



# 2018

## 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](http://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](http://pemberton.ca).

Council develops a Strategic Plan based on community values, to direct Staff on how to allocate resources toward meeting its short and long-term goals. Village of Pemberton Staff produces an Annual Report to present performance measures in meeting the goals stated in the Strategic Plan. The Annual Report includes information respecting activities that took place the previous year (2018), activities and initiatives planned for the current year (2019) and actions expected for the following year (2020) 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 2018.

### 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



Mayor  
Mike Richman



Councillor  
Amica Antonelli



Councillor  
Ted Craddock



Councillor  
Leah Noble



Councillor  
Ryan Zant



## 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, and the work we have done to make our Village an even better place to call home.

Calling Pemberton home is a choice that more and more people are making. This growth, and the need for it to be sustainable, guided two of Council's 2018 Strategic Priorities: the update of the Village's Zoning Bylaw and investigation into a possible Boundary Extension. The Zoning Bylaw amendments and the results of the Boundary Extension analysis were presented, and in both instances, Council was pleased to see engagement from the community. Following input from the public, the Zoning Bylaw was passed with additional amendments, and the Boundary Extension, in the form that was being considered, was not considered due to public feedback.

As we grow, so do the demands on our infrastructure. After several years of making application, the Village was honoured to be awarded \$5.3 million in Federal Gas Tax Funding to make improvements to our Downtown core. The Downtown Enhancement Project aims to reduce our community's carbon footprint by creating a more walkable downtown, managing our stormwater and improving aging critical infrastructure. As I write this message, work is well underway to make these aims a reality.

Our downtown is not the only place we are making a greener and more walkable community; in 2018 the Friendship Trail Bridge was constructed. When the connection of the Bridge and Friendship Trail is completed, expected in fall of 2019, we will have achieved a long-term goal of safe access between Pemberton, Lil'wat and the Squamish-Lillooet Regional District (SLRD).

In 2018 we continued to work with Lil'wat Nation, Lower Stl'atl'imx Tribal Council, N'Quatqua, Samahquam and the SLRD 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 we are stronger when we work together.

Working together also means standing together in the face of difficult news. The reality of our beautiful valley is that there are natural hazards; in 2018, the Village, Lil'wat Nation and the SLRD received the results of the Mount Currie Mountain Landslide Risk Assessment. The Assessment found that there is the potential for rare but large-scale rock avalanches, the probability of which will likely increase as climate change affects slope stability. The Village continues to work together with our neighbouring communities and the Province to find solutions to mitigate the risk.

This past year we completed construction of the first of two soccer fields, another asset which will ensure our community's options to get active outside for generations to come. I would like to thank all parties whose generosity made this new amenity possible.

Speaking of generosity, I would also like to express my gratitude to all our community groups, whose volunteers make tireless efforts to offer opportunities for us to get together and celebrate. Our community is home to unique special events and activities, many of which continue year after year and are truly integrated in Pemberton's culture.

My final reflection on 2018 is that as an election year, it served to remind us that the ability to have a say in governance is not something to be taken for granted. I encourage all of you to attend Council meetings, Public Hearings and other forums where you can receive information and share your opinion as a resident of the Village.

Looking back on of the last of outgoing Council's four years in office, I am honoured to thank James Linklater, Jennie Helmer and Karen Ross for their years of service, to have Councillor Ted Craddock continue to serve, and to welcome new Councillors Amica Antonelli, Leah Noble and Ryan Zant. I am proud to see all that we have achieved in this past term, and I look forward to seeing what the next four years will bring.

***-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 2018 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 2018, as our town experienced change and growth, so did our team. In times of transition, both new and long-term employees took on additional responsibilities to achieve outgoing Council's Strategic Priorities.

One of Council's top priorities was the construction of the Friendship Trail Bridge, which was completed in 2018. With the bridge built, the link-up from the bridge to the trail is expected to be completed in 2019; we look forward to seeing everyone at the ribbon-cutting of this connection between the Village and its neighbouring communities.

Connection between communities was also pursued through another of Council's Strategic Priorities, the Community Forest Partnership Agreement. In 2018 negotiations were completed, a new Corporation established, and the Agreement submitted to the Ministry of Forests, Lands and Natural Resource Operations for review and approval.

The growth and development of a municipality is guided by its Zoning Bylaw, and following extensive research and public consultation, Staff prepared an amended Zoning Bylaw in 2018. The amendments reflect the new normal of short-term nightly rentals, residential growth and the legalization of recreational cannabis. Staff was also directed to analyze the opportunity for a Boundary Extension; as collectors of information, we presented the analysis to Council who determined not to move forward with it at this time.

Pemberton has always stood out as a great place for recreation. Negotiations for the transfer of recreation service were finalized in winter of 2018, and our recreation service delivery has grown with the completion of the first of two soccer fields on Pemberton Farm Road East. The field is expected to be open to the public in fall of 2019, and another field and amenities are planned for the near future as Staff have applied for grant funding for the continuation of the project.

Spring saw an amazing opportunity to share what Village Staff do; our talented Public Works crew set up equipment and activities in the Downtown Barn as part of Public Works Week and welcomed some of our youngest residents aboard our heaviest equipment; we may have even recruited some future Village Staff.

Staff set up at the Barn again in the fall, to provide public education to residents on emergency preparedness. As well, the Village implemented its own emergency notification system this past year, called Pemberton Alert, which allows residents to receive important and critical information quickly in the event of an emergency.

As the way that people receive information is increasingly online, the Village is proud to have facilitated an agreement with TELUS to provide high-speed internet to our residents. Pemberton's contribution towards the infrastructure was made possible through generous contributions from Pemberton's development community, specifically Alpi Group, Altire Properties (Crestline), The Ridge at Pemberton (580049 BC Ltd.), Sunstone Ridge Developments Ltd., and Tiyata Village at Pemberton. As I write this message, installation of fibre optic cable has already begun. This agreement is another reflection of Staff's commitment to make the Village a great place to live and play.

When you look at the e-mail signature of any member of Village Staff, you see the statement "*Committed to Community*". Simply put, our team would not be here, nor work as hard as they do, without a high level of commitment to our residents. 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.

*-Nikki Gilmore, Chief Administrative Officer*



## 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 continues to undertake 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. The Village of Pemberton continuously explores opportunities for 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.



# 2018 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

### 2018 Council Priorities

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

### 2018 Operational Priorities

**Municipal Building Review**  
**Gas Tax Grant for Downtown Enhancement**  
**Bike BC Friendship Trail Grant Advocacy**  
**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 issued an RFP for the construction of the Bridge. The Bridge was completed in the fall; however, due to unanticipated delays the construction of the off ramp on the east side was not completed. This work will proceed in 2019 and will connect to the Friendship Trail which will be constructed in the spring, 2019 along the north side of Highway 99 in the Ministry of Transportation & Infrastructure Right of Way. The Bridge and Trail will provide a safe, non-motorized route between the Village of Pemberton and Lil'wat Nation.

#### Boundary Extension

Since the 2001 Boundary Extension process, which saw lands south of the Village to the Motocross Track, properties along Airport Road and the Hillside Lands incorporated into the Village boundaries, work took place to identify opportunity and options for further expansion based on governance considerations.

Due to other competing priorities this initiative was set aside in 2016, however, discussions related to boundary extension were reinvigorated in 2018, and included a review of the boundary extension options listed below:

- A small extension to include the existing 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 also took place with other local jurisdictions and the Ministry of Municipal Affairs and Housing and the Ministry of Transportation and Infrastructure. In the spring of 2018, public engagement took place that included two Open Houses and Have Your Say opportunities.

As a result of the costs associated with the transfer of the roads in the proposed boundary expansion area and resident feedback, Boundary Extension was not pursued. It is anticipated that a small boundary extension will be explored in late 2019 or 2020 in order to facilitate some minor boundary adjustments which need to be resolved.

### First Nations Shared Services

The Village signed a Fire Protection Agreement with Lil'wat Nation in November 2017. The Agreement establishes that the Village of Pemberton Fire Rescue Service will 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 Service. In 2018, negotiations were continued on the Water Service Agreement between the Village and Lil'wat Nation to provide water to the Industrial Park. It is anticipated that the Agreement will be signed in 2019.

### 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 information forward to the Pemberton Valley Services and Utilities Committee (PVUS) and Council for consideration. In 2018, negotiations were completed and a service transfer and management Agreement were approved. The recreation service transfer will take place June 1<sup>st</sup>, 2019 which will see Recreation Services Department become a department of the Village of Pemberton.

### 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, N'Quatqua and representatives from the Pemberton & District Chamber of Commerce and Tourism Pemberton. In 2018, as a result of being successful in receiving funding from the Rural Dividend Fund the Village supported and participated in the development of an Economic Development Data Portal. As well, the Village submitted an application to the Rural Dividend Fund on behalf of the Collaborative for the development of a Regional Economic Development Strategy. In 2019, the Village will continue to support this Regional Collaborative through representation and support for funding applications and will participate in the development of the strategy if the funding application should be successful.

In 2019, Village Staff will explore funding opportunities for the development of a Village of Pemberton Economic Development Strategy.

### Municipal Building Review

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

### Policy Development

In 2018, the Village of Pemberton Employee Manual was completed. The Manual informs Staff of both what they can expect as Village employees, and the performance expectations of Management. The Manual serves as a key tool in the orientation of new Staff and includes all Village personnel policies to which Staff are required to adhere.

Two new personnel policies were put into place in 2018: the E-mail Policy and the Drug and Alcohol Policy. The E-mail Policy governs the use and management of electronic communications, to meet local government records management requirements and compliance with the *Freedom of Information and Protection of Privacy Act*. The Drug and Alcohol

Policy reflects WorkSafeBC requirements for safe work practices and was updated to take into account the legalization of cannabis.

### **Crisis Communications Plan**

In 2017, a draft Crisis Communications Plan was prepared for internal review, and will be brought forward in 2019.

### **Airport Development & Operations**

In 2018 negotiations took place with Pemberton Search and Rescue Society (PSAR) to solidify the tenancy of the PSAR Base at the Airport. This included the establishment of a Permissive Tax Exemption for the Pemberton Search & Rescue Society. The Village also entered into a Memorandum of Understanding (MOU) to explore development opportunities at the Airport with 3BP Solutions; however, this has not been pursued. With the results of the Mt. Currie Mountain Rock Slide Assessment, Staff will be preparing information to Council on if and/or how future development of the Airport should proceed.

### **Indigenous Relations**

In February 2018, the one-day Nu'kw7ántwa' Regional Gathering was attended by Elected Officials and Senior Staff from Lil'wat Nation, N'Quatqua, Samahquam, Squamish-Lillooet Regional District and Village of Pemberton. The Gathering focused on developing regional relationships, while furthering the Final Report recommendations from 2017 Nu'kw7ántwa' Regional Gathering.

A special focus of this gathering was confirming support for the creation of a standing Nu'kw7ántwa' Intergovernmental Relations Committee. In August 2018, Elected Officials from Lil'wat Nation, N'Quatqua, Samahquam, Squamish-Lillooet Regional District and Village of Pemberton endorsed the Terms of Reference for the Nu'kw7ántwa' Intergovernmental Relations Committee.

The Committee continued to meet quarterly in 2018, and began the development of a Communications and Engagement Strategy to facilitate continued and improved government-to-government communication and collaboration, both at the leadership and Staff levels. It also establishes a framework to broaden the scope of the Nu'kw7ántwa' initiative beyond the government level, to include community organizations and the public. It is anticipated that Strategy will be completed in 2020.



## 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* and facilitates elections, Alternative Approval Processes and Referendums. 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 and Chief Election Officer. 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

### 2018 Council Priorities

**Community Forest Licence & Partnership Agreement**

### 2018 Operational Priorities

**2018 General Election**  
**Administrative Fees & Services Bylaw**  
**General Elections Procedure Bylaw**  
**Public Nuisance and Abatement Bylaw**  
**Bylaw Notice Enforcement Bylaw**  
**Animal Control Bylaw Review**  
**Parking and Traffic Control Bylaw Review**  
**Municipal Ticketing Information Utilization Bylaw**  
**Smoking Regulations Bylaw Review**  
**Property Acquisition & Disposition**  
**Community Organization Support (CEF/CIOF Management)**  
**Pemberton Animal Wellbeing Society - Licence of Occupation**

## 2018 General Election

The Corporate & Legislative Services Department is responsible for the facilitation and coordination of the General Local Government Elections which are now held every four years. As noted, above Village Council is made up of one Mayor and four Council members.

In 2018, the General Local Government Election was scheduled for Saturday, October 20<sup>th</sup>. The Nomination period opened on September 4<sup>th</sup> and at its close on September 14<sup>th</sup> a total of seven community members had submitted Nomination Papers for the four Council positions. Two candidates made the decision to withdraw their Nomination and as such there were six candidates seeking to represent the community at the Council table. The successful candidates were: Amica Antonelli, Ted Craddock, Leah Noble and Ryan Zant.

The Village received only one nomination for the position of Mayor and as such Mike Richman was acclaimed as Mayor for a second term and no election for Mayor was required.

The Village also facilitates the election for School Board Trustee on behalf of Sea to Sky School District No. 48. Two candidates submitted nomination papers and Michelle Butler was the successful candidate.

There three voting opportunities which included two advanced voting dates held on October 10<sup>th</sup> and 17<sup>th</sup> with General Voting Day on Saturday, October 20<sup>th</sup>.

A total of 528 Village of Pemberton eligible voters attended on Voting Day to mark their ballots.

## Community Forest Partnership and 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.

In 2018, negotiations to establish the Spelkúmtn Community Forest Corporation, a partnership between the Village of Pemberton and Lil'wat Nation, were concluded and the Corporation was incorporated. Following this, the Community Forest Application was submitted to the Ministry of Forests, Lands, Natural Resource Operations and Development. It is anticipated that the Community Forest Licence will be approved in 2019 and work will continue on governance including the establishment of a new community-based Board of Directors for the Corporation and the start of some forestry operations.

## Bylaw Development

In 2018, the following Bylaws were adopted by Council; General Elections Procedure Bylaw No. 831, 2018, Public Nuisance Abatement Bylaw No. 838, 2018, Animal Control Bylaw No. 839, 2018, Parking and Traffic Control Bylaw No. 840, 2018, Business Licence Bylaw No. 842, 2018, Smoking Regulations Bylaw No. 848, 2018, Cross Connection Control Bylaw No. 844, 2018, Municipal Ticketing Information Utilization Bylaw No. 845, 2018.

In 2019, the Business Licence Bylaw will be updated to incorporate regulations respecting Short Term Vacation Rentals and Cannabis Retail Sales as a result of the introduction of the new Zoning bylaw and amendments in 2018. As well, the Outdoor Water Use Regulations Bylaw and Administrative Fees Bylaws will be updated and the Bylaw Enforcement Notification Bylaw will be introduced. Corporate and Legislative Services will also support Development Services with the preparation of a new Building Bylaw. Review and updating of relevant bylaws will continue throughout the year and is a component of the daily work undertaken by the Corporate & Legislative Services Department.

## Policy Development

In 2018, Corporate & Legislative Services assisted Development Services with the development of the Non-Medical (Recreational) Cannabis Retail Policy. In 2019 the department will assist with review and updates to the Snow Clearing Policy and other policies as may be required. In 2019, a review of several administrative and operational policies will take place and they will be updated as required.

## 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.

In 2018, the Village advocated for annual funding for arts, recreation and culture functions through a Local Service Establishment Bylaw to be established by the Squamish-Lillooet Regional District which would see funding provided through an annual requisition from both the Village and SLRD Electoral Area C. This funding would support the following community organizations and initiatives: Wellness Almanac, Pemberton Animal Wellness Society (PAWS), Annual Halloween Fireworks Display, Pemberton Arts Council, Pemberton BMX Society, Spirit of BC - Pemberton Winterfest. As well, the Village provided its support to the development of funding for economic development functions through a second Local Service Establishment Area supported by both the Village and SLRD Electoral Area C that would see annual funding provided to the Pemberton & District Chamber of Commerce (Information Centre Operations), Tourism Pemberton and the Pemberton Farmers Market Association.



In 2018, the Village commenced negotiations with Whistler Animals Galore (WAG) to review the Impoundment Agreement with aim to establish a renewed agreement in 2019.

In 2019, the Village will initiate discussions with the Pemberton Animal Wellness Society respecting the establishment of a formal agreement to use municipally owned lands for an animal shelter. The Village will continue to support PAWS through an annual contribution for two years or until the Local Service Establishment Bylaw is adopted whichever comes first. Further, the Village will continue to support the Pemberton Canoe Association for use of the Boathouse and safety improvements.

## 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, Accounting Clerk, Cash Clerk and Front Office Reception.

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

**2018 Council  
Priorities**

**Asset Management  
Sewer Fees**

**2018 Operational  
Priorities**

**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 began 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, the sewer rates were increased to establish a new Sewer Reserve. In 2018, the sewer rate analysis was postponed and will be undertaken in 2019 along with a water rates analysis, with the aim of new rates being brought forward for consideration in 2020.

### Expense Policy Review

This project has been deferred to 2019.

### Request for Proposals

Employee Benefits Request for Proposals was issued in 2017. In 2018, Staff reviewed responses; however, this initiative was deferred to 2019.

The Village issued an RFP for Information Technology (IT) support in 2018 which was awarded to Sea to Sky IT Services.

## 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. Following an organizational restructuring, the role of Water Operator was created as well as that of Assistant Manager of Operations as a result of the decision to restructure and not rehire the Public Works Supervisor position. In 2018 the department now includes the Assistant Manager of Operations, Wastewater Treatment Plant Operator, Water Operator, Lead Hand, two Equipment Operators, Parks Labourer and Labourer.

### Operations Division Priorities



#### 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. A critical piece of the Friendship Trail is the multi-use bridge (pedestrian, cycling and equestrian) over the Lillooet River. In 2017, the Village of Pemberton was awarded funding from BikeBC Program, Gas Tax Funding and received contributions from Innergex for a total sum of \$1,369,000. The bridge design and construction drawings were completed in 2017 and the contract was awarded to Surespan Construction Ltd. In 2018 construction of the bridge commenced at the end of August and was completed October 26th, 2018. The bridge is currently closed to the public until the completion of the off-ramp that connects to the Friendship trail, which is set to be finished in the fall of 2019.

### Capital Strategy/Asset Management

In 2018, As one of the first steps towards developing an Asset Management Plan, ABC Pipe Cleaning was contracted to inspect and video all underground sanitary lines within the Village of Pemberton. This assessment includes condition valuations of all sanitary mains in the Village.

In 2019, the report and inventory all inspected sanitary mains will be reviewed which will include their current condition with an aim to prioritize the identified pipe repairs and replacements that will be required for consideration during the 2020 budget deliberations.

### Downtown Enhancement Project

In March 2018, it was announced that the Village was successful in receiving funding, in the amount of \$5.3 Million, from the Federal Gas Tax Fund for downtown enhancements. The enhancements will consist of essential upgrades to failing infrastructure and key improvements related to roads, sidewalks, waterlines, stormwater and street lighting.

The design drawings were completed in September 2018 and in October 2018 the tender period closed with two general contractors bidding on the project. Both tenders came in above the approved funding amount and the contract could not be awarded. Subsequently, the scope of the work was adjusted and reduced and the project was re-tendered in November 2018. It is anticipated that a contractor will be selected in early 2019 and construction will commence in the spring with completion before winter of 2019.

### Soccer Fields

The Village acquired a 20-acre parcel of land, dedicated for recreation purposes, located off Pemberton Farm Road East. The site is intended to accommodate future recreational facilities, outdoor fields and parking. In 2018, a Request for Proposals for artificial turf and/or natural grass sports fields was issued. The contract was awarded to Cedar Crest Lands (B.C.) Ltd. for the construction of a natural grass field. Construction began in July 2018 and the field was completed in early October. Cedar Crest winterized the field and will be on-site in the Spring of 2019 to review the maintenance requirements of the field with Public Works Staff who will be facilitating the ongoing maintenance of the field. It is anticipated the field will open for play in September 2019. In alignment with the Recreation Site Plan, in 2019 the Village will be making application for a second soccer field, including a well for irrigation, washrooms and change rooms under the Community, Culture and Recreation Infrastructure Funding Stream.



### Parks Improvements

In 2018, Staff coordinated the painting of the boathouse at One Mile Lake Park. The Village also worked with the Canoe Association on the design and purchase of a new dock to facilitate paddling activities. This dock is to be installed in 2019. Work was also done to facilitate the planning and completion of boardwalk repairs with the aim to commence work in 2019/2020.

A new playground set was purchased and installed at Zurcher Park in October 2018, as well as a new gravel trail constructed along the south side of the park. A gravel trail was also built connecting Arbutus Street to the Pemberton Community Centre Water Park, crossing the parklands adjacent to Radius housing complex.

A new CAT 420F2 Backhoe was purchased in August 2018 for use in snow clearing operations and general operations that Public Works must perform.

### Crabapple Tree Removal

In October 2018, the Village received a letter from the Conservation Officer Service requiring the crabapple trees on Portage Road to either be removed, fenced off with electric fencing, or have all fruit removed before ripening. The Village opted to move forward with replacement of all the trees with varieties of lilac and maple trees. The Village applied for and was approved for funding from BC Hydro/Tree Canada for the planting non-fruit bearing trees in replacement of the crabapple trees. The project is expected to be completed in 2019.

### Development Services Division

Reporting to the Manager of Operations and Development Services, the Development Services Division consists of the Senior Planner, Chief Building Official, Engineering Technician and Building and Planning Clerk. 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

**2018** Council  
Priorities

**Housing Strategy**

**2018** Operational  
Priorities

**Zoning & Sign Bylaw Review & Consultation  
Non-Medical (Recreational) Cannabis Retail Policy  
Subdivision and Development Control Bylaw  
Community Amenity Contribution Policy  
Official Community Plan Amendments  
Regional Growth Strategy**

### Housing Strategy

In 2018, Council remained committed to the Strategic Priority of conducting a review of its Affordable Housing Strategy, in response to the changing housing availability and affordability. As funding opportunities were available Staff prepared a grant application to seek funding from UBCM to conduct an Age Friendly Affordable Housing Needs Assessment and Action Plan which was successful. In 2019, the Needs Assessment and Action Plan will be undertaken that will include Public and Stakeholder Consultation events to help inform the Plan. It is anticipated that the final Draft Action Plan will be brought forward in the fall of 2019 for consideration by Council.

### Zoning Bylaw

A draft Zoning Bylaw was completed in the spring of 2018 and public consultation held through open houses and pop-up events in the spring. A well-attended public hearing was held in June and the Bylaw, once amended in response to public concern with Downtown zoning, was adopted on July 24, 2018. In October, after federal legislation was passed that legalized the sale of recreational (non-medical) cannabis, a subsequent Zoning Bylaw amendment was approved to permit Retail Cannabis Establishments under certain conditions in the Town Centre Commercial Zone. At that time, several Housekeeping amendments were also made to reflect pre-existing zoning rights in the Sunstone, Ridge and Tiyata developments. Staff will be monitoring the implementation of the Zoning Bylaw and bringing forward other necessary housekeeping amendments in 2019 if additional corrections are required.

**Non-Medical (Recreational) Cannabis Retail Policy**

In conjunction with the development of zoning regulations for cannabis retail sales, as a result of legislated changes, the Village developed the Non-Medical (Recreational) Cannabis Retail Policy to identify requirements for the sales of non-medical (recreational) cannabis in the Village of Pemberton. The development of this policy included community consultation of which input helped to form the basis of the Policy. The Policy was adopted in the fall 2018.

**Sign Bylaw**

A Draft Sign Bylaw was completed in 2018 and presented to the community. Further consultation with the public, in particular the Business Community and the Advisory Design Review Commission, will be undertaken in 2019, with the aim of adopting a new Sign Bylaw that reflects present marketing trends and meets the community’s needs.

**Subdivision and Development Control Bylaw**

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

**Community Amenity Contribution Policy**

An updated Community Amenity Contribution Policy will be brought forward in 2019.





**Official Community Plan Amendments**

A review of the Official Community Plan was initially planned for 2018 that included incorporating several changes and updates as directed by Council. This initiative was deferred to 2019 to facilitate the completion of the Zoning Bylaw Review in 2018.

**Regional Growth Strategy (RGS)**

Village Staff and all Council members continued to participate in the formal review 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 2018 and will continue into 2019.

**Village of Pemberton**  
**2018 Fast Facts**

-  The Village issued 78 Building Permits
-  The Village issued 124 Dog Licences in 2017
-  The Village issued 30 Park Use Permits
-  The Village contributed over \$29,650 to local community groups

## Fire Services Department & Emergency Management

### Fire Services & Emergency Management Priorities

**2018 Council  
Priorities**

**First Nations Shared Services**

**2018 Operational  
Priorities**

**ESS Review  
SLRD Fire Services Agreement  
New Compressor  
Emergency Management Plan Update  
Community Wildfire Protection Plan Update**



#### Fire Services Department

The Village of Pemberton Fire Rescue is a volunteer department that provides service to the residents of the Village of Pemberton (Village of Pemberton Bylaw No. 807, 2016). In addition, the existing Fire Service Agreement with the Squamish-Lillooet Regional District (SLRD) establishes that fire protection services are provided to Pemberton Meadows (SLRD Bylaw No.1082, 2008), Pemberton Heights (SLRD Bylaw No. 1083, 2008) and the Pemberton Fire Protection Specified Area as defined within the Agreement.

The Fire Department also provides Road Rescue Service, which encompasses all of Squamish-Lillooet Regional District Area C, which involves responding to motor vehicle accidents that might involve extricating patients from the vehicle as well as assisting patients to the Ambulance, as required.

Pemberton Fire Rescue also provides services to the residents of the Lil'wat Nation through a service agreement.

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.

In 2018, Pemberton Fire Rescue actively participated in or supported 28 community events including the following: Winterfest, Diamond Rally Charity Event, 911 Porsche Rally Event, Off Road Rebels 4x4 Rally, Canada Day Parade, Halloween, Remembrance Day and New Year's Eve Fireworks display.

Pemberton Fire Rescue assisted the First Nations Emergency Services Society of British Columbia (FNESS of BC) by providing Cadet Fire Training at the Mount Currie Fire Department.

To review the 2018 Pemberton Fire Rescue Annual Report as presented visit [www.pemberton.ca](http://www.pemberton.ca).



The Office of the Fire Commissioner relies on fire department personnel and chief officers from across the province to provide interface protection by way of Emergency Operation Centre (EOC) staffing or field support. In August, the Office of the Fire Commissioner called upon Pemberton Fire Rescue to assist with Wildland fires in the Vanderhoof and Fort St. James area. Pemberton Fire Rescue was pleased to be able to support the efforts and a crew of four (4) attended for ten (10) days. This is the second year in a row that Pemberton has been asked to assist with the wildland fires. The following members are recognized for their commitment to assist during the Wildfire Crisis of 2018: Captain Simone Jaggli, Lieutenant John Harris, Firefighter Jordan Brown, Firefighter Josh Livermore.

The major wildfire events and deployment requests are becoming increasingly common and more frequent which results in communities being left with skeleton fire crews and chief officers to protect their communities. It is anticipated that this will continue to exert a growing strain on local fire department leadership as such Pemberton Fire Rescue will continue to recruit new members and put in place the training and supports to build capacity.

### 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. In 2018, the Village received confirmation of funding for the development of a Fuel Management Prescription for a high priority area located across the highway from One Mile Lake Park and to the Southwest of the Village of Pemberton, as identified in the Community Wildfire Protection Plan. To undertake this work, the Village will prepare and issue a Request for Proposals for a qualified forester to undertake the development of the prescription with an aim of completion in 2019.

### 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 to which all local governments must adhere. 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 (Resort Municipality of Whistler, Pemberton, Squamish-Lillooet Regional District (SLRD), District of Squamish and Lil'wat Nation) and reviews and discusses various concerns facing Sea to Sky communities including: hazards, risks, vulnerabilities, training, resources, collaboration, coordination and communication, information and knowledge sharing.

In October 2018, the Village implemented its own emergency notification system, called Pemberton Alert, which allows residents to receive important and critical information quickly in the event of an emergency. To date, 195 residents have registered for Pemberton Alert. The Village will continue to promote the notification system to encourage registration.

The EPC continued the implementation of public education in the community by attending the Pemberton Farmer's Market and distributing emergency preparedness materials to residents and visitors. The Village also participated in the annual worldwide ShakeOut BC on October 18th to practice how to be safer during big earthquakes.

The Village of Pemberton Emergency Management Plan is the government document that provides framework and overall strategy for the Village to conduct its Emergency Management Program. In 2018, work continued on updating the Village's Comprehensive Emergency Management Plan which will replace the outdated 2005 Village of Pemberton Emergency Response/Recovery Plan. The new Plan has been streamlined and more comprehensive in order to reflect the changing nature of the community.

2018 saw the completion of the Pemberton Valley Dyking District Flood Management Report, undertaken by NHC Engineering. This report includes updated floodplain mapping, which identified changes to the flood hazard in the Pemberton Valley and included a report along with recommendations for consideration. As a result, in 2019 the Village will partner with the SLRD, Lil'wat Nation and the Pemberton Valley Dyking District (PVDD) to form a Working Group to complete an Integrated Flood Response Plan (IFRP), and develop a Pemberton Valley Evacuation Plan (funded by the Union of BC Municipalities) Both the IFRP and Evacuation Plan are expected to be completed by May 2020.

### 2018 Emergency Responses

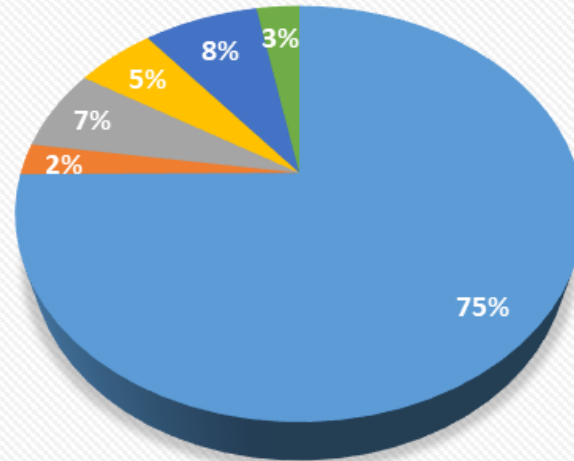
The EPC is on-call 24/7 to provide support to first responder agencies as required. Additionally, the EPC may be called upon to assist in the activation of an Emergency Operations Centre (EOC). Fortunately, in 2018, the Village did not have to activate an EOC, despite High Streamflow Advisories issued 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 January 3rd.

### Emergency Support Services Review

Throughout 2018, the Village continued its partnership with the Canadian Red Cross to develop and manage a team of local volunteers to provide Emergency Support Services (ESS) to residents in the event of an emergency or disaster. The ESS program is managed by the Village and provides these services for both the Village and SLRD Area C. Fortunately, there were no emergency events that took place in 2018. However, Red Cross personnel and the ESS team were on standby during the Grouse Creek Fire that took place north of Pemberton in the event there was a need to receive evacuees.

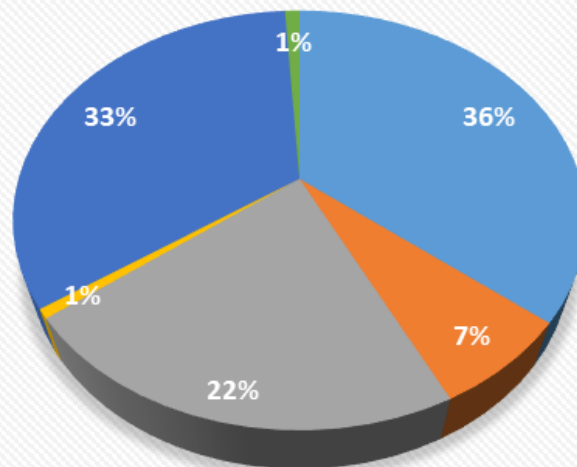
## 2018 Tax Collection Pie Charts

### Village of Pemberton Services



- Village Operating, Projects, New Infrastructure
- Community Grants (CIOF, CEF)
- Capital Reserves for Future Infrastructure
- Water Infrastructure Debt
- Sewer Infrastructure Debt
- Industrial Park Infrastructure Debt

### Tax Notice Distribution



- Village of Pemberton
- Village Infrastructure Debt
- SLRD - Shared Regional Services
- SLRD - Shared Hospital Services
- School/ Police Tax (Province)
- Other - BCAA, MFA (Province)



## Shared Services

Local shared services between the Village and the surrounding area of Electoral Area C, and Regional shared services, are managed by the Squamish Lillooet Regional District.

The Squamish Lillooet Regional District provides budgets for review, and recommendations for funding for the following services:

- Pemberton/Area C Rescue Service
- Pemberton & District Search and Rescue Service
- 911 South
- Pemberton Dist. Community Recreation
- Pemberton & District Museum & Archives
- Pemberton Library
- Pemberton Television Rebroadcasting
- Pemberton and District Community Fund
- Pemberton/Area C Cemetery
- Sea to Sky Trails
- Pemberton Valley Recreational Trails
- Regional General Government
- Regional Invasive Species Management & Control
- Regional Land Planning and Zoning
- Regional Solid Waste Management
- Pemberton Refuse
- Regional Growth Strategy



## 2018 Capital Projects, Funding & Tax Exemptions

### Capital Projects

CATEGORY	PROJECT	COST	STATUS
Land	Frontier Street Parkland	\$300,000	Complete
	Soccer Fields Addition	\$4,361	Complete
	Tiyata Park Developer Contribution	\$10,000	Complete
Building and Improvements	Salt Storage Shed	\$60,000	Complete
	Fire Hall Office Improvements	\$31,329	Complete
	Fire Hall Compressor	\$61,235	Complete
	Municipal Hall Office Improvements	\$5,225	Complete
Engineering Structures	Friendship Trail Bridge	\$1,839,402	In Progress
	Playground Improvement	\$52,669	Complete
	Soccer Field	\$1,223,950	Complete
	Downtown Enhancement	\$282,114	In Progress
Machinery & Equipment	Administration Vehicles	\$62,054	Complete
	Office Printer	\$17,528	Complete
	Office Phone System	\$16,365	Complete
	Computer Server	\$31,853	Complete
	Fire Dept. Rescue Truck	\$64,710	Complete
	Fire SCBA Packs	\$33,900	Complete
	Public Works Backhoe	\$170,671	Complete
Water	Pioneer Waterline	\$57,678	Complete
	Well Pump	\$24,130	Complete
	Surge Tank	\$8,129	Complete

### Grants Received

PROJECT	FUNDER	AMOUNT
Friendship Trail Bridge	Bike BC	\$500,000
Friendship Trail Bridge	UBCM Regional Significant Gas Tax Funding	\$369,000
Capital Project Grant	Innergex	\$500,000
Downtown Enhancement	UBCM Strategic Priorities Gas Tax Funding	\$282,114
Friendship Trail Bridge	UBCM Community Works Gas Tax Funding	\$245,941
Friendship Trail Bridge	CN Rail	\$50,000
SCBA Replacement	Whistler Blackcomb Foundation	\$39,000

## Grants Received Con't

Soccer Field	Community Amenity Developer Contributions	\$400,700
Soccer Field	Whistler Blackcomb Foundation	\$300,000
Hallowe'en Fireworks	Electoral Area C/ SLRD	\$2,000

## 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
<b>CIOF Total:</b>	<b>\$22,250</b>

## Community Enhancement Fund (CEF)

Organization/Initiative	Amount
Lil'wat Mount Currie Rodeo	\$500
Village of Pemberton Bursary	\$2,000
Rotary/Lions Fall Barn Dance	\$1,500
BC Hydro Box Beautification	\$4,000
Orange Shirt Day	\$200
<b>CEF Total:</b>	<b>\$7,400</b>

## 2018 Tax Exemptions

Organization	Property Value	Exempt Value
Municipal Land and Buildings	\$1,268,000	\$5,374
St. David's United Church*	\$247,400	\$466
Pemberton Childcare Society	\$750,000	\$1,413
Pemberton Lion's Society	\$1,649,000	\$3,106
Stewardship Pemberton	\$195,300	\$368
Pemberton Search and Rescue	\$93,100	\$395
<b>Tax Exemption Total:</b>		<b>\$11,121</b>

\*Land Only



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## 2018 Audited Financial Statements

**Village of Pemberton**  
**Financial Statements**  
*December 31, 2018*

**Village of Pemberton**  
**Contents**

*For the year ended December 31, 2018*

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## **Management's Responsibility**

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To the Mayor and Council of the Village of Pemberton,

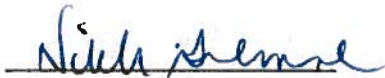
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is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

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

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

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

May 7, 2019



Chief Administrative Officer

## **Independent Auditor's Report**

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To the Mayor and Council of the Village of Pemberton,

### **Opinion**

We have audited the financial statements of the Village of Pemberton (the "Village"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2018, and the results of its operations, changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

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

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

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

## Independent Auditor's Report

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

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

Kelowna, British Columbia

May 7, 2019

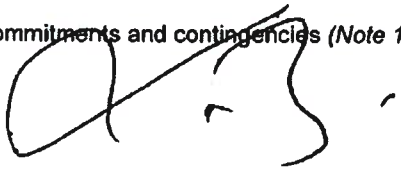
*MNP LLP*

Chartered Professional Accountants

**Village of Pemberton**  
**Statement of Financial Position**  
*As at December 31, 2018*

	<b>2018</b>	<b>2017</b>
<b>Financial assets</b>		
Cash and cash equivalents (Note 2)	6,585,114	4,384,476
Accounts receivable (Note 3)	2,811,382	1,215,883
Municipal Finance Authority debt reserve	93,849	93,324
	<b>9,490,345</b>	<b>5,693,683</b>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	952,368	597,844
Deferred revenue (Note 5)	1,971,653	1,579,925
Deposits and permits	4,101,153	1,586,849
Long-term debt (Note 6)	5,117,183	5,230,686
	<b>12,142,357</b>	<b>8,995,304</b>
<b>Net debt</b>	<b>(2,652,012)</b>	<b>(3,301,621)</b>
<b>Non-financial assets</b>		
Prepaid expenses	32,473	98,292
Tangible capital assets (Note 7)	25,279,153	21,826,722
	<b>25,311,626</b>	<b>21,925,014</b>
<b>Accumulated surplus (Note 8)</b>	<b>22,659,614</b>	<b>18,623,393</b>

Commitments and contingencies (Note 11)



\_\_\_\_\_  
 Mayor

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



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

*For the year ended December 31, 2018*

	Budget (Note 13)	2018	2017
<b>Revenue</b>			
Taxation (Note 9)	2,015,259	1,946,489	1,836,489
Water and sewer user rates	1,682,091	1,853,538	1,703,447
Government transfers (Note 10)			
Federal and provincial	1,815,825	1,761,890	913,898
Other local governments	365,870	924,504	349,191
Contributions	-	1,804,534	817,711
User charges	1,576,620	459,400	441,015
Penalties and interest income	16,640	103,046	95,911
Investment income	7,320	44,680	38,501
Other	450,740	267,783	358,932
Gain on disposal of tangible capital assets	-	4,464	4,283
	<b>7,930,365</b>	<b>9,170,328</b>	<b>6,559,378</b>
<b>Expenses</b>			
General government	2,309,315	1,588,001	1,295,638
Fire protection services	615,274	587,482	567,692
Development and planning services	593,556	383,807	421,595
Public works and parks	1,254,709	812,203	683,167
Water utility	961,025	743,733	867,466
Sewer utility	986,606	907,444	777,656
Airport services	110,425	111,437	110,200
	<b>6,830,910</b>	<b>5,134,107</b>	<b>4,723,414</b>
Annual surplus	1,099,455	4,036,221	1,835,964
Accumulated surplus, beginning of year	18,623,393	18,623,393	16,787,429
<b>Accumulated surplus (Note 8)</b>	<b>19,722,848</b>	<b>22,659,614</b>	<b>18,623,393</b>

*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, 2018*

	Budget (Note 13)	2018	2017
<b>Annual surplus</b>	1,099,455	<b>4,036,221</b>	1,835,964
Acquisition of tangible capital assets	(2,517,260)	<b>(4,390,524)</b>	(1,970,419)
Gain on disposal of tangible capital assets	-	<b>(4,464)</b>	(4,283)
Proceeds on disposition of tangible capital assets	-	<b>4,464</b>	6,885
Amortization of tangible capital assets	855,616	<b>938,093</b>	802,294
	<b>(1,661,644)</b>	<b>(3,452,431)</b>	<b>(1,165,523)</b>
<b>Change in prepaid expenses</b>	-	<b>65,819</b>	<b>(72,270)</b>
Decrease in net debt	(562,189)	<b>649,609</b>	598,171
Net debt, beginning of year	(3,301,621)	<b>(3,301,621)</b>	(3,899,792)
<b>Net debt, end of year</b>	<b>(3,863,810)</b>	<b>(2,652,012)</b>	<b>(3,301,621)</b>

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

**Village of Pemberton**  
**Statement of Cash Flows**  
For the year ended December 31, 2018

	<b>2018</b>	<b>2017</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating Activities</b>		
Annual surplus	4,036,221	1,835,964
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	938,093	802,294
Gain on disposal of tangible capital assets	(4,464)	(4,283)
Actuarial reduction of debt	(83,438)	(72,809)
Developer and other contributions of tangible capital assets	(863,534)	(786,000)
Change in financial assets and liabilities:		
Accounts receivable	(1,595,499)	288,278
Municipal Finance Authority debt reserve	(525)	(1,786)
Accounts payable and accrued liabilities	354,524	93,555
Deferred revenues	391,728	68,561
Deposits	2,514,304	(798,890)
Change in non-financial assets:		
Prepays	65,819	(72,270)
	<b>5,753,229</b>	<b>1,352,614</b>
<b>Capital Activities</b>		
Acquisition of tangible capital assets	(3,526,990)	(1,184,419)
Proceeds on disposition of tangible capital assets	4,464	6,885
	<b>(3,522,526)</b>	<b>(1,177,534)</b>
<b>Financing Activities</b>		
Principal repayments of long-term debt	(349,095)	(319,724)
Advances of long-term debt	319,030	412,943
Repayment of obligations under capital lease	-	(447,083)
	<b>(30,065)</b>	<b>(353,864)</b>
Increase (decrease) in cash and cash equivalents	2,200,638	(178,784)
Cash and cash equivalents, beginning of year	4,384,476	4,563,260
Cash and cash equivalents, end of year	<b>6,585,114</b>	<b>4,384,476</b>

The accompanying notes are an integral part of these financial statements

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

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

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

**1. Significant accounting policies**

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

(a) Basis of accounting

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

(b) Revenue recognition

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

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

(c) Deferred revenue

Deferred revenue represents development cost charges (DCCs), licenses and other fees which have been collected, but for which the related services or expense have yet to be performed or incurred. These amounts will be recognized as revenues in the fiscal year the services are performed or expenditures 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, 2018*

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

(e) Reserves

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

(f) Cash and cash equivalents

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

(g) Long-term debt

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

(h) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Village is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2018.

(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.

(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.

(j) PS 2200 Related Party Disclosures and PS 3420 Inter-Entity Transactions

Effective January 1, 2018, the Village adopted the recommendations relating to PS 2200 Related Party Disclosures and PS 3420 Inter-Entity Transactions, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the changes were applied prospectively, and prior periods have not been restated.

These new Sections define a related party and establish disclosures required for related party transactions. Disclosure is required when related party transactions have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, a material financial effect on the financial statements. They also establish standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

There was no material impact on the financial statements of adopting the new Sections.

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

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(k) PS 3210 Assets, PS 3320 Contingent Assets and PS 3380 Contractual Rights

Effective January 1, 2018, the Village adopted the recommendations relating to PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the changes were applied prospectively, and prior periods have not been restated.

PS 3210 Assets provides additional guidance to clarify the definition of assets set out in PS 1000 Financial Statement Concepts.

PS 3320 Contingent Assets establishes disclosure standards on contingent assets.

PS 3380 Contractual Rights 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 Section 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.

There was no material impact on the financial statements of adopting the new Sections.

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

**2. Cash and cash equivalents**

	2018	2017
Restricted cash and cash equivalents		
Development cost charges	1,353,118	698,162
Other	25,000	25,000
	1,378,118	723,162
Unrestricted cash and cash equivalents	5,206,996	3,661,314
	6,585,114	4,384,476

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

**3. Accounts Receivable**

	2018	2017
Taxes receivable	371,129	384,750
Utilities receivable	21,026	79,958
Goods and Services Tax receivable	154,105	91,390
Trade receivables	2,265,122	659,785
	2,811,382	1,215,883

**4. Accounts payable and accrued liabilities**

	2018	2017
Trade payables and accrued liabilities	834,597	465,591
Wages payable	98,826	117,949
Government remittances	18,945	14,304
	952,368	597,844



**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

**5. Deferred revenue**

	December 31, 2017	Collections	Transfers	December 31, 2018
<b>Development cost charges</b>				
General	363,445	291,233	(125,939)	<b>528,739</b>
Water utility	218,439	135,341	-	<b>353,780</b>
Sewer utility	187,735	282,865	-	<b>470,599</b>
	<b>769,619</b>	<b>709,439</b>	<b>(125,939)</b>	<b>1,353,118</b>
<b>Deferred revenue</b>				
Unspent gas tax funding	365,755	164,293	(306,464)	<b>223,584</b>
Deferred grants	78,649	2,315	(63,406)	<b>17,558</b>
Future local improvements	98,769	60,000	(36,612)	<b>122,157</b>
Prepaid utilities and taxes	76,264	-	(11,897)	<b>64,367</b>
Other	190,869	-	-	<b>190,869</b>
	<b>810,306</b>	<b>226,608</b>	<b>(418,379)</b>	<b>618,535</b>
	<b>1,579,925</b>	<b>936,047</b>	<b>(544,318)</b>	<b>1,971,653</b>

Gas tax funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Village 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.

**6. Long-term debt**

	2018	2017
Outstanding debt, beginning of year	<b>5,230,686</b>	5,210,276
Issues of debt	<b>319,030</b>	412,943
Repayment of debt	<b>(349,095)</b>	(319,724)
Actuarial reduction of debt	<b>(83,438)</b>	(72,809)
	<b>5,117,183</b>	5,230,686

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

6. Long-term debt (continued)

Bylaw	Year Maturing	% Rate	Cash Payments		Balance Outstanding	
			Interest	Principal	2018	2017
427	2022	3.05	11,375	19,658	<b>184,949</b>	225,817
515	2025	1.80	37,800	77,200	<b>921,459</b>	1,035,902
580	2036	3.00	35,273	35,939	<b>1,475,609</b>	1,530,934
756	2024	3.00	8,100	22,489	<b>174,503</b>	199,800
776	2040	2.75	33,000	30,809	<b>1,104,301</b>	1,137,304
795	2036	2.10	11,204	19,856	<b>493,228</b>	513,680
747	2019	variable	1,044	20,000	<b>40,000</b>	60,000
1433	2020	variable	1,576	23,690	<b>71,070</b>	94,760
N/A	2018	variable	82	19,291	-	19,291
N/A	2018	variable	54	6,883	-	6,883
N/A	2021	variable	1,363	18,967	<b>50,016</b>	68,983
N/A	2021	variable	7,353	30,396	<b>306,937</b>	337,332
N/A	2021	variable	318	2,358	<b>27,652</b>	-
N/A	2021	variable	318	2,358	<b>27,652</b>	-
N/A	2021	variable	127	939	<b>11,061</b>	-
N/A	2021	variable	75	263	<b>16,767</b>	-
N/A	2021	variable	636	4,695	<b>55,305</b>	-
N/A	2021	variable	1,801	13,304	<b>156,674</b>	-
			<b>151,499</b>	<b>349,095</b>	<b>5,117,183</b>	<b>5,230,686</b>

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

2019	360,297
2020	363,238
2021	336,755
2022	288,040
2023	228,012

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

**7. Tangible capital assets**

2018	Land	Buildings	Engineering Structures	Machinery, Equipment and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
<b>Cost</b>								
Balance, beginning 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
Disposals and transfers	-	-	-	(20,948)	-	-	(221,359)	(242,307)
Additions	314,361	97,819	3,116,020	398,580	92,386	-	592,717	4,611,883
<b>Balance, end of year</b>	<b>1,996,062</b>	<b>2,191,199</b>	<b>8,963,298</b>	<b>4,466,421</b>	<b>6,908,512</b>	<b>13,401,023</b>	<b>592,717</b>	<b>38,519,231</b>
<b>Accumulated amortization</b>								
Balance, beginning of year	-	537,342	3,310,923	2,714,635	1,451,471	4,308,562	-	12,322,933
Amortization reversal on disposal	-	-	-	(20,948)	-	-	-	(20,948)
Amortization expense	-	62,598	200,553	266,286	141,829	266,827	-	938,093
<b>Balance, end of year</b>	<b>-</b>	<b>599,940</b>	<b>3,511,476</b>	<b>2,959,973</b>	<b>1,593,300</b>	<b>4,575,389</b>	<b>-</b>	<b>13,240,078</b>
<b>Net book value, end of year</b>	<b>1,996,062</b>	<b>1,591,259</b>	<b>5,451,822</b>	<b>1,506,488</b>	<b>5,315,212</b>	<b>8,825,634</b>	<b>592,717</b>	<b>25,279,153</b>

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$3,266,174.

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

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

2017 Cost	Land	Buildings	Engineering Structures	Machinery, Equipment and Vehicles	Water Systems	Sewer Systems	Assets Under Construction	Total
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
<b>Accumulated amortization</b>								
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
<b>Net book value, end of year</b>	<b>1,681,701</b>	<b>1,556,038</b>	<b>2,536,354</b>	<b>1,374,154</b>	<b>5,364,655</b>	<b>9,092,461</b>	<b>221,359</b>	<b>21,826,722</b>

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$3,283,536.



**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

**8. Accumulated surplus**

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

	2018	2017
<b>Surplus</b>		
Invested in tangible capital assets	20,161,971	16,596,037
Unrestricted	894,783	1,118,979
	<b>21,056,754</b>	<b>17,715,016</b>
<b>Non-statutory reserves</b>		
General reserve	52,150	203,543
<b>Reserves set aside by Council</b>		
Equipment replacement	-	22,969
Centennial building	7,161	7,161
Capital	410,296	314,317
Recreation	352,287	-
Fire department	289,281	187,794
Water – general	429,753	159,753
Sewer – general	40,000	-
Transit	21,932	12,840
	<b>1,550,710</b>	<b>704,834</b>
	<b>22,659,614</b>	<b>18,623,393</b>

**9. Taxation**

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

	2018	2017
Municipal and school property taxes levied	4,332,187	4,067,324
Payments in-lieu of taxes	95,822	89,078
	<b>4,428,009</b>	<b>4,156,402</b>
<b>Less transfers to other governments</b>		
Squamish-Lillooet Regional District	947,233	872,988
Province of B.C. – School taxes	1,254,595	1,194,650
Policing costs	205,533	185,644
B.C. Assessment Authority	42,948	39,778
Sea to Sky Regional Hospital District	31,037	26,708
Municipal Finance Authority	173	145
	<b>2,481,520</b>	<b>2,319,913</b>
<b>Net taxation revenue available for municipal purposes</b>	<b>1,946,489</b>	<b>1,836,489</b>

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

**10. Government transfers**

The government transfers reported on the statement of operations are:

	2018	2017
<b>Federal and provincial grants</b>		
Social assistance and community development	390,304	389,870
Gas tax	306,464	327,688
Capital improvements	1,041,825	188,257
Miscellaneous	23,297	8,083
	<b>1,761,890</b>	<b>913,898</b>
<b>Other municipalities and regional districts</b>		
Fire protection	301,090	279,916
Rescue services	65,561	64,275
Other	557,853	5,000
	<b>924,504</b>	<b>349,191</b>
<b>Total government transfer revenues</b>	<b>2,686,394</b>	<b>1,263,089</b>

**11. Commitments and contingencies**

- (a) The Village of Pemberton debt is, under the provisions of the Local Government Act, a direct, joint and several liability of the Squamish-Lillooet Regional District and each member municipality within the Regional District, including the Village of Pemberton. The loan agreements with the Regional District and the Municipal Finance Authority provide that if any time the scheduled payments provided for in the agreements are not sufficient to meet the Authority's obligations in respect to such borrowings, the resulting deficiency becomes a liability of the Village.
- (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 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 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 \$145,054 (2017 - \$150,960) for employer contributions to the plan in fiscal 2018.

The next valuation will be as at December 31, 2018, with results available in 2019.

**11. Commitments and contingencies (continued)**

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 subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the *Insurance Act* of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact on any subscriber. Under the Reciprocal Insurance Exchange Agreement the Village is assessed a premium and specific deductible for its claims based on population. The obligation of the Village with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, and not joint and several.

**12. Segmented information**

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

(i) General government

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

(ii) Fire protection services

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

(iii) Development and planning services

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

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

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**12. Segmented information (continued)**

(iv) Public works and parks

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

(v) Water and sewer utilities

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

(vi) Airport services

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

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

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

**Village of Pemberton**  
**Notes to the Financial Statements**  
For the year ended December 31, 2018

**12. Segmented information (continued)**

<b>2018</b>	<b>General Government</b>	<b>Fire Protection Services</b>	<b>Development &amp; Planning Service</b>	<b>Public Works and Parks</b>	<b>Water Utility</b>	<b>Sewer Utility</b>	<b>Airport Services</b>	<b>Total</b>
<b>Revenues</b>								
Taxation	721,422	348,364	174,362	368,981	99,985	200,381	32,994	1,946,489
Water and sewer user rates	-	-	-	-	1,028,326	825,212	-	1,853,538
User fees	165,490	-	268,610	-	-	-	25,300	459,400
Penalties and interest income	71,822	-	-	-	19,538	11,686	-	103,046
Government transfers	719,471	366,651	-	1,554,000	48,447	-	(2,175)	2,686,394
Investment income	44,185	-	-	-	164	331	-	44,680
Contributions	25,000	39,000	-	1,740,534	-	-	-	1,804,534
Other	26,032	95,571	125,542	1,470	150	914	18,104	267,783
Gain on disposal	-	4,464	-	-	-	-	-	4,464
	<b>1,773,422</b>	<b>854,050</b>	<b>568,514</b>	<b>3,664,985</b>	<b>1,196,610</b>	<b>1,038,524</b>	<b>74,223</b>	<b>9,170,328</b>
<b>Expenses</b>								
Wages, salaries and benefits	583,988	276,585	169,970	420,344	403,021	401,401	40,965	2,296,273
Materials, supplies and contracted services	519,573	299,653	213,837	386,539	174,686	220,707	16,049	1,831,044
Debt servicing	9,426	11,244	-	5,320	24,197	18,509	-	68,696
Amortization	475,014	-	-	-	141,829	266,827	54,423	938,093
	<b>1,588,001</b>	<b>587,482</b>	<b>383,807</b>	<b>812,203</b>	<b>743,733</b>	<b>907,444</b>	<b>111,437</b>	<b>5,134,107</b>
<b>Annual surplus (deficit)</b>	<b>185,421</b>	<b>266,568</b>	<b>184,707</b>	<b>2,852,782</b>	<b>452,877</b>	<b>131,080</b>	<b>(37,214)</b>	<b>4,036,221</b>



**Village of Pemberton**  
**Notes to the Financial Statements**  
For the year ended December 31, 2018

**12. Segmented information (continued)**

2017	General Government	Fire Protection Services	Development & Planning Service	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
<b>Revenues</b>								
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
	<b>1,341,779</b>	<b>911,780</b>	<b>524,401</b>	<b>1,106,413</b>	<b>1,397,302</b>	<b>977,574</b>	<b>300,129</b>	<b>6,559,378</b>
<b>Expenses</b>								
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
	<b>1,295,638</b>	<b>567,692</b>	<b>421,595</b>	<b>683,167</b>	<b>867,466</b>	<b>777,656</b>	<b>110,200</b>	<b>4,723,414</b>
<b>Annual surplus (deficit)</b>	<b>46,141</b>	<b>344,088</b>	<b>102,806</b>	<b>423,243</b>	<b>529,840</b>	<b>199,918</b>	<b>189,929</b>	<b>1,835,964</b>

**Village of Pemberton**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2018*

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**13. Budget data**

The budget data presented in these financial statements is based upon the 2018 operating and capital budgets adopted by Council on May 10, 2018. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	<b>Budget amount</b>
Surplus – Statement of Operations	1,099,455
Adjust for budgeted cash items not included in statement of operations	
Capital expenditures	(2,517,260)
Loan proceeds	120,000
Amortization	855,616
Reduction in long-term debt	(212,270)
Repayment of obligations under capital lease	(144,507)
Transfers from Statutory Reserves	121,456
Transfers from Non-Statutory Reserves	644,339
Transfers to Non-Statutory Reserves	(601,038)
Transfers from Unrestricted Surplus	634,209
<b>Total adjustments</b>	<b>(1,099,455)</b>
<b>Financial plan balance</b>	<b>-</b>