	-	27,098	-	-	55,959	<b>719,965</b>
Investment income	19,102	-	-	-	811	1,376	-	<b>21,289</b>
Other	118,962	102,668	103,346	306,561	91,850	13,515	9,179	<b>746,081</b>
Gain on disposal	150,200	-	-	-	-	-	-	<b>150,200</b>
	<b>1,580,482</b>	<b>627,668</b>	<b>372,339</b>	<b>603,892</b>	<b>1,158,559</b>	<b>1,012,225</b>	<b>141,426</b>	<b>5,496,591</b>
<b>Expenses</b>								
Wages, salaries and benefits	529,926	324,139	134,494	370,132	452,121	262,394	28,535	<b>2,101,741</b>
Materials, supplies and contracted services	457,581	249,397	138,408	243,652	169,194	218,563	13,758	<b>1,490,553</b>
Debt servicing	7,637	1,386	-	2,424	46,230	74,405	-	<b>132,082</b>
Amortization	321,570	-	-	-	126,265	266,827	48,946	<b>763,608</b>
	<b>1,316,714</b>	<b>574,922</b>	<b>272,902</b>	<b>616,208</b>	<b>793,810</b>	<b>822,189</b>	<b>91,239</b>	<b>4,487,984</b>
<b>Annual surplus (deficit)</b>	<b>263,768</b>	<b>52,746</b>	<b>99,437</b>	<b>(12,316)</b>	<b>364,749</b>	<b>190,036</b>	<b>50,187</b>	<b>1,008,607</b>

**Village of Pemberton**  
**Notes to the Financial Statements**  
For the year ended December 31, 2016

**12. Segmented information (continued)**

2015	General Government	Fire Protection Services	Development & Planning Service	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
<b>Revenues</b>								
Taxation	786,990	282,373	152,331	306,623	91,381	269,912	26,200	1,915,810
Water and sewer user rates	-	-	-	-	864,395	735,567	-	1,599,962
User fees	217,904	-	42,021	-	-	-	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
	<b>1,782,364</b>	<b>595,900</b>	<b>220,019</b>	<b>334,612</b>	<b>1,051,865</b>	<b>1,020,719</b>	<b>60,492</b>	<b>5,065,971</b>
<b>Expenses</b>								
Wages, salaries and benefits	549,347	280,148	149,991	288,639	473,227	239,023	21,378	2,001,753
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	126,424	-	159,796
Amortization	314,267	-	-	-	115,412	266,628	46,458	742,765
	<b>1,371,853</b>	<b>502,343</b>	<b>275,537</b>	<b>554,620</b>	<b>772,234</b>	<b>886,848</b>	<b>91,162</b>	<b>4,454,597</b>
<b>Annual surplus (deficit)</b>	<b>410,511</b>	<b>93,557</b>	<b>(55,517)</b>	<b>(220,008)</b>	<b>279,631</b>	<b>133,871</b>	<b>(30,670)</b>	<b>611,374</b>

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2016*

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**13. Budget data**

The budget data presented in these financial statements is based upon the 2016 operating and capital budgets adopted by Council on May 3, 2016. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	<b>Budget amount</b>
Surplus – Statement of Operations	1,016,107
Adjust for budgeted cash items not included in statement of operations	
Capital expenditures	(2,369,485)
Loan proceeds	533,536
Amortization	899,220
Reduction in long-term debt	(205,667)
Repayment of obligations under capital lease	(138,000)
Transfers from Statutory Reserves	-
Transfers from Non-Statutory Reserves	(97,790)
Transfers from Unappropriated Surplus	362,079
<b>Total adjustments</b>	<b>(1,016,107)</b>
<b>Financial plan balance</b>	<b>-</b>