

**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 **Tuesday, March 6, 2018, at 1:00 p.m.** at Council Chambers, 7400 Prospect Street. This is meeting No. 173.

"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."

Item of Business	Page No.
1. CALL TO ORDER	
In honour of the Lil'wat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lil'wat Nation.	
2. APPROVAL OF AGENDA	1
Recommendation: THAT the agenda be approved as presented.	
3. APPROVAL OF MINUTES	
a) Committee of the Whole No. 172 – Tuesday, February 20, 2018	3
Recommendation: THAT the minutes of Committee of the Whole Meeting No. 172, held Tuesday, February 20, 2018 be adopted as circulated.	
4. DELEGATIONS	
a) Graham Turner, President, Pemberton & District Chamber of Commerce, providing an update on current activities and plans for moving the Chamber forward.	
b) Alistair McCrone, Recreation Officer, Sea to Sky District, Southern Sunshine Coast Area, South Vancouver Island District, Recreation Sites and Trails BC, presenting information on backcountry tourism in and around Pemberton and related future impacts.	
5. BUDGET SESSION No. 3 – 2018 REVISED OPERATING, PROJECT AND CAPITAL EXPENSES AND TAX IMPLICATIONS	9
a) 2018 Capital Projects for Further Review:	
i. Affordable Housing Action Plan – Funding Options Update	
ii. Municipal Natural Assets Initiative – Verbal Update	
b) Legislative Budget – Review	
c) Public Works Department Budget – Review	

d) Administration and Tax Implication Budget - Review

i. 2018 Priorities Review/Work Plans

Note: Information to be provided at the meeting

ii. Tax Implication Review

6. ADJOURNMENT

**VILLAGE OF PEMBERTON
COMMITTEE OF THE WHOLE
MEETING MINUTES**

Minutes for the **Committee of the Whole** of Council of the Village of Pemberton, held Tuesday, February 20, 2018, at 1:00 p.m., at Council Chambers, 7400 Prospect Street. This is meeting No. 172.

ATTENDING: Mayor Mike Richman
Councillor James Linklater
Councillor Karen Ross
Councillor Jennie Helmer
Councillor Ted Craddock

STAFF: Nikki Gilmore, Chief Administrative Officer
Sheena Fraser, Manager of Corporate & Legislative Services
Lena Martin, Manager of Finance & Administration
Tim Harris, Manager of Operations & Development Services
Robert Grossman, Fire Chief
Elysia Harvey, Legislative Assistant

PUBLIC: 0

1. CALL TO ORDER

At 1:05 p.m. Mayor Richman called the meeting to order.

In honour of the Lil'wat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lil'wat Nation.

2. APPROVAL OF AGENDA

Moved/Seconded

THAT the agenda be approved as presented.

CARRIED

3. APPROVAL OF THE MINUTES

a) Committee of the Whole No. 171 – Tuesday, February 6, 2018

Moved/Seconded

THAT the minutes of Committee of the Whole Meeting No. 171, held Tuesday, February 6, 2018, be adopted as circulated.

CARRIED

4. LOWER MAINLAND LOCAL GOVERNMENT ASSOCIATION (LMLGA) RESOLUTIONS – DRAFT FOR DISCUSSION

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the following resolution be submitted to the LMLGA regarding implementation of the *Cannabis Act*:

WHEREAS there has been a lack of communication to local governments regarding how the proposed Cannabis Act, once implemented, will directly impact local government's resources such as bylaw enforcement, policing costs, fire services, public health, licensing, and municipal planning.

AND WHEREAS in order to offset costs, local governments need to be included in the distribution of tax revenues that will be generated as a result of legalization of Cannabis through the proposed Cannabis Act.

THEREFORE BE IT RESOLVED that the Provincial government be requested to consider a 50/50 tax share with local government.

AND BE IT FURTHER RESOLVED that Federal and Provincial governments engage in direct consultation with local governments to form a tax distribution framework.

CARRIED

Moved/Seconded

THAT Committee of the Whole recommend to Council that the following resolution be submitted to the LMLGA regarding backcountry tourism:

WHEREAS the rapidly increasing popularity of adventure tourism is having adverse impacts to the natural environment, such as increased human/wildlife conflicts, the closures of popular destinations to unmanageable volume, garbage, and an increased risk of wildfire in remote areas.

THEREFORE BE IT RESOLVED that the Province be requested to match the investment made in their Tourism Marketing with a commensurate investment in infrastructure, maintenance, enforcement, and staffing to assist in mitigating the resulting challenges of increased visitor volumes at local Provincial parks and other backcountry areas.

THEREFORE BE IT FURTHER RESOLVED that a trail booking and reservation system fee structure be developed to mitigate day-to-day impacts to the natural environment.

CARRIED

5. CANNABIS LICENSING - DISCUSSION

The Committee reviewed the Memorandum's provided by Lidstone & Company respecting the Retail Licencing for Non-Medical Cannabis Update and the Local Government To Do List to Prepare for Cannabis Sales.

Discussion took place respecting the following:

- Timeframe that the new legislation will be in place (both Provincial and Federal)
- Delays that have taken place respecting the proposed legislation
- Potential impacts to local government in terms of financial, regulatory and resources (cost associated with implementation)
- Opportunity for revenue
- Desire to have a program in place for when the legislation is enacted

Moved/Seconded

THAT Staff prepare a summary of the local government considerations presented in the Memorandum by Lidstone & Company, titled "Local Government To Do List to Prepare for Cannabis Sales" for discussion at a future Committee of the Whole Meeting.

CARRIED

6. CANADIAN RED CROSS BC FIRES 2017 SIX MONTH DONOR UPDATE – DISCUSSION

Moved/Seconded

THAT this item be removed from the Agenda.

CARRIED

7. BUDGET SESSION No. 2 – REVISED OPERATING, PROJECT AND CAPITAL EXPENSES AND TAX IMPLICATIONS

Council Remuneration:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the Council Remuneration Bylaw No. 704, 2012, be brought forward for review and consideration.

MOTION DEFEATED

Capital Projects:

BC Hydro Box Cover Project

Moved/Seconded

THAT the Committee of the Whole recommend to Council that funds, up to \$4,000, be allocated from the Community Enhancement Fund, for the VOP share of the BC Hydro Box Beautification Grant to cover Pad Mounted Transformers (PMT) at Signal Hill Elementary School, the Pemberton & District Community Centre and at Portage Station.

CARRIED

Asset Management

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the updated Underground Services Asset Management Grant which increased to \$115,000, be approved with expanded allocation from Gas Tax Reserves of \$60,000 in 2018.

THAT the Committee of the Whole recommend to Council that the updated Underground Services Asset Management Grant be approved with expanded allocation from Gas Tax Reserves of \$45,000 in 2019.

CARRIED

Snow Blower Skid Steer:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the Snow Blower Skid Steer Capital Project, in the amount of \$7,000, be approved for the 2018 budget.

CARRIED

2018 Capital Projects for Further Review:

Affordable Housing Action Plan & Municipal Natural Assets Initiative:

Moved/Seconded

THAT the Staff research the eligibility of the Affordable Housing Action Plan and Municipal Natural Assets Initiative projects to be funded through Gas Tax Reserves and bring back to the Committee of the Whole for further review on March 6, 2018.

AND THAT Staff research how much Staff time would be required to undertake the Municipal Natural Assets Initiative project and bring back an overview to the Committee of the Whole for further review on March 6, 2018.

CARRIED

Deferred Capital Projects:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the following projects be deferred to 2019:

- Grizzly Salting Screen
- Snow Bucket
- Benchlands Stairs

CARRIED

Fire Budget:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Fire Department budget be approved as amended.

CARRIED

Development Services:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Development Services Budget be approved as amended.

CARRIED

Public Works & Parks:

Moved/Seconded

THAT the 2018 Public Works Budget be brought back for further review by the Committee of the Whole on March 6, 2018.

CARRIED

Administration Budget:

2018 Work Plans:

Moved/Seconded

THAT Staff review 2018 work plans to determine what initiatives and projects can be accomplished with current Staff resources and report back to the Committee of the Whole on March 6, 2018.

CARRIED

Administration Budget & Tax Implications (Project Coordinator Options):

Moved/Seconded

THAT a revised Administration Budget with Tax Implications which incorporates one option with Project Coordinator costs and a second option which does not include Project Coordinator costs be brought back to the Committee of the Whole for further review on March 6, 2018.

CARRIED

Legislative Budget:

Moved/Seconded

THAT the 2018 Legislative Budget be brought back for further review by the Committee of the Whole on March 6, 2018.

CARRIED

8. ADJOURNMENT

The Committee of the Whole Meeting was adjourned at 3:45 p.m.

Mike Richman
Mayor

Sheena Fraser
Corporate Officer

DRAFT

Date: March 06, 2018

To: Nikki Gilmore, Chief Administrative Officer

From: Lena Martin, Manager of Finance and Administration

Subject: Council Budgeting Session #3
2018 REVISED Operating, Project and Capital Expenses and Tax Implications

PURPOSE

To present to the Committee of the Whole a further revised 2018 Operating, Project and Capital Expenses Budget along with Tax Implications for review and comment.

BACKGROUND

At the Regular Council Meeting No. 1461, held Tuesday, December 12, 2017, Council approved the 2018 budget deliberation schedule. The second session took place at the Committee of the Whole meeting, held February 20th, 2018, and the Committee made additional recommendations to Council which will be brought forward for ratification at the Regular Council meeting to be held on March 6th. The recommendations are attached to this report as **Appendix A**.

This is the third session scheduled and will focus on an updated 2018 Operating, Project and Capital Expenses with Tax Implications. Staff were asked to bring back an updated Legislative, Public Works and Administration budget with new Tax Implications after receiving feedback from Budget Session #2.

DISCUSSION AND COMMENTS

The Committee has reviewed the 2018 Budget as prepared through consultation with the Village Department Managers. At the last Committee of the Whole meeting, discussion on the remaining Capital Project items were discussed and the Committee requested further information from Staff on a few remaining items including; Updating Council Remuneration to be in line with Bylaw No. 704, 2012, the addition of a Snow Blower Skid Steer for Public Works, Gas Tax funding for Capital Projects and Tax Implications for the addition of a Project Coordinator.

At this time, the Budget is presented as balanced with the following Capital Projects still under consideration:

Not included in Current Budget:

Affordable Housing Action Plan	20,000
Municipal Natural Assets Initiative (Council)	30,000
Project Coordinator	75,000

Council asked Staff to review if the Gas Tax/ Community Works Funding was eligible for either the Affordable Housing Action Plan or the Municipal Natural Assets Initiative Program. Staff is able to confirm that Gas Tax funding is not available for these projects, additionally there is no uptake available in 2018 for the Municipal Natural Assets Initiative Program. Other projects and grants may be available in 2019 that are similar in nature to the Natural Assets Initiative Program and Staff is monitoring for additional opportunities.

Tax Implications are shown with the current balanced budget and with a Project Coordinator contract. The current tax implications show a zero tax increase to cover Capital Projects and Operations. There are tax implications in support of a Road Reserve and a Capital Reserve in consideration of future One Mile Lake Boardwalk repairs.

Municipal Tax Implications:

As per the Committee’s request, Staff have prepared an overview of the municipal tax implications for the average home in Pemberton, shown on **Appendix B**, which is based upon the approved projects from the previous COW meetings.

Budget Deliberation Schedule:

The future meeting schedule, as approved at the Regular Council Meeting No. 1461, held Tuesday, December 12, 2017 are shown below.

Date	Description
Tuesday, March 6 5:30 PM	Budget Information Session (prior to Council)
Tuesday, March 20 (If required) 1:00 PM	Committee of the Whole Meeting <ul style="list-style-type: none"> • Council Budgeting Session #4 – 2018 Project and Capital Expenses and Tax Implications for final review prior to Bylaws coming forward for adoption.
Tuesday, April 10 5:30 PM	Regular Council Meeting <ul style="list-style-type: none"> • 2018 Tax Rates Bylaw 1st, 2nd and 3rd readings
Tuesday, April 24 5:30 PM	Regular Council Meeting <ul style="list-style-type: none"> • 2018 Tax Rates Bylaw 4th & Final • 2018 - 2022 Five Year Financial Plan 1st, 2nd and 3rd readings
Tuesday, May 8 5:30 PM	Regular Council Meeting <ul style="list-style-type: none"> • 2018 - 2022 Five Year Financial Plan 4th & Final

COMMUNICATIONS

Notification of the budget deliberation schedule was placed in the Pique Newspaper on Thursday, January 25th, 2018, February 15th, 2018 and March 1st, 2018, as well as included in the Village’s eNEWS, on the Village Website and Facebook page.

As well, residents will again be able to participate in the budget process by submitting their questions to the Village at budget@pemberton.ca which can be found on the Village website as a link. The answers will be summarized and included in the Budget Information Session to be held on Tuesday, March 6, 2018 prior to the Regular Council meeting. Should any members of

the public have questions regarding the budget following this process, they can submit them to our general email admin@pemberton.ca.

LEGAL CONSIDERATIONS

The development and review of the annual budget meets with the requirements as set out in legislation.

IMPACT ON BUDGET & STAFFING

The development of the annual budget is a component of the day to day operations of the Finance Department and has been incorporated into the annual work plan.

INTERDEPARTMENTAL IMPACT & APPROVAL

The Finance Department coordinates with Managers on each department budget and will move forward with the projects as approved by Council.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

Development of the 2018 draft budget has no impact on the region or neighboring jurisdictions at this time.

ALTERNATIVE OPTIONS

Alternative Tax Implication scenarios are shown in Appendix B.

POTENTIAL GOVERNANCE CONSIDERATIONS

The development of the 2018 Draft 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 2018 Draft Budget as presented.

Attachments:

- Appendix A: Budget Session #2 Recommendations to Council from the Committee of the Whole
- Appendix B: 2018 Municipal Tax Implications
- Appendix C: 2018 Draft Budget Version 3

CHIEF ADMINISTRATIVE OFFICER REVIEW

Submitted by:	Lena Martin, Manager of Finance and Administrative Services
CAO Approval by:	Nikki Gilmore, Chief Administrative Officer

APPENDIX A

Below are the recommendations to Council from the Committee of the Whole following Budget Session No. 2, held on Tuesday, February 20, 2018. These recommendations will be put forward for ratification by Council at the Regular Meeting to be held at 5:30 PM on March 6, 2018:

RECOMMENDATIONS:

Capital Projects:

BC Hydro Box Cover Project

Moved/Seconded

THAT the Committee of the Whole recommend to Council that funds, up to \$4,000, be allocated from the Community Enhancement Fund, for the VOP share of the BC Hydro Box Beautification Grant to cover Pad Mounted Transformers (PMT) at Signal Hill Elementary School, the Pemberton & District Community Centre and at Portage Station.

CARRIED

Asset Management

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the updated Underground Services Asset Management Grant which increased to \$115,000, be approved with expanded allocation from Gas Tax Reserves of \$60,000 in 2018.

THAT the Committee of the Whole recommend to Council that the updated Underground Services Asset Management Grant be approved with expanded allocation from Gas Tax Reserves of \$45,000 in 2019.

CARRIED

Snow Blower Skid Steer:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the Snow Blower Skid Steer Capital Project, in the amount of \$7,000, be approved for the 2018 budget.

CARRIED

Deferred Capital Projects:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the following projects be deferred to 2019:

- Grizzly Salting Screen
- Snow Bucket
- Benchlands Stairs

CARRIED

Fire Budget:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Fire Department budget be approved as amended.

CARRIED

Development Services:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Development Services Budget be approved as amended.

CARRIED

Appendix B

Average Municipal Tax Increase 2018 for Reserves only

Residential	Area	2017 Assessment	2017 Municipal Tax	2018 Assessment	2018 Tax Rate	2018 Municipal Tax	\$ Change
House	Poplar (H)	580,000	\$ 1,233.50	675,000	1.9332	\$ 1,304.91	\$ 71.41
House	Laurel Street (H)	565,000	\$ 1,201.60	660,000	1.9332	\$ 1,275.91	\$ 74.31
House	Hemlock	652,000	\$ 1,386.63	787,000	1.9332	\$ 1,521.43	\$ 134.80
House	Pinewood (H)	838,000	\$ 1,782.20	1,007,000	1.9332	\$ 1,946.73	\$ 164.53
House	Greenwood (H)	803,000	\$ 1,707.77	909,000	1.9332	\$ 1,757.28	\$ 49.51
House	Elmwood	617,000	\$ 1,312.19	781,000	1.9332	\$ 1,509.83	\$ 197.64
Duplex	Laburnum	592,000	\$ 1,259.02	668,000	1.9332	\$ 1,291.38	\$ 32.35
Townhouse	Flint Street (TH)	231,700	\$ 492.76	319,000	1.9332	\$ 616.69	\$ 123.93
Townhouse	Park Street (TH)	409,200	\$ 870.26	486,300	1.9332	\$ 940.12	\$ 69.86
Townhouse	Laurel Street (TH)	388,000	\$ 825.17	486,000	1.9332	\$ 939.54	\$ 114.36
Townhouse	Vine (TH)	392,000	\$ 833.68	463,000	1.9332	\$ 895.07	\$ 61.39
Light Industry							
Business	Venture Place	431,000	\$ 3,116.51	487,800	6.5728	\$ 3,206.19	\$ 89.68
Commercial							
Business	Downtown	2,857,200	\$ 13,672.12	3,088,900	4.3496	\$ 13,435.53	\$ (236.59)
Business	Downtown	1,881,000	\$ 9,000.86	2,051,000	4.3496	\$ 8,921.06	\$ (79.79)
Business	Industrial Park	775,000	\$ 3,708.49	796,000	4.3496	\$ 3,462.30	\$ (246.19)
Business	Industrial Park	163,300	\$ 781.41	189,800	4.3496	\$ 825.56	\$ 44.14
Rec./Non-Profit							
	Downtown	391,100	\$ 831.76	408,000	1.9332	\$ 788.75	\$ (43.02)
	Airport	2,530,000	\$ 5,380.63	2,760,000	1.9332	\$ 5,335.63	\$ (45.00)
Farm							
	Meadows	348,633	\$ 741.45	406,804	1.9332	\$ 786.43	\$ 44.98
	Downtown	521,191	\$ 1,108.43	514,091	1.9332	\$ 993.84	\$ (114.59)

An adjustment was made to the Utilities Tax Ratio reducing it to 5.625 times the Residential Rate as per Ministry of Municipal Affairs and Housing Circular 1804, resulting in an adjustment of less than 6/100ths to the remaining Classes.

The Ministry states;

2. *Municipal Taxation Rate Cap for Class 2 Property*

Extract from B.C. Regulation 329/96:

2. *In setting the tax or levy rate for class 2 property for general municipal purposes, a municipality must not exceed the greater of:*

- a) *\$40 for each \$1,000 of assessed value, and*
- b) *2.5 times the rate applicable to class 6 property for general municipal purposes in the municipality for the same taxation year.*

Average Municipal Tax Increase 2018 with Project Coordinator @ \$75,000

Residential	Area	2017 Assessment	2017 Municipal Tax	2018 Assessment	2018 Tax Rate	2018 Municipal Tax	\$ Change
House	Poplar (H)	580,000	\$ 1,233.50	675,000	2.0274	\$ 1,368.50	\$ 134.99
House	Laurel Street (H)	565,000	\$ 1,201.60	660,000	2.0274	\$ 1,338.08	\$ 136.48
House	Hemlock	652,000	\$ 1,386.63	787,000	2.0274	\$ 1,595.56	\$ 208.94
House	Pinewood (H)	838,000	\$ 1,782.20	1,007,000	2.0274	\$ 2,041.59	\$ 259.39
House	Greenwood (H)	803,000	\$ 1,707.77	909,000	2.0274	\$ 1,842.91	\$ 135.14
House	Elmwood	617,000	\$ 1,312.19	781,000	2.0274	\$ 1,583.40	\$ 271.21
Duplex	Laburnum	592,000	\$ 1,259.02	668,000	2.0274	\$ 1,354.30	\$ 95.28
Townhouse	Flint Street (TH)	231,700	\$ 492.76	319,000	2.0274	\$ 646.74	\$ 153.98
Townhouse	Park Street (TH)	409,200	\$ 870.26	486,300	2.0274	\$ 985.92	\$ 115.67
Townhouse	Laurel Street (TH)	388,000	\$ 825.17	486,000	2.0274	\$ 985.32	\$ 160.14
Townhouse	Vine (TH)	392,000	\$ 833.68	463,000	2.0274	\$ 938.69	\$ 105.01

Light Industry

Business	Venture Place	431,000	\$ 3,116.51	487,800	6.8931	\$ 3,362.45	\$ 245.94
----------	---------------	---------	-------------	---------	--------	-------------	-----------

Commercial

Business	Downtown	2,857,200	\$ 13,672.12	3,088,900	4.5616	\$ 14,090.33	\$ 418.21
Business	Downtown	1,881,000	\$ 9,000.86	2,051,000	4.5616	\$ 9,355.84	\$ 354.98
Business	Industrial Park	775,000	\$ 3,708.49	796,000	4.5616	\$ 3,631.03	\$ (77.45)
Business	Industrial Park	163,300	\$ 781.41	189,800	4.5616	\$ 865.79	\$ 84.38

Rec./Non-Profit

	Downtown	391,100	\$ 831.76	408,000	2.0274	\$ 827.18	\$ (4.59)
	Airport	2,530,000	\$ 5,380.63	2,760,000	2.0274	\$ 5,595.62	\$ 214.99

Farm

	Meadows	348,633	\$ 741.45	406,804	2.0274	\$ 824.75	\$ 83.31
	Downtown	521,191	\$ 1,108.43	514,091	2.0274	\$ 1,042.27	\$ (66.17)

APPENDIX C

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME	2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %	
	Allocate Admin General Taxation	1,318,774	1,318,774	1,346,307	27,533	102%	
	Allocate Legislative General Taxation	94,697	94,697	104,074	9,377	110%	
	Allocate Fire General Taxation	387,615	387,615	348,364	(39,251)	90%	
	Allocate Development General Taxation	327,790	327,790	416,805	89,015	127%	
	Allocate Public Works/ Parks General Taxation	1,088,206	1,088,206	1,045,537	(42,669)	96%	
	Allocate Transit General Taxation	33,881	51,750	34,460	(17,290)	67%	
	Reclass Sewer General Taxation	(107,934)	(107,934)	(39,972)	67,962	37%	
	Allocate Airport General Taxation	51,200	51,200	32,994	(18,206)	64%	
01-1-005000-6501	<i>Transfer to/from Surplus</i>	1*	(610,829)	(610,829)	(519,395)	91,434	85%
01-1-006000-1301	Residential (Class 1)		(871,713)	(871,711)	(960,180)	(88,469)	110%
01-1-006000-1302	Utilities (Class 2)		(79,065)	(79,065)	(59,407)	19,658	75%
01-1-006000-1305	Light Industry (Class 5)		(17,002)	(17,002)	(15,859)	1,143	93%
01-1-006000-1306	Commercial (Class 6)		(306,221)	(306,221)	(326,760)	(20,539)	107%
01-1-006000-1307	Frontage Collection		(300,095)	(300,098)	(300,098)	(0)	100%
01-1-006000-1308	Recreation/Non-Profit (Class 8)		(8,776)	(8,776)	(8,773)	3	100%
01-1-006000-1309	Farm (Class 9)		(370)	(370)	(524)	(154)	142%
01-1-006000-1310	Community Enhancement Levy		(15,002)	(15,000)	(15,000)	-	100%
01-1-006000-1311	Community Initiatives and Opportunities		(29,999)	(30,000)	(30,000)	-	100%
01-1-006000-1312	Community Centre Parcel Tax		-	-	-	-	0%
01-1-006000-1313	Tax Penalties		(59,099)	(69,000)	(62,000)	7,000	90%
01-1-006000-1314	Tax Interest		(16,712)	(19,435)	(18,000)	1,435	93%
01-1-006000-1315	Reserve Tax Collection	2*	(119,165)	(119,165)	(176,437)	(57,272)	148%
01-1-006200-1350	GIL - BC Rail	3*	(8,804)	(21,000)	(6,000)	15,000	29%
01-1-006200-1351	GIL - BC Hydro		(31,333)	(30,000)	(32,000)	(2,000)	107%
01-1-006200-1352	GIL - Federal Government		(5,781)	(6,500)	(5,800)	700	89%
01-1-006300-1375	1% Revenue Grant - Telus		(7,169)	(7,700)	(7,100)	600	92%
01-1-006300-1376	1% Revenue Grant - BC Hyrd		(31,364)	(26,700)	(31,000)	(4,300)	116%
01-1-006300-1377	1% Revenue Grant - Shaw		(4,628)	(4,300)	(4,600)	(300)	107%
01-1-006400-1400	<i>Collections for School</i>		(1,194,650)	(1,194,650)	(1,194,650)	-	100%
01-1-006400-1401	<i>Collections for Policing Costs</i>		(185,644)	(185,644)	(185,644)	-	100%
01-1-006400-1402	<i>Collections for SLRD</i>		(872,988)	(873,012)	(873,012)	-	100%
01-1-006400-1404	<i>Collections for STSRHD</i>		(26,708)	(26,700)	(26,700)	-	100%
01-1-006400-1405	<i>Collections for MFA</i>		(145)	(146)	(146)	-	100%
01-1-006400-1406	<i>Collections for BCAA</i>		(39,778)	(39,777)	(39,777)	-	100%
01-1-006600-1450	Investment Interest Income	4*	(36,001)	(6,000)	(6,000)	-	100%
01-1-006650-1450	Interest Revenue - Accounts Receivable		(1,286)	(5,000)	(1,500)	3,500	30%
01-1-006900-1504	Licenses - Commercial Vehicles		(565)	(500)	(500)	-	100%
01-1-007000-1550	Sundry Revenue		(4,998)	(6,000)	(4,500)	1,500	75%
01-1-007000-1551	Revenue - Tax Certificates		(5,570)	(3,000)	(3,000)	-	100%
01-1-007000-1552	VOP Admin Fee - Fire Protection		(17,299)	(17,299)	(17,299)	-	100%
01-1-007000-1553	VOP Admin Fee - Rescue Service		(5,454)	(5,454)	(5,454)	-	100%
01-1-007100-1600	Rentals	5*	(80,216)	(83,076)	(80,000)	3,076	96%
01-1-007200-1671	Grants - Provincial - SFC		(389,870)	(376,000)	(376,000)	-	100%
01-1-007300-1555	SOS - Admin reclass	6*	(4,378)	(10,000)	(10,000)	-	100%
01-1-007300-1556	SOS - Water Reclass		(417,969)	(368,857)	(333,977)	34,880	91%
01-1-007300-1557	SOS - Sewer Reclass		(182,310)	(177,170)	(306,183)	(129,013)	173%
01-1-007300-1558	SOS - Airport Reclass		(27,016)	(30,134)	(41,760)	(11,626)	139%
	Total Revenues	(2,821,745)	(2,739,192)	(2,796,464)	(57,273)	102%	
01-2-008700-6475	<i>Transfer - School Levy</i>	1,194,650	1,194,650	1,194,650	-	100%	
01-2-008700-6476	<i>Transfer - Police Tax</i>	185,644	185,644	185,644	-	100%	
01-2-008700-6477	<i>Transfer - SLRD</i>	872,988	873,012	873,012	-	100%	
01-2-008700-6479	<i>Transfer - STSRHD</i>	26,708	26,700	26,700	-	100%	
01-2-008700-6480	<i>Transfer - MFA</i>	145	146	146	-	100%	
01-2-008700-6481	<i>Transfer - BCAA</i>	39,778	39,777	39,777	-	100%	
01-2-008800-6501	Reclass Frontage to Water Revenue Fund	99,985	99,985	99,985	0	100%	
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund	200,113	200,113	200,113	(0)	100%	
01-2-008800-6504	Transfer to General - Capital		-	-	-	0%	
01-2-008800-6505	Transfer to Future Reserves - Capital	2*	119,165	119,165	176,437	57,272	148%
01-2-008800-6509	<i>Transfer to/from Future Reserves</i>						
	Total Expenses	2,739,176	2,739,192	2,796,464	57,272	102%	
	(Surplus) / Deficit	(82,569)	0	(0)			

1* Surplus Reduced as Projects Complete

2* 4% Tax Increase as per 2017 Council Resolution, transfer to Road Reserve

3* BCR properties sold, transfers to taxation collected in 2018

4* Development Bonds Returned

5* Pemberton Music Festival removed

6* Overhead Allocation to Departments updated

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME		2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
	Allocate Admin General Taxation		(1,318,774)	(1,318,774)	(1,346,307)	(27,533)	102%
	Surplus Carry Forward, 2017 Projects		(28,132)	(28,132)	(59,799)	(31,667)	213%
01-1-106800-1471	Fines - Dog Ticketing Fees		-	(200)	(200)	-	100%
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees		(1,800)	(1,000)	(2,000)	(1,000)	200%
01-1-106800-1473	Fines - Other Bylaw Enforcement Fines		(400)	-	-	-	0%
01-1-106900-1500	Admin - Application Fees		-	-	-	-	0%
01-1-106900-1502	Licenses - Dog		(4,292)	(5,000)	(5,000)	-	100%
01-1-106900-1503	Licenses - Business		(49,080)	(43,171)	(45,000)	(1,829)	104%
01-1-107200-1671	Grant - Provincial Project - General	1*	(8,083)	(8,755)	(19,670)	(10,915)	225%
01-1-107200-1673	Grant - Other Project - General		-	-	-	-	0%
01-1-107200-1674	Contribution - Other Govt - General		(5,000)	(12,926)	(10,926)	2,000	85%
01-1-107200-1675	Contribution - Other - General		-	-	-	-	0%
01-1-107200-1676	Transit - Contributions		(7,851)	(7,733)	(8,125)	(392)	105%
01-1-107300-1925	Admin - Other Revenue - Misc		(8,070)	-	(3,000)	(3,000)	0%
01-1-107300-1927	Other Revenue - Gas Tax		-	-	-	-	0%
01-1-107500-1990	MFA Proceeds		(353,104)	-	(60,000)	(60,000)	0%
01-1-107600-6500	Admin - Transfer from Reserve		(65,614)	(22,968)	(22,968)	0	100%
	Total Revenues		(1,850,200)	(1,448,659)	(1,582,995)	267,205	109%
01-2-108000-6000	Admin - Salaries	2*	710,102	721,583	800,011	78,428	111%
01-2-108000-6002	Admin - Benefits	2*	115,999	112,000	122,810	10,810	110%
01-2-108000-6003	Admin - Travel, Meals & Accomodation		8,787	16,000	16,000	-	100%
01-2-108000-6004	Admin - Interest,Comm. & Bank Fees		5,364	5,000	5,130	130	103%
01-2-108000-6005	Admin - Advertising		7,439	25,000	12,000	(13,000)	48%
01-2-108000-6006	Admin - Insurance	3*	18,681	21,000	21,000	-	100%
01-2-108000-6007	Admin - Photocopier		4,229	4,500	4,590	90	102%
01-2-108000-6008	Admin - Postage		7,187	12,000	10,000	(2,000)	83%
01-2-108000-6010	Admin - Sundry		3,907	4,000	4,000	-	100%
01-2-108000-6011	Admin - Telephone		11,003	12,000	12,000	-	100%
01-2-108000-6012	Admin - Hydro		10,527	24,000	14,500	(9,500)	60%
01-2-108000-6014	Admin - IT/Software	4*	23,308	43,000	27,676	(15,324)	64%
01-2-108000-6015	Admin - Elections		-	-	30,000	30,000	0%
01-2-108000-6016	Admin - Community School Expense		10,490	10,178	10,500	322	103%
01-2-108000-6019	Admin - Memberships and Prof. Fess		4,949	5,000	5,000	-	100%
01-2-108000-6020	Admin - Training		11,087	17,500	17,500	-	100%
01-2-108000-6021	Admin - Consultation & Special Evt.		4,852	5,000	5,000	-	100%
01-2-108000-6022	Admin - Bad Debt		-	-	-	-	0%
01-2-108000-6525	Admin - Lease Interest		6,734	7,174	8,656	1,482	121%
01-2-108000-6527	Admin - Lease Principal	5*	398,217	42,970	58,847	15,876	137%
01-2-108000-6999	Penny Rounding Expense		(15)	-	-	-	0%
01-2-108100-6100	Admin - Accounting		25,410	26,000	26,000	-	100%
01-2-108100-6101	Admin - Legal		37,766	44,000	44,880	880	102%
01-2-108100-6103	Admin - Contract & Consultant Labour	6*	25,603	49,700	40,000	(9,700)	80%
01-2-108100-6104	Admin - Records Management		8,632	13,200	13,200	-	100%
01-2-108200-6125	Admin - Maintenance	7*	40,677	59,000	35,450	(23,550)	60%
01-2-108200-6126	Admin - Parts & Supplies		16,060	12,000	15,500	3,500	129%
01-2-108200-6127	Admin - Hardware	7*	1,699	-	13,000	13,000	0%
01-2-108200-6128	Bylaw - Fuel & Oil		1,056	1,000	1,500	500	150%
01-2-108200-6129	Bylaw - Servicing		4,457	-	4,000	4,000	0%
01-2-108250-6023	Amortization Expense - General		-	-	-	-	0%
01-2-108300-6450	Promotions/Community Enhancement		12,153	15,000	15,000	-	100%
01-2-108300-6451	Community Init. & Opport. Fund		22,250	30,000	30,000	-	100%
01-2-108300-6454	Climate Action Carbon Tax Credits		2,700	1,500	2,000	500	133%
01-2-108400-6170	Project Admin - General Expense	1*	16,690	45,934	50,560	4,626	110%
01-2-108400-6175	Admin - Bylaw Enforcement Exp		7,677	8,000	8,160	160	102%
01-2-108400-6454	Admin - Emergency Management	8*	1,877	5,000	8,420	3,420	168%
01-2-108400-6550	Project - Capital Land Expense - Admin		65,614	-	-	-	0%
01-2-108400-6551	Project - Cap. Mach & Equip. Exp - Admin	7*	15,927	44,460	90,000	45,540	202%
01-2-108400-6555	Project - Cap - Building	7*	-	5,959	105	(5,854)	2%
	Total Expenses		1,669,095	1,448,659	1,582,995	134,336	109%
	(Surplus) / Deficit		(181,105)	-	-		

1* Community Wildfire Protection - Approved Budget, Wellness Almanac

2* Emergency Coordinator Increased to FT, 2017 savings from unfilled positions in Finance

3* Includes New Vehicle Insurance

4* New IT Contract, reallocated to Departments

5* Principal Payment Increase on 2017 Equipment Loans

6* Finance Contrator Temporary to fill unfilled position

7* Projects Carried Forward from Surplus, MFA Car Loans

8* New Epack Emergency Line

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME	2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
	Allocate Legislative General Taxation	(94,697)	(94,697)	(104,074)	(9,377)	110%
	Total Revenues	(94,697)	(94,697)	(104,074)	(9,377)	110%
01-2-158000-0000	Legislative Expenses - Other	3,574	2,000	2,000	-	100%
01-2-158000-6000	Legislative Indemnities	82,394	79,157	83,347	4,190	105%
01-2-158000-6002	Legislative - Benefits	370	240	377	137	157%
01-2-158000-6003	Leg. Exp. - Travel, Training & Accom.	6,652	12,000	12,000	-	100%
01-2-158000-6005	Leg. Exp. - Advertising	88	800	500	(300)	63%
01-2-158000-6006	Leg. Exp. - Insurance	750	500	750	250	150%
01-2-158000-6011	Leg. Exp. - Telephone	64	-	100	100	0%
01-2-158000-6014	Leg. Exp. - IT/Computer Allowance	-	-	5,000	5,000	0%
01-2-158000-6017	Governance Expenses - Public Relations	-	-	-	-	-
	Total Expenses	93,892	94,697	104,074	9,377	110%
	(Surplus) / Deficit	(805)	0	-		

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME		2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
	Allocate Public Works/ Parks General Taxation		(1,088,206)	(1,088,206)	(1,045,537)	42,669	96%
	Surplus Carry Forward, 2017 Projects		(15,000)	(15,000)	(13,000)	2,000	87%
01-1-307200-1671	Project - General - Prov. Grant	2*		(30,000)	(12,000)	18,000	40%
01-1-307201-1671	Project Works Capital - Provincial Grant		(2,923)	(1,139,056)	(1,108,155)	30,901	97%
01-1-307201-1673	Grant Project - Other	1*		(300,000)	(54,000)	246,000	18%
01-1-307201-1674	Capital Project - Contrib. - Other Govt			-	-	-	0%
01-1-307201-1675	Project Works - Contribution Other			-	-	-	0%
01-1-307300-1925	Works - Other Revenue - Misc		(447)	-	-	-	0%
01-1-007400-1975	DCC Roads Contribution	1*			(50,000)	(50,000)	0%
01-1-307500-1990	MFA Proceeds PW		(59,837)	-	-	-	0%
01-1-307600-6500	Public Works - Transf fr Reserve	2*		-	(60,000)	(60,000)	0%
01-1-357200-1673	Projects - General Parks - Grants Other	3*	(1,000)	(50,000)	(300,000)	(250,000)	600%
01-1-357201-1672	Parks Cap.- Other Govt Contr			-	-	-	0%
01-1-357600-6500	Parks - Transfer from Reserve	4*			(335,000)	(335,000)	0%
	Total Revenues		(1,167,413)	(2,622,262)	(2,977,692)	(355,430)	114%
01-2-308000-0000	Works - Administration		535	1,500	1,539	39	103%
01-2-308000-6000	Works - Salaries	5*	389,630	361,897	398,365	36,468	110%
01-2-308000-6002	Works - Benefits	5*	72,991	70,000	79,410	9,410	113%
01-2-308000-6003	Works - Travel, Meals & Accomodation	5*	2,046	1,000	2,000	1,000	200%
01-2-308000-6005	Works - Advertising		174	1,500	1,000	(500)	67%
01-2-308000-6006	Works - Insurance	6*	18,441	18,000	19,860	1,860	110%
01-2-308000-6011	Works - Telephone		1,442	3,000	2,000	(1,000)	67%
01-2-308000-6012	Works - Hydro		25,143	26,000	26,676	676	103%
01-2-308000-6014	Works - IT Software	7*			1,800	1,800	0%
01-2-308000-6019	Works - Memberships and Profesional Fees		38	400	400	-	100%
01-2-308000-6020	Works - Training	5*	2,008	4,500	6,500	2,000	144%
01-2-308000-6174	Works - Labour Relations Expense		542		6,236	6,236	0%
01-2-308000-6525	Works - Lease Interest		3,888	3,770	5,071	1,301	134%
01-2-308000-6527	Works - Lease Principal		158,986	106,608	85,661	(20,947)	80%
01-2-308100-6101	Works - Legal		-	1,000	1,000	-	100%
01-2-308100-6102	Works - Engineering Consulting		-	-	-	-	0%
01-2-308100-6103	Works - Contractors & Consultants	8*	6,042	12,235	27,480	15,245	225%
01-2-308200-6125	Works - Maintenance	9*	55,728	63,000	49,200	(13,800)	78%
01-2-308200-6126	Works - Parts & Supplies		14,792	21,800	18,000	(3,800)	83%
01-2-308200-6128	Works - Fuel & Oil		28,593	37,000	32,000	(5,000)	86%
01-2-308200-6129	Works - Servicing		69				
01-2-308200-6176	Works - Road Maintenance		98,354	170,000	170,000	-	100%
01-2-308200-6177	Works - Trail Maintenance		-	5,000	1,040	(3,960)	21%
01-2-308400-6170	Project - Non Capital Exp - Works	2*	-	30,000	70,000	40,000	233%
01-2-308400-6551	Project - Cap. Mach & Equip. Exp - PW		20,257	24,000	7,000	(17,000)	29%
01-2-308400-6552	Project - Cap. Eng. Struct. - PW		59,205	1,440,752	1,108,155	(332,597)	77%
01-2-308400-6555	Project - Cap - Building		18,664	35,000		(35,000)	0%
01-2-308800-6509	Transfer to Future Reserves		-	-	-	-	0%
01-2-358000-6006	Parks - Insurance	4*	6,300	8,750	8,750	-	100%
01-2-358000-6012	Parks - Hydro		4,703	3,000	5,000	2,000	167%
01-2-358200-6125	Parks - Maintenance		29,761	44,000	30,000	(14,000)	68%
01-2-358200-6126	Parks - Parts & Supplies		13,233	15,000	15,300	300	102%
01-2-358200-6127	Parks - Hardware		-	5,000	2,500	(2,500)	50%
01-2-358200-6128	Parks - Fuel & Oil		5,638	3,550	5,750	2,200	162%
01-2-358400-6170	Projects - General - Parks		-	-	35,000	35,000	0%
01-2-358400-6550	Project - Capital Land Expense - Parks	4*		-	300,000	300,000	0%
01-2-358400-6552	Project - Cap. Eng. Struct. - Parks	3*	13,741	105,000	405,000	300,000	386%
<i>Reserve transfer</i>	Reserve - Transfer for Future Capital Expenditures				50,000		
	Total Expenses		1,050,942	2,622,262	2,977,692	355,430	114%
	(Surplus) / Deficit		(116,471)	(0)	-		

- 1* Developer Grant - Farm Road Paving
- 2* Asset Management Grant
- 3* WB Soccer Fields Grant
- 4* BCR Properties Land Purchase
- 5* 1/2 year Water Operator confirmed, PW Supervisor back to PW wages
- 6* New Backhoe
- 7* New IT contract for VOP
- 8* Bus Shelter Lights, Project Carry Forward from Surplus
- 9* Projects Carried Forward from Surplus

Village of Pemberton

Statement of Operation ending December 31, 2017

Consolidated

	2017	2017	2018	Budget	Budget
	YE Estimated	Budget	Budget	\$	%
Revenues:					
Taxation	1,912,298	1,932,042	2,059,537	127,495	107%
Water and sewer user rates	1,616,015	1,589,781	1,682,090	92,310	106%
User charges	1,651,594	1,426,401	1,576,628	150,228	111%
Penalties and interest income	21,515	19,279	16,640	(2,639)	86%
Government transfers:				-	0%
Provincial	596,549	1,699,878	1,515,825	(184,053)	89%
Federal				-	0%
Other local governments	349,191	271,095	353,413	82,318	130%
Investment income	36,001	8,727	7,320	(1,407)	84%
Other revenues	707,039	841,272	412,741	(428,531)	49%
Collections on behalf of other governments	2,319,913	2,319,929	2,319,929	-	100%
	9,210,116	10,108,403	9,944,125	(164,279)	98%
Expenditures:					
General government	1,872,774	2,042,456	2,120,903	78,447	104%
Fire protection services	571,024	613,091	552,258	(60,833)	90%
Development and planning services	605,261	463,090	593,556	130,466	128%
Public works and parks	780,090	910,902	1,021,877	110,975	112%
Water utility	733,414	778,593	832,441	53,848	107%
Sewer utility	559,526	702,656	717,780	15,124	102%
Airport services	53,017	55,531	61,480	5,949	111%
Transfers to other governments	2,319,913	2,319,929	2,319,929	-	100%
	7,495,019	7,886,248	8,220,224	333,976	104%
Annual (Surplus) / Deficit	(1,715,097)	(2,222,155)	(1,723,901)		
ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS					
Non-cash items included in Annual (Surplus)/Deficit					
Amortization on tangible capital assets		-	-	-	
Cash items NOT included in Annual (Surplus)/Deficit					
Capital expenditures	1,058,089	2,306,574	2,137,581	(168,993)	93%
Loan proceeds	(412,942)	-	(120,000)	(120,000)	
Long term debt payments	202,617	205,949	265,949	60,000	129%
Capital lease payments	557,203	149,578	144,507	(5,071)	97%
Transfers to/from Statutory Reserves		-	(50,000)	(50,000)	
Transfers from Non-Statutory Reserves	(177,114)	(134,468)	(707,795)	(573,327)	526%
Transfers to Non-Statutory Reserves	535,693	335,165	645,853	310,688	193%
Transfers to/(from) Unappropriated Surplus	(640,643)	(640,643)	(592,194)	48,449	92%
Financial Plan Balance	(592,194)	0	1	0	
General Fund (Surplus) / Deficit	(432,843)	0	0		
Water Fund (Surplus) / Deficit	0	(0)	0		
Sewer Fund (Surplus) / Deficit	(159,351)	0	0		
Airport Fund (Surplus) / Deficit	-	(0)	(0)		
	(592,194)	0	1		