

**VILLAGE OF PEMBERTON
-COMMITTEE OF THE WHOLE MEETING AGENDA-**

Agenda for the **Committee of the Whole (Finance)** of Council of the Village of Pemberton to be held Tuesday, January 12, 2010 at 2:30 pm (or immediately following the Public Works and Parks Meeting) in the White Building, 7400 Prospect Street. This is meeting No. 032

Time	Item of Business	Page No.
2:30 p.m.	1. CALL TO ORDER	
	2. APPROVAL OF AGENDA	
	Recommendation: THAT the agenda be approved as presented.	
	3. Finance	
	i. 2010 Provisional Operational Budget – review	2
	Recommendation: THAT the Committee of the Whole (Finance) receives the 2010 provisional budget and recommends approval to Council.	
	<i>Please note: the Provisional Budget is undergoing refined review and a revised version may be presented at the meeting.</i>	
	ii. BC Assessment News Release - for information	15
	4. ADJOURNMENT	



REPORT TO COUNCIL

Date: January 12, 2010
From: Roger Lundie, Manager of Finance
Subject: Report to Finance Committee

RECOMMENDATIONS

THAT the Committee of the Whole (Finance) receives the 2010 provisional budget and recommends approval to Council.

BACKGROUND AND COMMENTS

The revenues and expenditures for the year ended December 31, 2009 as recorded were reviewed and adjusted where necessary based on information available to January 7, 2010. These adjusted results and the previous years' budget (2009) were tabulated and used for forecasting 2010 expenditures along with an integration of the Strategic Plan and discussions with Departmental Managers. Operating and Project revenues and expenditures have been allocated to operating departments wherever feasible to promote accountability. The 2010 Provisional Budget incorporating the tabulation of 2009 budgets, 2009 estimates and provisional budget is attached for reference.

DISCUSSION

In summary the provisional 2010 excess of revenues over expenditures results in a net surplus of \$313,790 compared to an estimated 2009 surplus of \$270,062.

The revenues are projected to be \$8,206,608 compared to 2009 of \$6,798,041 an increase of \$1,408,567. Taxes and utilities are being increased at a rate of 3% which amounts to a \$60,992 increase. Works revenues increase over 2009 amounts to \$102,380 for the VANOC funded Park and Ride. Development Services revenues are increasing \$448,272, primarily from funding of the Skate Park and Senior Housing fill. Community Services revenues have increased from Building Permits and inspection fees offset by decreased funding from One Mile Lake Bridge and Trails funding. Water revenues have increased by \$744,052 due primarily to funding of the Water Metering, Leak detection and looping projects. Airport revenues have increased \$85,766 due to Olympic related contracts and for AWOS III funding.

Expenditures are budgeted to increase from \$6,527,979 to \$7,892,817 an increase of \$1,364,838. Administration costs are projected to increase by \$94,406 due to an approved 3.5% general increase in salaries and the proposed addition of one full time equivalent plus an increase in smaller projects of \$29,039. Works costs are projected to increase by \$159,787 primarily due to costs related to the VANOC Park and Ride and increased projected costs related to road maintenance. Development Services expenditures increases of \$537,709 are primarily related to Skate Park costs and Seniors Housing fill. The Community Services costs are due to increase by \$115,108 because of increased project costs for the Flood Evaluation Analysis, Office maintenance and barrier free access projects less the project costs from 2009 of the One Mile Bridge and Trail projects. Water expenditures are projected to increase by \$977,634 due to the Water Metering, Leak detection and Looping projects. Airport expenditures increase by \$132,824 due to Runway maintenance and AWOS III expenditures.

The List of Capital Expenditures have all been included in the 2010 provisional budget except for the Capacity Evaluation of the Sewage Treatment Plan study as the estimated costs are not known and a funding source is not confirmed at this time.

The estimated surplus of \$270,062 for 2009 and the projected surplus for 2010 of \$313,790 indicate that additional reserves can be created once actual results for 2009 are confirmed and the final budget for 2010 is approved.

Consideration of general or departmental contingencies may also want to be considered before the adoption of a final budget for 2010.

Roger Lundie,
Manager of Finance.

Attachment: 2010 Provisional Budget.

Village of Pemberton
2010 Provisional Budget
Summary

	2009 Budget Final	2009 Budget Revisions	2009 Revised Budget	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
Revenues:						
General Revenues	3,556,928	28,109	3,585,037	2,784,025	3,570,873	3,623,689
Administration	480,702	23,659	504,361	727,337	435,489	419,011
Fire Department	228,001	0	228,001	172,665	172,665	172,665
Works Department	3,160	118,000	121,160	10,203	19,823	106,380
Development Services	358,500	0	358,500	78,582	78,582	526,854
Community Services	246,000	39,333	285,333	404,465	425,378	415,048
Water	2,302,482	61,000	2,363,482	1,533,093	1,025,379	1,769,431
Sewer	847,816	61,000	908,816	1,016,628	1,016,628	1,034,539
Airport	678,248	45,000	723,248	141,271	53,224	138,990
	8,701,837	376,101	9,077,938	6,868,269	6,798,041	8,206,608
Expenditures:						
Revenue Transfers	2,437,477	152,976	2,590,453	1,622,914	2,617,454	1,988,544
Administration	763,624	10,125	773,749	721,576	764,285	858,691
Fire Department	422,147	0	422,147	433,526	495,533	489,814
Works Department	475,833	122,000	597,833	579,067	574,757	734,544
Development Services	507,652	10,000	517,652	201,301	204,330	742,039
Community Services	273,558	30,000	303,558	291,563	301,380	416,488
Water	2,302,482	0	2,302,482	411,304	647,713	1,625,347
Sewer	847,816	0	847,816	541,668	844,478	826,478
Airport	678,248	25,000	703,248	62,694	78,049	210,873
	8,708,837	350,101	9,058,938	4,865,613	6,527,979	7,892,817
Revenues > Expenditures						
(Expenditures > Revenues)						
General Revenues	1,119,451	-124,867	994,584	1,161,111	953,419	1,635,145
Administration	-282,922	13,534	-269,388	5,761	-328,796	-439,680
Fire Department	-194,146	0	-194,146	-260,861	-322,868	-317,149
Works Department	-472,673	-4,000	-476,673	-568,864	-554,934	-628,164
Development Services	-149,152	-10,000	-159,152	-122,719	-125,748	-215,185
Community Services	-27,558	9,333	-18,225	112,902	123,998	-1,440
Water	0	61,000	61,000	1,121,789	377,666	144,084
Sewer	0	61,000	61,000	474,960	172,150	208,061
Airport	0	20,000	20,000	78,577	-24,825	-71,883
	-7,000	26,000	19,000	2,002,656	270,062	313,790

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**Village of Pemberton
2010 Provisional Budget
Revenues:**

Taxation:

		2009 Budget Final	2009 Budget Revisions	2009 Revised Budget	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
Residential	01 01 50101	608,386		608,386	625,884	625,884	644,661
Utilities	01 01 50102	10,468		10,468	10,769	10,769	11,092
Light industry	01 01 50105	15,723		15,723	16,175	16,175	16,660
Commercial	01 01 50106	332,451		332,451	309,826	309,826	319,121
Recreation Non - Profit	01 01 50108	4,572		4,572	3,086	3,086	3,179
Farm	01 01 50109	<u>67</u>	<u>0</u>	<u>67</u>	<u>69</u>	<u>71</u>	<u>73</u>
		<u>971,667</u>	<u>0</u>	<u>971,667</u>	<u>965,809</u>	<u>965,811</u>	<u>994,785</u>
Special Assessments - Telus	01 01 50151	8,240		8,240	9,070	9,070	9,700
Special Assessments - BC Hydro	01 01 50152	20,600		20,600	22,397	22,397	23,000
1% Revenue Grant - Shaw Cable	01 01 50154	3,090		3,090	3,077	3,077	3,100
GIL - Federal Government	01 01 51100	4,841		4,841	4,739	4,739	4,800
GIL - BC Hydro	01 01 51110	18,540	5,445	23,985	19,267	23,985	20,000
GIL BC Rail	01 01 51115	22,660		22,660	0	22,660	23,000
Investment interest income	01 01 54100	4,000		4,000	4,045	4,045	3,500
Tax penalties	01 01 54105	50,000	22,664	72,664	72,349	72,349	73,000
Tax interest	01 01 54110	25,000		25,000	17,822	18,000	18,000
Sundry revenue	01 01 54115	15,000		15,000	12,796	13,000	13,000
Revenue - Tax certificates	01 01 54116	4,000		4,000	3,400	3,500	3,500
Collections for School	01 01 56105	1,063,010		1,063,010	1,083,258	1,083,528	1,083,528
Collections for SLRD	01 01 56108	741,816		741,816	0	741,816	741,816
Collections for SLRHD	01 01 56110	9,570		9,570	9,580	9,580	9,600
Collections for MFA	01 01 56115	95		95	95	95	100
Collections for BCAA	01 01 56120	33,722		33,722	33,722	33,722	34,000
Collections for STSRHD	01 01 56125	9,334		9,334	9,343	9,343	9,500
Collection for Policing costs	01 01 56126	106,370		106,370	109,740	109,740	110,000
Frontage Collection	01 01 56130	382,813		382,813	378,988	378,988	380,000
Rental - SLRD Lease	01 01 58105	15,660		15,660	14,360	15,660	15,660
SLRD Building Maintenance	01 01 58107	26,800		26,800	234	234	27,000
Rental - Fire Hall	01 01 58110	15,600		15,600	0	15,600	15,600
Rental - Municipal (Other)	01 01 58115	<u>4,500</u>	<u>0</u>	<u>4,500</u>	<u>9,934</u>	<u>9,934</u>	<u>7,500</u>
		<u>3,556,928</u>	<u>28,109</u>	<u>3,585,037</u>	<u>2,784,025</u>	<u>3,570,873</u>	<u>3,623,689</u>
Revenue Transfers:							
Transfer - School Levy	01 01 86105	1,063,010		1,063,010	1,081,445	1,081,445	1,083,528
Transfer SLRD	01 01 86108	741,816		741,816	0	741,816	741,816
Transfer SLRHD	01 01 86110	9,570		9,570	9,580	9,580	9,600
Transfer MFA	01 01 86115	95		95	95	95	100
Transfer BCAA	01 01 86120	33,722		33,722	33,722	33,722	34,000
Transfer STSRHD	01 01 86125	9,334		9,334	9,343	9,343	9,500
Transfer Policing Costs	01 01 86126	106,370		106,370	109,740	109,740	110,000
Transfer to Water Revenue Fund	01 01 90003	124,915		124,915	124,950	124,950	0
Transfer to Sewer Revenue Fund	01 01 90005	257,897		257,897	254,039	254,039	0
Transfer to Future Reserves - Capital	01 01 90020	80,582	152,976	233,558	0	233,558	0
Transfer to Future Reserves - Equipment	01 01 91030	6,000		6,000	0	0	0
Transfer to Reserves - Equipment	01 01 91030	0		0	0	15,000	0
Transfer to Future Reserves - Fire Dept	01 01 91040	<u>4,166</u>	<u>0</u>	<u>4,166</u>	<u>0</u>	<u>4,166</u>	<u>0</u>
		<u>2,437,477</u>	<u>152,976</u>	<u>2,590,453</u>	<u>1,622,914</u>	<u>2,617,454</u>	<u>1,988,544</u>
Net Revenues		<u>1,119,451</u>	<u>-124,867</u>	<u>994,584</u>	<u>1,161,111</u>	<u>953,419</u>	<u>1,635,145</u>

**Village of Pemberton
2010 Provisional Budget
Administration**

Revenues:

		2009 Budget Final	2009 Budget Revision	2009 Revised Budget	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
VOP Admin Fee - Fire Protection	01 01 52118	15,224		15,224	0	15,224	15,224
VOP Admin Fee - Rescue Service	01 01 52119	53		53	0	53	53
Licenses - Commercial Vehicles	01 01 53110	425		425	617	617	500
Grants - Small Community Protection	01 01 55120	360,000	19,534	379,534	655,058	379,534	379,534
Grants - Senior's Housing	01 01 55135	0		0	10,000	10,000	0
Grants - Everybody Active	01 01 55136	0		0	1,500	1,500	0
Grants - Bear Smart Grant	01 01 55155	5,000		5,000	0	0	0
Grants - Community to Community (UBCM)	01 01 55160	0	4,125	4,125	4,011	4,011	0
Grants - Senior's Housing (ElderGo)	01 01 55178	0		0	9,250	9,250	0
Grants - LGMA Intern	01 01 55180	0		0	9,000	9,000	0
Grants - Governance Restructure	01 01 55190	25,000		25,000	0	0	0
Grants - Community Health Promotion Fund	01 01 55192	25,000		25,000	0	0	0
Other Revenue - Misc.	01 01 55200	0		0	400		0
Unexpended Grants	01 01 55308	50,000		50,000	6,300	6,300	23,700
DCC's - Roads Contribution	01 01 56141	0		0	31,201		0
		480,702	23,659	504,361	727,337	435,489	419,011

Expenditures:

Administration - Salaries	01 01 70100	259,872		259,872	199,315	199,315	261,348
Administration - Benefits	01 01 70105	51,974		51,974	44,309	44,309	47,043
Administration - Contractors & Consultants	01 01 70150	0		0	32,100	35,300	28,000
Administration - Interest and Bank Charges	01 01 70155	3,000		3,000	3,647	3,700	3,500
Administration - Accounting & Legal	01 01 70200	40,000		40,000	69,553	71,000	50,000
Administration - Elections	01 01 70210	0		0	160	160	0
Administration - Insurance	01 01 70220	13,800		13,800	-269	13,800	17,500
Administration - Land Lease Fees	01 01 70235	3,600		3,600	2,215	2,215	3,600
Administration - Building 1350 Aster	01 01 70245	40,000		40,000	32,228	33,000	35,000
Administration - Building 7400 Prospect	01 01 70250	30,000	6,000	36,000	36,462	37,000	31,000
Administration - Photocopier	01 01 70255	1,500		1,500	1,270	1,400	1,500
Administration - Postage	01 01 70260	7,000		7,000	2,967	3,500	5,000
Administration - IT Supplies and Support	01 01 70270	34,783		34,783	29,253	33,000	35,000
Administration - Website	01 01 70272	3,500		3,500	2,630	3,500	5,000
Administration - Communications	01 01 70273	11,800		11,800	12,079	12,079	15,000
Administration - Supplies	01 01 70275	15,000		15,000	12,934	14,000	12,000
Administration - Advertising	01 01 70279	7,000		7,000	6,058	7,000	10,000
Administration - Sundry	01 01 70280	4,600		4,600	6,909	7,000	5,000
Administration - Telephone	01 01 70285	16,832		16,832	15,974	17,000	15,000
Administration - Travel & Training	01 01 70290	13,250		13,250	19,346	19,346	20,000
Administration - Software Implementation	01 01 70293	0		0	11,440	11,440	12,000 *
Legislative Indemnities	01 01 70300	49,223		49,223	48,600	50,000	75,000
Other Legislative expenses	01 01 70305	19,041		19,041	28,060	28,060	25,000
Council - Computer Allowance	01 01 70310	5,000		5,000	5,000	5,000	0
Promotions/Community Enhancement	01 01 73310	15,000		15,000	9,221	10,000	15,000
		645,775	6,000	651,775	631,461	662,124	727,491

Projects:

Bear Smart	01 01 73155	5,000		5,000	5,661	5,661	0
Winds of Change	01 01 73157	0	4,125	4,125	2,536	2,536	0
Senior's Housing	01 01 73161	0		0	200	200	0
Community to Community	01 01 73162	0		0	411	411	0
Skateboard park	01 01 73166	0		0	5,552	5,552	0
2010 Legacies Now	01 01 73184	0		0	568	568	0
Regional Power Inc.	01 01 73185	0		0	366	366	1,000
ElderGo	01 01 73193	0		0	13,283	14,000	5,000
Municipal Intern	01 01 73196	0		0	2,973	2,973	0
Boundary Extension	01 01 73197	0		0	2,700	2,700	2,000
Tangible Capital Assets	01 01 73199	30,000		30,000	6,300	7,300	22,700
Governance Restructure	01 01 73302	25,000		25,000	0	0	0
Public Transit	01 01 74300	35,000		35,000	19,671	30,000	35,000
Entrance Signs		0		0	0	0	15,000 *
Records Management		0		0	0	0	13,000
General - Interest expense	01 01 88000	12,703		12,703	14,386	14,386	13,000
General - Principal payment	01 01 88100	10,146	0	10,146	15,508	15,508	14,500 *
Provision for Festival expenditures		0	0	0	0	0	10,000
		117,849	4,125	121,974	90,115	102,161	131,200

Expenditures

**Revenues > Expenditures
(Expenditures>Revenues)**

		763,624	10,125	773,749	721,576	764,285	858,691
		-282,922	13,534	-269,388	5,761	-328,796	-439,680

Village of Pemberton
 2010 Provisional Budget
 Fire Department

Revenues:

		2009 Budget Final	2009 Budget Revision	2009 Revised Budget	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
SLRD Contribution - Fire Protection	01 01 52115	180,001		180,001	124,665	124,665	124,665
Rescue Service Requisition	01 01 52120	<u>48,000</u>		<u>48,000</u>	<u>48,000</u>	<u>48,000</u>	<u>48,000</u>
		<u>228,001</u>	<u>0</u>	<u>228,001</u>	<u>172,665</u>	<u>172,665</u>	<u>172,665</u>

Expenditures:

Honorarium & Wages	01 02 71105	183,607		183,607	175,986	180,000	183,607
Other Personnel Expense	01 02 71110	8,662		8,662	8,288	8,500	8,662
Fire Prevention	01 02 71115	1,285		1,285	1,762	2,000	1,285
Training	01 02 71120	13,818		13,818	13,120	14,000	13,818
Stations	01 02 71125	19,885		19,885	21,714	22,000	19,885
Equipment Operation	01 02 71130	102,248		102,248	136,384	125,000	102,248
Fees and supplies	01 02 71135	18,824		18,824	4,857	5,000	18,824
Rescue Vehicle expense	01 02 71140	43,834		43,834	39,049	40,000	44,834
Debt Servicing - Interest	01 02 88000	10,411		10,411	10,754	10,754	10,411
Debt Servicing - Principal	01 02 88100	19,573		19,573	21,612	21,612	19,573
Reserve for Fire Truck		<u>0</u>		<u>0</u>	<u>0</u>	<u>66,667</u>	<u>66,667</u>
		<u>422,147</u>	<u>0</u>	<u>422,147</u>	<u>433,526</u>	<u>495,533</u>	<u>489,814</u>

(Expenditures > Revenues)

		<u>-194,146</u>	<u>0</u>	<u>-194,146</u>	<u>-260,861</u>	<u>-322,868</u>	<u>-317,149</u>
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**Village of Pemberton
2010 Provisional Budget
Works**

Revenues:

		2009 Budget Final	2009 Budget Revisions	2009 Revised Budget	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
SOS - General Government	01 01 52100	3,160		3,160	4,203	4,203	4,000
Grants - Trees for Tomorrow	01 01 55188	0	6,000	6,000	6,000	6,000	0
VANOC - Funding for Park and Ride	New		<u>112,000</u>	<u>112,000</u>	0	<u>9,620</u>	<u>102,380</u>
		3,160	118,000	121,160	10,203	19,823	106,380

Expenditures:

Project - 7400 Prospect Landscaping	01 01 73100	0		0	6,805	6,805	0
Project - Trees for Tomorrow	01 01 73188	0		0	1,736	1,736	2,000
Park expenses	01 01 73200	62,000		62,000	99,809	100,000	100,000
Project - Downtown Master Drainage Plan	01 01 73301	15,000		15,000	0	0	20,000
Project - Park and Ride	01 01 73307	0	112,000	112,000	9,620	9,620	102,380
Works - Salaries	01 03 75100	18,989		18,989	18,989	18,989	19,652
Works - Benefits	01 03 75105	3,798		3,798	3,798	3,798	3,930
Works - Travel & Training	01 03 75110	6,900		6,900	5,137	5,200	10,500
Works - Operating expenses	01 03 75210	30,000		30,000	56,267	57,000	55,000
Works - 2006 Case Backhoe	01 03 75226	22,145		22,145	23,195	23,500	25,392
Works - Other equipment	01 03 75230	8,244		8,244	13,341	13,500	12,550
Works - 2004 Chev Flatdeck	01 03 75235	2,261		2,261	5,076	5,100	5,500
Works - 2002 966 Loader	01 03 75240	2,782		2,782	7,737	8,000	8,000
Works - Road Maintenance	01 03 75245	96,000	10,000	106,000	112,817	90,000	110,000
Works - Snow Removal	01 03 75250	56,661		56,661	74,831	80,000	70,000
Works - Street Lighting	01 03 75255	15,000		15,000	21,484	21,484	22,500
Works - Drainage	01 03 75260	5,000		5,000	6,133	6,133	6,000
Works - 99 Pickup	01 03 75262	3,368		3,368	2,995	2,995	3,550
Works - 2004 GMC Canyon	01 03 75263	0		0	116	116	0
Works - Gravel Truck/Sander	01 03 75265	8,190		8,190	25,592	30,000	20,000
Works - Fuel and Oil	01 03 75266	25,000		25,000	19,138	22,000	25,000
Works - Equipment Servicing	01 03 75267	25,188		25,188	20,670	25,000	25,000
Works - 92 Ranger	01 03 75270	2,154		2,154	1,835	1,835	1,160
Debt Servicing - Interest	01 03 88000	4,932		4,932	4,645	4,645	4,975
Debt Servicing - Principal	01 03 88100	36,221		36,221	31,301	31,301	36,455*
Capital Exp. Works Equipment	01 05 95160	<u>26,000</u>		<u>26,000</u>	<u>6,000</u>	<u>6,000</u>	<u>45,000</u> *
		475,833	122,000	597,833	579,067	574,757	734,544
Revenues > expenditures (Expenditures > Revenues)		-472,673	-4,000	-476,673	-568,864	-554,934	-628,164

**Village of Pemberton
2010 Provisional Budget
Development Services**

Revenues:

		2009 Budget Final	2009 Budget Revision	2009 Revised Budget	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
Development Application Fees	01 01 52155	8,500		8,500	31,050	31,050	22,000
Other Development Fees	01 01 53116	0		0	600	600	22,000
Grants - GIS	01 01 55174	0		0	17,000	17,000	0
Grants - Affordable Housing Strategy G#0110	01 01 55186	0		0	17,500	17,500	0
Grants - Climate Action Grant	01 01 55187	0		0	1,432	1,432	0
Grants - Real Estate Foundation	01 01 55191	5,000		5,000	6,000	6,000	0
Grants - Build Canada - Skate Park	01 01 55193	230,000		230,000	0	0	245,236
Other Revenue - Contributions from others	01 01 55307	115,000		115,000	5,000	5,000	117,618
Seniors Housing - Fill - Borrowings		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,000</u>
		<u>358,500</u>	<u>0</u>	<u>358,500</u>	<u>78,582</u>	<u>78,582</u>	<u>526,854</u>

Expenditures:

GIS	01 01 73167	10,788		10,788	4,843	4,843	2,000 *
Consultants - General Professional expenses	01 01 74100	20,000		20,000	19,272	19,272	13,500
Project - OCP Update	01 01 74110	15,000		15,000	6,428	6,428	15,000
Development - Travel & Training	01 01 74111	2,250		2,250	687	687	8,700
Development Services - Admin	01 01 74112	3,200		3,200	6,133	6,500	3,200
Consultants - Billable Development review	01 01 74125	12,000		12,000	40,683	43,000	44,000
Project - DP#52 Bralorne Development Camus	01 01 74129	0		0	1,950	1,950	
Project - DP#54 Frontier Plaze	01 01 74130	0	10,000	10,000	4,129	4,129	0
Project - DP#55 Arbutus Walk	01 01 74131	0		0	1,473	1,473	0
Project - DP#46 Jade Developments	01 01 74133	0		0	3,850	3,850	0
Project - Downtown Core Enhancement Workshop	01 01 74165	10,000		10,000	7,155	7,500	25,000
Project - Affordable Housing Strategy	01 01 74166	25,000		25,000	20,572	20,572	1,000
Project - Zoning update bylaw		0		0	0	0	10,000
Project - Lot 12 Park Improvements		0		0	0	0	12,000
CapitalExp. Skateboard Park	01 05 95145	345,000		345,000	0	0	367,854 *
Development expenditures reimbursable	New	0		0	0	0	44,000
Seniors Housing fill commitment					0	0	120,000 *
Development - Salaries	01 01 70100	54,130		54,130	69,744	69,744	64,225
Development - Benefits	01 04 70105	10,284		10,284	12,271	12,271	11,560
Development Services - Legal	01 04 74113	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,111</u>	<u>2,111</u>	<u>0</u>
		<u>507,652</u>	<u>10,000</u>	<u>517,652</u>	<u>201,301</u>	<u>204,330</u>	<u>742,039</u>

(Expenditures > Revenues)

		<u>-149,152</u>	<u>-10,000</u>	<u>-159,152</u>	<u>-122,719</u>	<u>-125,748</u>	<u>-215,185</u>
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Village of Pemberton
2010 Budget
Community Services

Revenues:

		2009 Budget Final	2009 Budget Revision	2009 Revised Budget	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
Licenses - Dogs	01 01 53100	2,000		2,000	2,501	2,501	4,000
Licenses - Businesses	01 01 53105	30,000		30,000	32,062	32,062	32,000
Building Permits & Inspection Fees	01 01 53115	34,000		34,000	82,942	82,942	175,000
Fines - Grow Op Admin & Insp. Fees	01 01 54120	0		0	6,225	6,225	0
Fines - Dog Ticketing fees	01 01 54121	0		0	625	625	500
Fines - Noise Ticketing fees	01 01 54122	0		0	500	500	0
Fines - Traffic Offense Ticketing fees	01 01 54123	0		0	200	200	200
Grants - One Mile Lake Bridge	01 01 55175	49,500		49,500	44,550	49,500	0
Grants - One Mile Lake Trail	01 01 55189	40,000		40,000	40,000	40,000	0
Other Revenue - Gas Tax	01 01 55210	70,500	39,333	109,833	109,833	109,833	109,833
RINC Grant	0101 55194	0	0	0	11	15,974	73,515
DCC's - Parks Contribution	01 01 56136	20,000		20,000	85,016	85,016	0
Rotary Contribution		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
		<u>246,000</u>	<u>39,333</u>	<u>285,333</u>	<u>404,465</u>	<u>425,378</u>	<u>415,048</u>

Expenditures:

Project - One Mile Lake Trail Enhancement	01 01 73303	60,000		60,000	99,864	99,864	60,000 *
Project - DCC Bylaw			10,000	10,000	0	9,350	1,000
Project - Subdivision Servicing Bylaw			20,000	20,000	0	0	20,000
Project - Flood Evaluation Analysis					0	0	120,000
Project - Office Maintenance & Barrier free access					0	0	70,000
Dog Control	01 01 73400	500		500	323	323	1,050
By - Law Enforcement	01 01 73405	0		0	12,579	12,579	6,500
Building Inspection expense	01 01 74200	0		0	4,900	4,900	5,000
Capita Expense - One Mile Creek Bridge	01 05 95160	120,000		120,000	115,443	115,443	0
Community Services Salaries	01 06 70100	62,090		62,090	32,631	32,631	77,215
Community Services Benefits	01 06 70105	12,418		12,418	5,207	5,207	26,323
Community Services Travel & Training	01 06 74111	3,550		3,550	3,032	3,032	7,500
Community Services Admin	01 06 74112	4,000		4,000	11,533	12,000	10,500
Community Services Legal	01 06 74113	5,000		5,000	1,722	1,722	1,000
Community Services Vehicle expense (Canyon)	01 06 74114	0		0	2,690	2,690	
Community Services Vehicle expense	01 06 74116	<u>6,000</u>		<u>6,000</u>	<u>1,639</u>	<u>1,639</u>	<u>10,400</u>
		<u>273,558</u>	<u>30,000</u>	<u>303,558</u>	<u>291,563</u>	<u>301,380</u>	<u>416,488</u>

Revenues > Expenditures

		<u>-27,558</u>	<u>9,333</u>	<u>-18,225</u>	<u>112,902</u>	<u>123,998</u>	<u>-1,440</u>
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Village of Pemberton
2010 Provisional Budget
Water

Revenues:

		2009 Budget Final	2009 Budget Revision	2009 Budget Revision	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
Frontage Taxes	03 01 50150	124,915		124,915	125,861	125,861	125,000
Water Penalties	03 01 54105	10,000		10,000	7,521	7,521	5,000
Grants - Water - MRIF	03 01 55107	355,500		355,500	355,500	0	0
Grants - Water - Towns for Tomorrow - Metering	03 01 55109	400,000		400,000	400,000	18,860	381,140
Grants - Water - Looping		0	0	0	0	15,319	413,921
Water - Grants	03 01 55110	400,000		400,000	0	0	0
Water User Rates	03 01 57100	412,000		412,000	421,562	421,562	434,209
Water Connection Fees	03 01 57150	5,000		5,000	20,760	20,760	10,000
Water User Fees Industrial park	03 01 57155	12,360		12,360	13,835	13,835	14,250
Other Revenue - Unexpended Other	03 01 58000	210,607		210,607	0	210,607	0
Other Revenue - Unexpended Other	03 01 58100	0		0	204	204	0
MFA Funding	03 01 58101	250,000		250,000	0	0	0
Water PNID	03 01 58103	51,500		51,500	31,565	31,565	32,512
Water OB	03 01 58104	20,600		20,600	18,232	18,232	18,779
Water - DCC's	03 01 58105	50,000		50,000	138,053	138,053	0
Water - DCC's							334,620
Water Contracts TUC			<u>61,000</u>	<u>61,000</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
		<u>2,302,482</u>	<u>61,000</u>	<u>2,363,482</u>	<u>1,533,093</u>	<u>1,025,379</u>	<u>1,769,431</u>

Expenditures:

Water - Administration	03 01 70200	254,066		254,066	1,769	237,768	283,553
Water Discounts	03 01 70210	13,500		13,500	12,358	12,358	0
Water Maintenance	03 01 75200	115,913		115,913	63,611	63,611	65,000
Water - Connections O/S Boundaries	03 01 75205	0		0	518	518	500
Water purchase - Industrial Park	03 01 75208	5,000		5,000	8,571	9,000	10,000
Water purchases - SLRD	03 01 75209	3,000		3,000	3,159	3,159	3,500
Water Engineering	03 01 75300	20,000		20,000	370	370	10,000
Water Interest expense	03 01 88000	71,802		71,802	40,015	40,015	70,000
Water Principal Payment	03 01 88100	53,113		53,113	20,816	20,816	53,113
Transfer from Reserves	03 01 90020	-27,979		-27,979	0	-27,979	0
Transfer to Reserves	03 01 90020	27,960		27,960	0	27,960	0
Capital Expense - Water System	03 05 95100	666,107		666,107	225,938	225,938	0
Capital Expense - Universal Water Metering	03 05 95115	500,000		500,000	18,860	18,860	481,140
Capital Expense - Water Looping	03 05 95115	600,000		600,000	15,319	15,319	628,541
Wellhead Protection		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
		<u>2,302,482</u>	<u>0</u>	<u>2,302,482</u>	<u>411,304</u>	<u>647,713</u>	<u>1,625,347</u>

Revenues > Expenditures

0 **61,000** **61,000** **1,121,789** **377,666** **144,084**

**Village of Pemberton
2010 Provisional Budget
Sewer**

Revenues:

		2009.00 Budget Final	2009.00 Budget Revision	2009.00 Revised Budget	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
Frontage Taxes	05 01 50150	158,092		158,092	255,852	255,852	255,000
Frontage Taxes - Industrial Park	05 01 50151	99,805		99,805	0	0	0
Sewer Penalties	05 01 54105	10,000		10,000	10,522	10,522	10,000
Sewer Provincial Grants	05 01 55105	10,000		10,000	0	0	0
Sewer Revenue STP Decommission	05 01 55401	0		0	10,000	10,000	0
Sewer Village Core User Rates	05 01 57100	550,000		550,000	568,970	568,970	586,039
Sewer Industrial park User Rates	05 01 57105	11,000		11,000	13,107	13,107	13,500
Sewer Connection Fees	05 01 57150	5,000		5,000	10,714	10,714	10,000
Sewer Other Revenue	05 01 58100	0	61,000	61,000	40,194	40,194	35,000
Sewer DCC's	05 01 58105	0		0	107,269	107,269	0
Sewer LSA Annual Commuted Revenue	05 01 58106	3,919		3,919	0	0	0
Sewer DCC's							125,000
Sewer Plant Expansion Study		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		<u>847,816</u>	<u>61,000</u>	<u>908,816</u>	<u>1,016,628</u>	<u>1,016,628</u>	<u>1,034,539</u>

Expenditures:

Sewer Administration	05 01 70200	143,659		143,659	881	156,631	188,094
Sewer Discounts	05 01 70210	19,000		19,000	16,790	16,790	17,000
Sewer Maintenance	05 01 75200	70,000		70,000	39,842	33,842	34,000
Sewer Plateau Pump Station Mtce	05 01 75202	5,200		5,200	12,087	12,087	12,000
Sewer Engineering	05 01 75300	12,000		12,000	0	0	0
Sewer STP Maintenance	05 01 75305	160,000		160,000	174,710	174,710	175,000
Project Sewer STP Decommission	05 01 75401	15,000		15,000	14,035	14,035	125,000
Sewer Interest expense	05 01 88000	87,570		87,570	87,570	87,570	87,570
Sewer Interest expense - Industrial Park	05 01 88001	71,163		71,163	89,292	89,292	89,292
Sewer Principal Payment	05 01 88100	70,522		70,522	70,522	70,522	70,522
Sewer Industrial park debt charge	05 01 88200	28,642		28,642	35,939	35,939	28,000
Transfer to/from future reserves	05 01 90020	153,060		153,060	0	153,060	0
Capital Expense WWTP	05 01 95101	<u>12,000</u>		<u>12,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>847,816</u>	<u>0</u>	<u>847,816</u>	<u>541,668</u>	<u>844,478</u>	<u>826,478</u>

Revenues > Expenditures

0 **61,000** **61,000** **474,960** **172,150** **208,061**

**Village of Pemberton
2010 Provisional Budget
Airport**

Revenues:

		2009 Budget Final	2009 Budget Revision	2009 Revised Budget	2009 Actual 31-Dec-09	2009 Adjusted 31-Dec-09	2010 Provisional Budget
Provincial Grants	07 01 55105	500,000		500,000	0	0	0
Grants - Small Airport Rehabilitation Program	07 01 55111	22,500		22,500	0	0	0
Grants - Small Airport Capital Maintenance	07 01 55112	40,000		40,000	0	0	0
Tie down fees	07 01 58105	300		300	584	577	500
Landing fees	07 01 58107	0		0	75	75	75
Other Revenue	07 01 58110	8,374	45,000	53,374	114,638	52,572	47,410
Contribution from Other	07 01 58111	80,000		80,000	0	0	80,000
Fuel sales commission	07 01 58115	500		500	0	0	0
Lease fees	07 01 58120	26,574	0	26,574	25,974	0	10,050
Maintenance charge - AMC							<u>955</u>
		<u>678,248</u>	<u>45,000</u>	<u>723,248</u>	<u>141,271</u>	<u>53,224</u>	<u>138,990</u>

Expenditures:

Admin and Legal	07 01 70150	34,497		34,497	27,892	42,876	28,004
Hydro	07 01 70215	1,000		1,000	868	900	1,000
Insurance	07 01 70220	3,250		3,250	3,184	3,184	4,000
Promotion	07 01 70265	0		0	742	742	1,000
Supplies	07 01 70275	0		0	2,235	2,235	2,000
Sundry	07 01 70280	0		0	3,485	3,485	500
Road Maintenance	07 01 75245	0		0	750	750	2,000
Snow removal	07 01 75250	2,500		2,500	1,609	1,609	2,000
Runway maintenance	07 01 75260	30,000		30,000	100	100	30,000
Miscellaneous maintenance	07 01 75270	6,830		6,830	16,142	11,511	6,000
Project - Environmental, Archeological and Economic	07 01 75310	500,000		500,000	0	0	0
Project - AWOS III	07 01 75405	120,000		120,000	5,661	10,631	109,369*
Project - CATSA	07 01 75410	0		0	26	26	0
Project - Airport Servicing Plan			25,000	25,000	0	0	25,000*
Transfer to/from Future Reserves	07 01 90020	<u>-19,829</u>		<u>-19,829</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>678,248</u>	<u>25,000</u>	<u>703,248</u>	<u>62,694</u>	<u>78,049</u>	<u>210,873</u>

Revenues > Expenditures

		<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>78,577</u>	<u>-24,825</u>	<u>-71,883</u>
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Village of Pemberton
List of Capital Expenditures
As at Dec 23 09

Department	Project	Amount	New Grants	Unexpen. Grants	Parks	DCC's Roads	Water	Sewer	Parking in Lieu	Debt	Gas Tax	Contrib. Share	General	Total	Comments	ok
Opening Balances - Revenues					228,171	246,571	336,939	128,990	32,161		44,976			1,017,808	Estimated balances	
Additions - 2010										0	109,833			109,833	Estimated	√
Available - (Estimated)				50,000	228,171	246,571	336,939	128,990	32,161	0	154,809	0	0	1,127,641	Estimated	
Administration:																
	rl Asset Management	23,700		23,700										23,700		√
	sf Entrance signs	15,000										5,000	10,000	15,000		√
	sf Records Management	13,000											13,000	13,000		√
	Total	51,700	0	23,700	0	0	0	0	0	0	0	5,000	23,000	51,700		
Development																
	cl OCP Update	15,000											15,000	15,000		√
	sf Boundary Extension	0											0	0		√
	cl GIS	5,945		5,945										5,945	Plotter - \$2,000	√
	cl Seniors Housing	120,000										120,000		120,000	Lions to borrow	√
	cl Downtown Core Enhancements	5,000										5,000	5,000	5,000	Professional services	√
	cl Frontier St. Master Plan	20,000											20,000	20,000		√
	rn Flood Elevation Analysis	120,000	120,000											120,000	Check amount and source	√
	cl Zoning Update Bylaw	10,000											10,000	10,000		√
	Total	295,945	120,000	5,945	0	0	0	0	0	0	0	120,000	50,000	295,945		
Parks																
	cl Skateboard Park	367,854		245,236									122,618	367,854		√
	rm Park improvements	20,000			20,000									20,000	Includes weed harvester	√
	rm Underhill park remediation	5,000			5,000									5,000		√
	Total	392,854	0	245,236	25,000	0	0	0	0	0	0	122,618	0	392,854		
Works																
	rm Ford Ranger replacement	20,000											20,000	20,000		√
	rm Sander	25,000											25,000	25,000		√
	rn Maintenance for Village Offices	50,000											50,000	50,000		√
	rn Barrier free access to Offices	20,000											20,000	20,000		√
	Total	115,000	0	0	0	0	0	0	0	0	0	0	115,000	115,000		
Water																
	rn Water Leak Detection & metering	500,000	400,000				100,000							500,000	Towns for Tomorrow	√
	rn Water Looping	643,860		429,240			214,620							643,860	Build Canada Fund	√
	rm Wellhead Protection	20,000					20,000							20,000		√
	Total	1,163,860	400,000	429,240	0	0	334,620	0	0	0	0	0	0	1,163,860		
Sewer																
	rn STP Decommissioning	125,000						125,000						125,000		√
	rn Capacity evaluation of STP	125,000	0	0	0	0	0	125,000	0	0	0	0	0	125,000		√
Fire																
	Fire Rescue truck	200,000												200,000	Reserve - 1/3 Need by 2011	√
	Fire Hall - Structural analysis & repairs	15,000														
	Total	215,000	0	0	0	0	0	0	0	0	0	0	0	200,000		
Airport																
	rn AWOS III	120,000	40,000									40,000	40,000	120,000	Tourism Whistler	√
	Crack sealing	30,000	15,000										15,000	30,000		√
	rn Airport servicing plan	25,000											25,000	25,000		√
	Total	175,000	55,000	0	0	0	0	0	0	0	0	40,000	80,000	175,000		
Total Capital Projects		2,319,359	575,000	704,121	25,000	0	334,620	125,000	0	0	0	287,618	268,000	2,319,359		
Closing Balances - Revenues					228,171	246,571	12,319	3,990	32,161		44,976					

rl
07-Jan-10

**For Immediate Release
January 4, 2010**

**ASSESSMENT NOTICES SENT TO PROPERTY OWNERS IN THE RESORT
MUNICIPALITY OF WHISTLER AND THE VILLAGE OF PEMBERTON**

VANCOUVER – More than 16,700 property owners in the Resort Municipality of Whistler and over 1,300 property owners in the Village of Pemberton can expect to receive their 2010 assessment notice in the next few days.

Assessments are the estimate of a property's market value as of July 1, 2009. This common valuation date ensures that all properties are assessed fairly and there is an equitable base for property taxation.

The real estate market creates property value which is reported annually by BC Assessment. Local governments and other taxing authorities are responsible for property taxation, and after determining their own budget needs this spring, will determine their property tax rates based on BC Assessment's data.

“The majority of property owners in the Resort Municipality of Whistler will see assessments similar to the 2009 assessment roll. Typical changes for most residential property owners will be in the -10% to + 10% range,” said Jason Grant, Regional Assessor.

“The majority of property owners in the Village of Pemberton will see assessments significantly higher than the 2009 assessment roll. Typical changes for most residential property owners will be in the +10% to + 20% range,” said Grant.

Changes in property assessments are reflective of movement in the local real estate market and can vary greatly from property to property. When estimating a property's market value, a professional appraiser analyzes current sales in the area, as well as considering other characteristics such as size, age, quality, condition, view and location.

Overall, the Resort Municipality of Whistler's Assessment Roll increased from \$10.807 Billion last year to \$11.020 Billion this year. This growth reflects changing market values for many properties but also includes \$205 Million of subdivisions, rezoning and new construction.

Overall, the Village of Pemberton's Assessment Roll increased from \$429 Million last year to \$493 Million this year. This growth reflects changing market values for many properties but also includes \$7.3 Million of subdivisions, rezoning and new construction.

“Property owners who feel that their property assessment does not reflect market value as of July 1, 2009 or see incorrect information on their notice should contact the BC Assessment office indicated on their notice as soon as possible in January,” said Grant.

Assessments and sales by address are available for residential property owners to further assist them in understanding their property's market value and to provide comparable sales information. This service is available on BC Assessment's website at www.bcassessment.ca; click on the e-valueBC link. Paper copies of neighborhood assessments are also available at local area offices and most municipal halls, libraries and government agent's offices across the province.

"If a property owner is still concerned about their assessment after speaking to one of our staff, they may submit a Notice of Complaint (Appeal) by February 1 for an independent review by a Property Assessment Review Panel," said Grant. The panels, independent of BC Assessment, are appointed annually by the Ministry of Community and Rural Development, and meet between February 2 and March 15 to hear formal complaints.

The Vancouver Sea to Sky Assessment Office is located at Suite 200 – 2925 Virtual Way, Vancouver. During the month of January, office hours are 8:30 a.m. to 5:00 p.m., Monday to Friday.

For more information on the 2010 Assessment Roll, regional and province-wide real estate market trends, please visit www.bcassessment.ca and click on the 2010 assessment roll information link.

-30-

For More Information:

Jason Grant

Area Assessor – Vancouver Sea to Sky Region

BC Assessment

Office Phone: (604) 739-2450

Toll Free: 1 (800) 661-1780