

**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 Recommendation: THAT the Committee of the Whole provide direction to staff with respect to any changes to the 2015 Draft Budget as presented.	2
	5. IN CAMERA THAT pursuant to Section 90 (1) (a) Personnel of the <i>Community Charter</i> , 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	

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:
 - 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 Draft Budget						
as at March 25, 2015						
Administrative and Financial Services						
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 Feasibility			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 Pemberton						
2015 Draft Budget						
as at March 25, 2015						
Fire Services						
Service Mandate:						
		2014	2014 YTD	2015	% Budget	Comments
		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	Long Term Debt			262,500		
	Other Revenue		71,620			
	Grant revenues					
Total revenues		204,484	265,346	472,844	131%	
Rescue Operating Expenses:						
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:						
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%	
01-20-8000-6003	F/D - Travel & Training	19,380	25,580	23,556	22%	
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%	
01-20-8000-6010	F/D - Sundry	8,000	7,917	6,400	-20%	includes Fireworks
01-20-8000-6011	F/D - Telephone	9,000	10,578	10,450	16%	
01-20-8000-6012	F/D - Hydro	8,160	8,034	8,568	5%	
	F/D - IT/Software	0	2,458	2,500		
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	5%	
01-20-8200-0000	F/D - Maintenance	54,136	45,774	35,283	-35%	
	F/D - Parts & Supplies		73,919	12,000		
01-20-8200-6128	F/D - Fuel	14,926	12,076	14,500	-3%	
	F/D - Servicing		595	5,000		
01-2-208400-6454	F/D - ESS		301	0		
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	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 Operating Expenses		470,269	604,306	492,716	5%	5%
Key Priorities:						
	New Fire Truck			262,500		Split over 2015/2016
Total Key Priorities		0	0	262,500		
Reserve Objectives:						
		0				
Total Reserve Objectives		0	0	0		
Recommended Total:		470,269	604,306	755,216	61%	
Surplus/(Deficit)		-265,785	-338,960	-282,372		
Optional Objectives:						
Total Optional Objectives				0		

Village of Pemberton							
2015 Draft Budget							
as at March 31, 2015							
Development Services							
Service Mandate:							
		2014	2014 YTD	2015 Estimated	% Budget	Comments	
		Budget	Actual	Budget	Increase		
Revenues:							
	01-25-6800-1470	Fines Groop Op Admin & Insp. Fees	0	0	0		
	01-25-6800-1471	Fines Dog Ticketing Fees	500	100	200	-60%	
		Fines - Traffic Offense Fees		1,250	1,000		
	01-25-6800-1474	Fines - Other Bylaw Enforcement 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		37,234	35,000		
		Grant revenues	240,000	240,000		-100%	Need to allocate WB Foundation Funding
		Long-term Debt	50,000			-100%	
		Other Revenue	61,546	38,149		-100%	
		Transfer from other services	75,000	6,141		-100%	CEF & CIOF
Total revenues			539,046	407,591	100,300	-81%	
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%	
	01-2-258000-6002	Development - Benefits	39,051	36,656	32,105	-18%	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		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	-33%	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	0%	Includes WAG \$5K
Total Operating Expenses			412,121	409,529	358,760	-13%	
Key Priorities:							
Development Services:							
	001091	Recreation Facilities Plan	50,000	43,562			Consulting, consultation, geotech; survey only for 2014
	001122	Downtown Barn	375,000	392,629			
		Chamber Sign			2,600		Remainder for northern sign
Total Key Priorities			425,000	436,192	2,600		
Recommended Total:			837,121	845,721	361,360	-57%	
Surplus/(Deficit)				-438,130	-261,060		
Optional Objectives:							
Reserve Objectives:							
Total Reserve Objectives					0		

Village of Pemberton						
2015 Draft Budget						
as at March 25, 2015						
Public Works						
Service Mandate:						
		2014	2014 YTD	2015 Estimated	% Budget	Comments
		Budget	Actual	Budget	Increase	
Revenues:						
	Grant revenues	655,000		4,473,490	583%	Friendship Trail Bridge & Roads & D
	Long-term debt					
	Other Revenue	569,755	15,779	5,600	-99%	Asset Mang.; FTBridge; HVAC 1350
	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%	
Operating Expenses:						
01-30-8000-0000	Works - Administration	1,500	207	1,500	0%	
01-30-8000-6000	Works - Salaries	384,900	425,503	390,664	1%	
01-30-8000-6002	Works - Benefits	53,886	59,923	54,693	1%	0.140828812
01-30-8000-6003	Works - Travel & Accomodation	1,000	112	1,000	0%	
01-30-8000-6005	Works - Advertising	1,500	1,692	1,500	0%	
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%	
01-30-8000-6525	Works - Lease Interest	5,263	4,608	5,785	10%	
01-30-8000-6527	Works - Lease Principal	75,228	58,552	85,258	13%	
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	Works - Servicing	45,000	3,203	45,000	0%	
01-30-8200-6556	Works - Road Maintenance	170,000	82,793	170,000	0%	
01-30-8200-6557	Works - Trail Maintenance	5,000	0	5,000	0%	Lot 12
Total Operating Expenses		879,684	761,065	896,800	2%	
Key Priorities:						
	001015 Asset Management Plan	24,000	23,837		-100%	Complete Phase 1; Phase 2
				3,300,000		
	001114 Friendship Trail Bridge	1,185,155	41,665	1,143,490	-4%	
	001039 Train Station Improvements		9,828	25,000		Roof Repair
				25,000		
	001061 HVAC - 1350 Aster Street	20,000	0	20,000	0%	SLRD 28% contribution
	001055 Eagle Drive Rock Slide		31,601			
Total Key Priorities		1,229,155	106,931	4,513,490	267%	
Reserve Objectives:						
Total Reserve Objectives		0	0	0		
Recommended Total:		2,108,839	867,995	5,410,291	157%	
Surplus/(Deficit)				-931,201		
Optional Objectives:						
Total Optional Objectives				0		

Village of Pemberton						
2015 Draft Budget						
as at March 25, 2015						
Parks						
Service Mandate:						
		2014 Budget	2014 YTD Actual	2015 Estimated Budget	% Budget Increase	Comments
Revenues:						
	Grant revenues	50,000	10,063			BMX Park; TD Green Streets
	Long-term debt					
	Other Revenue	10,100				BMX Park; Disk Golf
	Transfer from DCCs					
	Transfer from other services/contributions	17,540				TD Green Streets
	Transfer from reserves	0				
Total revenues		77,640	10,063	0		
Operating Expenses:						
01-35-8000-6006	Parks - Insurance	4,800	3,690	4,800	0%	
01-35-8000-6012	Parks - Hydro	3,000	2,993	3,000	0%	
01-2-358200-6125	Parks - Maintenance	35,000	12,107	25,000	-29%	Gazebo, Bridge & Stairs
01-2-358200-6126	Parks - Parts and Supplies		7,532	10,000		
01-2-358200-6128	Parks - Fuel	2,500	2,154	2,500	0%	
Total Operating Expenses		45,300	28,476	45,300	0%	
Key Priorities:						
001023	BMX Track Ugrades	43,000	18,922			
001065	Disc Golf	1,852	0			
001039	TD Green Streets Tree Grant	44,540	24,401			
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:						
Total Optional Objectives				0		

Village of Pemberton 2015 Draft Budget as at March 25, 2015						
Water Services						
Service Mandate:		Falls under Public Works and Parks Services				
		2014 Budget	2014 YTD Actual	2015 Estimated Budget	% Budget Increase	Comments
Revenues:						
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	-13%	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					
Total revenues		2,071,953	972,037	2,281,256	10%	
Operating Expenses:						
03-40-8000-0000	Water - Administration	370,000	7,356	8,000	-98%	
03-2-408000-600	Water - Salaries & Benefits		363,646	436,255	#DIV/0!	
03-2-408000-6003	Water - Travel & Accomodation		498	500		
03-2-408000-6005	Water - Advertising		3,441	4,000		
03-40-8000-6006	Water - Insurance	16,871	22,632	17,000	1%	
03-40-8000-6011	Water - Telephone	1,000	332	1,000	0%	
03-40-8000-6012	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		848	1,000		
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 & co
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 reservoir
03-40-8900-6527	Water - Principal Payment	36,559	36,867	37,018	1%	includes Sept to Dec of reservoir
Total Operating Expenses		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			25,000		
	Acquifer Recharge Study		17,048			
Total Key Priorities		1,240,000	228,684	1,338,875	8%	
Reserve Objectives:						
	Reserves - General	54,000	54,000	108,000	100%	
Total Reserve Objectives		54,000	54,000	108,000	100%	
Transfers:						
	General Funds Transfer		0			
Total Transfers		0	0	0		
Recommended Total:		1,963,824	950,423	2,181,811	11%	
Surplus/(Deficit)		108,129	21,614	99,445		

Village of Pemberton 2015 Draft Budget						
as at March 25, 2015						
Sewer Services						
Service Mandate:						
		Falls under Public Works and Parks Services				
		2014 Budget	2014 YTD Actual	2015 Estimated Budget	% Budget Increase	Comments
Revenues:						
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	0		
05-45-7300-1981	Sewer - LSA Annual Commuted Revenue	3,919	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					
Total revenues		1,020,588	1,379,676	991,831	-3%	
Operating 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	178,000	-22%	Incl Portage repair & Pump upgrade
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%	
Total Operating Expenses		752,669	671,272	784,222	4%	
Key Priorities:						
	Inflow and Infiltration	15,000		15,000	0%	
	Lift Station #1 Pump		16,444			
Total Key Priorities		15,000	16,444	15,000	0%	
Reserve Objectives:						
	Reserves - General	0				
Total Reserve Objectives		0	0	0	#DIV/0!	
Transfers:						
	Transfer to General	52,310				
Total Transfers		52,310	0	0	-100%	
Recommended Total:		819,980	687,717	799,222	-2.53%	
Surplus/(Deficit)		200,607	691,959	192,609		
Optional Objectives:						
Total Optional Objectives				0		

Village of Pemberton								
2015 Draft Budget								
as at March 25, 2015								
<u>Airport Services</u>								
Service Mandate:								
				2014	2014 YTD	2015 Estimated	% Budget	Comments
				Budget	Actual	Budget	Increase	
Revenues:								
07-55-7100-1602	Air - Lease & Maintenance Fees			16,000	14,382	16,000	0%	
07-55-7201-1675	Air - Contributions - Other			0	0			
07-55-7300-1925	Air - Other Revenue			11,000	14,700	11,000	0%	Filming Revenues
07-55-7300-1931	Air - Tie Down Fees				197			
Total revenues				27,000	29,279	27,000	0%	
Operating Expenses:								
07-55-8000-0000	Air - Admin			22,000		500	-98%	
	Air - Salaries				21,850	21,500		
07-55-8000-6005	Air - Advertising			500	0	500	0%	
07-55-8000-6006	Air - Insurance			4,000	3,713	4,000	0%	incl AWOS
07-55-8000-6010	Air - Sundry			200	0	200	0%	
	Air - IT				2,140	2,500		
07-55-8000-6012	Air - Hydro			2,000	2,603	2,000	0%	
07-55-8000-6101	Air - Legal			1,500	4,007	1,500	0%	
07-55-8200-6125	Air - Maintenance			18,000	9,740	15,500	-14%	incl AWOS & Park Improvements
07-55-8200-6556	Air - Roads			5,000	410	5,000	0%	
Total Operating Expenses				53,200	44,463	53,200	0%	
Key Priorities:								
Total Key Priorities								
				0	0	0		
Reserve Objectives:								
Total Reserve Objectives								
				0	0	0		
Transfers:								
Transfer from General/Water/Sewer								
Total Transfers								
				0	0	0		
Recommended Total:								
				53,200	44,463	53,200	0%	
Surplus/(Deficit)								
				-26,200	-15,184	-26,200		
Optional Objectives:								
Total Optional Objectives								
				0	0	0		

The Corporation of the Village of Pemberton
BUDGET WORKSHEET
For the 2015 Budget Year
as at March 25, 2015

DEPARTMENT	GENERAL EXPENDITURES	
Account Name:	Roads - Maintenance	

G/L Account #:	01-30-8200-6556
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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	

Prepared By:

Name

Date

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
<i>Status</i>	<i>confirmed</i>	<i>confirmed</i>	<i>confirmed</i>	<i>confirmed</i>	<i>requested</i>	<i>requested</i>	<i>requested</i>	<i>requested</i>
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
 - Response to public inquiries
 - 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 - 2015 Variance on Final SLRD Requisition Amounts						
as at March 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		
<u>DCCs:</u>		
Village Core:		
Roads	\$ 57,085	
Parks	149,234	
Water	138,782	
Sewer	21,884	
Total DCC's		366,985
<u>Parking in Lieu:</u>		
Ending Balance	25,000	
		25,000
Unexpended Funds:		
Community Works Gas Tax Funds (2010 - 2013)	398,129	
		398,129
Total		\$ 790,113
Reserves for Capital Purposes - Bylaw #595, 2007		
Equipment Replacement	22,969	
		22,969
Centennial Building	7,161	
		7,161
Capital	106,662	
		106,662
Water General	32,409	
		32,409
Total		169,201
Combined Balance at December 31, 2013		\$ 959,314

Appendix B

Village of Pemberton Municipal Tax Impact Samples - 2014 to 2015 as at April 2, 2014 Page 1																					
Class	Type	Location	2014 (incl \$73.30)		2015 - 0% Increase +\$73.30		Change to prior year		2015 - 0% Increase		Change to prior year		2015 - 1% Increase +\$73		Change to prior year		2015 - 1% Increase		Change to prior year		
			Assessment	Municipal Tx	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	
Residential																					
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 Industry																					
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%	
Commercial																					
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./Non-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%	

Village of Pemberton																			
Municipal Tax Impact Samples - 2014 to 2015																			
as at April 2, 2014																			
page 2																			
Class	Type	Location	2015 - 2% Increase +\$73		Change to prior year		2015 - 2% Increase		Change to prior year		2015 - 3% Increase +\$73		Change to prior year		2015 - 3% Increase		Change to prior year		
			Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	
Residential																			
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 Industry																			
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%	
Commercial																			
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

2015 Capital Expenditure Items Included in Budget as at April 2, 2015											
Proposed Budget			Funding								
	2015	Notes	Grant	DCCs	Contribution /Other	Debt	Reserves	Operating	Total	Funding Notes	
General								-	-		
Admin								-	-		
Winds of Change	15,000				10,000			5,000	15,000	Will need to determine if Committee will continue	
7400 Prospect Renovation (Dividers)	10,000							10,000	10,000		
Community Forest	30,000							30,000	30,000		
	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							35,000	35,000		
Trail Development (lot 12)	5,000							5,000	5,000		
Tractor (new/used)	35,000					35,000		-	35,000	Replace current tractor - lease to own over 3 years	
Friendship Trail Bridge	1,600,000		1,100,000		500,000			-	1,600,000	RSP & CW Gas Tax Funding	
Downtown Enhancement	3,300,000		3,300,000					-	3,300,000	Gas Tax Grant Application (Roads, Water, Sewer & Drain)	
	5,047,000	-	4,400,000	-	505,600	35,000	-	106,400	5,047,000		
Development								-	-		
Zoning Bylaw Update	10,000	Consulting Budget						10,000	10,000		
One Mile Lake Consultation & Master Plan	5,000							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			-	5,000	May need to backstop with Operating Funds	
	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					-	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											
	-		-	-	-	-	-	-	-	Need to determine	
	-		-	-	-	-	-	-	-		
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											
	Proposed Budget		Funding								
	2015	Notes	Grant	DCCs	Contribution /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		
Development								-	-		
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		