



2017
Annual Report

'Committed to Community'





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

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

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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.

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 (2016), activities and initiatives planned for the current year (2017) and actions expected for the following year (2018) 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 2017.

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 share our progress and successes over the last 12 months. Looking back on year three of our Council's term, I see a year of building: building towards the completion of our Strategic Priorities, building relationships, and building in its most literal sense, as our doors were opened to the construction of new developments and amenities.

We have made significant progress on our Strategic Priorities identified at the beginning of the term, starting with the very first priority, the construction of the Friendship Trail Bridge. Council was thrilled at the Province's announcement that they would contribute \$500,000 from BikeBC towards the Bridge, and as I write this message, I am happy to report that work has already begun on this important project.

One of the Strategic Priorities completed in 2017 was the completion of the Fire Service Agreement between the Village and Lil'wat Nation. Our two communities continue to work together on another Strategic Priority, the Community Forest Partnership Agreement. In 2017 the Village completed negotiations with Lil'wat Nation on the Limited Partnership Agreement and Shareholder Agreement; with these agreements in place, application can now be submitted to the Ministry of Forest, Lands and Natural Resource Operations for consideration to move forward on the project.

I believe these successes can be attributed in part to the efforts we make towards relationship-building with our First Nations neighbours.

In the spring of 2017 the first Nu'kw7ántwaí Regional Gathering took place; the Gathering included participants from Lil'wat Nation, Lower St'atl'imx Tribal Council, N'Quatqua, Samahquam, Squamish-Lillooet Regional District (SLRD), and the Village of Pemberton, who make up the Nu'kw7ántwaí Intergovernmental Relations Committee.

Nu'kw7ántwaí means "To help each other." This initiative is part of on-going effort to strengthen relationships between neighboring communities, as we recognize that the future is stronger and brighter when we work together. We also recognize that we cannot move toward the future without understanding the past. In the spring and fall of 2017, Council and Staff participated in a "Building Bridges Through Understanding the Village", an experiential learning course which allowed us to further acknowledge our difficult shared history and how we can move forward.

A little further down the page but no less important is the Strategic Priority of Recreation Service delivery. A major building block fell into place in 2017, as we began the process for the development of a soccer field on land located on Pemberton Farm Road East, which was gifted to the Village by the Den Duyf family. This is another project which, as I write this message, continues to progress successfully.

Recreation in many forms is popular in our Valley. A major impact to our community in 2017 was the cancellation of Pemberton Festival. The festival provided great exposure for Pemberton and significantly contributed to our local economy. The cancellation of the Festival was a surprising and disappointing loss to many residents and local businesses.

Though there was no longer a festival, our community was home to many other special events in 2017. I would like to express my gratitude to all our community groups, whose volunteers make tireless efforts to enhance Pemberton's culture and offer opportunities for the community to get together and celebrate.

Reflecting on special events, I am reminded of what I see as an integral role of Council, to listen to the direction of the public. In 2017 Council withdrew support for the renewal of IRONMAN Canada's route through Pemberton, in response to overwhelming concern from our community for public safety. Our community is the driver of all that we do as Council, and I would like to take this opportunity thank you for the trust you've put in me as Mayor, in our Council and our Staff.

There is no question that opening our doors will mean change in our population, in tourism and in our very landscape. Council recognizes the economic prosperity that comes with growth and the opportunity to make what I truly believe to be the best place on earth, even better. But as we build towards the future, we are keenly aware of the need to be true to our roots and character. We do not take our roles decision-makers lightly, knowing that it is our responsibility to make sure everyone is, and remains, Pembie-proud.

A handwritten signature in black ink, appearing to read 'M. Richman', with a stylized flourish at the end.

Mike Richman, Mayor



Message from the Chief Administrative Officer

Nikki Gilmore

On behalf of the Village Staff, I am pleased to present the Village of Pemberton's 2017 Annual Report. As Chief Administrative Officer, I am responsible for overseeing a team of professionals who manage the delivery of services to the public and the fulfilment of Council's Strategic Priorities. The Village has a dedicated team who take pride in their work, from the day-to-day operations to major projects; the Annual Report reflects our accomplishments.

In 2017, all Village Staff worked together to develop a Customer Service Policy. The content of the Policy reflects our promise of what our customers can expect from our service, which includes being treated with dignity, respect and courtesy in a way that demonstrates that we care about their concerns, suggestions and inquiries. Brainstorming as a team, we generated our customer service statement: "Committed to Community".

I would like to take this opportunity to highlight some of the areas that show such a commitment.

2017 saw the launch of the Village's new website, the end goal of a thorough process to enhance communication, increase transparency and provide our residents with improved ease of access to information. A new search function, Emergency Notification Banner Alert and a dedicated Projects page are just some of the features we are proud to offer through the new website.

Our community is known as a great place to play and as such our commitment also lives in the world of recreation. In 2017 we began the process for the development of a soccer field on land located on Pemberton Farm Road East about 3 km from Downtown, which was gifted to the Village by the Den Duyf family. We are grateful for the generous gift and excited to see this project come to fruition in the near future.

Commitment is not confined to new initiatives; indeed, it is truly shown when we see a major project through to its completion. A top priority in 2017 was the installation of our Water Conditioning system, which injects soda ash (Sodium Carbonate) into the Village's source water to increase pH and alkalinity levels. I am happy to report that the system has been fully operational since October 2017. Recent sampling indicates that the change in water chemistry has significantly reduced the corrosive nature of Pemberton's water which will mitigate impacts on household plumbing systems and ultimately improve water quality.

When you enter the Village of Pemberton, you are greeted by a sign which states "Adventure Begins Here". Combine the Village's commitment to community, with a community committed to adventure, and you have a place I am proud to call home, to welcome visitors, and to see the growth and prosperity that awaits us just around the corner. I invite everyone to review this Annual Report which shows what we have achieved 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 of 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.



2017 STRATEGIC PRIORITIES CHART

CORPORATE PRIORITIES (Council/CAO)

NOW

1. **FRIENDSHIP TRAIL BRIDGE: Construction**
2. **COMMUNITY FOREST: Partnership Agreement**
3. **BOUNDARY EXTENSION: Analysis**
4. **HOUSING STRATEGY: Review**
5. **FN SHARED SERVICES: Fire Agreement**

NEXT (in order of priority)

- ASSET MANAGEMENT
- CAPITAL STRATEGY
- RECREATION SERVICE DELIVERY
- FIRST NATION SHARED SERVICES – Water Agreement
- ECONOMIC DEVELOPMENT STRATEGY
- SEWER FEES

ADVOCACY / PARTNERSHIPS

- *Gas Tax Grant*
- *Friendship Trail Bridge Grant*

CHIEF ADMINISTRATIVE OFFICER

1. **BOUNDARY EXTENSION: Analysis**
2. **FN SHARED SERVICES: Fire Agreement**
3. **HOUSING STRATEGY: Review**

- Quarterly Update Project
- Grant Funding Applications

FIRE/EMERGENCY

1. SLRD Fire Services Agreement
2. New Compressor
3. Emergency Management Plan Update

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CORPORATE & LEGISLATIVE SERVICES

1. **COMMUNITY FOREST: Partner Agreement**
2. Airport Establishment Bylaw
3. Bylaw Enforcement Policy

- Film Permit Bylaw
- Street Naming Bylaw

OPERATIONS

1. **FRIENDSHIP TRAIL BRIDGE: Design**
2. Water pH System
3. Soccer Fields – Costing

- ONE MILE LAKE: Construction
- Underground Servicing RFP – Phase 2

FINANCE / ADMINISTRATION

1. Tax/Utility Notice Preparation
2. Expense Policy Review
3. IT: RFP

- Benefits: RFP
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DEVELOPMENT

1. Zoning and Sign Bylaw – Public Consultation
2. Community Amenity Contribution Policy
3. OCP Amendments

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

Office of the Chief Administrative Officer (CAO) 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/HR Coordinator and Sr. Communications & Grants 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
- Ensure effective financial and administrative systems are in place
- Oversee management of the Pemberton Regional Airport (the CAO is appointed as Airport Manager)



Office of the CAO Priorities

2017 Council Priorities

Friendship Trail Bridge
Boundary Expansion
First Nations Shared Services
Recreation Service Delivery
Economic Development Strategy

2017 Operational Priorities

Quarterly Update Project
Municipal Building Review
Grant Funding Applications
Gas Tax Grant for Downtown Enhancement
Bike BC Friendship Trail Grant Advocacy
Customer Service Policy
Special Events Bylaw Update
Personnel Policies
Crisis Communications Plan
Airport Development & Operations
Indigenous Relations

Friendship Trail Bridge

In 2017, the Village was awarded \$500,000 from Bike BC for the Friendship Trail Bridge project. In 2018, the Village plans to issue an RFP for the construction of the Bridge. It is anticipated that the Bridge will be completed in the Fall of 2018.

Boundary Extension

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 Land 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 extension will be reinvigorated in 2018, and will include:

- A review of the previous boundary extension 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
 - A smaller extension to include the Pemberton North Water Service Area, properties between Harrow Road and the Industrial Park and the Independent Power Projects closer to the Village
- Discussions with other local jurisdictions and the Ministry of Municipal Affairs and Housing and the Ministry of Transportation and Infrastructure

- 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.

First Nations Shared Services

The Village signed a Fire Protection Agreement with Lil'wat Nation in November 2017. The Agreement is intended to provide structural fire support services to all road accessible structures on Lil'wat Nation IRs 1,2,3,8,10 and 6. This Agreement also provides support to Lil'wat Nation in re-establishing their own Fire Department and Service. In 2018, it is anticipated that negotiations on the Water Service Agreement between the Village and Lil'wat Nation to provide water to the Industrial Park will conclude and an Agreement will be signed.

Recreation Service Delivery

In 2017, the Village began to explore options for the transfer of recreation services delivery and management to the Village, with the aim of bringing the information forward to the Pemberton Valley Services and Utilities Committee (PVUS) and Council for consideration. In 2018, negotiations will commence respecting the development of the service transfer and management, with the anticipation of the transfer taking place in early 2019.

Economic Development Strategy

In 2017, the Regional Economic Development Collaborative was formed, led by the Pemberton & District Chamber of Commerce. The Collaborative includes Elected Officials and Staff from the Village, SLRD, Lil'wat Nation, the Lil'wat Nation Business Corporation and representatives from the Chamber and Tourism Pemberton. The Village supported an application to the Rural Dividend Fund for the development of an Economic Development Data Portal. In October, the Collaborative was notified that the application to their Rural Dividend was successful, and Village Staff supported the project by sitting on a Steering Committee to help inform the scope of the project. The Village continued to sit on the Collaborative throughout 2017. For 2018, Village Staff will continue to support this Regional Collaborative through representation and support for funding applications. In 2019, Village Staff will explore funding opportunities for the development of an Economic Development Strategy.

Quarterly Update Project

In late 2016, Village Departments began providing Quarterly Department Reports to Council which included project status, number of permits issued, as well as other department initiatives. The updates continued in 2017 and have been incorporated into each Department's workplans. The Quarterly Reports are presented to Council and can be found in the Council agenda packages issued the month after the quarter ends.

Municipal Building Review

Staff continue to explore options and opportunities for a new Municipal Hall. This initiative is ongoing.

Grant Funding Applications

In 2017, the Village made the following applications:

Gas Tax Grant for Downtown Enhancement

In 2017, the Village made application to the Federal Gas Tax Fund in the amount of \$5.3 million dollars for the revitalization of Pemberton's downtown core. The Gas Tax Strategic Priorities Fund, which will be funding the

Downtown Enhancement project, supports infrastructure projects that align with the program objectives of productivity and economic growth, a clean environment and strong cities and communities. This particular intake was also focused on climate change resiliency. The concepts within the funding application were informed by the Downtown Enhancement Strategy (2009) and the Frontier Street Master Plan (2010). The scope of the proposed project includes:

- rehabilitating downtown roads and sidewalks using recycled asphalt from Frontier, Aster and Prospect Streets, where possible;
- reducing the impervious surfaces to allow for stormwater infiltration and reduced overall runoff;
- decommissioning the failing asbestos concrete (AC) watermain and replacing it with PVC piping;
- creating a downtown stormwater system focused on green infrastructure, such as infiltration swales and recycling of runoff for irrigation purposes; and
- improving pedestrian safety by installing LED street lighting.

Bike BC Friendship Trail Grant

The Village was awarded \$500,000 from the Province of BC's BikeBC Program for the construction of the Friendship Trail Bridge. This funding supports cycling infrastructure that is for the purposes of commuting.

BC Air Access Grant

The Village received funding in the amount of \$194,755 for the rehabilitation of the Airport apron, adjacent taxiway and the addition of an alternate emergency access road.

UBCM Community to Community Forum

In 2017, the Village applied for and was successful in obtaining \$5,000 to host the 2018 Nu'kw7ántwaí Regional Gathering.

Policy Development

In 2017, Village Staff collaborated to create a Customer Service Policy, which outlines our service commitment to both internal and external customers. The Policy is centered around the promise to treat our co-workers and residents with respect and courtesy, and includes standards related to management support, consistent messaging and defined response time for inquiries. Through the Policy development process, Staff generated a customer service statement: "Committed to Community", now seen in our e-mail signatures and planned to be included in more Village communications channels in the future.

The Village also completed its Communications Policy, centered around the Village's methods of disseminating information to our residents, the media and other stakeholders. The Village's goal when it comes to communication is to increase knowledge and understanding of the Village's role as a municipal government, and to encourage engagement and participation in municipal and community matters. The Driver's Standards Policy was also developed and adopted, and the Employee Manual underwent significant updates in 2017 and is expected to be completed in 2018.

Special Event Bylaw Update

The Special Event Bylaw was updated in 2017 to include a fee structure, advertising restrictions and application timelines.

Crisis Communications Plan

In 2017, a draft Crisis Communications Plan was prepared for internal review, to be brought forward in 2018.

Airport Development & Operations

In 2016, the Village was successful in receiving funding through the BC Air Access Program to undertake crack sealing repairs and line painting of the runway. This work was completed in 2016 except for the line painting which was delayed to 2017 due to inclement weather.

In 2017, the Village applied a second time to the BC Air Access Program and was awarded funding in the amount of \$194,754 for improvements to Airport safety. This facilitated crack sealing repairs and line painting of the main apron area located in front of Blackcomb Helicopters Hangar and Terminal Building. This grant application also supported the development of an emergency access road to connect the East Taxiway to Airport Road. All of the works for this project were completed in 2017.

2017 saw the conclusion of negotiations of a lease agreement for a private party; it is anticipated that the hangar will be constructed in 2018. Discussions took place with Pemberton Search and Rescue (PSAR) to solidify the tenancy of the PSAR Base at the Airport. The Village will continue to work with interested parties to see this area developed. The Village also entered into a Memorandum of Understanding (MOU) to explore development opportunities at the Airport with 3BP Solutions.

Indigenous Relations

In 2017, 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 the "Building Bridges Through Understanding" workshop, organized in partnership with the Squamish-Lillooet Regional District (SLRD). The Village was also invited to sit on an Organizing Committee for the first annual Nu'kw7ántwał Regional Gathering. Staff representatives from the Village, SLRD, Lil'wat Nation, N'Quatqua, and Lower Stl'at'imx Tribal Council helped organized a regional gathering focused on relationship building and exploring the meaning of reconciliation. The event was held in Lil'wat Traditional Territory at the Ull'us Community Complex. As a result of the Gathering, four recommendations were put forth to Councils in attendance that would further our efforts of relationship building and collaboration. In May 2017, Council moved to support the recommendations.

Also in 2017, the Village worked with Lil'wat Nation to develop a Territory Acknowledgement statement, which was adopted by Council in June and incorporate into all Council Meetings.

In 2018, the Village will continue to build on our relationships with our Indigenous neighbours by applying for funding to host the second annual Nu'kw7ántwał Regional Gathering. 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 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.

Corporate & Legislative Services Priorities

2017 Council
Priorities

Community Forest Agreement & Agreement

2017 Operational
Priorities

Airport Establishment Bylaw
Bylaw Enforcement Policy
Film Permit Bylaw
Street Naming Bylaw
Administrative Fees & Services Bylaw
Property Acquisition & Disposition
Community Organization Support (CEF/CIOF Management)

Community Forest Agreement & Application

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 2018.

Bylaw Development

In 2017, the following Bylaws were adopted by Council; Airport Operations & Fees Establishment Bylaw 817, 2017, Filming Bylaw 818, 2017, and the Street Naming & Civic Addressing Bylaw 819, 2017.

Policy Development

In 2017, the Village implemented the Filming Policy to align with the Village of Pemberton Filming Bylaw 818, 2017.

Property Acquisition and Disposition

The Village entered negotiations with BCR Properties for the purchase of 7452 Frontier Street (between Camus & Walnut Street) and also negotiated a purchase of a portion of the Wye Lands, in partnership with the SLRD.

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 *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.

Finance & Administrative Services Report

Finance and Administrative Services is responsible 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, 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 Accountant 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
- Preparation of Financial Bylaws which include utilities & taxes rate bylaws, permissive tax exemption bylaws
- Monthly reconciliation of all bank accounts, Investments, Borrowing, Municipal Finance Authority accounts, Taxes, Utilities and Special Services
- Administration of Account Receivables, Accounts Payables, Permitting and Licensing

Finance & Administrative Services Priorities

**2017 Council
Priorities**

**Asset Management
Sewer Fees**

**2017 Operational
Priorities**

**Tax/Utility Notice Preparation
Expense Policy Review
IT Services Request for Proposal
Benefits Request for Proposal**

Asset Management

In 2017, the development of the assessment management program was deferred due to other priorities. In 2018, the review and assessment of next phase of underground services will commence and will be completed in 2019. For more information, see Capital Strategy/Asset Management under the Operations & Development Services section.

Sewer Fees

In 2017, the review of sewer rates was put on hold. In 2018, it is anticipated sewer rates will be increased to establish a new Sewer Reserve. In 2018, we will be conducting a rates analysis with implementation in 2019.

Tax & Utility Notice Amalgamation & Preparation

In 2016, Council approved the amalgamation of the tax and utility notices with an aim to realize efficiencies in staff time, administrative costs and postage costs. For the first time in 2017, the Notices were sent out as one and established that all taxes and fees were due on the same date. Due to the success of this new billing program, this billing structure will continue going forward.

Expense Policy Review

This project has been deferred to 2018.

Request for Proposals

Employee Benefits Request for Proposals was issued in 2017. In 2018, Staff will review responses and determine next steps. The IT Services Request for Proposal was deferred until 2018; however, in 2018 the Village plans to issue the RFP for IT Services and award the contract.

Administrative Fees and Services Bylaw

This project has been deferred to 2018.

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 Division

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 the Public Works Supervisor, Wastewater Treatment Plant Operator, Lead Hand, two Equipment Operators, one Parks Labourer and one Labourer.

Operations Division Priorities

**2017 Council
Priorities**

**Friendship Trail Bridge Construction
Capital Strategy**

**2017 Operational
Priorities**

**Water pH System
Soccer Fields
One Mile Lake Park Upgrades
Underground Services Request for Proposals**

Friendship Trail Bridge Construction

The 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. In 2016, it was established that the most cost-efficient crossing would be at Highway 99 and an RFP issued with an aim to see the bridge constructed in 2017.

However, due to unavoidable delays, the installation of the bridge was deferred to 2018. An RFP will be issued in 2018 for construction, and it is anticipated that the Bridge will be completed by fall 2018.

Capital Strategy/Asset Management

The first phase of the Asset Management Plan, which included an assessment of the main roads in the Downtown core, was completed in 2014. In 2015, the Village applied for funding for the Downtown Enhancement Project but was unsuccessful. The Village will continue to 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 in 2017-2018. The data received through the Asset Management assessment will be included in a comprehensive Asset Management Plan, slated for completion in 2019.

Water pH System

In 2016, Council committed to upgrading the Village's Water Treatment Plant to address issues related to pH and alkalinity in the Village's water source. In 2017, the Water Treatment Plant upgrades were completed and after resolving warranty/design issues, Soda Ash is now being added to the water system to meet the baseline pH and Alkalinity. In the Fourth Quarter, Village Staff began collecting daily measurements at the Water Treatment Plant and weekly measurements within the distribution system. During this period, water quality parameters (lead, pH, alkalinity, copper and iron) will also be measured to assess the impact of the target set point. This information collection will continue into 2018. If required, an additional optimization phase, which will include testing impacts of pH values above 7, can be added. However, early indications are that Pemberton's water reacts favorably to the addition of Soda Ash.

Soccer Fields

The Squamish-Lillooet Regional District and the Village of Pemberton have entered into discussions regarding a soccer field being proposed by the Village at the site near the Pemberton Plateau neighbourhood. The lands were gifted to the Village for recreation purposes by the Den Duyf Family. The Village has been pursuing the possibility of developing a soccer field at the location since 2016, which is a component of the Recreation Site concept plan, created in 2013. In 2017, the Village received Community Amenity Contributions (CAC) from 'The Ridge at Pemberton' developers in the form of pre-load to prepare the land for the construction of the soccer fields. In 2018, the Village anticipates issuing an RFP for the construction of the fields. The anticipated completion date of the project will be 2019.

One Mile Lake Park Upgrades

In 2016, the One Mile Lake Master Plan was completed and through recommendations of the Master Plan, Public Works completed the expansion of the main swimming beach area in 2017. The Village also supported the Rotary Club of Pemberton in upgrading the North East boardwalk and expansion of the Dog Beach. In 2018, the Village will be working with the Canoe Association on an installation of a new dock to facilitate paddling activities. Boardwalk repairs are slated to take place in 2019.

Development Services Division

Reporting to the Manager of Operations and Development Services, the Development Services Division consists of the Chief Building Official, Senior Planner, Engineering Technician, and Operations and Development Services Coordinator. The Village also contracts with ISL Engineering to assist with development review and infrastructure work as well as

other planning consultants as required. The responsibilities of Development Services are related to the use of land within the community, specifically:

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

Development Services Priorities



Housing Strategy

In May 2017, Council amended the Strategic Priorities to include a Housing Strategy Review, in response to the changing housing availability and affordability. A review of the 2009 Strategy Background Report took place in 2017. An update to the Report will be brought forward in 2018 for consideration and direction by Council.

Bylaw Development

In 2016, an RFP was issued for the Zoning and Sign Bylaw Review which has been a work plan direction since 2011. The Zoning & Sign Bylaw Review process was launched in early 2017 that included a gap assessment and general issues identification related to both the Zoning & Sign Bylaws. Public consultation took place throughout 2017 to inform

development of draft Bylaws. Once draft Bylaws are prepared, further consultation will occur in 2018, with the goal of adoption in the summer of 2018.

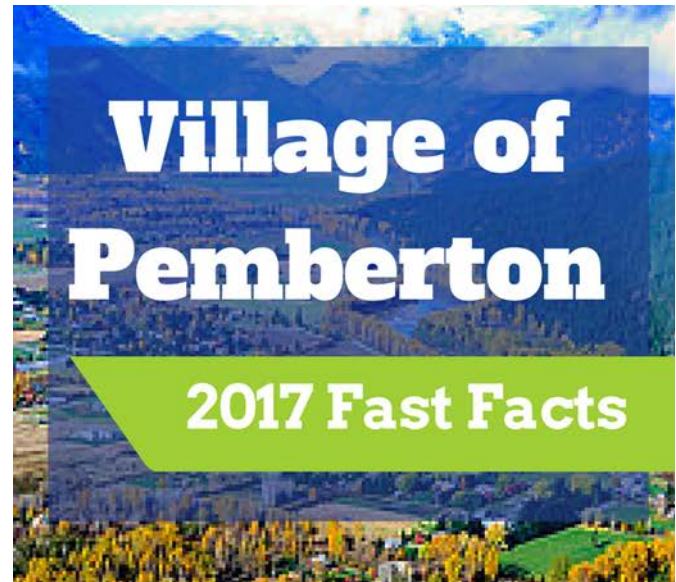
Although on the work plan, review of the Subdivision and Development Control Bylaw was deferred to 2018 due to other priorities.

The Agricultural Enhancement Advisory Commission Bylaw No. 815, 2017 and Site Alteration Bylaw No. 822, 2017, were adopted in 2017.

In 2017, the Community Amenity Contribution Policy was reviewed. An updated Community Amenity Contribution Policy will be brought forward in 2018. A review of the Official Community Plan was initially planned for 2018 that included incorporating a number of changes and updates as directed by Council. This initiative has been deferred to 2019 to facilitate the completion of the Zoning and Sign Bylaw Review in 2018.

Regional Growth Strategy (RGS)

The Squamish-Lillooet Regional District 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 Chief Administrative Officer, 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 was not completed in 2017 and will continue into 2018.



The Village issued 51 Building Permits

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

The Village issued 190 Dog Licences in 2017

An icon of a light blue dog sitting, set against a green background.

The Village issued 30 Park Use Permits and 4 Special Event Permits

An icon of purple streamers and colorful confetti, set against a green background.

The Village contributed over \$31,403 to local community groups

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

Fire Services Department & Emergency Management

Fire Services & Emergency Management Priorities

**2017 Council
Priorities**

First Nations Shared Services

**2017 Operational
Priorities**

ESS Review

SLRD Fire Services Agreement

New Compressor

Emergency Management Plan Update

Community Wildfire Protection Plan Update



Fire Services Department

The Fire Services Department, known as Pemberton Fire Rescue Department, is overseen by the Fire Chief, who is supported by the volunteer Deputy Fire Chief. Responsibilities of Pemberton Fire Rescue include preservation of life and property in the Pemberton area, delivery of fire safety public education, fire inspections and volunteer firefighter recruitment.

Pemberton Fire Rescue has a dedicated crew of 27 members at the end of 2017 with a total combination of 123 years of Fire Service experience. In 2017, Pemberton Fire Rescue responded to 326 incidents, an increase of 22% over 2016. The members of the Department put in a combined total 10,011 man hours of training, and attending special events, and public education sessions.

Pemberton Fire Rescue participated in the Canada Day Parade as well as provided traffic control for the event. Department members were also on standby for the Ironman Canada Triathlon event (July 29, 2017), Slow Food Cycle Sunday (August 20, 2017), the Diamond Rally (May 6, 2017) and the Porsche 911 Rally (September 24, 2017) held at the Airport. Pemberton Fire Rescue provided assistance during Halloween festivities with traffic control and fireworks. The Fire Department also assisted with traffic control and participated in the Remembrance Day Parade, at the Christmas Sing-A-Long with Olof at The Barn, hosted by Growing Great Children, delivered Christmas Hampers and was present at the Gingerbread Project collecting donations for the Food Bank. Finally, Pemberton Fire Rescue supported the first Winterfest New Year's Eve celebrations by facilitating the fireworks show which took place at Signal Hill Elementary School.

At the request of the Office of the Fire Commissionaire, Pemberton Fire Rescue assisted with the wildland fires in the province in the summer of 2017 sending one (1) engine and three (3) crews of four (4) firefighters at various times. In

the process of helping with the wildland fires, the crews met and worked with members of fire departments throughout the province. Working alongside members of other departments offered the opportunity to exchange training plans and strategies. The information learned and exchanged gives members new ideas to continue to move Pemberton Fire Rescue forward.

By providing assistance to the province for the wildland fires of 2017, Pemberton Fire Rescue was able to purchase and outfit a 1999 75-foot Ladder Truck, replacing the 1981 55-foot Ladder Truck. This newer truck was purchased from Vancouver Fire.

To review the 2017 Pemberton Fire Rescue Annual Report as presented visit www.pemberton.ca.

First Nations Shared Services

In November of 2017, the Village of Pemberton and Lil'wat Nation reached an agreement to enter into a 3-year service agreement for Pemberton Fire Rescue to provide the same service levels provided to both the Village and SLRD. Pemberton Fire Rescue is pleased to be providing assistance to the residents of Lil'wat and looks forward to working closely with the Lil'wat Nation Fire Department on coordinated training and operational initiatives.

Emergency Social Services Review

Throughout 2017, the Village continued its partnership with the Canadian Red Cross to develop and manage a highly trained team of local volunteers to provide Emergency Social Services (ESS) to residents in the event of an emergency or disaster. Fortunately, there were no emergency events that took place in 2017. However, during extreme rainfalls in January, Red Cross personnel attended ESS volunteer briefings to ensure there was sufficient response capacity in the event of flooding.



New Compressor

The Fire Department's new air compressor was purchased in 2017. This essential piece of equipment is used to fill the breathing air that the firefighters use when going into immediately dangerous to life or health environments. This new compressor replaces the older unit that was approximately 25 years old. The old compressor was sold to a smaller department in the area that will help them for many years.

Community Wildfire Protection Plan Update

The Strategic Wildfire Prevention Initiative (SWPI) and the Community Wildfire Protection Plan (CWPP) update was completed and has been adopted by Council. The Fire Department has incorporated a number of the CWPP recommendations into the 2017 work plan and are working on a draft Action Plan for the completion of the Recommendations over the next five (5) years.

Emergency Management

Overseen by the Office of the Chief Administrative Officer, the Village's Emergency Management 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), is responsible for the 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 2017, the EPC continued public education by organizing a multi-partner Emergency Preparedness Open House at the Downtown Community Barn during Emergency Preparedness Week. The event focused on preparedness for floods, wildfires and landslides. In partnership with the SLRD, the Village also offered residents an opportunity to drop off yard waste, free of charge.

In February 2017, the SLRD, with the support of the Village and Lil'wat Nation, issued a Request for Proposals for Quantitative Landslide Risk Assessment for Mount Currie Mountain. BGC Engineering was contracted to undertake the works. The multi-agency Steering Committee, with representation from the Village, SLRD, Lil'wat Nation, EMBC and the Ministry of Forest, Lands and Natural Resource Operations (MFLNRO), continued to meet throughout the drafting of the study. Two community meetings were held in January 2018, one in Pemberton and one in Lil'wat, to present the findings to the Community. The next steps will be to jointly seek assistance from the Federal and Provincial Governments for ongoing monitoring of the Mountain.

Throughout 2017, the Village continued its partnership with the Canadian Red Cross to develop and manage a highly trained team of local volunteers to provide Emergency Social Services to residents in the event of an emergency or disaster.

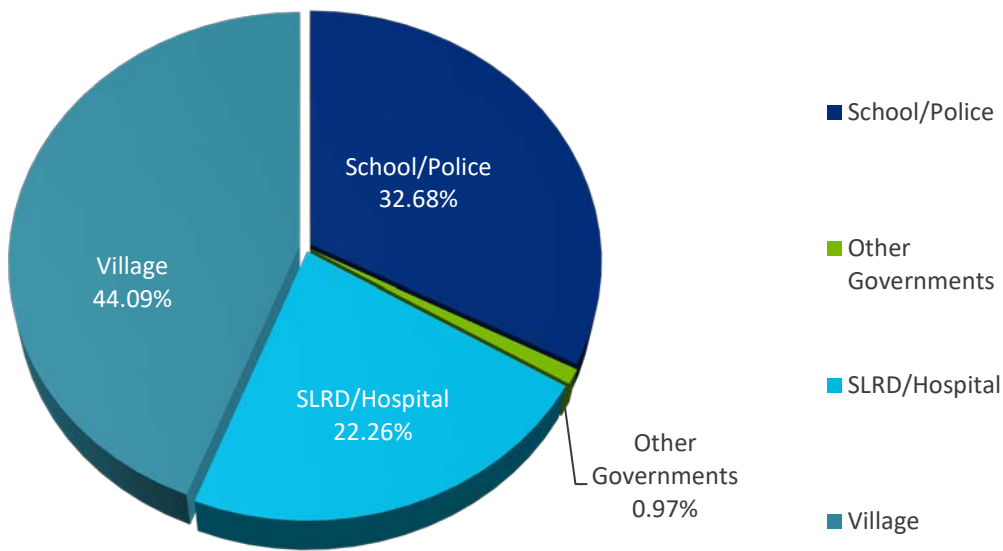
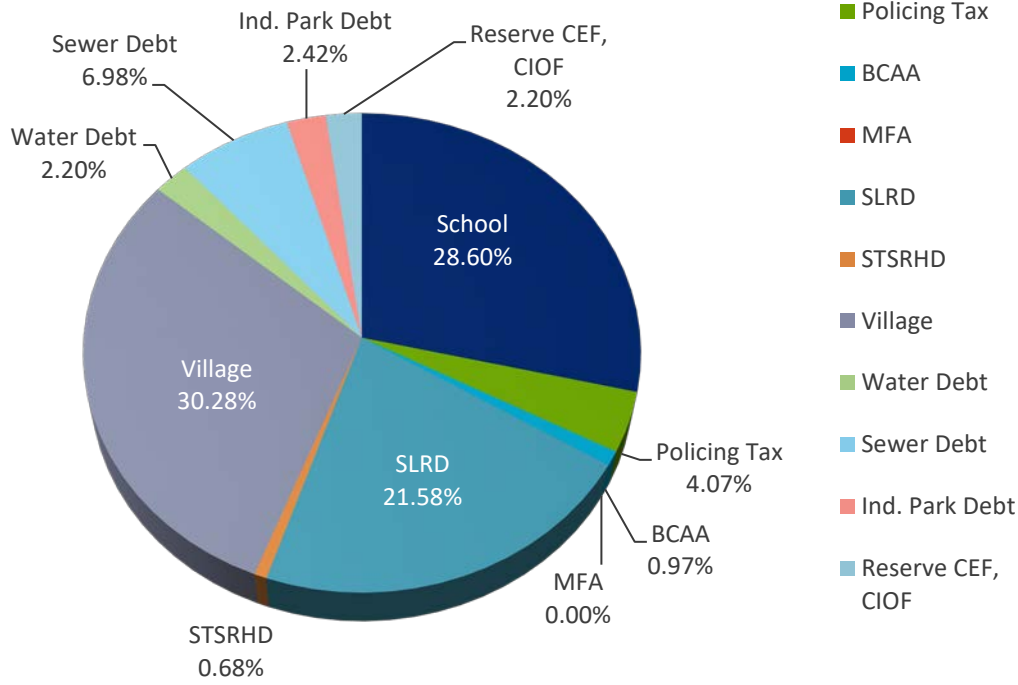
In August 2017, the EPC position became vacant and Staff within the Office of the Chief Administrative Officer assumed tasks related to this position as well as beginning the recruiting process for rehiring the EPC position.

The Village of Pemberton Emergency Management Plan is the governance document that provides framework and an overall strategy for the Village to conduct its Emergency Management Program. In 2017, the EPC began to draft an update of the Village's Emergency Management Plan to replace the 2005 Village of Pemberton Emergency Response/Recovery Plan. The information found in this document has been streamlined and updated to create an up-to-date comprehensive plan in order to reflect the changing nature of the community.

2017 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 (EOC). Fortunately, in 2017, the Village did not have to activate an EOC, despite High Streamflow Advisories issued in the spring and fall. However, to assist residents with flooding in low lying areas, the Village opened a sandbag station at the Municipal Hall on three occasions; January 17th, February 15th and November 21st.

2017 Tax Collection Pie Chart



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 funding 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)



2017 Capital Projects, Funding & Tax Exemptions

Capital Projects

CATEGORY	PROJECT	COST	STATUS
Land	Developer Contribution of Parkland	\$786,000	Complete
	Purchase of Addition of 1350 Aster Street	\$65,614	Complete
Building and Improvements	Salt Storage Shed	\$60,000	Complete
	Fire Hall HVAC Improvements	\$7,800	In Progress
	Office Improvement	\$18,665	Complete
Engineering Structures	One Mile Lake Park Lawn Improvements	\$13,741	Complete
	LED Streetlighting Improvements	\$78,834	Complete
	Airport Runway Improvements	\$247,112	Complete
Machinery & Equipment	General Computers & Hardware	\$13,054	Complete
	Fire Department Used Ladder Truck	\$65,880	Complete
	Fire Department New Compressor	\$33,438	Complete
	Fire Department Assorted Equipment	\$29,320	Complete
	Public Works Used Work Truck	\$15,508	Complete
Water	Water Conditioning System - Phase 2	\$449,057	Complete
	Industrial Park Water Looping Design	\$10,772	Complete

Grants Received

PROJECT	FUNDER	AMOUNT
Friendship Trail Bridge	Bike BC	\$500,000
Apron Rehabilitation and Alternate Emergency Road Project	BC Air Access Program	\$183,159
Nukw7ántwał Regional Gathering	UBCM Community to Community Program	\$5,000

Community Initiative & Opportunity Fund (CIOF)

Organization/Initiative	Amount
Pemberton BMX Society	\$2,750
Pemberton & District Chamber of Commerce	\$4,000
Tourism Pemberton	\$4,000
Pemberton Farmers Market	\$3,000
Spirit of BC Winterfest	\$4,500
Pemberton Arts & Culture Council	\$4,000
CIOF Total:	\$22,250

Community Enhancement Fund (CEF)

Organization/Initiative	Amount
Village of Pemberton Bursary	\$2,000
Pemberton Creek Community Garden (Harvest Box/Pergola)	\$850
Rotary/Lions Fall Barn Dance (Sponsorship)	\$1,500
Sea to Sky Clean Air Society (Bike to Work Week)	\$1,000
Signal Hill Elementary School (Buddy Bench)	\$803
Young Life (Purchase of Sports Equipment)	\$3,000
CEF Total:	\$9,153

2017 Tax Exemptions

Organization	Property Value	Exempt Value
Municipal Land and Buildings	\$1,185,000	\$5,670
St. David's United Church*	\$238,000	\$506
Pemberton Childcare Society	\$757,000	\$1,610
Pemberton Lion's Society	\$1,060,000	\$2,254
Stewardship Pemberton	\$192,500	\$409
Tax Exemption Total:		\$10,449

*Land only

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Village of Pemberton
Financial Statements
December 31, 2017

Village of Pemberton Contents

For the year ended December 31, 2017

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Management's Responsibility

To the Mayor and Council of the Village of Pemberton,

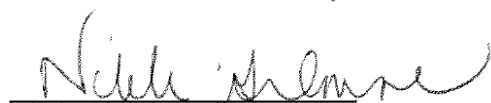
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is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

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

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Village. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial 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 8, 2018

A handwritten signature in cursive script, appearing to read "Nicole Schumme", written over a horizontal line.

Chief Administrative Officer

Independent Auditors' Report

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, 2017, 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, 2017 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 8, 2018

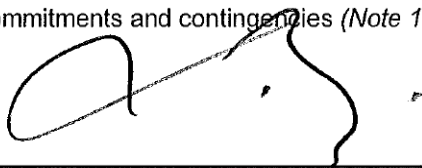
MNP LLP

Chartered Professional Accountants

Village of Pemberton
Statement of Financial Position
As at December 31, 2017

	2017	2016
Financial assets		
Cash and cash equivalents (Note 2)	4,384,476	4,563,260
Accounts receivable (Note 3)	1,215,883	1,504,161
Municipal Finance Authority debt reserve	93,324	91,538
	5,693,683	6,158,959
Financial liabilities		
Accounts payable and accrued liabilities	597,844	504,289
Deferred revenue (Note 4)	1,579,925	1,511,364
Deposits and permits	1,586,849	2,385,739
Long-term debt (Note 5)	5,230,686	5,210,276
Obligations under capital leases	-	447,083
	8,995,304	10,058,751
Net debt	(3,301,621)	(3,899,792)
Non-financial assets		
Prepaid expenses	98,292	26,022
Tangible capital assets (Note 6)	21,826,722	20,661,199
	21,925,014	20,687,221
Accumulated surplus (Note 7)	18,623,393	16,787,429

Commitments and contingencies (Note 10)



 Mayor

Village of Pemberton
Statement of Operations and Accumulated Surplus

For the year ended December 31, 2017

	Budget (Note 12)	2017	2016
Revenue			
Taxation (Note 8)	1,932,042	1,836,489	1,705,046
Water and sewer user rates	1,588,090	1,703,447	1,672,958
User charges	1,426,401	441,015	398,756
Penalties and interest income	19,279	95,911	82,296
Government transfers (Note 9)			
Federal and provincial	1,699,878	913,898	476,668
Other local governments	271,095	349,191	243,297
Investment income	8,727	38,501	21,289
Contributions	-	817,711	436,463
Other	791,272	358,932	309,618
Gain on disposal of tangible capital assets	-	4,283	150,200
	7,736,784	6,559,378	5,496,591
Expenses			
General government	2,145,558	1,295,638	1,316,714
Fire protection services	670,590	567,692	574,922
Development and planning services	463,090	421,595	272,902
Public works and parks	1,155,680	683,167	616,208
Water utility	937,475	867,466	793,810
Sewer utility	967,792	777,656	822,189
Airport services	111,768	110,200	91,239
	6,451,953	4,723,414	4,487,984
Annual surplus	1,284,831	1,835,964	1,008,607
Accumulated surplus, beginning of year	16,787,429	16,787,429	15,778,822
Accumulated surplus (Note 7)	18,072,260	18,623,393	16,787,429

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, 2017

	Budget (Note 12)	2017	2016
Annual surplus	1,284,831	1,835,964	1,008,607
Acquisition of tangible capital assets	(2,227,573)	(1,970,419)	(1,928,494)
Gain on disposal of tangible capital assets	-	(4,283)	(150,200)
Proceeds on disposition of tangible capital assets	-	6,885	150,200
Amortization of tangible capital assets	858,325	802,294	763,608
	(1,369,248)	(1,165,523)	(1,164,886)
Change in prepaid expenses	-	(72,270)	28,558
Decrease (increase) in net debt	(84,417)	598,171	(127,721)
Net debt, beginning of year	(3,899,792)	(3,899,792)	(3,772,071)
Net debt, end of year	(3,984,209)	(3,301,621)	(3,899,792)

The accompanying notes are an integral part of these financial statements

Village of Pemberton
Statement of Cash Flows

For the year ended December 31, 2017

	2017	2016
Cash provided by (used for) the following activities		
Operating Activities		
Annual surplus	1,835,964	1,008,607
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	802,294	763,608
Gain on disposal of tangible capital assets	(4,283)	(150,200)
Actuarial reduction of debt	(72,809)	(71,442)
Contributions of tangible capital assets	(786,000)	(292,705)
Change in financial assets and liabilities:		
Accounts receivable	288,278	(13,270)
Municipal Finance Authority debt reserve	(1,786)	(4,293)
Accounts payable and accrued liabilities	93,555	(244,602)
Deferred revenues	68,561	199,236
Deposits	(798,890)	1,937,702
Change in non-financial assets:		
Prepays	(72,270)	28,558
	1,352,614	3,161,199
Capital Activities		
Acquisition of tangible capital assets	(1,184,419)	(1,635,789)
Proceeds on disposition of tangible capital assets	6,885	150,200
	(1,177,534)	(1,485,589)
Financing Activities		
Principal repayments of long-term debt	(319,724)	(228,844)
Advances of long-term debt	412,943	804,794
Repayment of obligations under capital lease	(447,083)	(86,449)
	(353,864)	489,501
Increase (decrease) in cash and cash equivalents	(178,784)	2,165,111
Cash and cash equivalents, beginning of year	4,563,260	2,398,149
Cash and cash equivalents, end of year	4,384,476	4,563,260

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, 2017

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, 2017

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, 2017.

(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. Amortization is charged to the date the asset is sold in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

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, 2017

2. Cash and cash equivalents

	2017	2016
Restricted cash and cash equivalents		
Development cost charges	698,162	581,941
Other	25,000	25,000
	723,162	606,940
Unrestricted cash and cash equivalents	3,661,314	3,956,319
	4,384,476	4,563,260

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

3. Accounts Receivable

	2017	2016
Taxes receivable	384,750	505,684
Utilities receivable	79,958	294,634
Goods and Services Tax receivable	91,390	69,539
Trade receivables	659,785	634,304
	1,215,883	1,504,161

4. Deferred revenue

	December 31, 2016	Collections	Transfers	December 31, 2017
Development cost charges				
General	293,742	69,703	-	363,445
Water utility	180,451	37,988	-	218,439
Sewer utility	107,748	79,987	-	187,735
	581,941	187,678	-	769,619
Deferred revenue				
Unspent gas tax funding	536,819	156,624	(327,688)	365,755
Deferred grants	77,149	2,500	(1,000)	78,649
Future local improvements	100,998	-	(2,229)	98,769
Prepaid utilities and taxes	23,589	76,264	(23,589)	76,264
Other	190,869	-	-	190,869
	929,423	235,388	(354,506)	810,306
	1,511,364	423,066	(354,506)	1,579,925

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, 2017

5. Long-term debt

	2017	2016
Outstanding debt, beginning of year	5,210,276	4,705,768
Issues of debt	412,943	804,794
Repayment of debt	(319,724)	(228,844)
Actuarial reduction of debt	(72,809)	(71,442)
	5,230,686	5,210,276

Bylaw	Year Maturing	% Rate	Cash Payments		Balance Outstanding	
			Interest	Principal	2017	2016
427	2022	3.05	11,375	19,658	225,817	264,737
515	2025	1.80	37,800	77,200	1,035,902	1,146,475
580	2036	3.00	35,273	35,939	1,530,934	1,584,132
756	2024	3.00	8,100	22,489	199,800	224,123
776	2040	2.75	33,000	30,809	1,137,304	1,169,191
795	2036	2.10	11,204	19,856	513,680	533,536
747	2019	variable	1,044	20,000	60,000	80,000
1433	2020	variable	1,576	23,673	94,760	118,433
N/A	2018	variable	326	28,579	19,291	-
N/A	2018	variable	89	5,084	6,883	-
N/A	2021	variable	1,250	20,667	68,983	89,650
N/A	2021	variable	3,145	15,772	337,332	-
			144,182	319,724	5,230,686	5,210,276

During the year, all outstanding capital leases were converted to equipment financing loans. The Village's equipment financing loans have been presented as additions to long-term debt during the year.

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

2018	282,072
2019	256,902
2020	257,985
2021	249,432
2022	222,670

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2017

6. Tangible capital assets

	Land	Buildings	Engineering Structures	Machinery, Equipment and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
2017								
Cost								
Balance, beginning of year	830,087	2,066,915	5,507,590	3,929,702	6,356,297	13,401,023	96,540	32,188,154
Disposals	-	-	-	(8,918)	-	-	-	(8,918)
Additions	851,614	26,465	339,687	168,005	459,829	-	124,819	1,970,419
Balance, end of year	1,681,701	2,093,380	5,847,277	4,088,789	6,816,126	13,401,023	221,359	34,149,655
Accumulated amortization								
Balance, beginning of year	-	485,052	3,189,461	2,496,636	1,314,071	4,041,735	-	11,526,955
Amortization reversal on disposal	-	-	-	(6,316)	-	-	-	(6,316)
Amortization expense	-	52,290	121,462	224,315	137,400	266,827	-	802,294
Balance, end of year	-	537,342	3,310,923	2,714,635	1,451,471	4,308,562	-	12,322,933
Net book value, end of year	1,681,701	1,556,038	2,536,354	1,374,154	5,364,655	9,092,461	221,359	21,826,722

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$1,131,583.

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2017

6. Tangible capital assets (continued)

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

The total cost of tangible capital assets under capital lease obligations in 2016 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, 2017

7. Accumulated surplus

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

	2017	2016
Surplus		
Invested in tangible capital assets	16,596,037	15,003,840
Unrestricted	1,118,979	1,233,896
	17,715,016	16,237,736
Non-statutory reserves		
General reserve	203,543	346,561
Reserves set aside by Council		
Equipment replacement	22,969	22,969
Centennial building	7,161	7,161
Capital	314,317	117,749
Fire department	187,794	-
Water – general	159,753	55,253
Transit	12,840	-
	704,834	203,132
	18,623,393	16,787,429

8. Taxation

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

	2017	2016
Municipal and school property taxes levied	4,067,324	3,852,487
Payments in-lieu of taxes	89,078	102,695
	4,156,402	3,955,182
Less transfers to other governments		
Squamish-Lillooet Regional District	872,988	861,005
Province of B.C. – School taxes	1,194,650	1,153,199
Policing costs	185,644	170,053
B.C. Assessment Authority	39,778	39,192
Sea to Sky Regional Hospital District	26,708	26,566
Municipal Finance Authority	145	121
	2,319,913	2,250,136
Net taxation revenue available for municipal purposes	1,836,489	1,705,046

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2017

9. Government transfers

The government transfers reported on the statement of operations are:

	2017	2016
Federal and provincial grants		
Social assistance and community development	389,870	387,146
Gas tax	327,688	-
Capital improvements	188,257	75,057
Miscellaneous	8,083	14,465
	913,898	476,668
Other municipalities and regional districts		
Fire protection	279,916	154,122
Rescue services	64,275	63,076
Other	5,000	26,099
	349,191	243,297
Total government transfer revenues	1,263,089	719,965

10. 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, 2017 the Squamish-Lillooet Regional District had net debt owing of \$48,998,601, \$52,105,136 less \$3,106,535 sinking funds (2016 - \$51,530,513, \$54,813,166 less \$3,282,653 sinking funds).
- (b) The Village and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2015, the plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2.224 billion funding surplus for basic pension benefits on a going concern basis.

The Village of Pemberton paid \$150,960 (2016 - \$127,914) for employer contributions to the plan in fiscal 2017.

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 plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

- (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.
- (f) At December 31, 2017, the Village has entered into an agreement to purchase land in exchange for consideration of \$300,000. The purchase was completed subsequent to year end.

11. 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.

(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.

11. Segmented information (continued)

(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, 2017

11. Segmented information (continued)

2017	General Government	Fire Protection Services	Development & Planning Service	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
Revenues								
Taxation	599,814	349,777	195,037	316,043	99,985	200,113	75,720	1,836,489
Water and sewer user rates	-	-	-	-	938,446	765,001	-	1,703,447
User fees	189,272	-	228,411	-	-	-	23,332	441,015
Penalties and interest income	75,682	-	-	-	10,233	9,996	-	95,911
Government transfers	402,953	344,191	-	2,923	317,349	-	195,673	1,263,089
Investment income	36,818	-	-	-	578	1,105	-	38,501
Contributions	-	-	-	787,000	30,711	-	-	817,711
Other	37,240	213,529	100,953	447	-	1,359	5,404	358,932
Gain on disposal	-	4,283	-	-	-	-	-	4,283
	1,341,779	911,780	524,401	1,106,413	1,397,302	977,574	300,129	6,559,378
Expenses								
Wages, salaries and benefits	557,407	248,939	210,505	389,735	490,933	277,898	27,824	2,203,241
Materials, supplies and contracted services	390,009	310,881	211,090	289,357	211,442	207,884	25,193	1,645,856
Debt servicing	7,337	7,872	-	4,075	27,691	25,048	-	72,023
Amortization	340,885	-	-	-	137,400	266,826	57,183	802,294
	1,295,638	567,692	421,595	683,167	867,466	777,656	110,200	4,723,414
Annual surplus (deficit)	46,141	344,088	102,806	423,243	529,840	199,918	189,929	1,835,964

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2017

11. Segmented information (continued)

2016	General Government	Fire Protection Services	Development & Planning Service	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
Revenues								
Taxation	582,023	307,801	119,679	270,233	129,590	244,520	51,200	1,705,046
Water and sewer user rates	-	-	-	-	927,339	745,619	-	1,672,958
User fees	224,355	-	149,314	-	-	-	25,088	398,756
Penalties and interest income	66,131	-	-	-	8,969	7,195	-	82,296
Government transfers	419,709	217,199	-	27,098	-	-	55,959	719,965
Investment income	19,102	-	-	-	811	1,376	-	21,289
Contributions	50,336	-	-	294,278	91,850	-	-	436,463
Other	68,626	102,668	103,346	12,283	-	13,515	9,179	309,618
Gain on disposal	150,200	-	-	-	-	-	-	150,200
	1,580,482	627,668	372,339	603,892	1,158,559	1,012,225	141,426	5,496,591
Expenses								
Wages, salaries and benefits	529,926	324,139	134,494	370,132	452,121	262,394	28,535	2,101,741
Materials, supplies and contracted services	457,581	249,397	138,408	243,652	169,194	218,563	13,758	1,490,553
Debt servicing	7,637	1,386	-	2,424	46,230	74,405	-	132,082
Amortization	321,570	-	-	-	126,265	266,827	48,946	763,608
	1,316,714	574,922	272,902	616,208	793,810	822,189	91,239	4,487,984
Annual surplus (deficit)	263,768	52,746	99,437	(12,316)	364,749	190,036	50,187	1,008,607

Village of Pemberton
Notes to the Financial Statements
For the year ended December 31, 2017

12. Budget data

The budget data presented in these financial statements is based upon the 2017 operating and capital budgets adopted by Council on May 4, 2017. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Surplus – Statement of Operations	1,284,831
Adjust for budgeted cash items not included in statement of operations	
Capital expenditures	(2,227,573)
Loan proceeds	-
Amortization	858,325
Reduction in long-term debt	(205,949)
Repayment of obligations under capital lease	(149,579)
Transfers from Statutory Reserves	-
Transfers from Non-Statutory Reserves	134,468
Transfers to Non-Statutory Reserves	(335,164)
Transfers from Unrestricted Surplus	640,641
Total adjustments	(1,016,107)
Financial plan balance	-