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Village of Pemberton

# 2009 Annual General REPORT

Presented June 9, 2009

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## MISSION STATEMENT

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

### OBJECTIVES:

To provide open, fair and responsive government, recognizing the impact of decisions on the residents of the community.

To provide opportunities for commerce and industry.

To deliver municipal services in an effective manner at a cost acceptable to tax payers.

Amended:  
Council Meeting No. 1173  
February 6th, 2007

## TAX EXEMPTIONS

Municipal Buildings           \$ 28,071.59

St David's Church           \$ 1,793.44

TOTAL: \$ 29,865.03



# 2008 Year in Review

## PERFORMANCE MEASURES

### Pillar One: SOCIAL SUSTAINABILITY

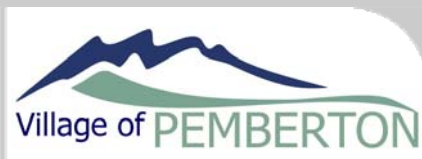
PROJECT	2008 - Planned	2008 - Status
Birch Street Improvements	<ul style="list-style-type: none"> <li>• Complete installation of irrigation, trees and benches</li> </ul>	<ul style="list-style-type: none"> <li>• Completed</li> </ul>
Pemberton Creek Bridge	<ul style="list-style-type: none"> <li>• Explore other funding options</li> </ul>	<ul style="list-style-type: none"> <li>• Funding received through the Local Motion Grant Program</li> </ul>
One Mile Lake	<ul style="list-style-type: none"> <li>• Review plan to improve water flow</li> <li>• Improvements to park access</li> <li>• Spread additional sand for beach (spring)</li> <li>• Explore and implement weed control at the swimming area</li> <li>• Rebuild wharfs</li> <li>• Expand parking at the top of the hill</li> <li>• Promote winter use of park by clearing ice for skating</li> </ul>	<ul style="list-style-type: none"> <li>• Fisheries Canada to implement plan to improve flow</li> <li>• Expanded and improved accessibility</li> <li>• Completed, more sand to be added when attained</li> <li>• Introduction of cold creek water to control weeds</li> <li>• Completed</li> <li>• Expanded and improved parking</li> <li>• Done by residents, supported by Village</li> </ul>
Community Centre Lands	<ul style="list-style-type: none"> <li>• Complete development pursuant to Lot 15 Master plan including water park &amp; landscaping</li> </ul>	<ul style="list-style-type: none"> <li>• Landscaping complete within budget restraints</li> <li>• VoP/SLRD will continue to seek funding for water park</li> </ul>
Skateboard Park	<ul style="list-style-type: none"> <li>• Further funding and development of Lot 12 Master Plan (Skate Park and Bike Park)</li> <li>• Resolve hydro line issue (have them raised)</li> </ul>	<ul style="list-style-type: none"> <li>• Application to Build Canada Fund for Skate/Bike Park completed spring 2009</li> <li>• Ongoing discussions with BC Hydro</li> </ul>
Park Improvements	<ul style="list-style-type: none"> <li>• Develop plan and secure funding for park improvements (playground equipment) for all Village parks</li> <li>• Install playground equipment as per plan</li> </ul>	<ul style="list-style-type: none"> <li>• Parks Master Plan completed Spring 2009</li> <li>• Applied for funding spring 2009</li> </ul>
Friendship Trail	<ul style="list-style-type: none"> <li>• Incorporate with Sea to Sky Trail Project</li> <li>• Phase Construction</li> </ul>	<ul style="list-style-type: none"> <li>• Friendship trail has been incorporated and Draft Trail Master Plan was approved</li> </ul>

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# 2008 Year in Review

## PERFORMANCE MEASURES

### Pillar One: SOCIAL SUSTAINABILITY Continued

PROJECT	2008 - Planned	2008 - Status
Age Friendly & Accessibility Community	<ul style="list-style-type: none"> <li>• Phase implementation of plan</li> <li>• In cooperation with Lion's and Senior's Society, determine feasibility and access funding for senior's housing, assisted living and complex care spaces</li> <li>• Explore and support opportunities for accessible transportation and transit</li> <li>• Incorporate age-sensitive trail design in park plan</li> <li>• Make improvements to the village office front steps</li> <li>• Installation of additional public benches</li> </ul>	<ul style="list-style-type: none"> <li>• Improved access to Municipal Hall, ElderGo! Pilot project, some sidewalk and trail improvements</li> <li>• BC Housing announced 18 units to be built in Pemberton, summer 2009</li> <li>• ElderGo! Project</li> <li>• See Parks Master Plan</li> <li>• Plan underway</li> <li>• Two benches &amp; two picnic tables installed in 2008/2009</li> </ul>
Drug and Alcohol Treatment Services/Facility	<ul style="list-style-type: none"> <li>• Phase implementation of plan</li> </ul>	<ul style="list-style-type: none"> <li>• Plan inconclusive. Re-evaluating role and focus of Winds of Change</li> </ul>
Affordable Housing	<ul style="list-style-type: none"> <li>• Explore the feasibility of development Secondary Suite Policy</li> <li>• Amend bylaws accordingly</li> <li>• Explore affordable housing strategy for Pemberton</li> </ul>	<ul style="list-style-type: none"> <li>• Funding received to develop an Affordable Housing Strategy</li> <li>• Workshops to be held June 2009</li> </ul>
Recreation	<ul style="list-style-type: none"> <li>• Review the Village's role in the provision of recreation</li> </ul>	<ul style="list-style-type: none"> <li>• Deferred as result of newly formed Recreational Advisory Commission by the SLRD</li> </ul>

# 2008 Year in Review

## PERFORMANCE MEASURES

### Pillar One: SOCIAL SUSTAINABILITY Continued

PROJECT	2008 - Planned	2008 - Status
Trails	<ul style="list-style-type: none"> <li>• Develop trail plan within the Village of Pemberton</li> <li>• Work with SLRD, Mount Currie Band and PVTa to develop Valley trail plan within the Area C/Pemberton Trail Service Area</li> <li>• Participate in SLRD Corridor Trail Management Plan</li> <li>• Assess feasibility of dedicated bike lanes within trails and on Village roads</li> </ul>	<ul style="list-style-type: none"> <li>• Draft Trail Master Plan Completed</li> </ul>
Downtown Core Enhancements (formerly Prospect and Aster Street Upgrades)	<ul style="list-style-type: none"> <li>• Assess condition and access funding</li> <li>• Replace water, sewer, sidewalk, curb and gutter, and pavement as appropriate</li> <li>• Dependant on timing of potential development</li> </ul>	<ul style="list-style-type: none"> <li>• Funding received through Real Estate Foundation—workshop held May 2009.</li> </ul>



# 2008 Year in Review

## PERFORMANCE MEASURES

### Pillar Two: ECONOMIC SUSTAINABILITY

PROJECT	2008 - Planned	2008 - Status
Frontier Street Development	<ul style="list-style-type: none"> <li>• Complete plan and design for area from Walnut Street and Pioneer Park</li> <li>• Investigate funding sources for the project</li> <li>• Develop a storm water management plan for the area</li> </ul>	<ul style="list-style-type: none"> <li>• Reviewed as part of Downtown Enhancement Workshop</li> <li>• Landscaping plan to be created first</li> </ul>
Banner Program	<ul style="list-style-type: none"> <li>• Establish banner program</li> </ul>	<ul style="list-style-type: none"> <li>• New banners to be installed</li> </ul>
Business Improvement Association	<ul style="list-style-type: none"> <li>• Encourage creation of a Business Improvement Area (BIA) and assist with petitioning</li> </ul>	<ul style="list-style-type: none"> <li>• Representation made to Chamber of Commerce</li> </ul>
Airport	<ul style="list-style-type: none"> <li>• Establish management and staffing</li> <li>• Line painting on runway, taxiway and apron</li> <li>• Expand taxiway access off runway</li> <li>• Secure funding for implementation of strategic plan/project definition report</li> <li>• Secure funding for airport upgrades (runway repairs, road work, fencing repairs)</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> <li>• Completed</li> <li>• Deferred to 2009</li> <li>• Strategic Plan and Project Definition Report complete. Public Consultation complete</li> <li>• Grant applications being submitted in 2009</li> </ul>
Economic Development Consultant	<ul style="list-style-type: none"> <li>• Work with newly appointed EDO to ensure timely updates provided to Council</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
Boundary Extension	<ul style="list-style-type: none"> <li>• Consultation with SLRD, stakeholders and residents</li> <li>• Conduct analysis of impacts</li> <li>• Make application of boundary extension</li> </ul>	<ul style="list-style-type: none"> <li>• Completed</li> <li>• Completed</li> <li>• Proposal Submitted to Ministry</li> </ul>

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## 2008 Year in Review

# PERFORMANCE MEASURES

### Pillar Two: ECONOMIC SUSTAINABILITY Continued

PROJECT	2008 - Planned	2008 - Status
Gateway Enhancement (formerly Charette and Gateway Signage)	<ul style="list-style-type: none"> <li>Secure funding and carry out a Charette for the Gateway (entrance to town)</li> </ul>	<ul style="list-style-type: none"> <li>Application for funding denied</li> </ul>
Tourism Pemberton	<ul style="list-style-type: none"> <li>Apply to UBCM for Tourism Funding and coordinate with Area C for funding through this program as well</li> </ul>	<ul style="list-style-type: none"> <li>Completed and funds provided to Tourism Pemberton</li> </ul>
Taxation Options for Tourism Initiatives	<ul style="list-style-type: none"> <li>Explore alternate funding opportunities to help support Tourism Pemberton by looking at industry based contribution programs</li> </ul>	<ul style="list-style-type: none"> <li>Hotel Tax was not supported</li> </ul>
Industrial Park Water Service	<ul style="list-style-type: none"> <li>Investigate the feasibility of connecting water service to IP</li> </ul>	<ul style="list-style-type: none"> <li>Not feasible at this time</li> <li>Servicing study is being undertaken by Lil'Wat Nation in 2009</li> </ul>
Industrial Park Signage	<ul style="list-style-type: none"> <li>Continue with development of a signage plan</li> </ul>	<ul style="list-style-type: none"> <li>'Welcome to Pemberton Business Park' sign was commissioned. Business park owners to provide proposal for business directory sign</li> </ul>

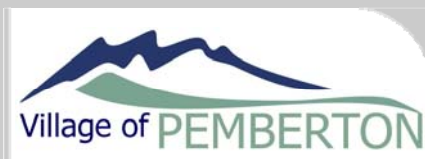
# 2008 Year in Review

## PERFORMANCE MEASURES

### Pillar Three: ENVIRONMENTAL SUSTAINABILITY

PROJECT	2008 - Planned	2008 - Status
Pemberton Environmental Interpretive Centre	<ul style="list-style-type: none"> <li>• Support and assist the securing funding</li> <li>• Support phased construction</li> </ul>	<ul style="list-style-type: none"> <li>• Letters of support provided.</li> </ul>
Water Metering	<ul style="list-style-type: none"> <li>• Phase in water metering program</li> <li>• Implement metering for ICI and voluntary metering program for residential</li> <li>• Implement new rate structure (bylaw)</li> <li>• Develop and implement a Communication Strategy to ensure residents are informed.</li> </ul>	<ul style="list-style-type: none"> <li>• Funding approved</li> <li>• Request for Proposals issued in Spring 2009</li> <li>• Universal metering to be installed by November 2009 with new rate structure in place for 2010</li> </ul>
Striving to become Energy Neutral	<ul style="list-style-type: none"> <li>• Continue the internal Environmental Task Force</li> <li>• Access funding for an energy audit</li> <li>• Implement energy audit recommendations</li> <li>• On going development and implementation of Sustainability Plan</li> </ul>	<ul style="list-style-type: none"> <li>• Small steps undertaken ie. Composting, recycling, e-agendas</li> <li>• Funding not approved</li> <li>• Not completed, insufficient resources</li> </ul>
Run of River Project	<ul style="list-style-type: none"> <li>• Include exploration of feasibility of developing intake in long range Infrastructure Master Plan</li> <li>• Complete feasibility study, review and implement recommendations as appropriate</li> <li>• Apply for run-of-river water license if appropriate Explore feasibility of run-of-river project on Pemberton Creek, ensuring compatibility with Pemberton's priorities and values with regard to the environment</li> </ul>	<ul style="list-style-type: none"> <li>• To be included in Infrastructure Master Plan</li> <li>• Completed</li> <li>• Completed</li> </ul>

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# 2008 Year in Review

## PERFORMANCE MEASURES

### Pillar Three: ENVIRONMENTAL SUSTAINABILITY Continued

PROJECT	2008- Planned	2008 - Status
Solid Waste Management	<ul style="list-style-type: none"> <li>• Continue to encourage businesses and residents to reduce, reuse and recycle</li> <li>• Continue to investigate options for handling recycling and waste</li> </ul>	<ul style="list-style-type: none"> <li>• Joint services administered by the SLRD</li> <li>• Curbside and neighbourhood garbage considered. Installation of bear proof recycling &amp; garbage bins</li> </ul>
Bear Smart	<ul style="list-style-type: none"> <li>• Secure funding to continue to replace fruit bearing crabapple trees and replacing community garbage cans with bear proof bins</li> <li>• Install three (3) additional bear proof bins</li> <li>• Explore other Bear Proofing programs for potential implementation</li> </ul>	<ul style="list-style-type: none"> <li>• \$10,000 received from Bear Smart Program</li> <li>• Completed</li> <li>• Developing interpretive signage for One Mile Lake</li> </ul>

# 2008 Year in Review

## PERFORMANCE MEASURES

### Pillar Four: GOOD GOVERNANCE

PROJECT	2008 - Planned	2008 - Status
Open Communication	<ul style="list-style-type: none"> <li>• Host AGM/Town Hall Meetings</li> <li>• Host open houses/workshops/focus group sessions</li> <li>• Acknowledge and support volunteerism</li> <li>• Continue to develop online electronic forms (application forms)</li> <li>• Implement Google Map of services and amenities in Pemberton</li> <li>• Continue to develop local photo gallery to include special events/community events</li> <li>• Explore feasibility of an Online Discussion Module to allow residents to post comments and facilitate online discussions on Village issues</li> </ul>	<ul style="list-style-type: none"> <li>• AGM and two Townhall Meetings Held</li> <li>• Swearing in ceremony and recognize volunteerism</li> <li>• Ongoing</li> <li>• Implementation of Google Map services deferred to 2009</li> <li>• Photo Gallery Ongoing</li> <li>• Defer to 2009</li> </ul>
Develop Second Well	<ul style="list-style-type: none"> <li>• Explore treatment options</li> <li>• Complete second well with treatment and conditioning</li> <li>• Begin water main looping program (Harrow/Hwy 99)</li> </ul>	<ul style="list-style-type: none"> <li>• Complete</li> <li>• Complete</li> <li>• Applied for Build Canada funding in 2009</li> </ul>
Density Bonusing	<ul style="list-style-type: none"> <li>• Explore feasibility of developing a Density Bonusing Bylaw</li> </ul>	<ul style="list-style-type: none"> <li>• Density Bonusing versus Community Amenities Charge (CAC Considered)</li> <li>• CAC recommended as interim measure</li> </ul>
Policy Manual	<ul style="list-style-type: none"> <li>• Complete and adopt Employee Manual</li> <li>• Complete consolidation of Administration and Finance policies</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> <li>• Finance policies completed</li> </ul>

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## 2008 Year in Review

# PERFORMANCE MEASURES

### Pillar Four: GOOD GOVERNANCE Continued

PROJECT	2008 - Planned	2008 - Status
Village Flag	<ul style="list-style-type: none"> <li>• Establish a Village flag using the new logo</li> <li>• Install flag poles and flag</li> </ul>	<ul style="list-style-type: none"> <li>• Deferred due to cost</li> </ul>
Tangible Capital Asset Management	<ul style="list-style-type: none"> <li>• Inventory and cost existing assets/infrastructure</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
Speed Bumps	<ul style="list-style-type: none"> <li>• Review Aspen Street speed bumps and repair/lower as required</li> </ul>	<ul style="list-style-type: none"> <li>• Completed</li> </ul>
Safe Pedestrian Access	<ul style="list-style-type: none"> <li>• Continue to explore options to provide safe pedestrian access to One Mile Lake and Creekside</li> </ul>	<ul style="list-style-type: none"> <li>• Working with Signal Hill Homes developers for the provision of a bridge and trail network</li> </ul>
Works Shop/Yard	<ul style="list-style-type: none"> <li>• Investigate feasibility of sewer hook-up</li> </ul>	<ul style="list-style-type: none"> <li>• Completed</li> </ul>
Portage Road Devolution	<ul style="list-style-type: none"> <li>• Explore feasibility of devolution of Portage Road to Village</li> </ul>	<ul style="list-style-type: none"> <li>• Deferred to 2009</li> </ul>
Village Logo	<ul style="list-style-type: none"> <li>• Incorporate Village logo on signs, letterhead, pins to promote strong village identity</li> </ul>	<ul style="list-style-type: none"> <li>• Completed</li> </ul>



# 2009 STRATEGIC PLAN

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

It builds on current projects and achievements, and provides immediate, short and longer term actions.

## THE FOUR PILLARS OF PEMBERTON'S PLAN

**PILLAR ONE: Social Sustainability** is the striving to create a strong and vibrant community, recognizing the importance and benefits Pemberton derives from an engaged healthy citizenry. Residents take pleasure in a quality of life, supported by walkability, community gathering spaces, and access to trails and recreation. Citizens are engaged and empowered – enjoying volunteering opportunities, involvement in community groups, and municipal support for community-driven initiatives. Elders are valued, and the community strives to support a multi-generational and healthy mix of families, singles, and seniors.

Actions to support social sustainability include:

- **Enhancing Pemberton's walkability**, through stroller-friendly sidewalks, bike lanes, trails plans, and accessibility. With Local Motion funding obtained in 2008, the Pemberton Creek Bridge will be completed and the Village will continue to explore funding options for improving accessibility of the trail around One Mile Lake. The Village will work with developers to secure trail right-of-ways through new developments and ensure trail dedication and construction. Downtown Core Enhancements and a trails plan for the Village remain priorities for 2009 and will include input from the Pemberton Valley Seniors Society to ensure plans address the needs of all members of the community. The Village supports the SLRD as they move forward with the Mount Currie-Pemberton Friendship Trail and the Pemberton/Area C Trails Master Plan. Pemberton's rural feel, agricultural roots and horse-friendliness is highly valued and to be preserved.

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# 2009 STRATEGIC PLAN

## PILLAR ONE: Social Sustainability Continued

- **Supporting affordable housing.** Smart Growth principles endorse concentrated nodes of development to enhance walkability and ensure diversity through the provision of a variety of housing options. The Village will establish an affordable housing strategy to address Pemberton's unique needs and challenges while ensuring a diverse range of options. Options for affordable and seniors housing in particular will be explored and incorporated in the OCP review process as will the role of secondary suites, modular homes, town homes and hostels in the Village's overall affordable housing strategy.
- **Investing in our recreational assets.** One Mile Lake is a natural recreational amenity for Pemberton and the Village will continue to seek funding and construct universally accessible trails, as well as explore and implement weed control at the swimming area. Winter use of the park will be promoted, facilitated by the exploration of solar lighting options for the beach/skating area. Funding opportunities will be pursued to realize skate, bike, water park developments and complete landscaping to further enhance the Community Centre area. Recreation management options and increased Village involvement in recreation services will be explored in cooperation with the SLRD.
- **Supporting a multi-generational community.** A key to social sustainability is supporting area residents to age in place. In conjunction with the Seniors Society, the Lions Club and the Mount Currie Band, the Village will continue to build upon the Age Friendly Community Plan developed in 2007, including the completion of the ElderGO! seniors transportation pilot project, seniors housing initiatives and age-friendly considerations in municipal planning processes. Opportunities to support our youngest residents will also be a priority, including the exploration of permissive tax exemptions, community enhancement grants and other ways in which the Village can contribute to child care.
- **Creating cultural opportunities.** The Village will work in conjunction with the Pemberton Arts Council to establish a public art policy and support them to install public art.
- **Building relationships with First Nations.** The Village values its relationship with the Lil'wat Nation and will continue to work to improve the respect and trust between communities and to undertake joint initiatives that improve conditions and provide benefits to both communities.

# 2009 STRATEGIC PLAN

**PILLAR TWO: Economic Sustainability** is a commitment to make decisions that are fiscally responsible and that balance the short term needs of the community against their long term impacts. It also means valuing and supporting a diversified economy. Actions to support economic sustainability include:

- **Supporting the Downtown Core Enhancements.** Funding was secured to consult with a design professional to work with the community on visioning and design of the area as well as completing the streetscape plan (Walnut Street to Pioneer Park). Both of these initiatives support the local economy by attracting people to the downtown. Creating gathering places through green space, accessible parking, linked trails and upgraded sidewalks will contribute to this injection of spirit. Securing funding to implement the first phase of the Frontier Street Park and roundabout improvement plan, establishing a banner program and enhancing flower beds will further improve the downtown experience.

The Village will review options to support business development.

- **Implementing the Strategic Plan for the Airport.** Council and the Pemberton Regional Airport Authority will work to implement the recommendations of the Airport Strategic Plan, including establishing management and staffing, securing funding for environmental, archaeological and economic studies, and establishing a reliable and consistent fuel service. Airport upgrades such as runway repairs, road work and fencing repairs will be completed.
- **Support of Tourism.** The Village of Pemberton will support the Pemberton Music Festival by developing and executing a tripartite Memorandum Of Understanding with the Agricultural Land Commission and SLRD. The Village will lobby the Provincial Government and UBCM for additional funding for tourism and continue to support Tourism Pemberton to explore industry based funding programs.
- **Leveraging Olympic Opportunities.** The Village will participate to the extent possible on Economic Development Commission initiatives. Through tools such as the Temporary Use Permit, local businesses will be supported to maximize their benefits through the Olympic Experience. Olympic opportunities will be pursued for Pemberton and beyond in a strategic, community-minded way while ensuring timely updates are provided to Council and the community.

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# 2009 STRATEGIC PLAN

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## PILLAR TWO: Economic Sustainability Continued

- **Exploring Village Boundaries.** The Village will continue to inform the Lil'wat Nation, SLRD, stakeholders and residents, as the Village's application for boundary extension proceeds through the application process, and will develop terms of reference for a larger boundary restructure proposal.
- **Showing Pemberton is Open for Business.** In cooperation with community organizations, Gateway signage will be developed and installed at the north and south entrances to the community. Similarly, business park signage with appropriate lighting will be installed at the Industrial Park.

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# 2009 STRATEGIC PLAN

**PILLAR THREE: Environmental Sustainability** acknowledges our interdependence with the natural world, and the enhanced quality of life Pembertonians enjoy because of the region's natural assets, clean air and water, and accessibility of nature. The Village aspires to protect the integrity of our environment through education initiatives and the efficient management of our resources.

- **Supporting the Pemberton Environmental Interpretive Centre on One Mile Lake.** As a combination fish hatchery and interpretive centre, the PEIC will add value for residents, by providing cultural, learning and stewardship opportunities and will also serve as a tourism asset. The Village will continue to support Stewardship Pemberton in securing the funds necessary to move this project forward.
- **Phasing in Water Metering** to encourage water conservation and responsible consumption. Education and communication regarding metering for industrial, commercial and institutional (ICI) will be on-going. Funding has been secured to expand the program to include residential metering.
- **Valuing energy neutrality.** The Village will continue to explore ways to measure our energy footprint and pursue and champion the 'low-hanging fruit' ways in which we can be energy neutral. An ad hoc Community Environmental Task Force will continue to identify opportunities to green Pemberton, and funding will be sourced for the implementation of energy audit recommendations and energy neutral initiatives.
- **Exploring renewable green energy.** Water licence and Crown Land Tenure applications made by the Village will be monitored, as the Village continues to explore the feasibility of a Run of River project on Pemberton Creek that respects Pemberton's priorities and values and poses no negative impact on the environment.
- **Encouraging recycling and responsible waste management.** The Village will support responsible waste management through the installation of three additional bear-proof recycling bins and the continuation of replacing community garbage cans with bear proof bins. The Village will continue to support the SLRD to enhance and improve recycling.
- **Environmental Stewardship.** The environment is recognized as an equally important pillar in our quest for sustainability and will be factored into the balance in day to day decisions. The Village recognizes its responsibility to wildlife and will continue to replace bear-attracting crabapple trees as funding becomes available. A wildlife attractants bylaw will be brought forward for review. The Village will continue to promote and raise awareness of Bear Smart principles.

# 2009 STRATEGIC PLAN

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**PILLAR FOUR: Good Governance** is a commitment to open and accountable government, to integrity in action, citizen engagement and fiscal responsibility. The Village is committed to delivering municipal services at the highest possible level within the scope of our resources.

- **Open channels of communication.** The Village pursues initiatives to keep residents, investors, businesses and visitors informed through the use of local media, the Village website, town hall meetings, open houses, open council meetings, Quick Facts brochures and feedback forms. Volunteerism will be acknowledged and supported, and community engagement will be an important indicator of success in community planning and land use processes.
- **Community Planning and Land Use.** The Village has secured and will continue to seek funding for the community planning process that will identify the community's goals and directions related to social, economic and environmental priorities and actions. An updated Official Community Plan (OCP) will be one of the results of this process.

The feasibility of constructing or improving safe pedestrian access throughout the Village will be assessed and incorporated into planning.

- **Systems and Policies** A cross departmental implementation of GIS systems will be phased in. To improve efficiency, the consolidation of Village Public Works and Fire Department policies will be completed.
- **Management of Infrastructure and Assets.** With the completion of the second well, water conditioning and treatment continues to be a priority for Pemberton. Funding has been applied for water main looping throughout the Village. Updates will be made to the 5-year infrastructure maintenance / replacement capital plan, and the Village will complete an inventory and evaluation of all tangible capital assets. Phase One of the decommissioning of the old sewer treatment plant will move forward and a water system cross connection and control plan will be developed and phased in. The feasibility of developing a Density Bonusing Bylaw will be explored as an alternative source of funding to meet the community's infrastructure needs.

# 2009 STRATEGIC PLAN

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## PILLAR FOUR: Good Governance Continued

- **Managing Responsible Development.** The Village will review and streamline the development and building permit application/review processes, and update the subdivision servicing bylaw and guide. The Development Cost Charge Bylaw will be updated and a construction site standards bylaw developed.

The Village will consider designation of heritage sites such as the museum and Pioneer Park.

- **Looking Forward.** Succession planning will be essential in attracting and retaining individuals to key positions. The Village will facilitate training and professional development opportunities.

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar One: SOCIAL SUSTAINABILITY

PROJECT	2009	2010
Pemberton Creek Bridge	<ul style="list-style-type: none"> <li>• Construct/Install bridge</li> <li>• Incorporate landscaping on either side of bridge access</li> <li>• Explore use of material from sand bar by PVDD</li> </ul>	<ul style="list-style-type: none"> <li>• Improve access off the bridge to One Mile Lake Park in consultation with Stewardship Pemberton and PVTA</li> <li>• Installation of informational and directional signage</li> </ul>
One Mile Lake	<ul style="list-style-type: none"> <li>• Continue Implementation of recommendations in One Mile Lake Park Master Plan:</li> <li>• Continue to promote winter use of park</li> <li>• Fire Department to coordinate flooding of area for skating</li> <li>• Explore solar powered lighting for beach area/ skating area</li> <li>• Continued extension of the Boardwalk</li> <li>• Explore options and seek funding for universal accessibility for trail around the lake</li> <li>• Explore and implement weed control at the swimming area</li> <li>• Explore options as to how to deal with geese and beaver activity at One Mile Lake</li> <li>• Analysis of safety issues at the cliffs</li> <li>• Apply for Crown Grant for south east portion of One Mile Lake</li> </ul>	<ul style="list-style-type: none"> <li>• Develop universally accessible trail improvements around the lake if funding found and approved.</li> <li>• Continued implementation of ongoing weed control program</li> <li>• Access funding and expand the beach to the NE</li> <li>• Review playground structures for enhancement or replacement options at beach area</li> <li>• Implementation of recommendations of 2009 safety review.</li> </ul>

Continued next page >

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar One: SOCIAL SUSTAINABILITY Continued

PROJECT	2009	2010
Community Centre Lands (Lot 15)	<ul style="list-style-type: none"> <li>• Complete phased roadwork on Cottonwood Road</li> <li>• Explore opportunities for funding the water park and landscaping</li> <li>• Design water park Construct water park in cooperation with SLRD and community groups</li> <li>• Open Youth Centre</li> <li>• Complete landscaping including reestablishment of memorial tree-way trees</li> </ul>	
Skateboard Park	<ul style="list-style-type: none"> <li>• Support Skateboard Society to access funding</li> <li>• Support PVRTA to construct bike skills park</li> <li>• Support the Skateboard Society to construct Skateboard Park</li> </ul>	
Park Improvements	<ul style="list-style-type: none"> <li>• Access funding and phase implementation of Village Park Master Plan (Master Plan to be completed in March 2009)</li> </ul>	<ul style="list-style-type: none"> <li>• Continue implementation of Village Parks Master Plan</li> </ul>
Friendship Trail	<ul style="list-style-type: none"> <li>• Continue phased construction as able</li> <li>• Support SLRD to construct Phase One (Harrow Road to Lillooet River Bridge)</li> <li>• Support the SLRD to identify the route from Lillooet River Bridge to Pemberton Farm Road East.</li> </ul>	<ul style="list-style-type: none"> <li>• Continue support for the implementation of the Pemberton/Area C Trails Master Plan</li> </ul>

Continued next page >

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar One: SOCIAL SUSTAINABILITY Continued

PROJECT	2009	2010
Friendship Trail Con't	<ul style="list-style-type: none"> <li>• Continue support for the implementation of the Pemberton/Area C Trails Master Plan (to be completed by February 2009)</li> <li>• Acquire trail Rights of Way through new developments such as the Hillside Properties</li> <li>• Continue to work to acquire RoW on CNR Properties</li> </ul>	
Child Care	<ul style="list-style-type: none"> <li>• Explore opportunities for a Permissive Tax Exemption or Community Enhancement Grants</li> <li>• Support the lobby for increased funding by the Provincial Government for daycare programs and educational training</li> <li>• Support and assist with the development of the Sea to Sky Community Services building</li> <li>• Work with the SLRD to support the Pemberton Children's Centre on snow clearing, garbage removal and landscape maintenance.</li> <li>• Include childcare into the Winds of Change reevaluation.</li> </ul>	

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar One: SOCIAL SUSTAINABILITY Continued

PROJECT	2009	2010
Age Friendly & Accessible Community	<ul style="list-style-type: none"> <li>• Incorporate seniors housing issues in the development and implementation of the OCP</li> <li>• Complete the ElderGo! Pilot project</li> <li>• Access/explore funding for the continued ElderGo! transportation program</li> <li>• Incorporate age-sensitive and accessible trail design in Village Park Master Plan</li> <li>• Improve accessibility of The Glen Connector and provision for winter clearing.</li> <li>• Install additional benches</li> <li>• Have seniors and those with mobility challenges conduct accessibility study to identify unsafe pedestrian routes and incorporate into trails and maintenance plan</li> </ul>	<ul style="list-style-type: none"> <li>• Implement OCP recommendations for Age friendly community</li> </ul>
Drug and Alcohol Treatment Services/ Facility	<ul style="list-style-type: none"> <li>• Re-evaluate Winds of Change focus and commitment of partners</li> </ul>	<ul style="list-style-type: none"> <li>• Implement new strategy</li> </ul>

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar One: SOCIAL SUSTAINABILITY Continued

PROJECT	2009	2010
Affordable Housing	<ul style="list-style-type: none"> <li>• Explore limitation of new and legalization of secondary suite development including Flood Construction Level.</li> <li>• Explore feasibility of conducting a breach flow analysis</li> <li>• Establish affordable housing strategy for community that addresses the community's needs and challenges (seniors and staff housing)</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of affordable housing strategy</li> </ul>
Recreation	<ul style="list-style-type: none"> <li>• Bring in a facilitator or hold a workshop to assist in exploring recreation management options in cooperation with the SLRD.</li> <li>• Work with SLRD and SD 48 to develop a plan for field acquisition/ construction of bus garage</li> <li>• Explore public – private partnerships for recreation and amenities</li> </ul>	<ul style="list-style-type: none"> <li>• Field Acquisition</li> </ul>
2010 Olympics	<ul style="list-style-type: none"> <li>• Support the development of childcare and recreation programs for 2010 Olympic period</li> <li>• Coordination of Village parking and lands</li> </ul>	<ul style="list-style-type: none"> <li>• Assist as appropriate with the implementation of programs.</li> </ul>

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar One: SOCIAL SUSTAINABILITY Continued

PROJECT	2009	2010
Trails	<ul style="list-style-type: none"> <li>• Continue to support and assist with implementation of Pemberton/Area C Trails Master Plan</li> <li>• Continue to work with developers to ensure trail dedication and construction in accordance with the Trails Master Plan</li> </ul>	<ul style="list-style-type: none"> <li>• Continue with implementation of Trails Master Plan</li> </ul>
Downtown Core Enhancements (formerly Prospect and Aster Street Upgrades)	<ul style="list-style-type: none"> <li>• Host downtown enhancement workshop</li> <li>• Prioritize downtown enhancement works within the new OCP and explore possible funding opportunities</li> <li>• Continue to encourage BC Hydro to relocate to the Industrial Park</li> </ul>	<ul style="list-style-type: none"> <li>• Implement recommendations of sidewalk development</li> </ul>
Public Art	<ul style="list-style-type: none"> <li>• Support Pemberton Arts Council to install public art</li> <li>• Work in conjunction with the Pemberton Arts Council to establish a Public Art Policy</li> </ul>	
PAWS	<ul style="list-style-type: none"> <li>• Finalize lease for PAWS shelter at airport</li> <li>• Continue to support PAWS activities and fundraising events</li> </ul>	

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar Two: ECONOMIC SUSTAINABILITY

PROJECT	2009	2010
Frontier Street Development	<ul style="list-style-type: none"> <li>• Complete plan and design for Streetscape area from Walnut Street to Pioneer Park</li> <li>• Investigate funding sources for the project</li> <li>• Develop a storm water management plan for the area</li> <li>• Explore the acquisition of Frontier Street land from BCR Properties and ensure zoning issues are addressed at subdivision</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to implement Frontier Streetscape plan and phase construction</li> </ul>
Banner Program	<ul style="list-style-type: none"> <li>• Call for proposals for 2010 banners</li> <li>• Banner Installation (Spring and Fall)</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
Business Improvement Association	<ul style="list-style-type: none"> <li>• Seek funding and facilitate visioning/design workshops to enhance and support town core</li> <li>• Review options to support business development</li> </ul>	
Public Area Enhancement	<ul style="list-style-type: none"> <li>• Enhance existing flower beds</li> <li>• Support development of Roundabout Improvement Plan</li> <li>• Implement Roundabout Improvement Plan recommendations</li> <li>• Install an electrical conduit enable Portage Road enhancement along school site</li> </ul>	

Continued next page >

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar Two: ECONOMIC SUSTAINABILITY

PROJECT	2009	2010
Public Area Enhancement Con't	<ul style="list-style-type: none"> <li>• Explore Communities in Bloom programs for downtown enhancement</li> <li>• <i>See also Public Art</i></li> </ul>	
Airport	<ul style="list-style-type: none"> <li>• Seek funding for Environmental, Archaeological and Economic studies</li> <li>• Undertake studies</li> <li>• Initiate development of access road to minimum standard</li> <li>• Explore and establish fuel servicing facility</li> <li>• Establish Infrastructure servicing plan for lease lot areas</li> <li>• Crack Seal and repair runway, taxiway and apron</li> <li>• Install signage</li> <li>• Design and prepare AWOS III site</li> <li>• Seek funding and install AWOS III</li> <li>• Explore paving access to west lease lot</li> </ul>	<ul style="list-style-type: none"> <li>• Seek funding for infrastructure servicing.</li> </ul>
2010 Olympics	<ul style="list-style-type: none"> <li>• Support local businesses to maximize their benefits through the Olympic experience including utilization of the Temporary Use Permit</li> <li>• Coordinate use of Airport</li> <li>• Support WinterFest initiatives</li> </ul>	

Continued next page >

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar Two: ECONOMIC SUSTAINABILITY

PROJECT	2009	2010
Economic Development Consultant	<ul style="list-style-type: none"> <li>Cooperate and participate to extent possible on EDC initiatives and/or workshops</li> </ul>	<ul style="list-style-type: none"> <li>Cooperate and participate to extent possible on Economic Development in Small Communities Conference in April 2010</li> </ul>
Boundary Extension	<ul style="list-style-type: none"> <li>Complete Boundary Extension Application</li> <li>Develop Terms of Reference and initiate a larger boundary restructure proposal</li> </ul>	<ul style="list-style-type: none"> <li>Establish OCP and Zoning Bylaws for extension area as appropriate</li> </ul>
Gateway Enhancement (formerly Charette and Gateway Signage)	<ul style="list-style-type: none"> <li>In cooperation with community organizations develop and install Gateway sign at north and south entrance to community</li> <li>Address land use considerations through OCP update.</li> </ul>	
Tourism Pemberton	<ul style="list-style-type: none"> <li>Lobby the Province via UBCM for additional funding for Tourism</li> <li>Explore implementation of Hotel Tax that will provide funding for Tourism Pemberton</li> </ul>	
Taxation Options for Tourism Initiatives	<ul style="list-style-type: none"> <li>Continue to support Tourism Pemberton to explore industry based funding programs</li> </ul>	

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## 2009-2010 Strategic Plan

# PERFORMANCE MEASURES

### Pillar Two: ECONOMIC SUSTAINABILITY Continued

PROJECT	2009	2010
Live Nation—Pemberton Festival 2009	<ul style="list-style-type: none"> <li>• Support Pemberton Festival by developing and expediting a MOU with ALC and the SLRD.</li> <li>• Explore hosting a Hospitality reception</li> <li>• Research Special Events Bylaw options</li> </ul>	<ul style="list-style-type: none"> <li>• Support Pemberton Festival by expediting development of contracts and agreements for water service, airport usage, Fire Service and Works Resources.</li> <li>• Explore hosting a Hospitality reception</li> </ul>
Industrial Park Water Service	<ul style="list-style-type: none"> <li>• Subject to servicing options analysis being conducted by KWL for MCB/Hillside Developers</li> </ul>	
Industrial Park Signage	<ul style="list-style-type: none"> <li>• Install Pemberton Business Park sign with appropriate lighting</li> <li>• Support Industrial Park business directory sign</li> </ul>	

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# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar Three: ENVIRONMENTAL SUSTAINABILITY

PROJECT	2009	2010
Pemberton Environmental Interpretive Centre	<ul style="list-style-type: none"> <li>Continue to support Stewardship Pemberton in securing funds</li> <li>Support phased construction in 2009 &amp; 2010</li> </ul>	
Water Metering	<ul style="list-style-type: none"> <li>Implement education and communication plan</li> <li>Continue monitoring existing meters</li> <li>Apply for Towns for Tomorrow Grant – for funding for implementation of metering program (including conservation kits)</li> <li>Explore entering into a joint application with Area C SLRD for Towns for Tomorrow Grant funding</li> </ul>	<ul style="list-style-type: none"> <li>Review Statutory Declaration for suite in homes program</li> <li>Go live with ICI metering program</li> </ul>
Striving to become Energy Neutral	<ul style="list-style-type: none"> <li>Implement energy audit recommendations</li> <li>Establish an ad hoc community Environmental Task Force or work with Stewardship Pemberton to develop a community plan to green Pemberton.</li> <li>Source funding for implementation of energy neutral initiatives</li> </ul>	<ul style="list-style-type: none"> <li>Implement recommendations of community plan</li> </ul>
Run of the River Project	<ul style="list-style-type: none"> <li>Monitor Water License and Crown Land Tenure Applications</li> <li>Explore and Review next steps once license and tenure secured</li> </ul>	

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## 2009-2010 Strategic Plan

# PERFORMANCE MEASURES

### Pillar Three: ENVIRONMENTAL SUSTAINABILITY Continued

PROJECT	2009	2010
Solid Waste Management	<ul style="list-style-type: none"> <li>• Continue to support the SLRD to enhance and improve recycling and e-waste management</li> <li>• Pressure En-corp to accept e-waste</li> <li>• Install 3 bear proof recycling bins (see also Bear Smart)</li> <li>• Encourage the SLRD to explore the establishment of a garden debris compost facility</li> </ul>	<ul style="list-style-type: none"> <li>• Install 3 bear proof recycling bins</li> </ul>
Bear Smart	<ul style="list-style-type: none"> <li>• Secure funding to continue to replace fruit bearing crabapple trees</li> <li>• Continue replacing community garbage cans with bear proof bins</li> <li>• Design and install bear information and awareness signage.</li> <li>• Bring forward a Wildlife Attractants Bylaw for review</li> </ul>	<ul style="list-style-type: none"> <li>• Identify other bear attractants or practices and deliver information/education to mitigate</li> </ul>
Protection of Dark Sky	<ul style="list-style-type: none"> <li>• Review and update the Village's street lighting standards</li> </ul>	
Snow Removal	<ul style="list-style-type: none"> <li>• Identify appropriate snow dump areas</li> </ul>	

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar Four: GOOD GOVERNANCE

PROJECT	2009	2010
Open Communication	<ul style="list-style-type: none"> <li>• Host BBQ and AGM in June and town hall meeting in the fall</li> <li>• Host open houses, workshops and focus group sessions including attending community group and or organizations meetings (community brainstorm session on issues within the community, downtown enhancement, OCP workshops)</li> <li>• Enhance current online payment options</li> <li>• Explore options for website hosting</li> <li>• Olympic Update page on website</li> <li>• OCP Update page on website</li> <li>• Host a public information meeting on 2010 Olympics</li> <li>• Council meetings at the Community Centre in Great Hall</li> </ul>	<ul style="list-style-type: none"> <li>• Host town hall meeting/ AGM</li> <li>• Host post Olympic public meeting in March</li> <li>• Report on OCP Monitoring Reporting</li> <li>• Local news update on website daily during the Olympics</li> </ul>
Community Planning & Land Use	<ul style="list-style-type: none"> <li>• Access funding for commencement of a community planning process.</li> <li>• Develop and implement a community planning process that identifies the community's goals and directions related to social, economic and environmental priorities and actions.</li> </ul>	<ul style="list-style-type: none"> <li>• Identify community indicators and a monitoring and reporting plan</li> <li>• Implement the OCP</li> </ul>

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# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar Four: GOOD GOVERNANCE

PROJECT	2009	2010
Community Planning & Land Use Con't	<ul style="list-style-type: none"> <li>Engage the community in the planning process (refer to Open Communications)</li> <li>Prepare a Updated OCP (land use plan and growth management) as part of the community planning process</li> <li>Incorporate a Heritage Policy within the framework of the OCP</li> </ul>	
Geographic Information Systems (GIS)	<ul style="list-style-type: none"> <li>Cross departmental implementation of phased GIS system</li> <li>Access funding</li> </ul>	<ul style="list-style-type: none"> <li>Implement and expand GIS programming</li> </ul>
Develop Second Well	<ul style="list-style-type: none"> <li>Complete construction of second well</li> <li>Develop and implement communication program on implementation of treatment</li> </ul>	
Public Works Infrastructure	<ul style="list-style-type: none"> <li>Update the five year Infrastructure maintenance / replacement capital plan</li> <li>Continue water looping project (Hemlock/Urdal)</li> <li>Apply for Canada Works program funding</li> </ul>	<ul style="list-style-type: none"> <li>Implement phase one of infrastructure plan</li> <li>Apply for funding to implement phase two of the infrastructure plan</li> </ul>
Density Bonusing	<ul style="list-style-type: none"> <li>Prepare an OCP growth management plan for the community that recognizes Density Bonusing.</li> <li>Develop Density Bonusing Bylaw</li> </ul>	

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# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar Four: GOOD GOVERNANCE Continued

PROJECT	2009	2010
Development	<ul style="list-style-type: none"> <li>• Review and streamline development and building permit application/review processes.</li> <li>• Update Subdivision Servicing bylaw and guide</li> <li>• Review and update Development Cost Charge Bylaw</li> <li>• Develop a Construction Site Standards Bylaw</li> <li>• Explore a Soil Removal and Trucking Bylaw</li> <li>• Designate Heritage Sites (museum and Pioneer Park)</li> </ul>	
Fire Audit	<ul style="list-style-type: none"> <li>• Consider and implement recommendations of Fire Audit</li> </ul>	
Policy Manual	<ul style="list-style-type: none"> <li>• Complete consolidation of Works and Fire Department policies</li> <li>• Include job descriptions</li> </ul>	<ul style="list-style-type: none"> <li>• Complete consolidation of Development Services policies</li> </ul>
Village Flag/Logo	<ul style="list-style-type: none"> <li>• Design and purchase Village Flag utilizing the Village Logo</li> </ul>	
Tangible Asset Management	<ul style="list-style-type: none"> <li>• Complete inventory and evaluation of assets</li> <li>• Convert current program to Public Sector Accounting Board</li> </ul>	<ul style="list-style-type: none"> <li>• Develop replacement plan for implementation in 2011</li> </ul>

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar Four: GOOD GOVERNANCE Continued

PROJECT	2009	2010
Tangible Asset Management	<ul style="list-style-type: none"> <li>• Complete inventory and evaluation of assets</li> <li>• Convert current program to Public Sector Accounting Board</li> </ul>	<ul style="list-style-type: none"> <li>• Develop replacement plan for implementation in 2011</li> </ul>
Safe Pedestrian Access	<ul style="list-style-type: none"> <li>• Install bridge to One Mile Lake Park</li> <li>• Achieve Creekside access through BCR/Signal Hill Homes project</li> <li>• Continue to pursue MOT to line paint along Portage (including crosswalks)</li> <li>• Review and improve pedestrian access/safety on Birch and Frontier (drug store)</li> <li>• Investigate the feasibility of an overhead pedestrian crossing of CNR tracks as part of BCR/Signal Hill Homes development</li> <li>• Review of pedestrian access from Arn Canal Bridge to Community Centre via Crabapple and Arbutus</li> <li>• Apply for funding to construct all-season trail</li> <li>• Implement a traffic calming and pedestrian enhancements along Portage Road.</li> </ul>	<ul style="list-style-type: none"> <li>• Construct BCR crossing</li> <li>• Construct all-season trail from Glen to Community Centre</li> </ul>

# 2009-2010 Strategic Plan

## PERFORMANCE MEASURES

### Pillar Four: GOOD GOVERNANCE Continued

PROJECT	2009	2010
Works Shop/Year	<ul style="list-style-type: none"> <li>Establish a plan to relocate works yard to industrial park</li> </ul>	<ul style="list-style-type: none"> <li>Develop replacement plan for implementation in 2011</li> </ul>
Portage Road Devolution	<ul style="list-style-type: none"> <li>Build business case for conditions to take over—direction from council</li> </ul>	<ul style="list-style-type: none"> <li>Construct BCR crossing</li> <li>Construct all-season trail from Glen to Community Centre</li> </ul>
Waste Water Treatment Plant	<ul style="list-style-type: none"> <li>Survey of lot and registration at land titles</li> </ul>	
Old Sewer Treatment Plant	<ul style="list-style-type: none"> <li>Decommission of old STP—Phase One</li> </ul>	<ul style="list-style-type: none"> <li>Decommission of old STP—Phase two</li> </ul>
Cross Connection	<ul style="list-style-type: none"> <li>Develop and phase implementation of cross connection control plan</li> </ul>	<ul style="list-style-type: none"> <li>Continue phasing of plan</li> </ul>
Succession Planning	<ul style="list-style-type: none"> <li>Develop a succession plan</li> <li>Identify key positions and develop training and professional development plans</li> </ul>	
Government to Government Relations	<ul style="list-style-type: none"> <li>Clarify terms of reference for the Pemberton Valley Utilities and Services (PVUS)</li> <li>Complete PNID Water Agreement</li> <li>Also see recreation</li> <li>Continue quarterly joint meeting with Mount Currie Band</li> <li>Continue building and strengthening positive relationships with all our neighbours</li> </ul>	

# Consolidated Financial Statements of Village of Pemberton

Year Ended December 31, 2008



**2009 ANNUAL GENERAL REPORT**

June 9, 2009

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# VILLAGE OF PEMBERTON

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Year ended December 31, 2008

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## FINANCIAL REPORTING RESPONSIBILITY

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

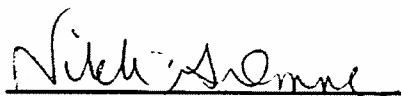
The Village's accounting systems and related internal controls and supporting procedures are designed and maintained to provide reasonable assurance that financial records are complete and accurate and that assets are safeguarded against loss from unauthorized use or disposition. The procedures include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

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

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



\_\_\_\_\_  
Mayor



\_\_\_\_\_  
Treasurer



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## AUDITORS' REPORT

To the Mayor and Council of Village of Pemberton

We have audited the consolidated statement of financial position of Village of Pemberton as at December 31, 2008 and the consolidated statements of financial activities, equity, and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

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

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2008 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in Exhibit E to P is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applies in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

Chartered Accountants

Kelowna, Canada  
March 13, 2009

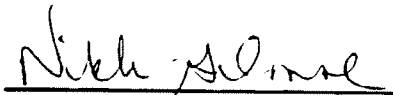
# VILLAGE OF PEMBERTON

## Exhibit A - Consolidated Statement of Financial Position

December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Assets</b>		
Cash and short-term investments (note 2)	\$ 1,361,655	\$ 986,240
Accounts receivable (note 3)	1,278,039	1,763,044
Capital assets (note 4)	22,986,372	22,546,744
Municipal Finance Authority debt reserve (note 5)	195,805	193,557
	<u>\$ 25,821,871</u>	<u>\$ 25,489,585</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 6)	\$ 688,680	\$ 689,598
Deferred revenue (note 7)	629,570	530,014
Construction deposits	141,205	184,423
Restricted funds (note 8)	447,765	827,695
Municipal Finance Authority demand notes (note 5)	137,648	137,648
Long-term debt (note 9)	4,535,814	4,697,096
Obligation under capital lease (note 10)	600,481	636,444
	<u>7,181,163</u>	<u>7,702,918</u>
<b>Reserves and Equity</b>		
Reserves for operating purposes (note 11)	281,842	221,712
Financial equity from operations (note 12)	371,249	214,211
Total financial equity	653,091	435,923
Total capital equity	17,987,617	17,350,744
Commitments and contingencies (note 15)	18,640,708	17,786,667
	<u>\$ 25,821,871</u>	<u>\$ 25,489,585</u>

See accompanying notes to consolidated financial statements.

  
\_\_\_\_\_  
Treasurer

# VILLAGE OF PEMBERTON

## Exhibit B - Consolidated Statement of Financial Activities

Year ended December 31, 2008, with comparative figures for 2007

	2008 budget (unaudited-note 17)	2008	2007
<b>Revenue:</b>			
Taxation (note 13)	\$ 1,306,288	\$ 1,245,833	\$ 1,301,019
Grants in lieu of taxation	33,744	45,809	43,529
Fees, rates and service fees	530,475	547,172	425,747
Grants	893,774	597,780	480,025
Licences and permits	144,175	114,874	92,740
Investment income	5,884	24,687	59,232
Interest and penalties on taxes	84,930	120,483	159,355
Water and sewer user rates	922,801	1,107,358	1,023,768
Development cost charges	-	-	121,528
	<u>3,922,071</u>	<u>3,803,996</u>	<u>3,706,943</u>
<b>Expenditures (note 14):</b>			
General government	592,850	888,245	725,512
Protective services	407,763	527,932	388,417
Public works	310,533	593,204	515,087
Planning and development	183,996	334,468	227,811
Airport expenditures	112,151	115,962	65,525
Parks and cultural services	269,706	269,675	162,455
Water utility	393,026	155,669	152,856
Sewer utility	418,376	231,771	189,935
Debt interest charges	262,726	250,659	251,417
Capital expenditures	1,179,740	439,628	1,267,976
	<u>4,130,867</u>	<u>3,807,213</u>	<u>3,946,991</u>
Net operating activity	(208,796)	(3,217)	(240,048)
Proceeds received from issuance debt	674,240	-	-
Reduction in long-term debt	(158,096)	(161,282)	(154,829)
Capital expenditures through capital lease obligations	-	14,729	43,689
Repayment of obligations under capital lease	(47,845)	(50,692)	(50,447)
Transfer to (from) restricted funds	-	417,630	(417,630)
<b>Increase (decrease) in financial equity</b>	<b>\$ 259,503</b>	<b>\$ 217,168</b>	<b>\$ (819,265)</b>

See accompanying notes to consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit C - Consolidated Statement of Equity

December 31, 2008, with comparative figures for 2007

	2008	2007
Balance, beginning of year	\$ 17,786,667	\$ 17,176,369
Financial equity:		
Changes in reserves for operating purposes	60,130	66,370
Operating change in financial activity for the year	157,038	(885,635)
Net change in financial equity	217,168	(819,265)
Capital equity:		
Capital expenditures	439,628	1,267,976
Principal payments on long-term debt	161,282	154,829
Capital expenditures through capital lease obligations	(14,729)	(43,689)
Repayment of obligation under capital lease	50,692	50,447
Net change in capital equity	636,873	1,429,563
Balance, end of year	\$ 18,640,708	\$ 17,786,667

See accompanying notes to consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit D - Consolidated Statement of Cash Flows

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
Cash provided by (used in):		
Operations:		
Net operating activity	\$ (3,217)	\$ (240,048)
Item not involving cash:		
Capital expenditures through capital lease obligations	14,729	43,689
Transfer from (to) restricted funds	417,630	(417,630)
Changes in non-cash operating working capital:		
Accounts receivable	485,005	(740,938)
Accounts payable and accrued liabilities	(918)	(145,189)
Deferred revenue	99,556	357,631
Construction deposits	(43,218)	(2,700)
Restricted funds	(379,930)	587,440
	589,637	(557,745)
Financing:		
Principal repayments on long-term debt	(161,282)	(154,829)
Repayment of obligations under capital lease	(50,692)	(50,447)
Increase in MFA debt reserve	(2,248)	(2,210)
	(214,222)	(207,486)
Net increase (decrease) in cash	375,415	(765,231)
Cash, beginning of year	986,240	1,751,471
Cash, end of year	\$ 1,361,655	\$ 986,240
Supplemental information:		
Interest paid	\$ 250,659	\$ 251,417
Investment income received	24,687	59,232

Cash is defined as cash and short-term investments.

See accompanying notes to consolidated financial statements.

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements

Year ended December 31, 2008

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## **Mission Statement:**

The Village of Pemberton ("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.

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

## **1. Significant accounting policies:**

### **(a) Basis of presentation:**

It is the Village's policy to follow accounting principles generally accepted for British Columbia municipalities and to apply such principles consistently. These consolidated financial statements include the operations of the General, Water Utility, Sewer Utility and Airport funds. The consolidated financial statements have been prepared using the guidelines issued by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

### **(b) Funds of the Village:**

The resources and operations of the Village are segregated into General, Water Utility, Sewer Utility and Airport funds for accounting and financial reporting purposes.

### **(c) Principles of consolidation:**

Consolidated financial statements include the accounts of all funds of the Village. All inter-fund balances and transactions have been eliminated.

### **(d) Short-term investments:**

Short-term investments are recorded at cost, which approximate net realizable value.

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements

Year ended December 31, 2008

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## 1. Significant accounting policies (continued):

### (e) Capital assets:

Buildings, machinery and equipment, and engineering structures that have been acquired or constructed are recorded at cost. Amortization is not provided. Expenditures for repairs and upgrading that do not materially add to the value or life of an asset are expensed as incurred.

Infrastructure provided by developers and assumed by the Village is not reflected in the financial statements.

### (f) Reserves:

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

### (g) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Significant items subject to such estimates and assumptions include the retirement obligation for assets and obligations related to employee future benefits. Actual results could differ from those estimates.

### (h) Revenue recognition

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

Government grant revenue is recognized in the year that the respective grant agreement becomes effective, except that amounts to be expended, subsequent to year end, are deferred and recognized in the period the related expenditures are incurred. Government cost-sharing contributions are recognized in the year related costs are incurred to the extent collection of the contribution is reasonably assured.

Development cost charges are deferred and recognized as revenue in the year the related expenditures are incurred.

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements

Year ended December 31, 2008

## 1. Significant accounting policies (continued):

### (i) New accounting pronouncements:

Effective for the Village's fiscal year beginning January 1, 2009, the following Canadian Institute of Chartered Accountants ("CICA") handbook sections become effective for local government entities like the Village, which will have a significant impact on its financial statements:

Sections PS1200, "Financial Statement Presentation", which will require the Village to adopt a full accrual basis of accounting and sets standards for financial statement presentation and disclosure. Under these new standards non-financial assets and liabilities, such as prepaid expenses and inventories, will be recognized and the Village will report expenses rather than expenditures.

Section PS 3050, "Tangible Capital Assets", which provides standards for the accounting, measurement, valuation, amortization, disposal and write-downs of tangible capital assets, as well as financial statement presentation and disclosure. Capital expenditures will no longer be reported as period costs but rather amortization expense will be recognized over the useful lives of the related tangible capital assets. This requires the development of new policies, identification, valuation and amortization of existing assets and acquisitions.

The Village has completed the process of identifying and inventorying the existing assets in order to determine valuation. As at March 31, 2009 the final valuation of the assets as well as the accounting policy regarding the amortization basis and rates was still under review by the Village.

## 2. Cash and short-term investments:

	2008	2007
Restricted cash and short-term investments:		
Development cost charges	\$ 422,765	\$ 385,065
Other	25,000	442,630
	447,765	827,695
Unrestricted cash and short-term investments	913,890	158,545
	\$ 1,361,655	\$ 986,240

Short-term investments includes investments in Municipal Finance Authority Money Market Fund and a Guaranteed Investment Certificates which expire in the next year.

# VILLAGE OF PEMBERTON

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 3. Accounts receivable:

	2008	2007
Taxes receivable	\$ 556,978	\$ 967,117
Water and sewer utility rates receivable	178,343	186,227
Other	542,718	609,700
	<u>\$ 1,278,039</u>	<u>\$ 1,763,044</u>

### 4. Capital assets:

	2008	2007
General Fund:		
Land	\$ 840,734	\$ 840,734
Municipal buildings	931,512	931,512
Machinery and equipment	1,801,003	1,737,855
Engineering structures	1,246,584	1,246,584
	<u>4,819,833</u>	<u>4,756,685</u>
Water Utility Fund:		
Water system - Village Core	1,984,676	1,984,676
Water system - Industrial Park	1,050,347	673,867
	<u>3,035,023</u>	<u>2,658,543</u>
Sewer Utility Fund:		
Sewer system - Village Core	10,766,084	10,766,084
Sewer system - Industrial Park	1,602,984	1,602,984
	<u>12,369,068</u>	<u>12,369,068</u>
Airport Fund:		
Building	86,642	86,642
Equipment	26,067	26,067
Engineering structures	2,638,708	2,638,708
Lease lots	11,031	11,031
	<u>2,762,448</u>	<u>2,762,448</u>
	<u>\$ 22,986,372</u>	<u>\$ 22,546,744</u>

# VILLAGE OF PEMBERTON

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 5. Municipal Finance Authority debt reserve:

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

	2008	2007
Demand notes	\$ 137,648	\$ 137,648
Cash	58,157	55,909
	<u>\$ 195,805</u>	<u>\$ 193,557</u>

### 6. Accounts payable and accrued liabilities:

	2008	2007
Trade payables and accrued liabilities	\$ 585,827	\$ 590,596
Wages, salaries, and benefits payable	102,853	99,002
	<u>\$ 688,680</u>	<u>\$ 689,598</u>

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements

Year ended December 31, 2008

## 7. Deferred revenue:

Deferred revenue consists of funds received under certain grants with external restrictions placed on use for which the related restrictions have not yet been met.

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

	Gas tax	Other	2008 Total	2007 Total
Balance, beginning of year:	\$ 46,799	\$ 483,215	\$ 530,014	\$ 172,383
Interest earned	1,441	-	1,441	-
Amount received during the year	68,677	188,643	257,320	632,109
Amount spent	(1,441)	(157,764)	(159,205)	(274,478)
<b>Balance, end of year</b>	<b>\$ 115,476</b>	<b>\$ 514,094</b>	<b>\$ 629,570</b>	<b>\$ 530,014</b>

## 8. Restricted funds:

	Balance at December 31, 2007	Collections, interest and deposits	Refunds and expenditures	Balance at December 31, 2008
Development cost charges:				
General	\$ 201,383	\$ 9,740	\$ -	\$ 211,123
Water	178,674	16,158	-	194,832
Sewer	5,008	11,802	-	16,810
	385,065	37,700	-	422,765
Other:				
Parking	25,000	-	-	25,000
Sewer	417,630	-	(417,630)	-
	442,630	-	(417,630)	25,000
	<b>\$ 827,695</b>	<b>\$ 37,700</b>	<b>\$ (417,630)</b>	<b>\$ 447,765</b>

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

Other deferred contributions include amounts received from businesses to construct parking

# VILLAGE OF PEMBERTON

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

stalls and loan proceeds received for sewer improvements in excess of capital expenditures incurred.

### 9. Long-term debt:

	2008	2007
<b>General Fund</b>		
Municipal Finance Authority of British Columbia debentures, 4.65%, due September 1, 2016	\$ 195,070	\$ 215,427
<b>Water System Fund</b>		
Municipal Finance Authority of British Columbia debentures, 5.0% due May 10, 2009	2,294	4,478
Municipal Finance Authority of British Columbia debentures, 5.9%, due June 1, 2022	516,290	541,379
Municipal Finance Authority of British Columbia debentures, 4.65% due September 2036	394,341	-
<b>Sewer Fund:</b>		
Municipal Finance Authority of British Columbia debentures, 4.15% due October 13, 2025	1,879,860	1,956,136
Municipal Finance Authority of British Columbia debenture, 4.65%, due September 2036	1,547,959	1,979,676
	<b>\$ 4,535,814</b>	<b>\$ 4,697,096</b>

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

2009	147,985
2010	145,691
2011	145,691
2012	145,691
2013	145,691

# VILLAGE OF PEMBERTON

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 10. Obligation under capital lease:

The Village leases land, buildings and equipment under capital leases that expire between 2009 and 2012 fiscal years. The Village is obligated to make the following minimum lease payments under the capital leases in each of the fiscal years ending December 31:

	2008	2007
2008	\$ -	\$ 70,849
2009	532,603	527,404
2010	43,227	38,028
2011	34,377	31,778
2012	13,240	13,240
Total minimum lease payments	623,447	681,299
Less: amount representing imputed interest at interest rates between 3.25% and 9.16% per annum	(22,966)	(44,855)
Present value of net minimum capital lease payments	\$ 600,481	\$ 636,444

### 11. Reserves for operating purposes:

	Balance December 31, 2007	Interest revenue and contributions	Transfers from/ (to) operations/ capital	Balance December 31, 2008
General fund:				
Equipment replacement	\$ 16,526	\$ -	\$ 15,000	\$ 31,526
Centennial building	7,161	-	-	7,161
Park land acquisition	143,155	-	-	143,155
Capital	50,000	-	50,000	100,000
Fire Department	4,870	-	(4,870)	-
	\$ 221,712	\$ -	\$ 60,130	\$ 281,842

# VILLAGE OF PEMBERTON

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 12. Change in financial equity (deficiency) from operations:

	2008	2007
General fund:		
Balance, beginning of year	\$ (120,267)	\$ (125,470)
Change in financial equity for the year	(151,497)	5,203
	(271,764)	(120,267)
Water utility fund:		
Balance, beginning of year	189,997	21,175
Change in financial equity for the year	112,757	168,822
	302,754	189,997
Sewer utility fund:		
Balance, beginning of year	194,922	1,228,374
Change in financial equity for the year	142,367	(1,033,452)
	337,289	194,922
Airport fund:		
Balance, beginning of year	(50,441)	(24,231)
Change in financial equity for the year	53,411	(26,210)
	2,970	(50,441)
	\$ 371,249	\$ 214,211

# VILLAGE OF PEMBERTON

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 13. Taxation revenue

The Village is required to collect taxes on behalf of and transfer these amounts to the governments and/or its agencies noted below:

	2008	2007
Tax collected:		
General purposes	\$ 960,815	\$ 912,127
Collections for other governments	1,885,767	2,046,737
Water frontage	82,669	81,680
Sewer frontage	202,349	307,212
	<u>3,131,600</u>	<u>3,347,756</u>
Less transfers to other governments:		
Squamish-Lillooet Regional District	656,601	657,399
Province of B.C. - school taxes	1,045,590	1,188,809
Squamish-Lillooet Regional Hospital District	10,487	20,755
Policing costs	106,094	110,560
B.C. Assessment Authority	31,992	36,400
Sea to Sky Regional Hospital District	34,935	32,720
Municipal Finance Authority	68	94
	<u>1,885,767</u>	<u>2,046,737</u>
	<u>\$ 1,245,833</u>	<u>\$ 1,301,019</u>

# VILLAGE OF PEMBERTON

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

### 14. Expenditure by function and object:

	2008	2007
General government:		
Wages, salaries, indemnities, and benefits	\$ 630,113	\$ 531,120
Contracted services	80,657	46,303
Materials and supplies	164,805	131,342
Insurance	12,670	16,748
Total operating expenditures	888,245	725,513
Capital expenditures	-	126,933
	888,245	852,446
Protective services:		
Wages, salaries, indemnities, and benefits	210,059	164,167
Professional services	300	493
Materials and supplies	317,573	223,758
Total operating expenditures	527,932	388,418
Capital expenditures	22,481	9,082
	550,413	397,500
Public works:		
Wages, salaries and benefits	314,335	261,196
Vehicles	46,227	44,206
Materials and supplies	232,642	209,686
Total operating expenditures	593,204	515,088
Capital expenditures	25,229	34,801
	618,433	549,889
Planning and development:		
Wages, salaries and benefits	190,673	128,560
Professional services	24,449	19,182
Materials and supplies	119,346	80,069
Total operating expenditures	334,468	227,811
Capital expenditures	-	-
	334,468	227,811

# VILLAGE OF PEMBERTON

Notes to Consolidated Financial Statements

Year ended December 31, 2008

## 14. Expenditure by function and object (continued):

	2008	2007
<b>Parks and cultural services:</b>		
Maintenance	41,431	36,152
Projects	153,532	63,742
Contributions	74,712	62,561
<b>Total operating expenditures</b>	<b>269,675</b>	<b>162,455</b>
<b>Capital expenditures</b>	<b>15,438</b>	<b>10,210</b>
	<b>285,113</b>	<b>172,665</b>
<b>Water utility:</b>		
Professional services	-	12,106
Administration	102,195	4,246
Projects	5,233	68,847
Purchases of water and other expenses	7,879	10,484
Maintenance	40,362	57,173
<b>Total operating expenditures</b>	<b>155,669</b>	<b>152,856</b>
<b>Capital expenditures</b>	<b>376,480</b>	<b>233,784</b>
	<b>532,149</b>	<b>386,640</b>
<b>Sewer utility:</b>		
Professional services	853	682
Administration	2,558	23,199
Projects	850	3,941
Maintenance	227,510	162,113
<b>Total operating expenditures</b>	<b>231,771</b>	<b>189,935</b>
<b>Capital expenditures</b>	<b>-</b>	<b>853,163</b>
	<b>231,771</b>	<b>1,043,098</b>
<b>Airport Services:</b>		
Insurance	132	3,511
Materials and supplies	25,293	12,620
Maintenance	19,897	7,174
Projects	70,640	42,220
<b>Total operating expenditures</b>	<b>115,962</b>	<b>65,525</b>
<b>Debt interest charges</b>	<b>250,659</b>	<b>251,417</b>
	<b>\$ 3,807,213</b>	<b>\$ 3,946,991</b>

# VILLAGE OF PEMBERTON

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

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### 15. Commitments and contingencies:

- (a) The Village has entered into various agreements and contracts for services and construction for periods ranging from one to five years.
- (b) The Village, as a member of the Squamish-Lillooet Regional District, is liable for its proportion of any operating deficits or long-term debt related to functions in which it participates.
- (c) The Village leases equipment under an operating lease which expires in 2010. As at December 31, 2008 the Village was obligated to make the following minimum lease payments with respect to these operating leases in each of the following fiscal years:

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2009	\$	18,030
2010		16,527
		<hr/>
		\$ 34,557

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- (d) The Village and its employees contribute to the Municipal Pension Plan ("the Plan"), a jointly-trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory defined benefit pension plan. Basic pension benefits provided are defined. The plan has about 150,000 active members and approximately 54,000 retired members. Active members include approximately 32,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as at December 31, 2006 indicated an surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009 with results available in 2010. The actuary does not attribute portions of the unfunded liability to individual employers. The Village of Pemberton paid \$60,484 (2007 - \$56,492) for employer contributions to the plan in fiscal 2008.

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

# VILLAGE OF PEMBERTON

## Notes to Consolidated Financial Statements

Year ended December 31, 2008

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### 15. Commitments and contingencies (continued):

The Village has not recorded a liability for this sick leave benefit entitlement as the likelihood of the current entitlement being utilized before retirement is remote. However, at December 31, 2008, the sick leave benefits entitlement accumulated to date totals approximately 3,123 (2007 - 1,992 hours) or approximately \$116,175 (2007 - \$63,573).

- (f) From time to time, the Village is brought forth as defendant in various lawsuits. The Village reviews its exposure to any potential litigation, for which it would not be covered by insurance, and assesses whether a successful claim against the Village would materially affect the consolidated financial statements of the Village. The Village is currently not aware of any claims brought against it that, if not defended successfully, would result in a material change to the consolidated financial statements of the Village.
- (g) The Village is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible the Village, along with the other participants, would be required to contribute towards the deficit. The likelihood or amount of any potential liability is not determinable at this time.
- (h) Under the terms of the land lease agreement, the Village is required to decommission its old sewer plant and remediate the land. At this time the Village cannot estimate the cost to dismantle the existing building and equipment and remediate the land. The Village has solicited the services of an engineering firm in fiscal 2008 to estimate the cost of dismantling the old sewer treatment plant and remediating the land, the estimate should be completed in 2009 at which time the estimated remediation cost will be recorded as a liability on the Village's financial statements.

### 16. Financial instruments:

The Village's financial instruments consist of cash and short-term investments, accounts receivable, accounts payable and accrued liabilities, construction deposits, restricted funds, Municipal Finance Authority demand notes and long-term debt. Due to the nature and terms of these financial instruments, fair value approximates their carrying value. It is management's opinion the Village is not subject to any significant interest rate, currency or credit risk associated with these financial instruments.

### 17. Budget figures:

Budget figures are unaudited and represent the Financial Plan By-Law adopted by Council on May 14, 2008, at the time of adoption of the Annual Taxation By-Law.

# VILLAGE OF PEMBERTON

## Exhibit E - General Fund - Statement of Financial Position

December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Assets</b>		
Cash and short-term investments	\$ 1,357,011	\$ 981,716
Accounts receivable	701,905	1,084,812
Capital assets	4,819,833	4,756,685
Municipal Finance Authority debt reserve	14,985	14,985
	<u>\$ 6,893,734</u>	<u>\$ 6,838,198</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 684,263	\$ 685,184
Deferred revenue	204,174	109,284
Restricted funds	236,123	226,383
Construction deposits	141,205	184,423
Long term debt	195,070	215,427
Obligation under capital lease	600,481	636,444
Municipal Finance Authority demand note	12,614	12,614
Due to other funds	693,930	670,665
	<u>2,767,860</u>	<u>2,740,424</u>
<b>Reserves and Equity</b>		
Reserves for operating purposes	281,842	221,712
Financial equity from operations	(271,764)	(120,267)
Total financial equity	10,078	101,445
Total capital equity	<u>4,115,796</u>	<u>3,996,329</u>
	<u>4,125,874</u>	<u>4,097,774</u>
	<u>\$ 6,893,734</u>	<u>\$ 6,838,198</u>

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit F - General Fund Statement of Financial Activities

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Revenue:</b>		
Taxation	\$ 960,815	\$ 912,127
Grants-in-lieu of taxation	45,809	43,529
Fees, rates and sales of service	501,007	490,623
Grants	540,000	325,549
Investment income	23,004	57,310
Penalties and interest on taxes	95,606	127,616
	<u>2,166,241</u>	<u>1,956,754</u>
<b>Expenditures:</b>		
General government	621,068	523,458
Protective services	531,772	388,663
Development and environmental	234,600	167,677
Public works	420,733	379,982
Recreation and cultural services	296,810	179,269
Debt interest expense	33,158	38,770
Capital expenditures	63,148	181,030
	<u>2,201,289</u>	<u>1,858,849</u>
Net activity	(35,048)	97,905
Reduction in long-term debt	(20,356)	(19,573)
Repayment of obligations under capital lease	(50,692)	(50,448)
Capital expenditures through capital lease obligations	14,729	43,689
<b>Net change in financial equity</b>	<b>\$ (91,367)</b>	<b>\$ 71,573</b>

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit G - General Fund Statement of Statement of Equity

December 31, 2008, with comparative figures for 2007

	2008	2007
Balance, beginning of the year	\$ 4,097,774	\$ 3,818,839
Financial equity:		
Operating surplus (deficit) for the year	(91,367)	71,573
Net change in financial equity	(91,367)	71,573
Capital equity:		
Capital expenditures	63,148	181,030
Capital expenditures through capital lease obligations	(14,729)	(43,689)
Reduction in long-term debt	20,356	19,573
Repayments of obligation under capital lease	50,692	50,448
Net change in capital equity	119,467	207,362
Balance, end of the year	\$ 4,125,874	\$ 4,097,774

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit H - Water Utility Fund Statement of Financial Position

December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Assets</b>		
Cash and short-term investments	\$ 4,644	\$ 4,524
Accounts receivable	510,505	584,020
Capital assets	3,035,023	2,658,543
Due from other funds	310,382	108,643
Municipal Finance Authority debt reserve	34,293	33,723
	<u>\$ 3,894,847</u>	<u>\$ 3,389,453</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 4,408	\$ 4,409
Restricted funds	194,832	178,674
Deferred revenue	333,244	333,244
Municipal Finance Authority demand notes	24,609	24,609
Long-term debt	912,925	545,857
	<u>1,470,018</u>	<u>1,086,793</u>
<b>Reserves and Equity</b>		
Financial equity	302,754	189,997
Capital equity	2,122,075	2,112,663
	<u>2,424,829</u>	<u>2,302,660</u>
	<u>\$ 3,894,847</u>	<u>\$ 3,389,453</u>

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit I - Water Utility Fund Statement of Financial Activities

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
Revenue:		
Taxation	\$ 55,429	\$ 58,673
Fees, rates and sales of service	580,363	528,310
Penalties and interest on taxes	14,359	20,353
Investment income	690	490
Grants	-	112,256
Development cost charges	-	121,528
	<u>650,841</u>	<u>841,610</u>
Expenditures:		
Water utility	210,637	186,265
Administration	274,966	186,147
Debt interest charges	58,769	40,617
Capital expenditures	376,480	233,784
	<u>920,852</u>	<u>646,813</u>
Net operating activity	(270,011)	194,797
Transfer from other funds	417,630	-
Principal repayments on long-term debt	(34,862)	(25,975)
Net change in financial equity	<u>\$ 112,757</u>	<u>\$ 168,822</u>

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit J - Water Utility Fund Statement of Equity

December 31, 2008, with comparative figures for 2007

	2008	2007
Balance, beginning of the year	\$ 2,302,660	\$ 1,874,079
Financial equity:		
Operating surplus for the year	112,757	168,822
Net change in financial equity	112,757	168,822
Capital equity:		
Capital expenditures	376,480	233,784
Repayment of long-term debt	34,862	25,975
Transfer of debt from sewer fund	(401,930)	-
Net change in capital equity	9,412	259,759
Balance, end of the year	\$ 2,424,829	\$ 2,302,660

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit K - Sewer Utility Fund Statement of Financial Position

December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Assets</b>		
Accounts receivable	\$ 64,421	\$ 69,016
Due from other funds	381,787	579,879
Municipal Finance Authority debt reserve	146,528	144,849
Capital assets	12,369,068	12,369,068
	<u>\$ 12,961,804</u>	<u>\$ 13,162,812</u>
<b>Liabilities</b>		
Municipal Finance Authority demand notes	\$ 100,425	\$ 100,425
Deferred revenue	92,164	29,711
Restricted funds	16,809	422,637
Long-term debt	3,427,819	3,935,812
	<u>3,637,217</u>	<u>4,488,585</u>
<b>Surplus and Equity</b>		
Financial equity	337,289	194,922
Capital equity	8,987,298	8,479,305
	<u>9,324,587</u>	<u>8,674,227</u>
	<u>\$ 12,961,804</u>	<u>\$ 13,162,812</u>

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit L - Sewer Utility Fund Statement of Financial Activities

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Revenue:</b>		
Taxation	\$ 176,604	\$ 274,258
Fees, rates, and sales of service	608,765	564,641
Penalties and interest on taxes	9,834	11,032
Investment income	1,678	1,834
	<u>796,881</u>	<u>851,765</u>
<b>Expenditures:</b>		
Administration	112,349	102,311
Maintenance	81,776	59,600
Interest	158,733	172,030
Sewer treatment plant expense	195,593	171,202
Capital expenditures	-	853,163
	<u>548,451</u>	<u>1,358,306</u>
Net operating activity	248,430	(506,541)
Principal repayments on long term debt	(106,063)	(109,281)
Transfer to other funds	(417,630)	-
Transfer from (to) restricted funds	417,630	(417,630)
Net change in financial equity	<u>\$ 142,367</u>	<u>\$ (1,033,452)</u>

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit M - Sewer Utility Fund Statement of Equity

December 31, 2008, with comparative figures for 2007

	2008	2007
Balance, beginning of year	\$ 8,674,227	\$ 8,745,235
Financial equity:		
Operating surplus (deficit) for the year	142,367	(1,033,452)
Net change in financial equity	142,367	(1,033,452)
Capital equity:		
Capital expenditures	-	853,163
Principal repayment on long-term debt	106,063	109,281
Transfer of debt to water fund	401,930	-
Net change in capital equity	507,993	962,444
Balance, end of year	\$ 9,324,587	\$ 8,674,227

# VILLAGE OF PEMBERTON

Exhibit N - Airport Fund Statement of Financial Position

December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Assets</b>		
Accounts receivable	\$ 1,208	\$ 25,198
Capital assets	2,762,448	2,762,448
Due from other funds	1,762	-
	<u>\$ 2,765,418</u>	<u>\$ 2,787,646</u>
<b>Liabilities</b>		
Due to other funds	\$ -	\$ 17,859
Deferred revenue	-	57,780
	-	<u>75,639</u>
<b>Equity</b>		
Financial equity (deficiency)	2,970	(50,441)
Capital equity	2,762,448	2,762,448
	<u>2,765,418</u>	<u>2,712,007</u>
	<u>\$ 2,765,418</u>	<u>\$ 2,787,646</u>

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

## Exhibit O - Airport Fund Statement of Financial Activities

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
Revenue:		
Fees and other	\$ 190,034	\$ 56,817
Expenditures:		
Administration	40,275	23,669
Insurance	132	3,511
Maintenance	96,216	55,847
	136,623	83,027
Net change in financial equity	\$ 53,411	\$ (26,210)

See accompanying notes to the consolidated financial statements.

# VILLAGE OF PEMBERTON

Exhibit P - Airport Fund Statement of Equity  
December 31, 2008, with comparative figures for 2007

	2008	2007
Balance, beginning of the year	\$ 2,712,007	\$ 2,738,217
Financial equity:		
Operating surplus (deficit) for the year	53,411	(26,210)
Net change in financial equity	53,411	(26,210)
Balance, end of the year	\$ 2,765,418	\$ 2,712,007

See accompanying notes to the consolidated financial statements.