VILLAGE OF PEMBERTON -COMMITTEE OF THE WHOLE MEETING AGENDA-

Agenda for the **Committee of the Whole** of Council of the Village of Pemberton to be held **Thursday**, **April 2**, **2015 at 2:00 PM** in the Council Office, 7400 Prospect Street. This is meeting No. 128.

"This meeting is being recorded on audio tape for minute-taking purposes as authorized by the Village of Pemberton Audio recording of Meetings Policy dated September 14, 2010."

Time Item of Business

Page No.

- 1. CALL TO ORDER
- 2. APPROVAL OF AGENDA

Recommendation: THAT the agenda be approved as presented.

- 3. MEETING REQUESTS
 - a) Resort Municipality of Whistler Council
 - b) Sea to Sky School District No. 58 Board of Education
- 4. BUDGET SESSION PHASE ONE 2015 Project & Capital Expenses & Tax Implications

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Recommendation: THAT the Committee of the Whole provide direction to staff with respect to any changes to the 2015 Draft Budget as presented.

5. IN CAMERA

THAT pursuant to Section 90 (1) (a) Personnel of the *Community Charter*, the Council of the Village of Pemberton serve notice to hold an In-Camera Meeting on today's date for the purpose of dealing with matters for which the public shall be excluded from attending.

6. ADJOURNMENT



REPORT TO COMMITTEE OF THE WHOLE

Date: April 2, 2015

To: Committee of the Whole

From: Nikki Gilmore, Chief Administrative Officer

Subject: 2015 Draft Budget

PURPOSE

To present to the Committee of the Whole the draft 2015 Budget for review and comment.

BACKGROUND AND COMMENTS

The draft 2015 operating and capital items worksheets were presented to the Finance Committee on Tuesday, March 17, 2015, where the following items were requested:

- IT budget (included)
- Council conferences (to follow)
- Building permit estimates (estimates reduced)
- Water user rates (will be presented as part of the 2015 Water and Sewer User Rates Bylaws Amendments)
- Sea to Sky Invasive Species Council budget request (included)
- Water PH System (included in Water Budget)
- SLRD Joint Service Requests (included)

The following is a list of calculations and allocations not apparent on the face of the budget:

• Salaries and remunerations have been applied a 2% increase;

A consolidated report summarizing all of the revenues and expenses is also included in Appendix A. This worksheet shows a deficit of \$291,391. At this time, year-end has not yet been completed and the amount of operating surplus to carry over for projects still in progress is not yet known. It is anticipated this this amount will exceed the deficit shown in the Draft 2015 Budget, and will also allow for an allocation to reserves.

Tax Implications:

- Taxes are based on the 2015 BC Assessment Revised Roll
- Assessments have increased by 3.39% over 2014, due mostly to an increase in market value (2.99%) with the remaining increase (0.39%) due to inventory (new construction)
- Scenarios were run, see Appendix B, to include the following:
 - o To show impacts of a 0%, 1%, 2% and 3% tax with and without the Pemberton Community Centre Parcel Tax (\$73.30 per parcel; equaling \$90,000)
- A 1% tax increase generates approximately \$12,500 in additional revenue
- Capital Budget Worksheet has been included as Appendix C

IMPACT ON BUDGET, POLICY, STAFFING

Provided below are the overall tax revenue collections scenarios for tax increases ranging from 0% to 3% both including the continuance of the \$73.30 (to be incorporated into the tax rate instead of a Parcel Tax) and without.

	0% Increase	0% Increase plus \$73.30	1% Increase	1% Increase plus \$73.30	2% Increase	2% Increase plus \$73.30	3% Increase	3% Increase plus \$73.30
2014 Collection	1,296,631	1,296,631	1,296,631	1,296,631	1,296,631	1,296,631	1,296,631	1,296,631
Increase			12,480	12,480	24,960	24,960	37,440	37,440
\$73.30 Parcel Tax		90,012		90,012		90,012		90,012
Total Collection	1,296,632	1,386,644	1,309,112	1,399,124	1,321,592	1,411,604	1,334,072	1,424,084

LEGAL CONSIDERATIONS

Not applicable

ALTERNATIVE OPTIONS

Not applicable

POTENTIAL GOVERNANCE CONSIDERATIONS

The Provisionary Budget meets with Strategic Theme Two: Good Governance being an open and accountable government and to fiscal responsibility. As well, it meets with Strategic Theme Three: Excellence in Service by continuing to deliver quality municipal services.

RECOMMENDATIONS

THAT the Committee of the Whole provide direction to staff with respect to any changes to the 2015 Draft Budget as presented;

Attachments:

Appendix A – 2015 Draft Budget Worksheets

Appendix B – Tax Implications

Appendix C – Capital Budget Worksheet

CHIEF ADMINISTRATIVE OFFICER REVIEW

Nikki Gilmore, Chief Administrative Officer



Village of Pemberton					
2015 Provisionary Budget					
as at March 25, 2015					
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	2014	2014	2015	Variance over Budget	Variance over Budget
	Actual (unaudited)	Final Budget	Draft Budget	(\$)	(%)
Revenues:				(*/	(,
Taxation	1,839,904	1,937,610	1,841,832	(95,778)	-4.94%
Water and sewer user rates	1,790,787	1,435,919	1,470,919	35,000	2.44%
User charges	750,641	817,738	744,924	(72,814)	-8.90%
Penalties and interest income	30,848	18,000	19,000	1,000	5.56%
Government transfers:					
Provincial	250,789	981,205	5,070,490	4,089,285	416.76%
Federal	-	-	-	-	
Other local governments	225,907	235,124	230,944	(4,180)	-1.78%
Investment income	5,003	6,500	6,500	-	0.00%
Other revenues	488,183	1,017,801	653,271	(364,530)	-35.82%
Loan Proceeds	265,680	1,250,000	1,311,375	61,375	4.91%
Transfers to/(from) Non-Stat Reserves	184,307	184,307		(184,307)	-100.00%
	5,832,049	7,884,204	11,349,255	3,649,358	43.95%
Expenditures:					
General government	1,299,959	1,369,967	1,925,029	555,062	40.52%
Fire protection services	578,037	445,696	735,644	289,948	65.06%
Development and planning services	447,058	412,121	358,760	(53,361)	-12.95%
Public works and parks	739,802	873,749	856,842	(16,907)	-1.93%
Water utility	593,276	675,899	697,917	22,018	3.26%
Sewer utility	552,646	661,009	700,022	39,013	5.90%
Airport services	44,463	53,200	53,200	0	0.00%
Capital expenditures	852,984	3,059,547	5,921,692	2,862,145	93.55%
Long term debt payments	155,604	162,792	155,791	(7,001)	-4.30%
Capital lease payments	72,767	116,224	127,749	11,525	9.92%
Transfers to/(from) Unappropriated Surplus	54,000	54,000	108,000	54,000	100.00%
	5,390,596	7,884,204	11,640,646	3,756,442	47.65%
Annual Surplus/(Deficit)	441,453	0	(291,391)	(107,084)	

Village of Pemberton					
015 Draft Budget					
s at March 25, 2015					
,					
		2014	2014	2015	
		Budget	Actual	Budget	
evenues:					
	Transfer to/from Surplus	184,307	184,307		
Taxation:			- ,		
01-10-6000-1301	Residential (Class 1)	809,132	807,759	809,132	
01-10-6000-1302		74,068	74,068	74,068	
	Light Industry (Class 5)	18,255	18,255	18,255	
	Commercial (Class 6)	330,502	325,627	330,502	
	Recreation/NonProfit (Class 8)	8,762	8,536	8,762	
01-10-6000-1309		914	914	914	
01-15-8600-6450		25,000	25,010	25,000	
01-10-8000-6021		30.000	30.007	30,000	
	Frontage Collection	359,622	361,293	360.000	
			90,752	360,000	
01-10-6000-1314	Community Centre Parcel Tax	90,012	90,752 69.860	69.000	
		/		/	
01-10-6000-1313		30,000	22,709	20,000	
01-10-6200-1350		20,000	21,000	21,000	
01-10-6200-1351		30,906	30,906	30,000	
	GIL Federal Government	6,000	6,532	6,500	
	1% Revenue Grant Telus	7,723	7,723	7,700	
	1% Revenue Grant BC Hyrdo	26,715	26,715	26,700	
01-10-6300-1377	1% Revenue Grant Shaw	5,000	4,356	4,300	
	Taxation Revenues	1,937,609	1,932,021	1,841,832	
General Revenues:					
	Investment Interest Income	3,500	5,003	3,500	
	Interest Revenue - A/R	4,000	8,981	5,000	
	Licenses Commercial Vehicles	500	-40	500	
01-10-7000-1550		12,000	2,826	2,800	
	Revenue Tax Certificates	2,000	2,440	2,100	
	VOP Admin Fee - Fire Protection	16,475	16,475	17,299	
01-1-007000-1553	VOP Admin Fee - Rescue Service	5,194	5,194	5,454	
01-10-7100-1602	Rentals & Lease Fees	68,346	69,864	63,429	1350 Aster/Train Stn
	Admin SOS	16,000	1,530	2,400	
	Water SOS	368,023	348,773	368,759	
	Sewer SOS	162,033	151,939	162,303	
	Airport SOS	28,667	26,750	28,580	
	Total Fees	686,738	639,736	662,123	
			,,	,- - -	
Grant Revenues:					
	Strategic Community Investment Funds	249,205	250,789	250,000	
	Total Annual Grants	249,205	250,789	250,000	
		270,200	200,.00		
otal revenues		3,057,859	3,006,853	2,753,954	
		2,231,666	-,,	-,,-	
ransfers:					
	Transfer to Water Revenue Fund	90,953	91,381	91,381	·
01-10-8800-6502	Transfer to Sewer Revenue Fund	269,912	269,912	269,912	
	Total transfers	360,865	361,293	361,293	-
		2,696,994	2,645,560	2,392,662	

Village of Bomborton					
Village of Pemberton					
2015 Draft Budget					
as at March 25, 2015					
Administrative and Financial	<u>Services</u>				
Service Mandate:					
		2014	2014 YTD	2015 Estimated	% Budget Comments
		Budget	Actual	Budget	Increase
Revenues:					
01-1-106900-1500	Admin - Application Fees		250		RTE Application
	Transit Revenues			560,544	(Partner and fares)
	Grant revenues	7,500	10,970	2,000	-73% Climate Action
	Other government contributions	10	20,900		WOC (SLRD/Lil'Wat)
	Other revenues	10,000	41,830	26,727	PMF Cost Recovery/WOC table rentals & WOC 20
	Transfer from DCCs	5.000			
	Transfer from other services	5,000			VoP Contribtution to WOC
T-4-1	Transfer from reserves	00 500	70.050	004.074	05000/
Total revenues		22,500	73,950	604,271	2586%
Operating Expenses:					
01-10-8000-6000	Admin - Salaries	640,245	612,429	622,636	-3%
01-10-8000-6000	Admin - Salahes Admin - Benefits	102,439	87.826		-3%
01-10-8000-6002	Admin - Travel & Accomodations	16,000	10,922		0%
01-10-8000-6004	Admin - Interest & Bank Charges	5,000	4,225		0%
01-10-8000-6004	Admin - Advertising	25,000	20.275		0%
01-10-8000-6006	Admin - Advertising Admin - Insurance	19,000	27,362	-,	2% Incl SLRD Insurance;
01-10-8000-6007	Admin - Photocopier	1,600	3,035		0% Will see credit coming forward
01-10-8000-6008	Admin - Postage	9.000	11.407	12.000	33%
01-10-8000-6010	Admin - Sundry	4,000	8,065		0%
01-10-8000-6011	Admin - Telephone	12,000	8.461	12.000	0%
01-10-8000-6012	Admin - Hydro	24,000	18,246	,	0% Incl SLRD Hydro
01-10-8000-6014	Admin - IT/Software	30,000	43,331	43,000	43%
01-10-8000-6015	Admin - Elections	30,000	31.359		-100%
01-10-8000-6016	Admin - Community School Expense	14,000	13,744		-26% Paid
01-10-8000-6003	Admin - Membership & Professional Fees	5,000	2,639		0%
01-10-8000-6020	Admin - Training	24,000	9,525		0%
01-10-8000-6150	Admin - Communication, Consultation & Special Events	6,500	3,458		-23%
01-10-8000-6525	Admin - Lease Interest	10,490	9,801	9,392	-10% Bldg & Software
01-10-8000-6527	Admin - Lease Principal	40,996	14,215	-,	4%
01-2-108100-6100	Admin - Accounting	26,000	23,765		0%
01-2-108100-6101	Admin - Legal	54,000	38,697	44,000	-19%
01-10-8100-6103	Admin - Contract & Consultant Labour	46,681	52,574	46,681	0%
01-2-108200-6125	Admin - Maintenance Expense	44,000	37,112		11% Includes Structural Assessment and Air Quality
01-2-108200-6126	Admin - Supplies	12,000	10,334	12,000	0%
01-10-8600-6450	Admin - Promotions/Community Enhancement	25,000	25,000	25,000	0%
01-10-8000-6021	Admin - Community Initiatives & Opportunity Fund (CIOF)	30,000	30,000	30,000	0%
01-2-108100-6104	Admin - Records Management	13,000	5,463	13,200	2%
01-2-108400-6454	Admin - Emergency Management	5,000	2,527	5,000	0%
01-10-8600-6542	Public Transit	48,000	36,543	611,188	1173% Assuming administration
01-2-108300-6454	Climate Action Carbon Tax Credits	3,000	2,000	2,000	-33% May change after report submission
Total Operating Expenses		1,325,951	1,204,339	1,844,424	139%

Village of Pemberton						
2015 Draft Budget						
as at March 25, 2015						
Administrative and Financial Ser	<u>rvices</u>					
Key Priorities:						
001005	Winds of Change/CAP	12,500	43,032	15,000	20%	
	Pemberton Festival Expenses		15,227			
001105	Community Centre Parcel Tax Expenditures	100,000	73,273	26,727	-73%	Need to confirm numbers
	Accounting Software		67,590			Secured through borrowing
	Office Renovations			10,000		
	Community Forest Feasibilty			30,000		
Total Key Priorities		112,500	199,123	81,727	-27%	
Total Reserve Objectives				0		
Recommended Total:		1,438,451	1,403,462	1,926,151	34%	
Surplus/(Deficit)		-1,415,951	-1,329,511	-1,321,880	-7%	

Village of Pembe	erton						
2015 Draft Budg							
as at March 25, 2015							
40 4t Waron 20, 20 to	,						
Governance Service	es						
	1						
Service Mandate:		Council					
		Council					
			2014	2,014	2015 Estimated	% Budget	Comments
			Budget	Actual	Budget	Increase	Commonto
Revenues:			Baagot	, totaai	Budgot	morodoo	
noronaco.		Grant revenues					
		Transfer from/to other services					
		Transfer from reserves					
Total revenues		Transier nom reserves	0	0	0	0	
. Otal lovellaes			-		<u> </u>		
Operating Expenses	e·						
Operating Expense.	01-15-8000-0000	Governance Expenses - Conferences, Supplies and Meals	3,000	2,836	9,000	200%	Included Strat Planning
	01-15-8000-6000	Governance Remuneration	54,912	59,728	77,495	41%	
	01-15-8000-6002	Governance Renefits	800	21	800	0%	
	01-15-8000-6002	Governance Expenses - Travel & Accomodation	10,000	9,241	12,000	20%	
	01-15-8000-6005	Governance Expenses - Haver & Accompdation Governance Expenses - Advertising	800	2,831	800	0%	
	01-15-8000-6006	Governance Expenses - Advertising Governance Expenses - Insurance	500	500	500	0%	
	01-15-8000-6011	Governance Expenses - Telephone & IT	2,500	344	2,500	0%	
	01-15-8000-6014	Governance Expenses - Telephone & T	2,300	0		0 /0	
Total Operating Exp		Governance Expenses - 11/Computer Allowance	72,512	75,500	108,095	49%	
Total Operating Exp	Delises		72,312	75,500	100,093	4970)
Key Priorities:							
Rey Friorities.							
Total Key Priorities					0		
TOTAL NEW PRIORITIES					U		
Recommended Total	al:		72,512	75,500	108,095		
Necommended 10ta	aı.		12,312	10,000	100,093		
Cumplica//Dafiait/			70.540	75 500	400.005		
Surplus/(Deficit)			-72,512	-75,500	-108,095		
Ontional Ohiostics							
Optional Objectives	5:						
Total Outland Olive	atives						
Total Optional Obje	ectives				0		
Decemie Objectives	_						
Reserve Objectives	•						
T-1-1 D 61 1	-0						
Total Reserve Object	ctives				0		

Village of Pemberton 2015 Draft Budget	
as at March 25, 2015 Fire Services	
Fire Services Service Mandate: Service Mandat	
Service Mandate:	
Service Mandate:	
Comparison Com	
2014 2014 YTD 2015 % Budget WTD Actual Draft Budget Increase	
Budget YTD Actual Draft Budget Increase	
Budget YTD Actual Draft Budget Increase	
Budget YTD Actual Draft Budget Increase	
Budget YTD Actual Draft Budget Increase	
01-20-6500-1425 SLRD Contributions - Fire Protection 151,377 140,619 149,104 -2%	
01-20-6500-1427 SLRD Contributions - Rescue Service 53,107 53,107 61,240 15%	
01-1-207500-1990	
Other Revenue	
Grant revenues 204,484 265,346 472,844 131%	
Total revenues 204,484 265,346 472,844 131% Rescue Operating Expenses: 53,107 74,039 61,240 Total Rescue Operating Expenses: 53,107 74,039 61,240 Total Rescue Operating Expenses: 53,107 74,039 61,240 Fire Operating Expenses: 53,107 74,039 61,240 O1-20-8000-6001 F/D - Honorarium & Wages 189,195 232,400 198,655 5% O1-20-8000-6002 F/D - Other Personnel Expenses 20,000 12,053 13,000 -35%	
Rescue Operating Expenses:	
01-20-8000-0000 F/D - Rescue Vehicle Admin. Expense 53,107 74,039 61,240	
01-20-8000-0000 F/D - Rescue Vehicle Admin. Expense 53,107 74,039 61,240	
01-20-8000-0000 F/D - Rescue Vehicle Admin. Expense 53,107 74,039 61,240	
Total Rescue Operating Expenses: 53,107 74,039 61,240 15% Fire Operating Expenses:	
Fire Operating Expenses: Image: Computation of the presence of the pre	ĺ
01-20-8000-6001 F/D - Honorarium & Wages 189,195 232,400 198,655 5% 01-20-8000-6002 F/D - Other Personnel Expenses 20,000 12,053 13,000 -35%	
01-20-8000-6001 F/D - Honorarium & Wages 189,195 232,400 198,655 5% 01-20-8000-6002 F/D - Other Personnel Expenses 20,000 12,053 13,000 -35%	
01-20-8000-6002 F/D - Other Personnel Expenses 20,000 12,053 13,000 -35%	
1	ĺ
01-20-8000-6005 F/D - Advertising 1,020 1,620 2,071 103%	
01-20-8000-6006 F/D - Insurance 17,340 19,646 15,000 -13%	
01-20-8000-6009 F/D - Fees & Supplies 23,460 24,485 22,898 -2%	
	includes Fireworks
01-20-8000-6011 F/D - Telephone 9,000 10,578 10,450 16%	moradoo i monomo
01-20-8000-6012 F/D - Hydro 8,160 8,034 8,568 5%	
F/D - IT/Software	
01-20-8000-6016 F/D - Rental Fees 17,051 22,071 26,076 53%	
01-20-8000-6019 F/D - Membership and Professional Fees 510 777 536 55%	
01-20-8200-0000	
F/D - Parts & Supplies 73,919 12,000	
01-20-8200-6128 F/D - Fuel 14,500 -3%	
F/D - Servicing 595 5,000	
01-2-208400-6454 F/D - ESS 3,000	
01-2-208600-6453 F/D - Public Relations 5,000 5,000 0%	
01-20-8900-0925 Fire - Debt Servicing Interest Expense 10,411 10,411 0%	
01-20-8900-6527 Fire - Debt Servicing Principal 19,573 19,573 19,573 0%	
Total Rescue Operating Expenses: 417,162 530,268 431,476 3%	
Total Rescue Operating Expenses. 417,102 330,200 431,470 376	
Total Operating Expenses 470,269 604,306 492,716 5%	
47.0,203 004,300 492,710 3%	5%
	5%
Key Priorities:	
New Fire Truck 262,500 Split over 2015/20	116
202,500 Spiit over 2013/20	710
Total Key Priorities 0 0 262,500	
U U 262,500	
Reserve Objectives:	
Reserve Objectives:	
Total Reserve Objectives 0 0 0	
Total reserve Objectives	
Pocommonded Totals	
Recommended Total: 470,269 604,306 755,216 61%	
	
Surplus/(Deficit) -265,785 -338,960 -282,372	
	
Optional Objectives:	<u> </u>
	
Total Optional Objectives 0	i.

Village of Pemberton				I		
2015 Draft Budget						
as at March 54, 2015						
Development Services						
Development Services						
Service Mandate:						
oci vice mariaate.						
		2014	2014 YTD	2015 Estimated	% Budget	Comments
		Budget	Actual	Budget	Increase	
Revenues:				Ü		
01-25-6800-1470	Fines Grop Op Admin & Insp. Fees	0	0			
01-25-6800-1471	Fines Dog Ticketing Fees	500	100	200	-60%	
	Fins - Traffic Offense Fees		1,250	1,000		
01-25-6800-1474	Fines - Other Bylaw Enforecement Fines	3,000	650	600	-80%	
01-25-8400-1500	Development Service Application Fees	35,000	37,900	10,000	-71%	
01-25-6900-1501	Licenses Building Permit	30,000	3,907	10,000	-67%	
01-25-6900-1502	Licenses Dog	4,000	3,543	3,500	-13%	
01-25-6900-1503	Licenses Business License	40,000	38,717	40,000	0%	
	Development Cost Recovery	0.40.000	37,234	35,000	1000/	N I WE I SEE
	Grant revenues	240,000	240,000			Need to allocate WB Foundation Funding
	Long-term Debt Other Revenue	50,000 61,546	38,149		-100% -100%	
	Tranfer from other services	75,000	6,141			CEF & CIOF
Total revenues	Tranier nom other services	539,046	407,591	100,300	-100% -81%	
Total revenues		539,046	407,591	100,300	-01%	
Operating Expenses:						
01-2-258000-0000	Development - Admin	6,500	2,588	6,500	0%	Bldg code, crown grant appl; air quality; invasive species
01-2-258000-6000	Development - Salaries	244,070	243,941	200,655	-18%	0 / 0 11 / 1 //
01-2-258000-6002	Development - Benefits	39,051	36,656	32,105		incl passes
01-2-258000-6003	Development - Travel & Accomodation	4,000	2,716	4,000	0%	
01-2-258000-6005	Development - Advertising	5,000	7,040	5,000	0%	
01-2-258000-6006	Development - Insurance	5,000	1,030	1,323		
01-2-258000-6011	Development - Telephone	2,100	2,218	2,100	0%	
01-2-25-8000-6019	Development - Membership & Professional Fees	1,700	540	1,700	0%	
01-2-258100-6101	Development - Legal	12,000	23,386	15,000	25%	
01-2-258100-6577	Development - Engineering	15,000	19,361	15,000	0%	
01-2-258100-6103	Development - Contractors	36,000	37,185	29,000	-19%	R. Nicolas; GIS; One Mile; Ag Plan; Zoning Bylaw
012-258200-6126	Development - Parts and Supplies		938	1,000		
01-2-258200-6128	Development - Fuel	1,700	442	1,700	0%	
01-2-258200-6129	Development - Servicing	4,000	858	2,677		Bylaw Vehicle
01-2-258400-6173	Development - Recoverable Development Expenses	35,000	23,701	35,000	0%	
01-2-258500-6131	Development - Bylaw Enforcement	6,000	6,930	6,000		Includes WAG \$5K
Total Operating Expenses		412,121	409,529	358,760	-13%	
Key Priorities:						
Development Services:	Prograption Excilition Plan	50.000	40 500			Consulting consultation goodschip compared and for CO4.4
001091	Recreation Facilities Plan	50,000 375,000	43,562			Consulting, consultation, geotech; survey only for 2014
001122	Downtown Barn Chamber Sign	3/5,000	392,629	2,600		Remainder for northern sign
Total Key Priorities	Onamber Sign	425,000	436,192			Ivernamuel for norment sign
Total Ney I Hornies		423,000	430,192	2,000		
Recommended Total:		837,121	845,721	361,360	-57%	
TOSOMMONAGA TOTAL.		037,121	043,721	301,300	-51 /0	<u> </u>
Surplus/(Deficit)			-438,130	-261,060		
our plus/(Dericit)			*430,130	-201,000		
Optional Objectives:						
optional objectives.						
Reserve Objectives:						
						Village of Pemberton
Total Reserve Objectives				0		Committee of the Whole No. 128
	I .			U		Thursday April 2 2015

V:11-	as of Donebartar				Γ		
	ge of Pemberton						
2015	Draft Budget						
as at	March 25, 2015						
D . 1 . 1	- 14/1						
Publ	c Works						
Sorvi	ce Mandate:						
Serv	ce manuale.						
			2014	2014 YTD	2015 Estimated	% Budget	Comments
			Budget	Actual	Budget	Increase	
Reve	nues:				ŭ		
		Grant revenues	655,000		4,473,490	583%	Friendship Trail Bridge & Roads &
		Long-term debt					
		Other Revenue	569,755	15,779	5,600	-99%	Asset Mang.; FTBridge; HVAC 13
		Transfer from DCCs					
		Transfer from other services	0				CRT, PMF;
		Transfer from reserves	0				
Total	revenues		1,224,755	15,779	4,479,090	266%	0
0==	ating Evaprass						
	ating Expenses: 01-30-8000-0000	Works - Administration	4.500	207	1 500	0%	,
	01-30-8000-0000	Works - Administration Works - Salaries	1,500 384,900	425,503	1,500 390,664	19	
	01-30-8000-6002	Works - Salaries Works - Benefits	53,886	425,503 59,923	54,693	19 19	
	01-30-8000-6003	Works - Travel & Accomodation	1,000	112	1,000	09	
	01-30-8000-6005	Works - Maver & Accompdation Works - Advertising	1,500	1,692	1,500	09	
	01-30-8000-6006	Works - Insurance	15,007	4,342	15,000	0%	
	01-30-8000-6011	Works - Telephone	4,000	3,034	4,000	0%	
	01-30-8000-6012	Works - Hydro	20,000	21,731	20,000	0%	
	01-30-8000-6019	Works - Memberships and Professional Fees	400	0	400	0%	
	01-30-8000-6184	Works - Labour Relations Expense	5,000	9,073		-100%	, i
	01-30-8000-6525	Works - Lease Interest	5,263	4,608	5,785	10%	Ď
	01-30-8000-6527	Works - Lease Principal	75,228	58,552	85,258	13%	o l
	01-2-308100-6101	Works - Legal		1,086	5,000		
	01-30-8100-6102	Works - Engineering Consulting	12,000	14,443	12,000	0%	
	01-30-8200-0000	Works - Maintenance	30,000	24,375	30,000	0%	
	01-2-308200-6126	Works - Parts & Supplies	5,000	26,784	5,000	0%	
	01-30-8200-6128	Works - Fuel & Oil	45,000	19,603	45,000	0%	
	01-30-8200-6552 01-30-8200-6556	Works - Servicing Works - Road Maintenance	45,000 170,000	3,203 82,793	45,000 170,000	0% 0%	
	01-30-8200-6557	Works - Trail Maintenance	5,000	02,793	5,000		Lot 12
	Operating Expenses	WORKS - ITali Maintenance	879,684	761,065	896,800	2%	
TOtal	Operating Expenses		079,004	701,003	090,000		0
Kev	Priorities:						
, toy		Asset Management Plan	24,000	23,837		-100%	Complete Phase 1; Phase 2
	22.010	Downtown Enhancement	2 .,000	20,007	3,300,000	.007	
	001114	Friendship Trail Bridge	1,185,155	41,665	1,143,490	-4%	Ó
		Train Station Improvements	,,	9,828	25,000		Roof Repair
		Office Roof Repairs			25,000		
		HVAC - 1350 Aster Street	20,000	0	20,000	0%	SLRD 28% contribution
		Eagle Drive Rock Slide		31,601			
Total	Key Priorities		1,229,155	106,931	4,513,490	267%	0
<u> </u>							
Rese	rve Objectives:						
Tetal	Becomie Objective						
ıotal	Reserve Objectives		0	0	0		
Reco	mmended Total:		2,108,839	867,995	5,410,291	157%	Ó
Surp	lus/(Deficit)				-931,201		
- F	, ,				,=		
Optio	onal Objectives:						
Ľ	<u> </u>						
Total	Optional Objectives				0		
							Village of Pemb

Village of Pemberton		1	Т	T		
OAE Droft During						
2015 Draft Budget						
as at March 25, 2015						
Parks						
Fairs						
Service Mandate:						
		2014	2014 YTD	2015 Estimated	% Budget	Comments
		Budget	Actual	Budget	Increase	
Revenues:	Crant rayanya	50,000	10.063			DIAY D. J. TD O O
	Grant revenues Long-term debt	50,000	10,063			BMX Park; TD Green Streets
	Other Revenue	10,100				BMX Park; Disk Golf
	Transfer from DCCs	10,100				DIVIX I GIR, DIOR COII
	Tranfer from other services/contributions	17,540				TD Green Streets
	Transfer from reserves	0				
Total revenues		77,640	10,063	0		
Operating Expenses:			0.555			
01-35-8000-6006	Parks - Insurance	4,800	3,690	4,800	0%	
01-35-8000-6012 01-2-358200-6125	Parks - Hydro	3,000 35,000	2,993	3,000	0%	
01-2-358200-6126	Parks - Maintenance Parks - Parts and Supplies	35,000	12,107 7,532	25,000 10,000	-29%	Gazebo, Bridge & Stairs
01-2-358200-6128	Parks - Fuel	2,500	2,154	2,500	0%	
0.2002000.20	- Girls - Go.	2,000	2,101	2,000	0,0	
Total Operating Expenses		45,300	28,476	45,300	0%	
Key Priorities:						
	BMX Track Ugrades	43,000	18,922			
001065	Disc Golf	1,852	0			
001039	TD Green Streets Tree Grant	44,540	24,401			
Taral Kana Balan 191		20.000	10.05			
Total Key Priorities		89,392	43,322	0		
Reserve Objectives:						
Total Reserve Objectives		0	0	0		
Recommended Total:		134,692	71,799	45,300	-66%	
Surplus/(Deficit)				-45,300		
Optional Objectives:						
optional Objectives.						
Total Optional Objectives				0		

	ge of Pembertor	1					
	Draft Budget						
as at	March 25, 2015						
Mak	r Comices						
wate	r Services						
Sorv	ice Mandate:						
Jeiv	ice Maridate.	Falls under Public Works and Parks Services					
		Tallo ando i abilo vvolko ana i anto convicco					
			2014	2014 YTD	2015 Estimated	% Budget	Comments
			Budget	Actual	Budget	Increase	
Reve	nues:		3.7				
	03-40-6100-1325	Water - User Rates	544,000	535,413	580,000	7%	
	03-40-6100-1326	Water - Frontage Taxes	90,953	91,381	91,381	0%	
	03-40-6100-1327	Water - Connection Fees	5,000	16,719	5,000	0%	
	03-40-6100-1329	Water - Penalties	6,000	10,177	6,000	0%	
	03-40-6100-1333	Water - 0B User Rates	11,500	16,424	17,000	48%	
	03-40-6100-1334	Water - IP User Rates	33,500	46,747	50,000	49%	
	03-40-6100-1335	Water - PNID User Rates	140,000	90,474	117,000	-16%	
	03-40-6600-1450	Water - Investment Income	1,000		1,000	0%	
	03-40-7300-1925	Water - Other Revenue		13,576			CRT samples; illegal hydrant
		Long Term Debt	1,200,000	151,125	1,048,875		Reservoir
		Grant revenues	40,000		345,000	763%	Reservoir and Eagle Dr. PRV
		Transfer from DCCs					
		Transfer from other services			20,000		Eagle Drive PRV
		Transfer from reserves	0.071.070	070 00-	0.004.050	4601	
ota	revenues		2,071,953	972,037	2,281,256	10%	
\r -	ating Evanges						
ърe	ating Expenses: 03-40-8000-0000	Water Administration	370,000	7.050	0.000	-98%	
	03-2-408000-600	Water - Administration Water - Salaries & Benefits	370,000	7,356 363,646	8,000	#DIV/0!	
					436,255	#DIV/0!	
	03-2-408000-6003 03-2-408000-6005	Water - Travel & Accomodation Water - Advertising		498 3,441	500 4,000		
	03-40-8000-6006	Water - Advertising Water - Insurance	16,871	22,632	17,000	1%	
	03-40-8000-6011	Water - Telephone	1,000	332	1,000	0%	
	03-40-8000-6011	Water - Hydro	48,000	61,613	70,000	46%	
	03-40-8000-6018	Water - Purchases	25,000	7,629	25,000	0%	
	03-2-408000-6020	Water - Training	20,000	848	1,000	370	
	03-2-408000-6025	Water - Licenses & Permits		525	800		
	03-40-8000-6106	Water - Bad Debt	0	40,000	0		
	03-40-8100-6101	Water - Legal	0	10,272	12,000		
	03-40-8100-6102	Water - Engineering	23,000	42,801	23,000	0%	includes McRae Rd
	03-40-8200-0000	Water - Maintenance	95,000	22,427	25,000	-74%	includes water meter repairs & c
	03-2-408200-6126	Water - Parts & Supplies		18,812	20,000		
	03-40-8900-0925	Water - Interest Expense	54,394	28,041	54,362	0%	includes Sept to Dec of reservoi
	03-40-8900-6527	Water - Principal Payment	36,559	36,867	37,018		includes Sept to Dec of reservoi
Γota	Operating Expense	es	669,824	667,739	734,935	10%	
Key	Priorities:						
		New Reservoir	1,200,000	151,125	1,048,875	-13%	
		Eagle Drive PRV			265,000		
		McRae Water Line		9,407			
		Well #2 Rejuvenation	40,000	51,104			
		pH System		4	25,000		
	Kan Balanisi	Acquifer Recharge Study		17,048	4 000 0==	6:1	
ota	Key Priorities		1,240,000	228,684	1,338,875	8%	
	mus Objectives						
ces	rve Objectives:	December Constal	F1 000	E4 000	400.000	4000/	
Tota	Pacarya Chicati	Reserves - General	54,000	54,000	108,000	100%	
ota	Reserve Objectives	5	54,000	54,000	108,000	100%	
Tro:-	sfers:						
ITAI	siers:	General Funds Transfer		0			
Tota	Transfers	General Funds Transfer	0	0	0		
ota	ii alisiels		0	U	U		
Rec	mmended Total:		1,963,824	950,423	2,181,811	11%	Village of Per
	mmenueu IVIai.		1,503,624	330,423	۷,101,011	1170	Committee of
21,	lus/(Deficit)		108,129	21,614	99,445		Thursday, Ap

Villa	age of Pember	ton						
	5 Draft Budge							
	t March 25, 2015	<u> </u>						
3 ai	1 Watch 25, 2015							
ωw	er Services							
CVV	er dervices_							
arv	rice Mandate:							
JCI V	ice mandate.		Falls under Public Works and Parks Services					
			Talls under Fublic Works and Farks Services					
				2014	2014 YTD	2015 Estimated	% Budget	Comments
				Budget	Actual	Budget	Increase	Comments
	enues:			Buuget	Actual	Budget	Ilicrease	
			Courar Villago Haor Datos	670,000	670.400	670,000	00/	
	05-45-6100-1325		Sewer - Village User Rates	670,000	672,420	670,000	0%	
	05-45-6100-1326		Sewer - Frontage Taxes	268,669	269,297	269,912	0%	
	05-45-6100-1327		Sewer - Connection Fees	5,000	4,000	5,000	0%	
	05-45-6100-1329		Sewer - Penalties	8,000	12,819	8,000	0%	
	05-45-6100-1333		Sewer - OB User Rates	3,000	3,435	3,000	0%	
	05-45-6100-1334		Sewer - IP User Rate	30,000	26,107	30,000	0%	
	05-45-6600-1450		Sewer - Investment Income	2,000		2,000		
	05-45-7300-1925		Sewer - Other Revenue	0	0			
	05-45-7300-1981		Sewer - LSA Annual Commuted Revenue	3,919	3,919		0%	
			Grant revenues	30,000	265,680	0	-100%	Gax Tx repair to Poplar
			Long-term debt		122,000			
			Transfer from DCCs					
			Transfer from reserves					
ota	l revenues			1,020,588	1,379,676	991,831	-3%	
	rating Expenses:							
	05-45-8000-0000		Sewer - Administration	150,000	3,557	5,000	-97%	
	05-2-458000-6000)	Sewer - Salaries & Benefits		219,444	228,739		
			Sewer - Travel & Accomodation		70	500		
			Sewer - Advertising		302	500		
	05-45-8000-6006		Sewer - Insurance	30,000	34,994	30,283	1%	
	05-45-8000-6011		Sewer - Telephone	5,000	1,955	5,000	0%	
	05-45-8000-6012		Sewer - Hydro	35,000	37,739	40,000	14%	
	05-2-458000-6020)	Sewer - Training		249	1,000		
	05-45-8100-6101		Sewer - Legal	23,000	1,480	23,000	0%	
	05-45-8100-6103		Sewer - Engineering	13,000	492	13,000	0%	
	05-45-8200-0000		Sewer - Maintenance	228,000	113,094		-22%	Incl Portage repair & Pump upgrad
	05-45-8900-0925		Sewer - Interest Expense	162,009	158,733	160,000	-1%	
	05-45-8900-6527		Sewer - Principal Payment	106,660	99,164	99,200	-7%	
	I Operating Expe	nses		752,669	671,272		4%	
				,,,,,	- ,	,		
(ev	Priorities:							
-			Inflow and Infiltration	15,000		15,000	0%	
			Lift Station #1 Pump	.3,000	16,444	.5,550	370	
ota	I Key Priorities			15,000	16,444	15,000	0%	
				13,000	10,	.0,000	370	
654	erve Objectives:							
			Reserves - General	0				
ota	I Reserve Objecti			0	0	0	#DIV/0!	
ran	sfers:							
. 411			Transfer to General	52,310				
ot 2	l Transfers		Transfer to gorioral	52,310	0	0	-100%	
Jia				32,310		0	-100/0	
000	ommended Total:	l		819,980	687,717	799,222	-2.53%	
	ommonaca rolar.			019,900	001,111	1 33,222	-2.55 /0	
	dua//Daf:-!4\			200 207	204.052	400.000		
ourp	olus/(Deficit)			200,607	691,959	192,609		
	and Object						, ,,,,	and of David 1
pti	onal Objectives:							age of Pemberton
						0		mmittee of the Whole No ursday, April 2, 2015
	l Optional Object							

Village of Pembe	rton						
2015 Draft Budg	et						
as at March 25, 2015							
Aimmant Campiana							
Airport Services							
Service Mandate:							
Dei vice mandate.							
			2014	2014 YTD	2015 Estimated	% Budget	Comments
			Budget	Actual	Budget	Increase	
Revenues:					3		
	07-55-7100-1602	Air - Lease & Maintenance Fees	16,000	14,382	16,000	0%	
	07-55-7201-1675	Air - Contributions - Other	0				
	07-55-7300-1925	Air - Other Revenue	11,000			0%	Filming Revenues
	07-55-7300-1931	Air - Tie Down Fees		197			
Total revenues			27,000	29,279	27,000	0%	
Operating Expense	S:		6				
	07-55-8000-0000	Air - Admin	22,000		500	-98%	
	07.55.0000.0005	Air - Salaries	500	21,850		00/	
	07-55-8000-6005 07-55-8000-6006	Air - Advertising Air - Insurance	500 4,000			0%	incl AWOS
	07-55-8000-6006	Air - Sundry	200			0%	Incl AWOS
	07-33-6000-6010	Air - Stridiy Air - IT	200	2,140		0%	
	07-55-8000-6012	Air - Hydro	2,000			0%	
	07-55-8000-6101	Air - Legal	1,500			0%	
	07-55-8200-6125	Air - Maintenance	18,000				incl AWOS & Park Improvements
	07-55-8200-6556	Air - Roads	5,000			0%	mor/wee a rank improvements
Total Operating Exp			53,200			0%	
			,	·	,		
Key Priorities:							
Total Key Priorities			0	0	0		
Reserve Objectives							
Total Reserve Object	ativa a		0	0	0		
Total Reserve Object	tives		U	U	U		
Transfers:							
Trunsiers.		Transfer from General/Water/Sewer					
Total Transfers		Tallott Holli Gollotal Halol/Gollot	0	0	0		
				i i			
Recommended Total	al:		53,200	44,463	53,200	0%	
			,	,	,		
Surplus/(Deficit)			-26,200	-15,184	-26,200		
,			· ·	· ·	Í		
Optional Objectives	:						
Total Optional Obje	ctives		0	0	0		

The Corporation of the Village of Pemberton BUDGET WORKSHEET

For the 2015 Budget Year

as at March 25, 2015								
DEPARTMENT	GENERAL EXPE	NDITURES						
Account Name:	Roads - Maintena	Roads - Maintenance						
G/L Account #:	01-30-8200-6556	01-30-8200-6556						
Details		2015 Estimate	Deferred to Priority List					
Excavator Brushing Oak St.		2,000.00						
Round-a-bout Sign Refinish		3,000.00						
Line Painting		3,000.00						
Street Sweeping		6,500.00						
Banners & Christmas lights		14,000.00						
Streetlight Painting		3,500.00						
Other		35,000.00						
Ditching 1 week per year		3,000.00						
Road Repairs Frontier/Birch		35,000.00						
Snow Clearing Other		15,000.00						
Trucking and Fill		50,000						
		-						
TOTAL REQUEST	-	170,000	<u> </u>					
Prepared By:		• -	ı					
Name								
Date								

Village of Pemberton BUDGET WORKSHEET

For the 2014 Budget Year as at March 24, 2014

		Prior Year	ſ
Department:	Admin	\$ -	
Account Name:	IT		

G/L Account #: 01-10-8000-6014		Page	_ of
Details	2013 Budget	2014 Estimate	Deferred to Priority List
Operating:			
LogDev - Annual (Estimate)	12,294	16,000	
Annual Fee Software Fee	12,000	10,103	Vadim in 2014
SQL	2,000	4,011	
Symnatec Renewal	-		
VadimOpen OS Licensing	700		
Website Hosting	700	720	
Online Forms (\$30/mth)	360	360	
AdobeSuite Annual Fee	436	436	
Microsoft 360 Annual Fee	2,400	2,400	
Presi annual fee	70	70	
Monitors Andrea, Lana and Bettina	1,000	200	
Terminal & Software for PW	-	3,200	
Terminal & Software for Finance	1,000	3,200	
Bylaw Officer Terminal & Software- DS	1,000	2,500	
Other	1,040	1	rounding
	,		G
Projects: See Capital			
Accounting Software	100,000		
TOTAL REQUEST	135,000	43,200	

Prepared By:	
Name	
Date	



MEMO

To: Nikki Gilmore, Chief Administrative Officer

Date: December 10th, 2014

RE: Sea to Sky Invasive Species Council Delegation

The purpose of this memo is to provide background information for the Chief Administrative Officer on to the Sea to Sky Invasive Species Council (SSISC) delegation that will be presenting to Regular Council Meeting No. 1385 on December 16th, 2014. The SSISC "will give an update on work carried out by the Sea to Sky Invasive Species Council during 2014, and to request funding for invasive species programs in Pemberton for 2015" (see request summary below).

The Sea to Sky Invasive Species Council was established as a non-profit society in July 2009 by concerned community members. All regions in BC to have an established regional invasive species group.

In 2010, the SSISC received \$1000 from the Community Enhancement Fund.

In 2013, SSISC invited the Village of Pemberton to provide stable yearly funding for Invasive Species Management by subscribing to their Local Government Membership Program (details below). The SSISC Program was included in the budget deliberations, but was not approved.

As of April this year, the SSISC had confirmed funding through the local government program from the Squamish, Whistler, Lions Bay and Squamish Nation:

	RMOW	Squamish	Squamish Nation	Lions Bay	SLRD	Lil-wat Nation	N'Quatqua	Pemberton
Status	confirmed	confirmed	confirmed	confirmed	requested	requested	requested	requested
Membership Program	\$3,000	\$4,000	\$4,000	\$350	\$1,500	\$1,500	\$1,500	\$1,500
On-the-ground Inventory & Control	\$4,000	\$36,000* (3 rd reading)	TBD	\$0	\$10,000	\$0	\$0	TBD
Neighbourhood Invasive Plant Program	in-kind support	\$0	\$0	\$0	\$3,000	\$0	\$0	TBD

Request Summary - Total \$5,650

1. Local Government Membership Program - \$1,500

Education and Outreach

- One 2-hour workshop/training session/tour (option for public or staff)
- Articles for local papers
- Access to print and web resources

Source of expertise

- 4 hours consultation time on invasive issue of choice
- Provision of Services
 - o Response to public inquiries
 - o Maintain Invasive Species Database
- Pooled resources

Access & Resources

 Access to regular collaboration with other SSISC members on invasive issues and sharing of resources

Visibility & Promotion

• Promotion on website, displays and other promotional materials

2. Inventory, Control & Monitoring on Public Land – \$3,000

SSISC specialized field teams to carry out at \$115/hr.

3. Private Land Program - \$1,150

SSISC assists land owners to manage invasive plants on private land

Village (of Pemberton Reconciliation					
2014 - 2	015 Variance on Final SLRD Requisition Amo	unts				
as at Ma	rch 24, 2015					
Code	Description	2015 Requisition	2014 Requisition	\$	%	Comments
1000	General Government Services	21,227	21,469	-242	-1.13%	
1200	Land Planning & Zoning	4,785	4,840	-55	-1.14%	
1201	Regional Growth Strategy	663	670		-1.04%	
1702	Pemberton Rescue Service	28,356	25,686	2,670	10.39%	
1705	Pemberton Search and Rescue	17,600	17,740	-140	-0.79%	
1764	911 South	3,921	3,738	183	4.90%	
2106	Pemberton Community Centre	464,793	489,461	-24,668	-5.04%	
2202	Pemberton Museum	39,441	38,848	593	1.53%	
2502	Pemberton Library	138,229	140,767	-2,538	-1.80%	
2601	Pemberton Cemetery	231	241	-10	-4.15%	
3004	Sea to Sky Trails	4,813	4,866	-53	-1.09%	
1900	Pemberton Refuse Grounds LSA	80,595	85,075	-4,480	-5.27%	
2004	Pemberton Television	16,869	16,888	-19	-0.11%	
2100	Pemberton Recreation Commission	25,825	26,673	-848	-3.18%	
3003	Pemberton Valley Trails	38,115	39,494	-1,379	-3.49%	
	Final Requisition Amount	885,463	916,456	-30,986	-3.38%	
				0	#DIV/0!	
		885,463	916,456	-30,993	-3.38%	

Village of Pemberton				
Reserve Balances				
as at March 25, 2015				
		Ending		
Fund Type		Balance		Total
Restricted Funds				
200	_			
DCCs:				
Village Core:				
Roads	\$	57,085		
Parks	Ψ	149,234		
Water		138,782		
Sewer		21,884		
Jewei	_	21,004		
Total DCC's				366,985
Parking in Lieu:				
Ending Balance		25,000		
				25,000
Unexpended Funds:				
Community Works Gas Tax Funds (2010 - 2013)		398,129		
				398,129
			_	
Total			\$	790,113
December for Conital Durmana Dulaw #505 2007				
Reserves for Capital Purposes - Bylaw #595, 2007	_			
Equipment Replacement		22,969		
Ечиртеті Керіасеттеті		22,909		22,969
Centennial Building	+	7,161		22,505
- Contornal Building		7,101		7,161
Capital		106,662		1,101
		,		106,662
Water General		32,409		,
		·		32,409
Total				169,201
Combined Balance at December 31, 2013			\$	959,314
		,		

Appendix B

	f Pemberton																			
	al Tax Impact Sample	es - 2014 to 2015																		
	ril 2, 2014																			
Page 1																				
			2014 (inc	cl \$73.30)	2015 - 0% Inc	rease +\$73.30	Change to	prior year	2015 - 0%	Increase	Change to	prior year	2015 - 1% Ir	ncrease +\$73	Change to	prior year	2015 - 19	6 Increase	Change to	prior year
Class	Туре	Location	Assessment	Municipal Tx	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)
Residen	itial																			
1	House	Poplar (H)	429,000	1,167.00	444,000	1,114.00	-53.00	-4.54%	444,000	1,040.70	-126.30	-10.82%	444,000	1,123.92	-43.08	-3.69%	444,000	1,050.62	-116.38	-9.97%
1	House	Laurel Street (H)	377,000	1,034.43	390,000	987.43	-47.00	-4.54%	390,000	914.13	-120.30	-11.63%	390,000	996.14	-38.29	-3.70%	390,000	922.84	-111.59	-10.79%
1	House	Hemlock	485,000	1,309.76	493,000	1,228.85	-80.91	-6.18%	493,000	1,155.55	-154.21	-11.77%	493,000	1,239.87	-69.90	-5.34%	493,000	1,166.57	-143.20	-10.93%
1	House	Pinewood (H)	635,000	1,692.18	718,000	1,756.23	64.06	3.79%	718,000	1,682.93	-9.24	-0.55%	718,000	1,772.27	80.10	4.73%	718,000	1,698.97	6.80	0.40%
1	House	Greenwood (H)	603,000	1,610.59	598,000	1,474.96	-135.63	-8.42%	598,000	1,401.66	-208.93	-12.97%	598,000	1,488.32	-122.27	-7.59%	598,000	1,415.02	-195.57	-12.14%
1	House	Elmwood	490,000	1,322.51	490,000	1,221.82	-100.69	-7.61%	490,000	1,148.52	-173.99	-13.16%	490,000	1,232.77	-89.74	-6.79%	490,000	1,159.47	-163.04	-12.33%
1	Duplex	Laburnum	499,000	1,345.46	457,000	1,144.47	-200.98	-14.94%	457,000	1,071.17	-274.28	-20.39%	457,000	1,154.68	-190.77	-14.18%	457,000	1,081.38	-264.07	-19.63%
1	Townhouse	Flint Street (TH)	203,800	592.87	195,700	532.01	-60.86	-10.27%	195,700	458.71	-134.16	-22.63%	195,700	536.38	-56.49	-9.53%	195,700	463.08	-129.79	-21.89%
1	Townhouse	Park Street (TH)	247,600	704.53	280,700	731.24	26.70	3.79%	280,700	657.94	-46.60	-6.61%	280,700	737.51	32.98	4.68%	280,700	664.21	-40.32	-5.72%
1	Townhouse	Laurel Street (Th	257,000	728.50	290,000	753.04	24.54	3.37%	290,000	679.74	-48.76	-6.69%	290,000	759.52	31.02	4.26%	290,000	686.22	-42.28	-5.80%
1	Townhouse	Vine (TH)	269,200	759.60	287,000	746.01	-13.60	-1.79%	287,000	672.71	-86.90	-11.44%	287,000	752.42	-7.18	-0.95%	287,000	679.12	-80.48	-10.60%
Light Inc	dustry																			
5		Venture Place	372,700	3,303.69	437,500	3,559.69	256.00	7.75%	437,500	3,486.39	3,486.39	5.53%	437,500	3,592.93	289.23	8.75%	437,500	3,519.63	215.93	6.54%
Comme	rcial																			
6		Downtown	2,121,000	12,239.74	2,467,700	13,087.48	847.74	6.93%	2,467,700	13,014.18	774.44	6.33%	2,467,700	13,211.56	971.82	7.94%	2,467,700	13,138.26	898.52	7.34%
6		Downtown	1,699,000	9,819.07	1,631,000	8,674.88	-1,144.19	-11.65%	1,631,000	8,601.58	-1,217.49	-12.40%	1,631,000	8,756.89	-1,062.18	-10.82%	1,631,000	8,683.59	-1,135.48	-11.56%
6		Industrial Park	395,000	2,339.09	666,000	3,585.66	1,246.57	53.29%	666,000	3,512.36	1,173.27	50.16%	666,000	3,619.14	1,280.05	54.72%	666,000	3,545.84	1,206.75	51.59%
6		Industrial Park	118,300	751.89	137,400	797.92	46.03	6.12%	137,400	724.62	-27.27	-3.63%	137,400	804.83	52.94	7.04%	137,400	731.53	-20.36	-2.71%
Rec./No	n-Profit																			
8		Downtown	97,400	321.61	97,400	301.60	-20.01	-6.22%	97,400	228.30	-93.31	-29.01%	97,400	303.77	-17.84	-5.55%	97,400	230.47	-91.14	-28.34%
8		Airport	1,484,000	3,856.62	1,484,000	3,551.68	-304.95	-7.91%	1,484,000	3,478.38	-378.25	-9.81%	1,484,000	3,584.83	-271.79	-7.05%	1,484,000	3,511.53	-345.09	-8.95%
Farm																				
9		Meadows	11,652	103.01	14,810	108.01	5.01	4.86%	14,810	34.71	-68.29	-66.30%	14,810	108.34	5.34	5.18%	14,810	35.04	-67.96	-65.98%
9		Downtown	25,091	137.27	25,091	132.11	-5.16	-3.76%	25,091	58.81	-78.46	-57.16%	25,091	132.67	-4.60	-3.35%	25,091	59.37	-77.90	-56.75%

	Pemberton																	
Municipal	Tax Impact Samp	les - 2014 to 2015																
as at April	2, 2014																	
page 2																		
			2015 - 2% In	crease +\$73	Change to	prior year	2015 - 2%	6 Increase	Change to	Change to prior year 2015 - 3% Increase +\$73		crease +\$73	Change to prior year		2015 - 3% Increase		Change to	prior year
Class T	vpe	Location	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)
Residenti	al																	
1	House	Poplar (H)	444,000	1,133.84	-33.15	-2.84%	444,000	1,060.54	-106.45	-9.12%	444,000	1,143.76	-23.24	-1.99%	444,000	1,070.46	-96.54	-8.27%
1	House	Laurel Street (H)	390,000	1,004.86	-29.57	-2.86%	390,000	931.56	-102.87	-9.94%	390,000	1,013.57	-20.86	-2.02%	390,000	940.27	-94.16	-9.10%
1	House	Hemlock	493,000	1,250.88	-58.88	-4.50%	493,000	1,177.58	-132.18	-10.09%	493,000	1,261.90	-47.87	-3.65%	493,000	1,188.60	-121.17	-9.25%
1	House	Pinewood (H)	718,000	1,788.32	96.15	5.68%	718,000	1,715.02	22.85	1.35%	718,000	1,804.36	112.19	6.63%	718,000	1,731.06	38.89	2.30%
1	House	Greenwood (H)	598,000	1,501.69	-108.91	-6.76%	598,000	1,428.39	-182.21	-11.31%	598,000	1,515.05	-95.55	-5.93%	598,000	1,441.75	-168.85	-10.48%
1	House	Elmwood	490,000	1,243.72	-78.79	-5.96%	490,000	1,170.42	-152.09	-11.50%	490,000	1,254.67	-67.85	-5.13%	490,000	1,181.37	-141.15	-10.67%
1	Duplex	Laburnum	457,000	1,164.89	-180.56	-13.42%	457,000	1,091.59	-253.86	-18.87%	457,000	1,175.10	-170.35	-12.66%	457,000	1,101.80	-243.65	-18.11%
1	Townhouse	Flint Street (TH)	195,700	540.75	-52.12	-8.79%	195,700	467.45	-125.42	-21.15%	195,700	545.12	-47.75	-8.05%	195,700	471.82	-121.05	-20.42%
1	Townhouse	Park Street (TH)	280,700	743.78	39.25	5.57%	280,700	670.48	-34.05	-4.83%	280,700	750.05	45.52	6.46%	280,700	676.75	-27.78	-3.94%
1	Townhouse	Laurel Street (Th	290,000	766.00	37.50	5.15%	290,000	692.70	-35.80	-4.91%	290,000	772.48	43.98	6.04%	290,000	699.18	-29.32	-4.03%
1	Townhouse	Vine (TH)	287,000	758.83	-0.77	-0.10%	287,000	685.53	-74.07	-9.75%	287,000	765.24	5.64	0.74%	287,000	691.94	-67.66	-8.91%
Light Indu	ıstry																	
5		Venture Place	437,500	3,626.16	322.47	9.76%	437,500	3,552.86	249.17	7.54%	437,500	3,659.40	355.71	10.77%	437,500	3,586.10	282.41	8.55%
Commerc	ial																	
6		Downtown	2,467,700	13,335.63	1,095.90	8.95%	2,467,700	13,262.33	1,022.60	8.35%	2,467,700	13,459.68	1,219.95	9.97%	2,467,700	13,386.38	1,146.65	9.37%
6		Downtown	1,631,000	8,838.90	-980.17	-9.98%	1,631,000	8,765.60	-1,053.47	-10.73%	1,631,000	8,920.89	-898.18	-9.15%	1,631,000	8,847.59	-971.48	-9.89%
6		Industrial Park	666,000	3,652.63	1,313.54	56.16%	666,000	3,579.33	1,240.24	53.02%	666,000	3,686.11	1,347.02	57.59%	666,000	3,612.81	1,273.72	54.45%
6		Industrial Park	137,400	811.74	59.85	7.96%	137,400	738.44	-13.45	-1.79%	137,400	818.65	66.76	8.88%	137,400	745.35	-6.54	-0.87%
Rec /Non-	-Profit																	
8		Downtown	97,400	305.95	-15.66	-4.87%	97,400	232.65	-88.96	-27.66%	97,400	308.13	-13.49	-4.19%	97,400	234.83	-86.79	-26.98%
8		Airport	1,484,000	3,618.00	-238.63	-6.19%	1,484,000	3,544.70	-311.93	-8.09%	1,484,000	3,651.15	-205.47	-5.33%	1,484,000	3,577.85	-278.77	-7.23%
Farm																		
9		Meadows	14,810	108.68	5.67	5.50%	14,810	35.38	-67.63	-65.66%	14,810	109.01	6.00	5.83%	14,810	35.71	-67.30	-65.34%
9		Downtown	25,091	133.23	-4.03	-2.94%	25,091	59.93	-77.33	-56.34%	25,091	133.79	-3.47	-2.53%	25,091	60.49	-76.77	-55.93%

Appendix C

Toole O. W. E			пррепа				1			
2015 Capital Expenditure Items Included in Budget										
as at April 2, 2015										
	Proposed Budget				10	Funding	T	T		
	2045	N		200	Contribution	5.14	_			F 11 N 4
	2015	Notes	Grant	DCCs	/Other	Debt	Reserves	Operating	Total	Funding Notes
General								-	-	
Admin	45.000				10.000			-	- 45.000	Mail II II I I I I I I I I I I I I I I I I
Winds of Change	15,000				10,000			5,000		Will need to determine if Committee will continue
7400 Prospect Renovation (Dividers) Community Forest	10,000 30,000							10,000 30,000	10,000 30,000	
Community Forest			_		40.000		_		55,000	
	55,000		-	-	10,000	-	-	45,000	55,000	
Public Works										
7400 Prospect Street Roof Repairs	25,000							25,000	25,000	
Train Station Roof Repairs	27,000							27,000	27,000	
1350 Aster HVAC Replacement	20,000				5,600			14,400	20,000	
Remove and Replace Curb at Pharmacy	35,000				3,000			35,000	35,000	
Trail Development (lot 12)	5,000							5,000	5.000	
Tractor (new/used)	35,000					35.000		-		Replace current tractor - lease to own over 3 years
Friendship Trail Bridge	1,600,000		1,100,000		500,000	33,000		-	1 600 000	RSP & CW Gas Tax Funding
Downtown Enhancement	3,300,000		3,300,000		000,000			_	3 300 000	Gas Tax Grant Application (Roads, Water, Sewer & Drain)
Downtown Emidineement	5,047,000	-	4,400,000	_	505,600	35,000	_	106,400	5,047,000	Cae rax Grant Application (Rodaes, Water, Cewer & Diam)
	0,041,000		4,400,000		303,000	33,000		100,400	0,047,000	
Development								_	_	
Zoning Bylaw Update	10,000	Consulting Budget						10,000	10,000	
One Mile Lake Consultation & Master Plan	5,000	Concenting Dauget						5,000	5,000	
GIS for VOP use	5.000							5,000	5.000	
Chamber Sign - North-East Location	2,600							2,600	2,600	
Rec Site Subdivision (shared costs)	7,500							7,500	7,500	
Ag Plan	5,000				5,000			-		May need to backstop with Operating Funds
3	35,100		-	-	5,000	-	-	30,100	35,100	
	,				,			,	,	
Fire Department										
New Fire Truck	525,000					525,000		-	525,000	
	525,000		-	-	-	525,000	-	-	525,000	
Water										
New Reservoir	1,300,000		100,000			1,200,000		-	1,300,000	Gas Tax Grant Application
Eagle Drive PRV	220,000		220,000					-		CW Gas Tax
pH System	25,000							25,000	25,000	
	1,545,000		320,000	-	-	1,200,000	-	25,000	1,545,000	
Sewer								-	-	
Inflow & Infiltration	15,000							15,000	15,000	
	15,000		-	-	-	-	-	15,000	15,000	
Airport										N. de de de
								-		Need to determine
	-		-	-	-	-	-	-	•	
Total Constal Business	7 000 100		4 700 000		500.000	4 700 000		004 500	7 000 400	
Total Capital Projects	7,222,100		4,720,000	-	520,600	1,760,000	-	221,500	7,222,100	

2015 Capital Expenditure Items Excluded from Budget										
as at April 2, 2015										
as at April 2, 2015	Proposed Budget					Eundina				
	Proposed Budget				0 () (Funding				
					Contribution					
	2015	Notes	Grant	DCCs	/Other	Debt	Reserves	Operating	Total	Funding Notes
General								-	-	
Public Works										
Curb, Gutter and Paving at Barn	70,000							70,000	70,000	
,	70,000	-	-	-	-	-	-	70,000	70,000	
<u>Development</u>								-	-	
Sign Bylaw Update and Wayfinding Program	15,000	Consulting Budget						15,000	15,000	
Invasive Species	5,650							5,650	5,650	\$1,500 Included in Budget under Dev Admin
Speed Sign on Portage Road	11,000		5000					6,000	11,000	
	31,650		5,000	-	-	-	-	26,650	31,650	
	·		,					,		
Total Capital Projects	101,650		5,000	-	-	-	-	96,650	101,650	
				•					•	