



2013

ANNUAL REPORT



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Pemberton, BC Canada
pemberton.ca



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*All photographs (except for page 13, 15, 21, 25, 26) by Pemberton's own Dave Steers.
Winds of Change photo on Page 25 was taken by Gary Martin.*



Message from Council

Two and a half years ago, on being sworn into office, this Council opted to do something different. Something that hadn't been done in Pemberton before. Instead of setting annual goals, under the recommendation of senior staff and the leadership of then-Mayor Jordan Sturdy, we committed to the longer term.

We cast forward five years, and then worked back to prepare a three year Strategic Plan.

We had hefty objectives in mind – to bring back the Pemberton Festival, encourage downtown revitalization, address downtown developments that had stalled when developers declared bankruptcy, stimulate investment in the Industrial Park and at the airport, explore recreation options, attract an independent school and get the Friendship Trail up and running.

A piecemeal, stop-start approach wasn't going to cut it.

We needed to think Big Picture. We needed to work together.

Each member of Council had come to the table with different goals and representing different community members and concerns. Things we wanted to see through.

So, Mayor and Council dug in. We made a genuine effort to listen to one another, to develop a common vision and set priorities.

That respectful dialogue and clear direction empowered the Village of Pemberton staff to get to work.

We also made a genuine effort to listen to the community, supporting Staff's innovative outreach efforts. Using traditional channels, social media and old-fashioned

face to face meetings, from e-newsletters to Facebook pages, Coffee Dates, the Have Your Say website, Open Houses, kitchen table sessions, the Pemberton page, and the referendum, the Village of Pemberton has strived to encourage your engagement.

All in all, it was a productive approach.

This report outlines the details, not just the successes, some of which include the ways in which the Village took an active role investing in our downtown, acquiring the train station, facilitating improved parking, and supporting the relocation of the Farmers Market.

The Barn, in addition to being a remarkable community-building experience, will be one of the most unique structures in the province, as it further activates the downtown as a community gathering space and

venue for an array of events and activities. The airport has seen significant revitalization, including , an open airport terminal building with public washrooms, pilot's room, and free wifi.

Revised building permits, procedures and tax incentives to stimulate investment at the Industrial Park saw the arrival of several new buildings and businesses.

The Friendship Trail continues to move forward.

And of course, after a six year hiatus, Pemberton will host a Pemberton Music Festival.

Not every community consultation results in 'project approval'. However, we have seen an increase in public participation and input when we asked you for it. You showed up to 'Have Your Say'. The community power project was more controversial than we had anticipated and the referendum on recreation saw higher than usual voter engagement.

This Annual Report reflects the work of a team; Staff, Mayor, Council and Community pulling together.

It's a reflection of the professionalism, passion and volunteer time contributed by the Village of Pemberton staff.

In addition, it's a reflection of an amazing community. Rarely do we have 100% of the population behind every initiative, but behind every initiative, there's always a group of people giving 100%. That's how we have seen initiatives like the Skate Park, the BMX Track, the Pump Track, the Disc Golf course, the One Mile Lake Nature Centre, the Farmers Market, the Boathouse, the Signal Hill Elementary School Playground, come to fruition.

We live in a small town, and we all have different aspirations and priorities. We also have a small tax base. We will not agree on everything. We don't have to. But, if we really want to build community, we do have to listen to each other, make enough elbow room for one another's passions and seek as many opportunities to work together as we can.

We thank you for the opportunity to serve, encourage you to stay engaged, and invite you to read and enjoy the Village of Pemberton's Annual Report 2013.





Our Vision

Understanding How We Make Decisions

“process”: noun - a series of actions or steps taken in order to achieve a particular end.

All Council and staff decisions have “process” instilled into them - layers of accountability designed to ensure the community is heard on issues, Council and staff can move forward on initiatives, and investors have enough information up-front to know what they’re getting themselves into.

There are three key documents that set the direction for the Village of Pemberton:

1. ***The Strategic Plan***
2. ***The Five (5) Year Financial Plan***
3. ***The Official Community Plan (OCP)***

The Strategic Plan sets the over-arching operational direction for the Village. The Plan is reflected in the Annual Report and those priorities are identified in the budget, which determines how much tax residents pay.

Consultants are often engaged to provide specialist planning input on particular issues – most consultants incorporate community

consultation and surveys into their process, then report to Council.

Staff also report to Council, with updates on various issues and work plans being presented for discussion and approval at fortnightly Council meetings.

Council meetings are open to the public and feature an open question period at the end of the meeting.

The Five Year Financial Plan is a document that is updated on an annual basis. The first year of this Plan is the current operating budget cycle. This Plan incorporates the projects in the Annual Report within the scope of the revenues the Village is either able to generate (by taxes and utilities), or garner by other means (grants, contributions and/or borrowing). The following four (4) years contain any remaining projects identified in the Annual Report or other projects that have been identified as essential; these remaining years are re-evaluated as the current operating budget expires and a new Plan is developed. This Plan is developed, through a number of Committee, Council and Public Information meetings that take place over the

course of several months, usually beginning in November the year prior, with the completion required by the middle of May.

All Village land use decisions must comply with the directions and designations of the OCP.

The OCP is the go-to document for all projects that involve land use, building and development. It also includes planning directions touching on other community priorities like sustainability, trails, culture, history, recreation, agriculture and the local economy.

Pemberton's OCP was designed to be very user-friendly. It's one of the shortest OCPs in the province, was developed based on extensive community consultation, contains straightforward planning directions and language, and is full of maps, with various overlays for land use, environmentally sensitive areas, growth areas, future trails.

It was intended to be a dynamic document, that is continually updated to reflect the needs of Pemberton.

How and when to get involved

1. Read the Annual Report, the Five Year Financial Plan and the OCP. The maps are a great place to get a snapshot of where the Village is going.
2. Vote. Getting involved in the election process is the single most important time to engage, because each new Council has the chance to set the agenda and strategic goals.
3. Subscribe to the e-news and Like our Facebook Page. Upcoming Council meetings or public hearings are always noted, as are other issues
4. Take part in the Five Year Financial Plan development by attending Committee, Council and Public Information meetings.
5. Attend a Coffee with a Councilor or a Council meeting. Check out an Open House or take part in kitchen table sessions. If you have questions, call the Village. For more details visit www.pemberton.ca.

Village Plans We Use to Guide Decision Making

The plans below were developed with the community to help guide decision making. The Plans interconnect with each other, as well as the Official Community Plan and the Annual Report.

PEMBERTON & AREA CULTURAL PLAN

The Cultural Plan formally establishes cultural goals for the Pemberton Valley and provides direction on the implementation of the plan.

PARKS & OPEN SPACES MASTER PLAN

A comprehensive analysis of the current park needs in the community considering their benefits, societal trends, classifications and standards, planning and design and the Pemberton context.

DOWNTOWN ENHANCEMENT STRATEGY

The Downtown Enhancement Strategy is a key component of the

Village's Official Community Plan. The document outlines strategies to ensure the downtown core remains a vibrant and functional focal point of the Village. This also incorporates the Frontier Street Design component.

WHAT IS AN ANNUAL REPORT AND HOW IS IT USED?

Our Annual Report is a legislated requirement of the *Community Charter* (Municipal governments operate within powers delegated to them by the province of BC). The document must include a detailed progress report outlining projects undertaken the previous year, the current year and the goals and actions for the following year.

In summary, the Annual Report serves as the monitoring tool – a way to check back on the Village of Pemberton's performance in relation to goals and vision. Less about land use and more about being fiscally responsible, while providing a chance to update the

2013 FINANCIAL REPORTING

VoP Plans and Studies

PLAN TITLE	STATUS
Community Barn Development Plan	Shovel-Ready Plan
Recreation Facilities Implementation Plan	Shovel-Ready as of June 2014
Asset Management Plan (Phase 1)	Work Plan



VoP Capital Projects

PROJECT	COST	STATUS
IT Infrastructure	\$34,763.40	Completed
Skateboard Park Landscaping	\$45,066.37	Completed
Disc Golf	\$1,743.99	Completed
Poplar Street Sewer Line	\$881,884.90	Completed
Train Station Upgrades	\$75,255.27	To be completed in 2014
Community Centre Development Permit Requirements	\$173,953.66	To be completed in 2014
Total	\$1,212,667.59	

Funding Applications

PROJECT TITLE	FUNDER	COST	STATUS
One Mile Lake Sign Kiosk	MIA Risk Management	\$1,019.00	Approved
Seniors Housing & Support Initiative	UBCM	\$20,000.00	Approved
Community Barn	Whistler Blackcomb Foundation	\$240,000.00	Approved
Wellness Gathering	UBCM Community 2 Community Fund	\$5,000.00	Approved
Friendship Trail Bridge	Cycling Infrastructure Partnerships Program	\$100,000.00	Outstanding

Community Opportunity & Initiative Opportunity Fund (COIF)

FUNDS PARTICIPANTS	AMOUNT
Pemberton Chamber of Commerce	\$4,000.00
BMX PARK (Snow skills/Track development)	\$5,000.00
Stewardship Pemberton	\$10,000.00
Tourism Pemberton	\$10,000.00
VoP/Chamber Gateway Sign (1/2)	\$1,000.00
Total	\$30,000.00

Tax Exemptions

ORGANIZATION	PROPERTY VALUE	EXEMPT VALUE
Municipal Land and Buildings	\$1,467,000.00	\$7,594.00
St. David's United Church	\$127,100.00	\$292.00
Pemberton Childcare Society	\$770,000.00	\$1,772.00
Pemberton Lion's Society	\$2,154,000.00	\$4,956.00
Stewardship Pemberton	\$183,100.00	\$421.00

Community Enhancement

PROJECTS	AMOUNT
WinterFest 2013	\$750.00
Jr. World Changers	\$200.00
BMX PARK (Snow skills/Track development)	\$5,000.00
PSS – Sr. Girls Basketball	\$1,000.00
PSS – Sr. Girls Soccer	\$1,000.00
Signal Hill Elementary School Playground Project (2013/2014)	\$5,000.00
VoP/Chamber Gateway Sign (1/2)	\$1,610.00
Rotary (repayment for Peace Banners)	-\$2,000.00
Stopping Violence Against Women	\$500.00
WinterFest 2014	\$1,500.00
Food Bank Sign Fee	\$35.00
Food Bank Donation	\$165.00
Friends of the Library Basket Donation	\$159.95
2013 Christmas Bazaar (Waiving of fee)	\$500.00
Transit Deficit	\$9,580.05
Total	\$25,000

Declaration of Disqualified Council Members

There were no disqualified Council members in 2013.

Legal Costs

CATEGORY	COST
General Legal	\$29,311.69
Development/Building/Bylaw Legal	\$5,646.14
Industrial Park	\$120.39
Airport	\$727.68
Water Legal (includes PNWS)	\$4,593.66
Claims - Misc	\$7,350.95
Total	\$47,750.51





STRATEGIC PRIORITY 1

Economic Vitality

The Village values and supports a competitive and diversified economy with engaged corporate citizens

STRATEGIC PRIORITY 2

Good Governance

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

STRATEGIC PRIORITY 3

Excellence in Service

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

STRATEGIC PRIORITY 4

Social Responsibility

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

STRATEGIC PRIORITY

1 Economic Vitality

The Village values and supports a competitive and diversified economy with engaged corporate citizens





A YEAR AT A GLANCE

The Village of Pemberton has focused on the connection to, and expansion of, markets, the reduction and mitigation of barriers to investment in Pemberton, and the strengthening of relationships. The Industrial (Business) Park, Downtown core, Hillside/Plateau area and Pemberton Airport are recognized as unique economic zones for our Village. Our progress is outlined within the described performance measures in this report and we encourage you to take time to review them. The time taken by the Village to work on key elements such as tax incentives, flood construction and building bylaws, as well as on seeking proactive solutions with investors and developers has resulted in the completion of key buildings in the downtown core. It has also brought investment to the Airport and Industrial Park and has set the stage for future investment in the Hillside/Plateau Area. New investment has created approximately 30 permanent jobs in Pemberton since 2012.

AIRPORT

The Village continued to support development and opportunities at the Airport in 2013. Blackcomb Aviation completed the Terminal Building renovations and the Pilots Room and public washrooms were officially opened in December. The newly installed aviation fuel system is now operational and visiting aircraft are able to fuel up with either AVGAS or Jet A fuel. The Operations and Communications Plan will be reviewed for implementation in 2014.

COMMUNITY FOREST

In 2013, the Village met with the Ministry of Forests and Lil'wat Nation to better understand and frame the opportunity of a community forest. In 2014 with the cooperation of the Ministry of Forests as a means of furthering the endeavor, a tabletop mapping exercise is being considered. Pending the outcome of the tabletop exercise, next steps will be taken in 2015.

COMMUNITY POWER PROJECT (RUN OF RIVER)

In the Village of Pemberton's 2007 Strategic Plan, Council committed to exploring renewable green energy opportunities and identified the exploration of the feasibility of a small hydro project on Pemberton Creek as a component of the 2007 Performance Measures. In 2013, the Village issued a Request For Expression of Interest (RFEI) for a CPP on Pemberton Creek with an aim to gather more information on a potential project and conducted community consultation which included holding a Public Information Meeting. An Aquifer Recharge Study is scheduled for 2014 and a Community Energy Plan will be explored for 2015.

BYLAW UPDATES & POLICY REVIEWS

In 2013 the Village adopted the following bylaws and policies:

- Development Cost Charge (DCC) Bylaw No. 723, 2013
- Development Procedures Bylaw No. 725, 2013
- Community Initiative & Opportunity Fund (formerly Economic Development Fund)
- Permissive Tax Exemption (Pemberton Childcare Society) Bylaw No. 738, 2013
- Permissive Tax Exemption (Pemberton Lion's Society) Bylaw No. 739, 2013
- Revitalization Tax Exemption Bylaw No. 733, 2013
- Implemented solid waste management strategies as per the OCP

In 2014, the Village plans to continue with bylaw and policy review which includes consideration of the following:

- Special Events Bylaw
- A new Business Licence Bylaw that will complement the special events bylaw
- Continued review of fee establishment bylaws including Water Connections and Rates
- Amending the Subdivision Bylaw to include Light Standards
- Review and update of the Village of Pemberton Zoning Bylaw.

DOWNTOWN ENHANCEMENT

A key component of the success of the community's future, as stated in the Official Community Plan (OCP), is to ensure that the downtown core is a vibrant and functional focal point that is capable of providing the appropriate goods, services and activities needed by the community. With this objective in mind, in 2013 the Village completed the purchase of the Train Station as a means of creating short and long-term revenue opportunities and expanding the Village asset inventory. The Village finalized the design and acquired funding for the Downtown Community Barn project, a key component of the Downtown Enhancement Plan in 2013 as well as worked with Shaw Cable to create a high speed open WiFi area for the downtown.

A grant application was successful for enhancing the exterior and interior amenities of the Train Station through Western Economic Diversification Canada. A grant to fund aspects of the Downtown Enhancement Plan (including stormwater management) was denied.

Projects planned for 2014 include: construction of the Downtown Community Barn (in partnership with the Timber Framers Guild and Community stakeholders); landscaping and programming of the Barn; establishment of street furniture design and locations; and the construction of downtown sidewalks and storm water drainage will be initiated.

Estimates and funding sources were completed 2013 for the replacement of deteriorated curb and gutter on the north side of Birch Street and the east side of Prospect Street in the downtown core. MOTI permits and reconstruction will be completed in the first half of 2014.

As part of the first phase of the Asset Management Plan development an assessment of the main roads in the Downtown core was identified and will be completed in the summer of 2014. Funding sources will be researched in the hopes of making major repairs/upgrades to Prospect, Birch, Aster and Frontier streets in the next five years.

HERITAGE

The Village's plan to research the establishment of a Heritage Bylaw was moved to the 2014 work plan. However, we will continue to work with the Pemberton Museum on heritage projects including the 100th Year of Rail Anniversary celebrations.

INDUSTRIAL (BUSINESS) PARK

The Village of Pemberton offers a fully serviced Industrial Park. In 2013, the Village installed an Industrial (Business) Park Directory sign. A Tree Canada/BC Hydro grant enabled the Village to move forward with Business Park enhancements with the planting of trees along the highway right of way.

INDUSTRY ENGAGEMENT & TAX INCENTIVES

In 2013, to continue to be innovative and enhance working relationships with industry leaders in the Pemberton, the Village adopted a Revitalization Tax Exemption (RTE) Bylaw and an updated Development Cost Charge (DCC) Bylaw as noted in the Bylaw Updates and Policy Reviews section. 2013 also saw the establishment of the Community Initiative & Opportunity Fund (CIOF) to replace the Economic Development Fund. The CIOF provides seed, long-term or one-time funding to not-for-profit organizations or societies based in the Village that contribute to the community through the development, advancement, support or initiation of opportunities and promote partnerships that improve the quality of life of our residents.

Going forward, as regular practice, there will be continued review of the economic zones to determine best practices and relevant policies for each zone.



PEMBERTON FESTIVAL

In 2013 the Village of Pemberton worked with the Pemberton Music Festival on the planning and execution of the event. In 2014 the Village will work with the proponent and local business organizations, such as the Chamber of Commerce, on the Pemberton Music Festival's Temporary Use Permit and Special Event Permit. This will include continued support of developing agreements and contracts, and festival implementation as required.

PROPERTY ACQUISITION

In 2013, the Village secured tenure of Crown land of the southern half of One Mile Lake Park as well as initiated Crown land acquisitions for Lots 8 & 20 situated at the end of Harrow Road. If the Village is successful in acquiring tenure for Lots 8 & 20, a plan will be prepared for agricultural uses (community gardens) and trail connections in 2014. The two Village owned residential lots, located on Frontier and Prospect Streets, were taken off the market as although there had been interest, no offers were received. The lots may be relisted at a later date depending on market interest.

In 2014, the Village will assume the Tenure on the Motocross Track lands and sublease to the Green River Riding Club.



TAX INCENTIVES

With the adoption of the Revitalization Tax Exemption Bylaw in 2013, the Village will continue to consider any application made that meets with the criteria established in the bylaw. Going forward, this opportunity will be available to business operators at the Industrial Park until September 30, 2016. To date the Village has received no applications for Revitalization Tax Exemptions.

In 2013, the Village updated the Permissive Tax Exemption Policy to clarify the criteria, establish timelines for submission and to include an application form which will provide clear guidelines and deliverables for the both Staff and the Applicant. Two exemptions were renewed in 2013, the Pemberton Childcare Society and the Pemberton Lion's Society, each for a 5 year term.

TOURISM

The Village is committed to supporting the tourism sector in the Pemberton Valley. In 2013, with the establishment of the Community Initiative and Opportunity Fund policy the Village provided support to the Chamber of Commerce with a grant of \$4,000 to facilitate the operations of the Visitor Information Centre. As in 2012 funding, in the amount of \$10,000, was provided to Tourism Pemberton to match Destination BC Community Tourism Opportuni-

ty (CTO) funding. In the fall of 2013 applications for funding through the CIOF were considered and a long term funding agreement was established with the Chamber of Commerce whereby the Village has committed to the allocation of \$4,000 per year for five years from the CIOF. A Three Year funding agreement with Stewardship Pemberton was approved which will see Stewardship Pemberton receive funding, in the amount of \$7,500 for 2014, \$5,000 for 2015 and \$3,333 in 2016. Tourism Pemberton received One Time Funding, in the amount of \$7,500, to be used as matching funds for the above noted Destination BC CTO program.

The Village will continue its support of key events including Ironman, Nimby Fifty, Slow Food Cycle, the Pemberton Music Festival and will support the work Stewardship Pemberton is doing to promote and enhance the Nature Centre and programming through the facility.

In 2013, the Village supported the development of a new Gateway Entrance sign, initiated by the Chamber of Commerce, by providing funding through both the Community Enhancement Fund and Community Initiative & Opportunity fund and assisting with making application for the permits for the lands. The sign costs were shared between the Village of Pemberton, the Chamber of Commerce and Innergex. The sign located south of the Village will be installed by the Chamber in 2014. The Village will provide continued support to assist with permit applications and some funding, yet to be determined, for a sign located north of the Village in 2015.

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STRATEGIC PRIORITY

Good Governance

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





A YEAR AT A GLANCE

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

BOUNDARY EXTENSION

In 2012, the Village commenced research on options for boundary extensions which included the review of the previous two Governance and Boundary studies completed by the SLRD.

In 2013 staff developed three options for Council consideration as follows; a small extension to include the old fire protection area; a second option to include Pemberton Meadows and the IPPs, and the third option to amalgamate with Electoral Area C to form a new District Municipality. As required or necessary, the VOP will continue stakeholder engagement in 2014. It is anticipated that application for boundary extension, in some form, will be made in 2015.

INITIATIVES WITH OTHER GOVERNMENTS

Province

The VOP lobbied for, and received, formal support from the Province for key strategic initiatives including Downtown Revitalization, Independent School and Pemberton Festival in 2013. A \$369,000 grant was received through the Regionally Significant Projects Gas Tax Fund for the development of the Friendship Trail including a pedestrian bridge over Lillooet River. Such support helps to secure Pemberton's short and long term objectives to connect the communities of Pemberton and Mount Currie. Pemberton supported a local government-led initiative to address festival liquor licensing challenges by actively participating in discussions that helped form a resolution on the issue. The resolution was approved by the Lower Mainland Local Government Association (LMLGA) and Union of British Columbia Municipalities (UBCM), which resulted in provincial liquor law changes.

Squamish Lillooet Regional District (SLRD)

In 2013, the Village continued to work with the SLRD to complete a long term land lease agreement for the community centre for consideration and continued to negotiate and develop a draft Bulk Water Agreement for water services provided to the Pemberton North Water System (PNWS). In cooperation with the SLRD, the Village, worked on the implementation of the Solid Waste Management Plan, supported the completion of the Nairn Falls Sea to Sky Trail Connector, provided funding for Pemberton Valley Trails Association (PVTA) trail improvements, continued to work collaboratively on implementing the Pemberton and Area C Trails Master Plan promoting pedestrian safety and net gain of trails.

Work also progressed on the OCP Regional Context Statement Bylaw and the bylaw was adopted in 2013.

Although not successful in 2013, going forward, the Village will continue to look at ways to move the development of the Highway 99 Trail (between Harrow Road and Lillooet River Bridge) forward by re-examing route options and possibly utilizing the highway right-of-way.

3

STRATEGIC PRIORITY

Excellence in Service

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





A YEAR AT A GLANCE

Understanding who we serve and what their needs are is central to achieving success in municipal service. Pemberton has tackled a number of internal structures and processes with a particular focus on development and community living bylaws; finance, administration and water planning and infrastructure; asset management and maintenance; as well as the exploration and implementation of performance measures that will help improve Pemberton's ability to benchmark, communicate and guide future corporate activities.

CAPITAL PROJECTS

In 2013 the Village continued to implement the Downtown Enhancement Plan as well secured right-of-way agreements and undertook the installation of the Poplar Street Sewer Line upgrade; renovated the Train Station pullout and building; and installed electric vehicle charging stations. The design plans for a new reservoir were completed and it is anticipated construction will take place over 2014 and 2015.

The BMX Park was reinvigorated and reconfigured in 2013 through the hard work and many hours of volunteer time. These works could not have been completed without the generosity of the Whistler Blackcomb Foundation who provided funding along with the Village, the SLRD and the Pemberton Valley Supermarket.

The first year of the Community Centre Parcel Tax proved successful in completion of the outstanding Development Permit Requirements as well as other vital capital improvements that have improved the functionality of the facility, including providing safety and beautification upgrades. The Parcel Tax was confirmed in 2014 at a reduced rate and will be removed in 2015.

COMMUNICATION STRATEGY

The Village continues to explore innovative communications tools while meeting our legislative requirements. In 2013, the Village developed the Recreate Recreation Consultation program, which extended beyond the community and into the classrooms of Pemberton Secondary School and Signal Hill Elementary School. Promotion of the Village's website, eNews and Facebook page continued. For 2014, Communications planning remains a priority, with a focus on developing and implementing a Communications Plan and updating the current Communications Policy. Priorities will include creating a Social Media policy and conducting a Communications Survey to enhance and evaluate established communications tools.

PARKS AND OPEN SPACES

In 2013 the Village developed a Park Upgrading and Maintenance Manual and allocated budget to establish Village Trail standards.

Through the Pemberton Valley Utilities and Services (PVUS) Committee, the Village continued to assist with re-establishment of the Fekker Trail, and supported continued negotiations with property owners along the trail system. One Mile Lake Park saw improvements to the entrance, trail and swing set and the installation of new docks. As a result of funding received from Tree Canada/BC Hydro, around 20 trees were planted at the Community Centre and at the gateway entrance to the Village (Hwy 99/Portage Road). Additional landscaping and trees are planned for Frontier Street.

In 2014, there will be the completion of the updated One Mile Lake Master Plan with implementation of the recommendations of the plan beginning in 2015 as funding is available.

PUBLIC WORKS (ROADS, PARKS, INFRASTRUCTURE)

In 2013, the Village continued to explore options for a new Public Works shop/yard. The possible expansion of the existing site which is likely the most cost effective, was reviewed and preliminary needs listed. In 2013, funding was received to develop an Asset Management Plan. Further research and consideration will be given to the financial feasibility for a new Public Works shop & yard and possible relocation. 2015 will see the implementation of the Municipal Asset Management Plan and the Public Works yard improvements pending the outcome of the preliminary work noted above.

In 2013, the Public Works Department contracted the development of a Groundwater Protection Plan, which was presented to Council in June 2013 and implementation of sections were facilitated in the later part of 2013 and further in 2014.

INTERNAL SERVICES

It is a priority of the Village of Pemberton to ensure that governance decisions identify the expectations and ongoing costs to local government administration, operations and works. Long term organizational bench-marking commenced via a first phase Internal Service Review (ISR) in 2013. A review of targeted employee policies, procedures and agreements will be conducted during the ISR and new timesheet

tracking process will be implemented in order to better understand time allotments. Both of these initiatives will help inform the ISR process.

Implementation of the recommendations of the ISR will take place in 2014 and beyond pending Council direction and budget availability.

The Finance Department completed a banking review and RFP process which led to banking infrastructure changes. It is anticipated this process will be finalized in 2014. In addition, a review was undertaken of the Village's Accounting Software and a revised and updated system will be implemented in 2014 to streamline and improve services both by Staff and the Public.

The Records Management System Expansion and Digital Index updates are planned for 2014. These will continue to be incorporated into administration operations going forward.

Funding was received for a Greenhouse Gas Emissions Study, and implementation of that program began in 2013 and will be integrated into Operations. Additionally, the Official Community Plan Reporting and Monitoring Program was established.

To streamline our internal processes, the Village generated and implemented an IT Infrastructure Plan, identifying key areas requiring immediate attention with areas of focus on water, finance and internal storage capacity. Improved internal storage capacity was established in 2013 via a new server. Hardware implementation for finance and

utilities (water radio read metering and MAIS to SENSUS interface) will begin in 2014, as well as the drafting of a long-term organizational IT infrastructure plan.

POLICIES, BYLAW AMENDMENTS & REVISIONS

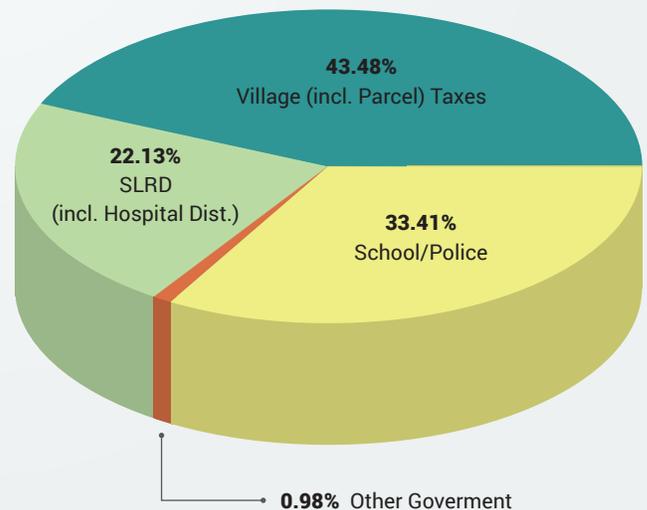
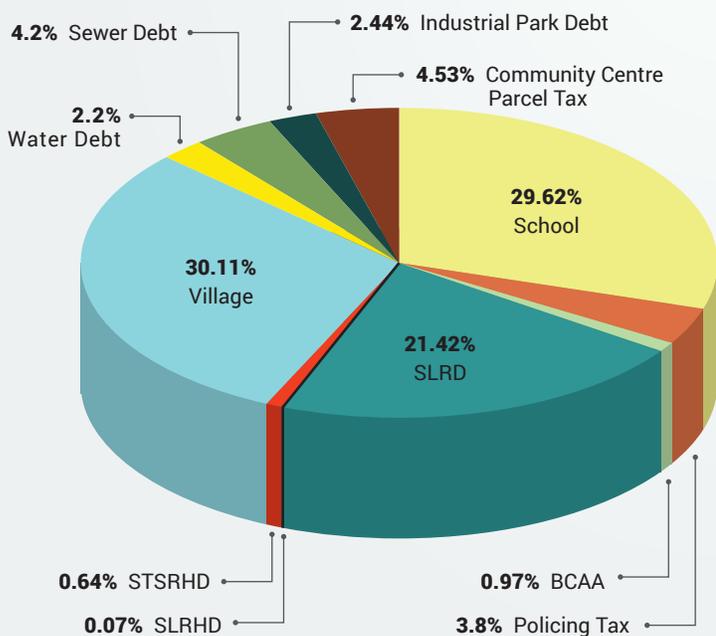
In 2014, the following bylaws are being prepared: a Mobile Home Retention and Relocation Policy, updating the Sign Bylaw together with the establishment of a wayfinding sign program, researching the initiation of a Heritage Bylaw and an update of the Water Connections Bylaw. As well, in order to address the interest in the development of communications towers in the area to meet the increased needs of the community, an Antenna Protocol Policy will be prepared with implementation to begin upon adoption of the policy.

OCP & ZONING BYLAW AMENDMENTS

In 2013, the Village consolidated the Hillside, Benchlands and Tiyata area plans into the OCP, developed an OCP reporting and monitoring program.

In 2014 further updates to the OCP will be made in response to the needs of the community and the Zoning Bylaw will undergo a review that will include community consultation. As well there will be amendments related to Medical Marijuana, and Temporary Use Permit designations as well as a Zoning Bylaw review and community consultation.

TOTAL 2013 TAX COLLECTION





4

STRATEGIC PRIORITY

Social Responsibility

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





A YEAR AT A GLANCE

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

CULTURAL ROUNDTABLE

The Pemberton & Area Cultural Plan examines a range of cultural issues and opportunities and presents goals and strategies to further develop the area's cultural community. The goals are: to clarify and strengthen the community's role in culture; build awareness of the importance of culture; support culture and creative activity in the Pemberton Valley; promote lifelong learning in creative activities; and recognize the natural environment in Pemberton's cultural setting. In 2013, the Cultural Roundtable was established as a committee of Council. The role of this committee is to assist in the implementation of the Cultural Plan and to advise Council on issues related to Arts & Culture in Pemberton. In 2013, the Committee collaborated with Public Works on enhancing our crosswalks with 'crosswalk art' and funded the Pemberton Multicultural Network's Speaker Series. For 2014, the Committee will update its Terms of Reference, continue to build its membership and work with Slow Food Cycle Sunday organizers to host a bike decorating contest. The Committee will also work with the Pemberton Music Festival to ensure the inclusion of local artists, and that Pemberton Culture is represented at the Festival. The Committee will continue to implement the Cultural Plan with a focus on the development of a Public Art Policy, the promotion of our cultural resources such as the Community Calendar and the Cultural Map, and support existing cultural events such as Slow Food Cycle Sunday, Winterfest and Canada Day.

PUBLIC SAFETY

The Emergency Management Program in collaboration with Squamish Lillooet Regional District and Lil'wat Nation completed the Joint Hazard Risk Vulnerability Assessment to support the organizations' Emergency Management Program. A review of the Fire Prevention and Fire Department Establishment Bylaws was completed with a new Fire Prevention Bylaw No. 744, 2013 being adopted in 2013 to provide clarity and assist with the implementation and operation of emergency services. For a full report on Fire and other Emergency Services provided in 2013, please see the Emergency Services Feature on page 26.

Rail Crossings

The Village and SLRD will proceed with alternative crossing Right-of-Ways for the possible construction of the Friendship Trail Bridge. CN Rail has recently approved a public crossing to accommodate the Sunstone Development. In 2014, the Village will continue seeking an alternative crossing of the Lillooet River for the Friendship Trail Bridge, and will remain active in submitting grant proposals for completion of the Friendship Trail between Pemberton and Mount Currie. In 2014, Friendship Trail and Bridge construction could commence, pending funding, with completion anticipated for 2015.

Safe Pedestrian Access

2013 saw the implementation of the Snow & Ice Removal Policy, that greatly improved pedestrian safety in our residential and commercial areas. Once private land approvals are acquired in 2014 Public Works will develop an improved trail over Lot 12 from Poplar Street to the Community Centre on Cottonwood. The Trails Master Plan will be reviewed to improve Village pedestrian routes and updated in 2014. Options for the development of the Highway 99 Trail (Harrow to Lillooet River Bridge) will be re-examined in 2014 with possible implementation in 2015 pending budget and approvals.

RECREATION

Community Consultation

In 2013, the Village of Pemberton embarked on two significant community outreach projects. The first was to gather community input on the need for new recreation facilities (Recreate Recreation) which included a questionnaire and stakeholder discussion groups. User groups commented on the draft One Mile Lake Master Plan. Pending the results and decision of Council, implementation of plans for further work will continue into 2014 and 2015.

In 2013, the Village of Pemberton consulted the community on Friendship Bridge Trail locations in various consultation sessions in Pemberton and Mount Currie.



Collaboration

The Village collaborated with the BMX Society on grant funding and redevelopment of the BMX Park as well as the Whistler Disc Golf for a new course at One Mile Lake Park and created a winter Snow Skills Park.

2014 will see the installation of a new gate at the BMX Park, expansion of the disc golf park and support of the Green River Riding Club through the assumption of the tenure of the land the track is located on. The Village will continue to collaborate with and support community groups as necessary going forward.

Funding and Land Tenure

The Village achieved approval from the Agricultural Land Commission (ALC) for non-farm use of the recreation site on Pemberton Farm Road East and is fulfilling the requirements to purchase the site.

Winds of Change

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

We are neighbours, friends and relatives working together to reduce the harmful effects of drugs and alcohol on our communities. We respect our differences and find strength in the common goal of a healthy and safe environment for our children and families.

The Village of Pemberton continued to provide administrative support for the Winds of Change program in 2013. In 2014 administration will be transitioned to Lil'wat Nation. As this is the final year of the five (5) year strategic plan, the Committee will be conducting an evaluation of the Winds of Change to determine the validity of the initiative and to confirm commitment levels for confirming the future.

WELLNESS GATHERING

The fourth annual Wellness Gathering in 2013 was produced with funding from the UBCM Community To Community Forum grant program. The 2013 Wellness Gathering theme was Inclusive Engagement of Communities and over 250 people were in attendance. Building on the success of the previous Wellness Gatherings, in 2014 the Committee will again seek funding from the UBCM to host the fifth Wellness Gathering scheduled for November 2014.

2013 ACHIEVEMENTS

The Winds of Change received a Whistler Blackcomb Foundation grant to continue to support the successful Social Media Engagement Strategy which features engaging the community through the Wellness Almanac blog, Facebook and Twitter. Through this and other means, the Committee provided community members with local information about healthy living, current events, emergency preparedness, cross-cultural understanding and addictions/mental health services.

In 2013, funding was received from BC Healthy Communities Capacity Building Fund to conduct a cooperative multi jurisdiction Community Alcohol Policy (CAP) which will provide direction and guidelines for the management of special occasion licensed (SOL) events in local government-owned parks and recreation facilities in the Village of Pemberton, Lil'wat Nation and SLRD. The CAP supports and recognizes the importance of SOL events in enhancing quality of life, tourism, culture, and recreation, and in providing economic benefits to the local economy; while also supporting accountability and responsibility.



The Committee established a bursary for a graduating student from Pemberton Secondary School (PSS) and Xit'olacw Community School (XCS). The bursary is awarded to a youth who demonstrates healthy lifestyle choices, is a good role model, active member of the school community and one who participates in events and shows a positive attitude to school and peers.

The Winds of Change 2013 Recognition Awards went to Pemberton Youth Soccer Association, Mount Currie Youth Soccer, Geoff Pross, and Dean Nelson.

Communication and collaboration continues to flourish with committee representation from the Village of Pemberton, Lil'wat Nation,, SLRD, Vancouver Coastal Health Authority, RCMP, Sea to Sky Community Services, Mount Currie Health Care Centre, Stl'atl'imx Tribal Police, Youth Mental Health, School District #48, XCS and N'Quatqua Band.

WINDS OF CHANGE 2013 STRATEGIC PLAN GOALS

- 5th Annual Wellness Gathering
- Winds of Change Recognition Awards
- Speaker Series – Dr. Art Hister
- Winds of Change Bursaries for one Pemberton Secondary School student and one Xit'olacw student
- Continue Social Media Engagement Strategy
- Completion of the Community Alcohol Policy
- Ongoing communication and collaboration
- Ongoing communication and collaboration

Emergency Services

PEMBERTON FIRE RESCUE



In 2014, Fire Chief Mack will be retiring and recruitment will take place for a new Fire Chief. Pemberton Fire Rescue provides fire protection and rescue services to the Village of Pemberton and surrounding rural areas between the Ryan River Bridge, Mount Currie and Highway 99 South to Green River Motorcross.

Fire Prevention compliance continues to improve each year with more businesses automatically initiating the required annual maintenance.

There is still work to be done for all businesses to embrace the requirements of the BC Fire Code as a benefit to them and their clients rather than an undue burden on their business.

Total Inspections: 117

Total Calls: 232 (Village-95, Fire District-35, Mount Currie-53, SLRD-49)

During Fire Prevention Week, educational material was distributed in the elementary school to habituate children with fire safety as a part of daily life. Children are the best means to get the message home to parents about smoke alarms and home fire safety. Each year, kindergarten classes visit the Fire Hall for a tour of the equipment.

Pemberton Fire Rescue Volunteers participated in several public service events in 2013: Emergency Preparedness Week-Open House, Winterfest, Nimby Fifty, the Canada Day Parade, Halloween Fireworks, Remembrance Day, PAWS Santa Photos, Car Washes and the Pemberton Fire Fighters Association Golf Tournament.

Pemberton Fire Rescue provides bi-weekly regular department training. In 2013, five new recruits completed a four-month training session and six fire fighters completed the Live Fire Level Two Course.

EMERGENCY MANAGEMENT

The VOP Emergency Program Coordinator (EPC) is responsible for overseeing and coordinating the community's emergency management program. The EPC develops and maintains an Emergency Resource contact list, builds on the existing network of partners and resources, and liaises with local authorities, external agencies and neighbouring communities through regular Sea to Sky Emergency Program Manager meetings.

In 2013, the EPC completed in collaboration with the SLRD and Lil'wat Nation the Joint Hazard Risk Vulnerability Analysis, coordinated the first annual Emergency Preparedness Week-Open House showcasing various emergency agencies and organization within the community, and participated in the Great BC Shakeout (shakeoutbc.ca) for earthquake awareness with Signal Hill Elementary School. The emergency management website was updated, and the EPC contributed regular emergency preparedness blogs to the Wellness Almanac thewellnessalmanac.com and sent Enews updates to the community.

In coordination with SLRD Emergency Management program, the Emergency Social Services (ESS) program was re-invigorated with the appointment of a new ESS Coordinator and a call for volunteers. The ESS program conducted two (2) training session for Introduction to Group Lodging and Introduction to Reception Centre. The Village conducted the Pemberton Valley Community Resilience Pilot Study. A study conducted by Emergency Management British Columbia in partnership with Defense Research & Development Canada, to gain a better understanding of the factors that underpin the resilience of communities and to identify steps they can take to improve their protection against threats and hazards. The recommendations were added to the Joint Hazard Risk Vulnerability Assessment.

The EPC participated in the Birkenhead River Technical Steering Committee, which focused on mitigation strategies in response to freshet flooding. As well, participated in the Mt Meager - Lillooet River Advance Warning System Working Group, who are working

with the Province for a pilot project of an advanced warning system to be installed further up the Lillooet River to provide data collection for forecasting trends and provide advanced warning in the event that water levels drop/rise dramatically.

The Village contributes to Pemberton Search and Rescue and provides space for this service on Village owned Airport lands.

2013 Emergency Response

The EPC is on-call 24/7 to provide support to first responder agencies (Fire, RCMP, BCAS, etc.) as required. Additionally, the EPC may be called upon to assist or jointly activate an Emergency Operations Centre. In 2013, the Village Emergency Management program saw an increase in response:

January 2, 2013 – CN Train Derailment

May 12, 2013 – Pemberton Creek Dyke Breach – Underhill Park

May 28, 2013 – Telecommunications Outage – community wide

June 29, 2013 – Nairn Falls Plane Crash – site support

July 4, 2013 – Meager Creek/Lillooet River – Dramatic colour change and drop in water level.

2013 Training

Emergency Operations Centre (EOC) training modules for staff including, Information Officer course for Communications Coordinator

2014 will see the revision of the Village Of Pemberton Emergency Response Plan, regular attendance at Sea to Sky Emergency Program Manager meetings, continued development and training of Emergency Social Service (ESS) volunteers, public education around Emergency Preparedness Week (May) and Shakeout BC (October), continued collaboration with other emergency agencies, ongoing training, and attendance at the Emergency Preparedness Conference.





Shared Services

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

Shared Services Include:

Pemberton/Area C Rescue Service

Pemberton & District Search and Rescue Service

Pemberton Recreation Services and Centre

Pemberton & District Museum

Pemberton/Area C Library

Pemberton Television Rebroadcasting

Regional Growth Strategy

Pemberton Recreation Commission

Sea to Sky Trails

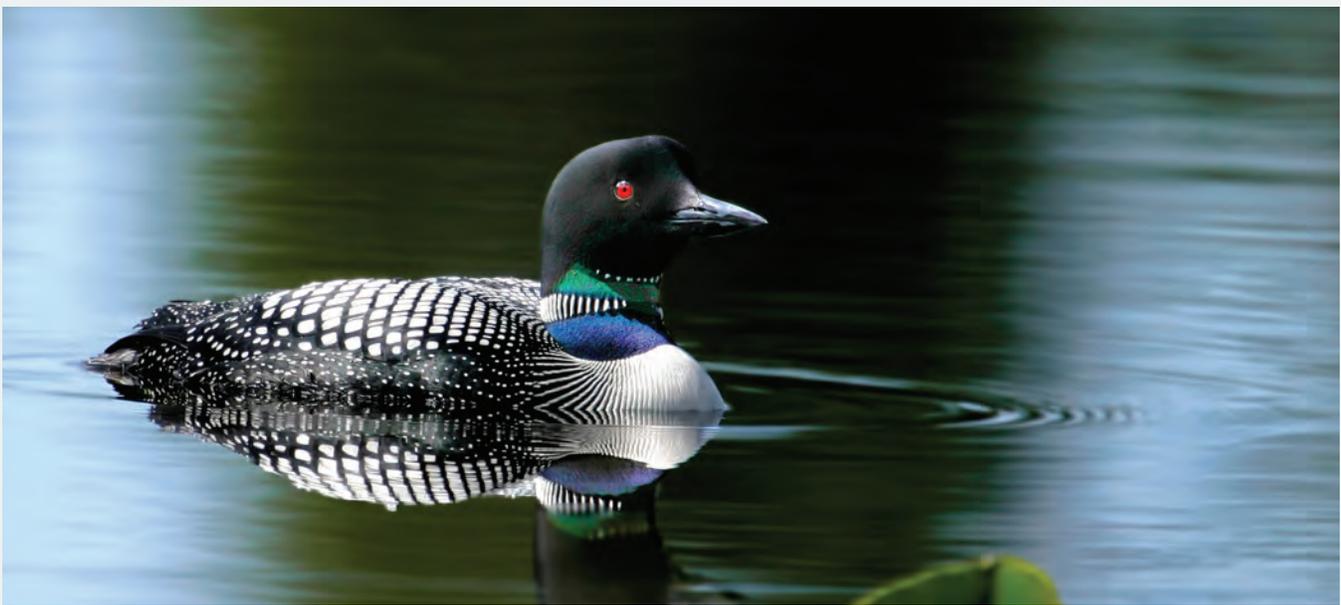
Pemberton Valley Trails

Pemberton/Area C Cemetery

Pemberton Refuse Grounds and Solid Waste Management (Transfer Station)

911 Services

The Committee also develops recommendations to the Board for Pemberton/Area C/Mount Currie Transit, contributes toward general Government Services, land planning & zoning, and considers the feasibility of new services which might be considered for delivery on behalf of residents of Area C and the Village of Pemberton. The Financial Plan Requisition Amounts table below shows how your contributions to the SLRD from page 8 are broken down.



2014 Financial Plan Requisition Amounts by Area/Municipality

CC	DESCRIPTION	2014 TAX RATE	2013 TAX RATE	CHANGE	CHANGE COST PER \$500K	2014 TOTAL	2013 TOTAL	VARIANCE	% CHANGE	2014 VofP	2013 VofP	% CHANGE
1000	General Government Services	0.0396	0.0359	0.0037	\$1.85	684,661	610,500	74,161	12.1%	21,469	19,457	10.3%
1200	Land Planning & Zoning	0.0089	0.0134	-0.0045	-\$2.25	154,339	228,500	-74,161	-32.5%	4,840	7,282	-33.5%
1300	Waste Management Planning	-	-	-	\$0.00	0	0	0	0.0%	0	0	0.0%
1600	PLTAC (No requisition)	-	-	-	\$0.00	0	0	0	0.0%	0	0	0.0%
1601	LMTAC	-	-	-	\$0.00	0	0	0	0.0%	0	0	0.0%
3201	Regional Transit Planning	-	-	-	\$0.00	0	0	0	0.0%	0	0	0.0%
Cost Centres - All Regions		0.0485	0.0493	-0.0008	-\$0.40	839,000	839,000	0	0.0%	26,309	26,739	-1.6%
1201	Reg. Growth Strategy – Gen. Govt Proj	0.0012	0.0017	-0.0004	-\$0.22	21,121	28,109	-6,988	0.0%	670	906	-26.1%
1702	Pemberton Rescue Service	0.0474	0.0462	0.0011	\$0.57	53,357	51,810	1,547	3.0%	25,686	25,069	2.5%
1705	Pemberton Search and Rescue	0.0327	0.0340	-0.0012	-\$0.62	36,850	38,050	-1,200	-3.2%	17,740	18,411	-3.6%
1764	911 South	0.0064	0.0068	-0.0004	-\$0.19	12,000	12,000	0	100.0%	3,738	3,918	100.0%
2106	Pemberton Dist Comm Rec	0.9028	0.8435	0.0593	\$29.65	1,016,750	944,976	71,774	7.6%	489,461	457,239	7.0%
2202	Pemberton & Dist Museum & Archives	0.0717	0.0692	0.0024	\$1.22	80,698	77,535	3,163	4.1%	38,848	40,019	-2.9%
2502	Pemberton Library LSA	0.2596	0.2347	0.0249	\$12.46	292,412	262,960	29,452	11.2%	140,767	127,237	10.6%
2601	Area C/Vill Pemberton Cemetary	0.0004	0.0004	0.0000	\$0.00	500	500	0	0.0%	241	242	-0.5%
3004	Sea-to-Sky Trails	0.0090	0.0091	-0.0002	-\$0.08	150,000	150,000	0	0.0%	4,866	4,948	-1.7%
3101	Sea-to-Sky Economic Dev. (No requisition)	\$0.00	-	-	\$0.00	0	0	0	0.0%	0	0	0.0%
3103	Economic Dev. Pemberton/Area C	\$0.00	-	-	\$0.00	0	0	0	0.0%	0	0	0.0%
Cost Centres - 1 Or More Areas		1.3312	1.2456	0.0856	\$42.79	1,663,688	1,565,940	97,748	6.2%	722,015	677,988	6.5%
1900	Pemberton Refuse	0.1569	0.1674	-0.0105	-\$5.26	155,000	164,484	-9,484	-5.8%	85,075	90,763	-6.3%
2004	Pemberton Television	0.0521	0.0459	0.0062	\$3.11	22,641	20,141	2,500	12.4%	16,888	15,024	12.4%
2100	Pemberton Recreation Commission	0.0492	0.0495	-0.0003	-\$0.14	40,000	40,000	0	100.0%	26,673	26,816	100.0%
3003	Pemberton Valley Rec Trail	0.0728	0.0732	-0.0004	-\$0.19	50,000	50,000	0	0.0%	39,494	39,692	-0.5%
Cost Centres - Specified Areas		0.3311	0.3360	-0.0049	-\$2.47	267,641	274,625	-6,984	-2.5%	168,131	172,295	-2.4%
FINAL TOTALS		1.7108	1.6310	0.0798	\$39.92	2,770,329	2,679,565	90,764	3.39%	916,455	877,022	4.50%

2014 Village of Pemberton Committees

Approved by Council: Meeting No. 1347, November 19, 2013)

COMMITTEE OF THE WHOLE

- Public Works/Parks
 - Governance
 - Policy
 - Airport
 - Fire
 - Recreation
 - Finance
- Chair – Mayor or Acting Mayor
Council & Administrator

COMMITTEE	CHAIR/ COUNCIL REP	OTHER MEMBER/ ALTERNATE	STAFF/OTHERS
STANDING COMMITTEES Emergency Planning Committee	Ted Craddock	Mike Richman	Bettina Falloon, <i>Emergency Coordinator</i> Russell Mack, <i>Fire Chief</i> Jeff Westlake, <i>PW</i> Daniel Sailland, <i>CAO</i>
SELECT COMMITTEE Cultural Roundtable	Mike Richman		Sheena Fraser, <i>Communication Coordinator</i>
JOINT COMMITTEES Winds of Change (WoC)	James Linklater	Mike Richman (Alt)	Daniel Sailland, <i>CAO</i> Bettina Falloon, <i>EA</i>
BOARD APPOINTMENTS Squamish Lillooet Regional District (SLRD) • The PVUS is a committee of the SLRD which the appointed director and the alternate to the SLRD Board attend to represent the Village of Pemberton • Pemberton Lillooet Treaty Advisory (PLTAC) & Squamish Lillooet Regional Hospital Board Pemberton District Library Board	Ted Craddock Mike Richman James Linklater Ted Craddock Alan LeBlanc	Alan LeBlanc (Alt) Alan LeBlanc (Alt) Mike Richman (Alt)	
LIAISON TO OTHER COMMITTEES OR BOARDS Pemberton Valley Dyking District Municipal Insurance Association of BC Municipal Finance Authority	Mike Richman Alan LeBlanc Ted Craddock	Alan LeBlanc (Alt) Ted Craddock Alan LeBlanc (Alt)	
ACTING MAYOR	DEC. – FEB, MARCH – MAY JUNE – AUGUST SEPT. – NOV.	Ted Craddock Alan LeBlanc James Linklater Mike Richman	

Mayor is a de facto member of all committees. Chair is in Bold if one has been established.
All Councillors are welcome to attend any committee meetings.

Village Council



Al Leblanc
Councillor



James Linklater
Councillor



Mike Richman
Councillor



Ted Craddock
Councillor

Village of Pemberton Council is the governing body that provides leadership and establishes bylaws, policies and all governing matters delegated to local government by the Community Charter and Local Government Act. Council is also responsible for establishing budgets for operating and capital expenditures.

Council is comprised of one Mayor and four Councillors. All elected officials hold a term of three years. Council Meetings are open to the public, and are held on the first and third Tuesday of every month at Council Chambers, 1350 Aster Street in Pemberton (above the Fire Hall) unless otherwise posted. Meeting agendas and minutes can be viewed and downloaded at pemberton.ca.

Council develops a Strategic Plan based on community values, to direct staff on how to allocate resources toward meeting its short and long-term goals. Village of Pemberton staff produce an Annual Report to present performance measures in meeting the goals stated in the Strategic Report. The Annual Report includes audited financial statements and is presented at a public meeting.

In February, 2014 Mayor Jordan Sturdy resigned in order to fulfill his duties as the newly elected Member of the Legislative Assembly for West Vancouver-Sea to Sky. Council chose not to hold a by-election as Municipal elections will be held in November. Each Council member is serving as Acting Mayor on a three month rotation.

Village Management



Daniel Sailland
Chief Administrative Officer



Sheena Fraser
Manager of Administrative Services/Corporate Officer



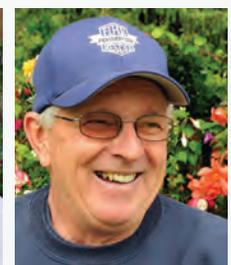
Nikki Gilmore
Manager of Finance/Chief Financial Officer



Caroline Lamont
Manager of Development Services/Approving Officer



Lonny Miller
Acting Manager of Public Works



Russell Mack
Fire Chief



7400 Prospect Street | Pemberton, BC Canada

pemberton.ca

Village of Pemberton
Consolidated Financial Statements
Year ended December 31, 2013

Village of Pemberton

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For the year ended December 31, 2013

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Management's Responsibility

To the Mayor and Council of the Village of Pemberton:

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

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

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

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

May 13, 2014



Chief Administrative Officer

Independent Auditors' Report

To the Mayor and Council of the Village of Pemberton:

We have audited the accompanying consolidated financial statements of the Village of Pemberton, which comprise the consolidated statement of financial position as at December 31, 2013, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Village of Pemberton as at December 31, 2013 and the results of its operations, changes in net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Kelowna, British Columbia

May 13, 2014

MNP LLP

Chartered Accountants

MNP

Village of Pemberton
Consolidated Statement of Financial Position
December 31, 2013, with comparative figures for 2012

	2013	2012
Financial assets:		
Cash and cash equivalents (note 2)	780,355	1,126,485
Accounts receivable		
Taxes receivable	661,149	738,890
Other	1,245,151	1,222,457
Municipal Finance Authority debt reserve (note 3)	68,433	65,253
	2,755,088	3,153,085
Financial liabilities:		
Accounts payable and accrued liabilities	878,700	440,530
Deferred revenue (note 4)	1,126,099	1,306,647
Construction deposits	84,922	307,962
Long-term liabilities (note 5)	3,633,090	3,828,152
Obligations under capital leases (note 6)	706,908	463,903
	6,429,719	6,347,194
Net debt	(3,674,631)	(3,194,109)
Non-financial assets:		
Prepaid expenses	46,299	52,946
Tangible capital assets (note 7)	18,809,567	17,836,137
	18,855,866	17,889,083
Accumulated surplus (note 8)	15,181,235	14,694,974

Commitments and contingencies (note 11)


 Financial Officer

The accompanying notes are an integral part of these consolidated financial statements.

Village of Pemberton Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31, 2013

	Budget (Note 13)	2013	2012
Revenue:			
Taxation (note 9)	1,968,216	1,864,299	1,654,628
Water and sewer user rates	1,334,943	1,387,354	1,361,935
User charges	957,395	288,198	242,896
Penalties and interest income	15,000	123,915	115,139
Government transfers:			
Provincial (note 10)	1,523,706	551,684	625,897
Federal (note 10)	46,496	-	-
Other local governments (note 10)	244,245	212,594	211,616
Investment income	8,500	11,950	3,044
Other	534,885	155,275	97,396
Development cost charges	-	122,000	142,800
Total revenue	6,633,386	4,717,269	4,455,351
Expenses:			
General government	1,795,054	1,180,657	1,214,411
Fire protection services	441,695	433,697	416,826
Development and planning services	466,912	314,098	337,403
Public works and parks	908,831	644,239	604,982
Water utility	701,626	718,661	684,311
Sewer utility	802,771	817,294	798,104
Airport services	175,047	122,362	149,732
Total expenses	5,291,936	4,231,008	4,205,769
Annual surplus	1,341,450	486,261	249,582
Accumulated surplus, beginning of year	14,694,974	14,694,974	14,445,392
Accumulated surplus, end of year	16,036,424	15,181,235	14,694,974

The accompanying notes are an integral part of these consolidated financial statements.

Village of Pemberton
Consolidated Statement of Changes in Net Debt
For the year ended December 31, 2013

	Budget (Note 13)	2013	2012
Annual surplus	1,341,450	486,261	249,582
Acquisition of tangible capital assets	(3,794,300)	(1,647,566)	(552,739)
Disposition of tangible capital assets	-	30,755	-
Amortization of tangible capital assets	660,000	658,385	653,222
Reversal of amortization on disposition	-	(15,004)	-
	(3,134,300)	(973,430)	100,483
Acquisition of prepaid expenses	-	(46,299)	(52,946)
Use of prepaid expenses	-	52,946	48,840
	-	6,647	(4,106)
Decrease (increase) in net debt	(1,792,850)	(480,522)	345,959
Net debt, beginning of year	(3,194,109)	(3,194,109)	(3,540,068)
Net debt, end of year	(4,986,959)	(3,674,631)	(3,194,109)

The accompanying notes are an integral part of these consolidated financial statements.

Village of Pemberton
Consolidated Statement of Cash Flows
For the year ended December 31, 2013

	2013	2012
Cash provided by (used in):		
Operating activities:		
Annual surplus	498,261	249,582
Items not involving cash:		
Amortization of tangible capital assets	658,385	653,222
Amortization reversal on disposition	(15,004)	-
Change in non-cash operating assets and liabilities:		
Accounts receivable	43,047	324,136
Accounts payable and accrued liabilities	438,171	4,191
Increase in Municipal Finance Authority debt reserve	(3,180)	(1,914)
Deferred revenue	(180,548)	(127,886)
Construction deposits	(223,041)	42,663
Prepaid expenses	6,647	(4,106)
Advances of obligations under capital lease	307,327	-
	1,530,065	1,139,888
Capital activities:		
Acquisition of tangible capital assets	(1,647,566)	(552,739)
Disposition of tangible capital assets	30,755	-
	(1,616,811)	(552,739)
Financing activities:		
Principal repayments on long-term liabilities	(195,062)	(187,267)
Repayment of obligations under capital lease	(64,322)	(46,528)
	(259,384)	(233,795)
Increase (decrease) in cash and cash equivalents	(346,130)	353,354
Cash and cash equivalents, beginning of year	1,126,485	773,131
Cash and cash equivalents, end of year	780,355	1,126,485
Supplemental cash flow information:		
Cash paid for interest	182,007	165,936
Cash received from investment income	11,950	3,044

The accompanying notes are an integral part of these consolidated financial statements.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

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

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

1. Significant accounting policies:

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

(a) Basis of consolidation:

(i) Consolidated entities

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all the funds of the Village, segregated into General, Water Utility, Sewer Utility and Airport Services funds, and those of any local boards which are owned or controlled by the Village and that are accountable for the administration of their financial affairs and resources to the Village.

Interdepartmental and inter-organizational transactions and balances between these funds have been eliminated during consolidation.

(ii) Accounting for other government organizations and School Board transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the other government entities and the School Boards with which the Village interacts are not reflected in these consolidated financial statements. Funds collected by the Village on behalf of these other entities and transmitted to them are summarized in Note 9. Funds received by the Village as transfers from other government entities are summarized in Note 10.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

1. Significant accounting policies (continued):

(b) Basis of accounting:

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

(c) 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.

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

(d) Deferred revenue:

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

(e) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(f) Reserves:

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

(g) Cash and cash equivalents:

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

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

1. Significant accounting policies (continued):

(h) Long-term debt:

Long-term debt is recorded net of related sinking fund balances.

(i) Non-financial assets:

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

(i) Tangible capital assets

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

Asset	Useful life - years
Buildings and building improvements	50
Engineering structures	20-40
Machinery, equipment and vehicles	5-15
Water systems	50
Sewer systems	50

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

1. Significant accounting policies (continued):

- (iv) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

- (v) Interest capitalization

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

- (vi) Leased tangible capital assets

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

- (j) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, and valuation of accounts receivable.

In addition, the Village's implementation of the Public Sector Accounting Handbook 3150 "Tangible Capital Assets" has required management to make estimates of historical cost and useful lives of its tangible capital assets.

Actual results could differ from these estimates.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

1. Significant accounting policies (continued):

(k) Recent accounting pronouncements:

In June 2010, the Public Sector Accounting Board issued PS 3260 *Liability for Contaminated Sites* to establish recognition, measurement and disclosure standards for liabilities associated with the remediation of contaminated sites. The new section defines activities included in a liability for remediation, establishes when to recognize and how to measure a liability for remediation, and provides the related financial statement presentation and disclosure requirements. PS 3260 is effective for fiscal years beginning on or after April 1, 2014. The Village has not yet determined the effect of the new section on its financial statements.

In June 2011, the Public Sector Accounting Board (PSAB) issued new Section PS 3450 *Financial instruments*. The new standard establishes requirements for recognition, measurement, derecognition, presentation and disclosure of financial assets and financial liabilities, including derivatives. PS 3450 is effective for government organizations for fiscal years beginning on or after April 1, 2012. The effective date of PS 3450 for governments is for fiscal years beginning on or after April 1, 2016. Early adoption is permitted. In the period that a public sector entity applies PS 3450, it also applies PS 1201 *Financial statement presentation* and PS 2601 *Foreign currency translation*.

In June 2011, as a result of the issuance of PS 3450 *Financial instruments*, the Public Sector Accounting Board (PSAB) issued new Section PS 1201 *Financial statement presentation*, which revises and replaces Section PS 1200 *Financial statement presentation*. The Section is effective in the same period PS 3450 is adopted. The effective date of PS 3450 for government organizations is for fiscal years beginning on or after April 1, 2012. The effective date of PS 3450 for governments is for fiscal years beginning on or after April 1, 2016. Early adoption is permitted.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

2. Cash and cash equivalents:

	2013	2012
Restricted cash and cash equivalents:		
Development cost charges	366,985	445,874
Other	25,000	25,000
	391,985	470,874
Unrestricted cash and cash equivalents	388,370	655,611
	780,355	1,126,485

Cash equivalents include investments in Municipal Finance Authority Money Market Fund and Guaranteed Investment Certificates.

3. Municipal Finance Authority debt reserve:

The Village issues debt instruments through the Municipal Finance Authority ("MFA"). 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 installment of principal and interest as set out in the agreements 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 MFA. Details of the cash deposits and demand notes on hand at year end are as follows:

	2013	2012
MFA debt reserves	204,639	199,545
MFA demand notes	(136,206)	(136,206)
	68,433	65,253
Municipal Finance Authority debt reserve fund, cash balance	68,433	65,253

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

4. Deferred revenue:

Deferred revenues, reported on the consolidated statement of financial position, are made up of the following:

	2013	2012
Development cost charges – general fund	206,319	206,319
Development cost charges –water utility fund	138,783	111,734
Development cost charges - sewer utility fund	21,884	127,822
Unspent gas tax funding	398,129	288,952
Deferred capital grants	335,984	546,820
Other	25,000	25,000
	1,126,099	1,306,647

Continuity of deferred revenue is as follows:

	2013	2012
Balance, beginning of year:		
Development cost charges – general fund	206,319	349,118
Development cost charges –water utility fund	111,734	103,345
Development cost charges - sewer utility fund	127,822	122,840
Unspent gas tax funding	288,952	177,527
Deferred capital grants	546,820	656,703
Other	25,000	25,000
	1,306,647	1,434,533
Contributions	308,515	133,776
Contributions used	(489,063)	(261,662)
Balance, end of year	1,126,099	1,306,647

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.

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 stalls.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

5. Long-term liabilities:

Long-term liabilities reported on the consolidated statement of financial position is made up of the following:

	2013	2012
MFA debt instruments with maturity dates ranging from 2016 to 2036 and bearing interest at rates ranging from 4.15% to 5.90%	5,000,615	5,000,615
Less: sinking fund assets (book value)	(1,367,525)	(1,172,463)
	3,633,090	3,828,152

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

2014	203,185
2015	211,649
2016	220,468
2017	200,684
2018	209,100

Scheduled debt repayments may be suspended due to excess sinking fund earnings with the MFA.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

6. Obligations under capital leases:

The Village leases land, buildings and equipment under capital leases that expire between its 2014 and 2018 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:

	2013	2012
2013	-	40,736
2014	483,875	419,233
2015	79,140	14,498
2016	64,641	-
2017	64,641	-
2018	31,132	-
Total minimum lease payments	723,429	474,467
Less: amount representing imputed interest rates between 1.25% and 5.00% per annum	(16,521)	(10,564)
Present value of net minimum capital lease payments	706,908	463,903

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

7. Tangible capital assets:

2013	Land	Buildings and building Improvements	Engineering structures	Machinery, equipment and vehicles	Water systems	Sewer systems	Total
Cost:							
Balance, beginning of year	830,087	1,354,432	4,703,561	2,686,760	4,443,442	12,534,806	26,553,088
Disposals	-	-	-	(30,755)	-	-	(30,755)
Additions	-	176,204	201,184	372,344	41,603	856,231	1,647,566
Balance, end of year	830,087	1,530,636	4,904,745	3,028,349	4,485,045	13,391,037	28,169,899
Accumulated amortization:							
Balance, beginning of year	-	317,654	2,753,051	1,776,504	894,714	2,975,028	8,716,951
Amortization reversal on disposal	-	-	-	(15,004)	-	-	(15,004)
Amortization expense	-	32,449	119,259	151,211	88,840	266,626	658,385
Balance, end of year	-	350,103	2,872,310	1,912,711	983,554	3,241,654	9,360,332
Net book value, end of year	830,087	1,180,533	2,032,435	1,115,638	3,501,491	10,149,383	18,809,567

The total cost and net book value of land, buildings and equipment acquired under capital lease obligations as at December 31, 2013 were \$1,299,927 and \$521,851 respectively (2012 - \$992,600 and \$251,488).

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

7. Tangible capital assets (continued):

2012	Land	Buildings and building Improvements	Engineering structures	Machinery, equipment and vehicles	Water systems	Sewer systems	Total
Cost:							
Balance, beginning of year	830,087	1,068,476	4,779,433	2,402,856	4,443,442	12,476,055	26,000,349
Transfers	-	15,000	(114,495)	99,495	-	-	-
Additions	-	270,956	38,623	184,409	-	58,751	552,739
Balance, end of year	830,087	1,354,432	4,703,561	2,686,760	4,443,442	12,534,806	26,553,088
Accumulated amortization:							
Balance, beginning of year	-	289,611	2,612,763	1,626,830	806,707	2,727,818	8,063,729
Amortization expense	-	28,043	140,288	149,674	88,007	247,210	653,222
Balance, end of year	-	317,654	2,753,051	1,776,504	894,714	2,975,028	8,716,951
Net book value, end of year	830,087	1,036,778	1,950,510	910,256	3,548,728	9,559,778	17,836,137

The total cost and net book value of land, buildings and equipment acquired under capital lease obligations as at December 31, 2012 were \$992,600 and \$251,488 respectively (2011 - \$932,275 and \$272,472).

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

8. Accumulated surplus:

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

	2013	2012
Surplus:		
Invested in tangible capital assets	14,607,339	13,681,622
Unrestricted	404,695	693,511
	15,012,034	14,375,133
Reserves set aside by Council:		
Equipment replacement	22,969	60,380
Centennial building	7,161	7,161
Capital	106,662	106,662
Water - general	32,409	32,409
Sewage plant decommissioning	-	13,229
Sewer upgrades	-	100,000
	169,201	319,841
	15,181,235	14,694,974

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

9. Taxation:

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

	2013	2012
Municipal and school property taxes levied	4,145,050	3,897,052
Payments in-lieu of property and business taxes	94,825	92,021
	<u>4,239,875</u>	<u>3,989,073</u>
Less transfers to other governments:		
Squamish-Lillooet Regional District	956,291	879,643
Province of B.C. - School taxes	1,195,237	1,236,436
Squamish-Lillooet Regional Hospital District	2,760	11,919
Policing costs	155,181	145,916
B.C. Assessment Authority	39,764	40,919
Sea to Sky Regional Hospital District	26,234	19,498
Municipal Finance Authority	109	114
	<u>2,375,576</u>	<u>2,334,445</u>
Net taxation revenue available for municipal purposes	<u>1,864,299</u>	<u>1,654,628</u>

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

10. Government transfers:

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

	2013	2012
Provincial grants:		
Social assistance and community development	256,982	537,792
Miscellaneous	294,702	88,105
	551,684	625,897
Other municipalities/Regional Districts:		
Fire protection	136,024	144,476
Rescue services	51,560	48,600
Other	25,010	18,540
	212,594	211,616
Total government transfer revenues	764,278	837,513

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

11. Commitments and contingencies:

- (a) Regional District debt is, under the provisions of the Local Government Act, a direct, joint and several liability of the Regional District and each member municipality within the Regional District, including the Village of Pemberton. At December 31, 2013 the Squamish-Lillooet Regional District had net debt owing of \$41,974,503 (\$57,187,900 net of \$15,213,397 sinking funds) including debentures issued for the Village (Note 5).
- (b) The Village and its employees contribute to the Municipal Pension Plan ("the Plan"), a jointly-trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory defined benefit pension plan. Basic pension benefits provided are based on a formula. The plan has about 179,000 active members and approximately 71,000 retired members. Active members include approximately 35,000 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, 2012 indicated a funding deficit of \$1.370 billion for basic pension benefits. The next valuation will be as at December 31, 2015, with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension accounting). This is because the plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Village of Pemberton paid \$94,248 (2012 - \$86,888) for employer contributions to the plan in fiscal 2013.

- (c) 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.

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, 2013, the sick leave benefits entitlement accumulated to date totals approximately 7,265 hours (2012 - 5,887 hours) or approximately \$282,661 (2012 - \$233,451).

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

11. Commitments and contingencies (continued):

- (d) From time to time, the Village is brought forth as defendant in various lawsuits. The Village reviews its exposure to any potential litigation, for which it would not be covered by insurance, and assesses whether a successful claim against the Village would significantly affect the consolidated financial statements of the Village. Management has determined that potential liabilities, if any, arising from these claims will not be significant to the consolidated financial statements.
- (e) The Village is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible the Village, along with the other participants, would be required to contribute towards the deficit. The likelihood or amount of any potential liability is not determinable at this time.

12. Segmented information:

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

(i) General government:

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

(ii) Fire protection services:

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

(iii) Development services:

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

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

12. Segmented information (continued):

(iv) Public works and parks:

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

(v) Water and sewer utilities:

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

(vi) Airport services:

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

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

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

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

12. Segmented information (continued):

2013	General Government	Fire Protection Services	Development & Planning Service	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
Revenues:								
Taxation	858,491	314,072	226,719	465,017	-	-	-	1,876,299
Water and sewer user rates	-	-	-	-	674,370	712,984	-	1,387,354
User fees	124,287	-	146,255	-	-	-	17,656	288,198
Penalties and interest income	108,727	-	-	-	6,402	8,786	-	123,915
Government transfers	260,571	189,005	-	29,352	-	285,350	-	764,278
Investment income	8,904	-	-	-	749	2,297	-	11,950
DCCs	-	-	-	-	-	122,000	-	122,000
Other	36,544	475	77,132	38,864	-	-	2,260	155,275
Total revenues	1,397,524	503,552	450,106	533,233	681,521	1,131,417	19,916	4,717,269
Expenses:								
Wages, salaries and benefits	470,905	227,774	152,547	369,348	386,174	169,957	29,900	1,806,605
Materials, supplies and contracted services	472,373	200,706	161,551	259,008	220,059	251,789	18,525	1,584,011
Debt servicing	8,398	5,217	-	15,883	23,589	128,920	-	182,007
Amortization	228,981	-	-	-	88,840	266,627	73,937	658,385
Total expenses	1,180,657	433,697	314,098	644,239	718,662	817,293	122,362	4,231,008
Annual surplus (deficit)	216,867	69,855	136,008	(111,006)	(37,141)	314,124	(102,446)	486,261

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

12. Segmented information (continued):

2012	General Government	Fire Protection Services	Development & Planning Service	Public Works and Parks	Water Utility	Sewer Utility	Airport Services	Total
Revenues:								
Taxation	780,766	267,985	216,923	388,954	-	-	-	1,654,628
Water and sewer user rates	-	-	-	-	676,665	685,270	-	1,361,935
User fees	117,000	-	104,298	-	-	-	21,598	242,896
Penalties and interest income	97,218	-	-	-	7,499	10,422	-	115,139
Government transfers	551,332	193,076	5,000	16,052	10,000	62,053	-	837,513
Investment income	1,209	-	-	-	454	1,381	-	3,044
Other	161,249	350	13,654	16,808	2,521	179	45,435	240,196
Total revenues	1,708,774	461,411	339,875	421,814	697,139	759,305	67,033	4,455,351
Expenses:								
Wages, salaries and benefits	465,990	192,469	142,360	303,341	361,396	159,840	26,463	1,651,859
Materials, supplies and contracted services	513,375	213,946	195,043	300,453	209,427	257,184	34,937	1,724,365
Debt servicing	5,372	10,411	-	1,188	25,481	133,871	-	176,323
Amortization	229,674	-	-	-	88,007	247,209	88,332	653,222
Total expenses	1,214,411	416,826	337,403	604,982	684,311	798,104	149,732	4,205,769
Annual surplus (deficit)	494,363	44,585	2,472	(183,168)	12,828	(38,799)	(82,699)	249,582

Village of Pemberton
Notes to the Consolidated Financial Statements
For the year ended December 31, 2013

13. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2013 operating and capital budgets adopted by Council on May 7, 2013. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Surplus - Statement of operations	1,341,450
Adjust for budgeted cash items not included in statement of operations:	
Capital expenditures	(3,794,300)
Loan proceeds	1,528,000
Amortization	660,000
Reduction in long-term debt	(165,714)
Repayment of obligations under capital lease	(59,204)
Transfers from Statutory Reserves	-
Transfers from Development Cost Charges	122,000
Transfers from Non-Statutory Reserves	150,000
Transfers from Unappropriated Surplus	217,768
Total adjustments	(1,341,450)
Financial plan balance	-