

**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, February 6, 2018, at 1:00 p.m.** at Council Chambers, 7400 Prospect Street. This is meeting No. 171.

“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. 170 – Tuesday, January 16, 2018	2
Recommendation: THAT the minutes of Committee of the Whole Meeting No. 170, held Tuesday, January 16, 2018 be adopted as circulated.	
4. OUTSTANDING RESOLUTIONS	5
Recommendation: THAT the Committee of the Whole Outstanding Resolutions Listing be received for information.	
5. BUDGET SESSION NO. 1 – 2018 OPERATING, PROJECT AND CAPITAL EXPENSES	8
Recommendation: THAT the Committee of the Whole provide direction to Staff with respect to any changes to the 2018 Draft Budget as presented.	
6. COUNCIL REMUNERATION FOR MEETINGS	24
Recommendation: THAT the Committee of the Whole recommend to Council which option to proceed with regarding additional meeting allowances.	
7. 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, January 16, 2018, at 1:00 p.m., at Council Chambers, 7400 Prospect Street. This is meeting No. 170.

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
Elysia Harvey, Legislative Assistant

PUBLIC: 0

1. CALL TO ORDER

At 1:00 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. 169 – Tuesday, December 12, 2017

Moved/Seconded
THAT the minutes of Committee of the Whole Meeting No. 169, held Tuesday, December 12, 2017, be adopted as circulated.
CARRIED

4. DELEGATIONS

a) Coombs Development Corporation – Affordable Housing Proposal

Greg Coombs, President, Coombs Development Corp., and Tiffany Duzita, Director of Development, Community Land Trust Foundation of BC, presented information on the proposed building design, funding model, and

floorplan/layout of a proposed affordable housing development in the Village of Pemberton. Information was also presented on the requirements of the Canada Mortgage and Housing Corporation (CMHC) application that would be submitted to facilitate secure affordable rates for the proposed development, and the viability test criteria used by CMHC.

Mr. Coombs sought the Village's feedback and support with respect to fast-tracking the development and building permits process, reducing development cost levies, increasing density to accommodate a 4th story, variance of parking requirements, and a letter of support to strengthen the CMHC application.

Concerns were expressed regarding the impacts this proposed development might have on increasing density in the area and the related impacts on traffic, parking, and infrastructure, as well as maintenance and upkeep of the building in the long-term. Discussion took place regarding the value of a development in the Village of Pemberton that offers affordable housing through smart and progressive building design.

In order to accommodate the next delegation on the agenda, further discussion on this matter was deferred to later in the meeting. Mr. Coombs and Ms. Duzita ended their presentation and departed the meeting.

b) BC Parks – Presentation

Chris Platz, Pemberton Area Supervisor, BC Parks, provided an update on Sea to Sky Corridor Parks for 2017, including overall visitor attendance and statistics, information on the Garibaldi Reservation System, and investments in facility upgrades in 2017.

Mr. Platz provided additional information specifically on visitor attendance and statistics at Joffre Lakes Park and Nairn Falls Park, and the potential future impacts to Joffre Park. Mr. Platz expressed concern over some of the types of users to the park, who tend to be ill-informed with respect to the Park's environment, and whose reasons for visiting the park are generally motivated by social media.

The Province is researching the potential of managing the number of park visitors through implementation of reservation systems or permit requirements similar to programs established in some National Parks in the United States. The goal is to support and encourage BC tourism while managing the number of park users, reducing forest fire risks, protecting habitats, and limiting the strain on park facilities.

Mayor Richman thanked Mr. Platz for attending the meeting.

3:30 p.m. Discussion regarding Coombs Development Corporation's affordable housing proposal resumed and the following resolution was passed:

Moved/Seconded

THAT the Committee of the Whole recommends to Council that the affordable housing proposals presented by Coombs Development Corporation be referred to staff for review and report back to Council at the Regular Meeting to be held Tuesday, February 6, 2018.

AND THAT the report include a brief overview with respect to Development Cost Charges, Traffic Impacts, Fourth Story and Parking Variance request and impacts on Village Infrastructure.

CARRIED

5. HEALTH CANADA CANNABIS CONSULTATION – DISCUSSION

Discussion took place surrounding the recently released Health Canada Online Questionnaire on the *Proposed Approach to the Regulation of Cannabis*. As the content of the questionnaire was not applicable to local government jurisdiction, the Committee determined a response was not required.

Moved/Seconded

THAT no further discussion is required with respect to the Health Canada Online Questionnaire

CARRIED

6. ADJOURNMENT

The Committee of the Whole Meeting was adjourned at 3:55 p.m.

Mike Richman
Mayor

Sheena Fraser
Corporate Officer

Date: February 6, 2018
To: Nikki Gilmore, Chief Administrative Officer
From: Sheena Fraser, Manager of Corporate & Legislative Services
Subject: Committee of the Whole Outstanding Resolutions Listing

PURPOSE

To present to the Committee of the Whole a listing of the outstanding resolutions from previous Committee of the Whole Meetings on which the Committee has not yet risen with report, or for which action on the matter has not been completed or is in progress.

BACKGROUND

As a means of keeping track of outstanding resolutions or action items Staff has in place a resolution/action item tracking list. This list is updated after each Committee of the Whole meeting and as matters have been actioned or resolved the issue/matter/item is removed from the list. This list is used for internal and administrative purposes and assists Staff with work plan reviews.

Council has requested that the Committee be kept apprised of the outstanding items or resolutions from Committee of the Whole meetings on a quarterly basis so that they may be informed as to the status of the matters.

DISCUSSION & COMMENTS

Pursuant to Section 47 (a) of the Village of Pemberton Council Procedure Bylaw No. 788, 2015, all resolutions adopted by a Committee must be presented to Council for ratification except in the following instances:

- i. Resolutions referring items to staff
- ii. Resolutions deferring an item
- iii. Resolutions receiving a report for information
- iv. Defeated resolutions

In this regard, the current listing of outstanding items is attached as Appendix A.

As of end of January, 2018 there is only one outstanding item for review by the Committee of the Whole.

COMMUNICATIONS

There is no communications element required.

LEGAL CONSIDERATIONS

As noted above, the Council Procedure Bylaw requires that resolutions adopted by the Committee of the Whole must be ratified by Council except in certain circumstances. The resolutions currently on the outstanding list meet with Section 47 (a) (i) and (ii). Council may rise with report and bring the matter forward to Council for ratification at any time as may be required.

IMPACT ON BUDGET & STAFFING

There is no impact on budget or staffing.

INTERDEPARTMENTAL IMPACT & APPROVAL

There is no interdepartmental impact or approvals required.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

There is no impact on the region or neighbouring jurisdictions

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

POTENTIAL GOVERNANCE CONSIDERATIONS

Presentation of the listing of outstanding resolutions meets with Theme Four: Good Governance.

RECOMMENDATIONS

THAT the report be received.

Attachments:

Appendix A: Committee of the Whole Outstanding Resolution Listing as at January 16, 2018

Submitted by:	Sheena Fraser, Manager of Corporate and Legislative Services
CAO Approval by:	Nikki Gilmore, Chief Administrative Officer

Mtg No	Date	Item	Resolution	Comments
169	12-Dec-17	Social Procurement Policy	<p>THAT Staff undertake further research respecting the process to develop a social procurement policy, including reaching out to the Village of Cumberland and Town of Qualicum Beach;</p> <p>AND THAT Staff seek a quote from the Consultant responsible for assisting the Village of Cumberland and Town of Qualicum Beach with developing their social procurement framework and policies.</p>	<p>Staff has completed further research as directed. The Consultant has provided a high level quote of \$30,000 and advised that the development of a Social Procurement Policy may take between 6 to 10 months as it must align with the Village's OCP, Vision, Goals and Values.</p> <p>Given the OCP is slated for review in 2018 it has been strongly recommended that the development of this Policy wait until the OCP review and update has been completed to ensure the Policy aligns with the OCP.</p>

Date: February 6, 2018
To: Nikki Gilmore, Chief Administrative Officer
From: Lena Martin, Manager of Finance and Administration
Subject: 2018 Draft Budget Information

PURPOSE

To present to the Committee of the Whole the draft 2018 Budget for review and comment.

BACKGROUND

At the Regular Council Meeting No. 1461, held Tuesday, December 12, 2017, Council approved the 2018 budget deliberation schedule. This is the first of three sessions scheduled and will focus on the 2018 Operating, Project and Capital Expenses.

DISCUSSION AND COMMENTS

This is the first opportunity the Committee has to review the 2018 Budget as prepared through consultation with the Village Department Managers. The following is a list of calculations and allocations not apparent on the face of the budget:

- Taxes are shown with no increase, this will be discussed during the Tax Impact deliberations and the Five Year Financial Plan deliberations to be held later in March and April;
- Taxes are shown with no increase for Collections to Other Governments as taxes collected under the agreements for the Regional District, School District, Police, Sea To Sky Regional Hospital, Municipal Finance Authority and BC Assessment are not a part of the Village of Pemberton deliberations;
- Tax Reserves for Capital Roads are shown with a 4% increase as per Council direction established April 14, 2017, this is the 2nd of 3 years;
- Non Market Change is not calculated, this will be discussed during the Tax Impact deliberations;
- Surplus is reduced due to projects completing;
- Water rates are shown with an increase as per the KWL report as presented in 2014 to allocate an additional \$54,000 to water reserves and as noted in the Water Rates Amendment Bylaw No. 805, 2016;
- Transit is budgeted using the BC Transit estimated Revenues and Expenses from our Annual Service Agreement;
- Administrative Salaries are expensed to the General Fund and reclassified to the Water, Sewer and Airport Funds as a proportionate share. These percentage values have been updated to reduce the allocation to the Water Fund and increase the value to the Sewer and Airport Funds. The Water Fund allocation has decreased from 31.5% to 24%, the Sewer Fund has increased from 13.7% to 22% and the Airport Fund has increased from 2% to 3%. Public Works and Parks Salaries are not re-classified; they are allocated on a per hour basis on actual time spent.

- Salaries for Office Staff include a budgeted increase of 1.25% per the 2014 Agreement, this is the final year of the Agreement. The Agreement was calculated to add a Cost of Living increase to wages based on the Public Works Collective Agreement and Statistics Canada's growth on the Consumer Price Index (CPI). CPI estimates the cost to consumers for goods purchased in BC. The current CPI rate is 2.0% for BC;
- Salaries for Public Works Staff have been increased by the current CPI rate of 2% as an estimate until the Collective Agreement has been completed;
- Salaries for Council have been increased by the current CPI rate of 2% for budget deliberations;
- All Capital Projects are identified in the first draft of the budget; approved new projects will be calculated into the operations budget for the tax implication session at the Committee of the Whole meeting scheduled for February 20th.

The Budget is presented with Operating Expenses separate from the New Capital projects with the exception of those currently in process which include:

- Community Wildfire Protection Program
- Municipal Election 2018
- Office Server/ Computer Replacement
- Recoverable Traffic Impact Study
- Soccer Fields
- Friendship Trail Bridge
- Asset Management Grant

With the absence of reserves collected under an Asset Management program, new Capital Projects require funding when they are first introduced. Small Reserves have been added to the following departments to offset the taxes required for Future Capital Expenditures and to prepare for the breakdown of Capital Infrastructure (Administration, Fire Department, Public Works and Sewer).

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

Date	Description
Tuesday, February 20 - 1:00 PM	Committee of the Whole Meeting <ul style="list-style-type: none"> • Council Budgeting Session #2– 2017 REVISED Operating, Project and Capital Expenses and Tax Implications
Tuesday, March 6 - 5:30 PM	Budget Information Session (prior to Council)
Tuesday, March 20 - 1:00 PM (If required)	Committee of the Whole Meeting <ul style="list-style-type: none"> • Council Budgeting Session #3 – 2017 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"> • 2017 Tax Rates Bylaw 4th & Final • 2017 - 2021 Five Year Financial Plan 1st, 2nd and 3rd readings
Tuesday, May 8 - 5:30PM	Regular Council Meeting <ul style="list-style-type: none"> • 2017 - 2021 Five Year Financial Plan 4th & Final

COMMUNICATIONS

An advertisement has been placed in the Pique Newspaper on Thursday, January 25th, 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.

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 neighbouring jurisdictions at this time.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

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 – 2018 Draft Budget Worksheets

CHIEF ADMINISTRATIVE OFFICER REVIEW

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

Committee of the Whole

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	1,540,416	221,642	117%	
	Allocate Legislative General Taxation	94,697	94,697	101,469	6,772	107%	
	Allocate Fire General Taxation	387,615	387,615	401,824	14,209	104%	
	Allocate Development General Taxation	327,790	327,790	518,295	190,505	158%	
	Allocate Public Works/ Parks General Taxation	1,088,206	1,088,206	1,118,533	30,327	103%	
	Allocate Transit General Taxation	45,461	51,750	34,460	(17,290)	67%	
	Reclass Sewer General Taxation	(107,934)	(107,934)	-	107,934	0%	
	Allocate Airport General Taxation	51,200	51,200	32,994	(18,206)	64%	
01-1-005000-6501	Transfer to/from Surplus	1*	(610,829)	(610,829)	(452,254)	158,575	74%
01-1-006000-1301	Residential (Class 1)	(871,713)	(871,711)	(871,711)	-	100%	
01-1-006000-1302	Utilities (Class 2)	(79,065)	(79,065)	(79,065)	-	100%	
01-1-006000-1305	Light Industry (Class 5)	(17,002)	(17,002)	(17,002)	-	100%	
01-1-006000-1306	Commercial (Class 6)	(306,221)	(306,221)	(306,221)	-	100%	
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)	(8,776)	-	100%	
01-1-006000-1309	Farm (Class 9)	(370)	(370)	(370)	-	100%	
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)	(166,885)	(47,720)	140%
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 Hyrdo	(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	Collections for School	(1,194,650)	(1,194,650)	(1,194,650)	-	100%	
01-1-006400-1401	Collections for Policing Costs	(185,644)	(185,644)	(185,644)	-	100%	
01-1-006400-1402	Collections for SLRD	(872,988)	(873,012)	(873,012)	-	100%	
01-1-006400-1404	Collections for STSRHD	(26,708)	(26,700)	(26,700)	-	100%	
01-1-006400-1405	Collections for MFA	(145)	(146)	(146)	-	100%	
01-1-006400-1406	Collections for BCAA	(39,778)	(39,777)	(39,777)	-	100%	
01-1-006600-1450	Investment Interest Income	4*	(44,347)	(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)	(333,847)	35,009	91%	
01-1-007300-1557	SOS - Sewer Reclass	(182,310)	(177,170)	(306,027)	(128,857)	173%	
01-1-007300-1558	SOS - Airport Reclass	(27,016)	(30,134)	(41,731)	(11,597)	138%	
	Total Revenues	(2,818,510)	(2,739,192)	(2,171,677)	567,515	79%	
					-	-	
01-2-008700-6475	Transfer - School Levy	1,194,650	1,194,650	1,194,650	-	100%	
01-2-008700-6476	Transfer - Police Tax	185,644	185,644	185,644	-	100%	
01-2-008700-6477	Transfer - SLRD	872,988	873,012	873,012	-	100%	
01-2-008700-6479	Transfer - STSRHD	26,708	26,700	26,700	-	100%	
01-2-008700-6480	Transfer - MFA	145	146	146	-	100%	
01-2-008700-6481	Transfer - BCAA	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	166,885	47,720	140%
01-2-008800-6509	Transfer to/from Future Reserves	-	-	-	-	-	
	Total Expenses	2,739,176	2,739,192	2,786,912	47,720	102%	
	(Surplus) / Deficit	(79,334)	0	615,235			

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)	(1,540,416)	(221,642)	117%
	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		(45,080)	(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		(3,070)	-	(3,000)	(3,000)	0%
01-1-107300-1927	Other Revenue - Gas Tax		-	-	-	-	0%
01-1-107500-1990	MFA Proceeds		(353,104)	-	-	-	0%
01-1-107600-6500	Admin - Transfer from Reserve		-	(22,968)	(22,968)	0	100%
	Total Revenues		(1,775,586)	(1,448,659)	(1,717,104)	58,482	119%
01-2-108000-6000	Admin - Salaries	2*	668,769	721,583	800,011	78,428	111%
01-2-108000-6002	Admin - Benefits	2*	116,128	112,000	120,773	8,773	108%
01-2-108000-6003	Admin - Travel, Meals & Accommodation		8,727	16,000	16,000	-	100%
01-2-108000-6004	Admin - Interest, Comm. & Bank Fees		4,880	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*	17,947	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		6,706	12,000	10,000	(2,000)	83%
01-2-108000-6010	Admin - Sundry		3,840	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*	22,033	43,000	27,600	(15,400)	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		10,074	17,500	17,500	-	100%
01-2-108000-6021	Admin - Consultation & Special Evt.		4,840	5,000	5,000	-	100%
01-2-108000-6022	Admin - Bad Debt		-	-	-	-	0%
01-2-108000-6525	Admin - Lease Interest		6,734	7,174	7,761	588	108%
01-2-108000-6527	Admin - Lease Principal	5*	398,217	42,970	51,070	8,100	119%
01-2-108000-6999	Penny Rounding Expense		(7)	-	-	-	0%
01-2-108100-6100	Admin - Accounting		25,410	26,000	26,000	-	100%
01-2-108100-6101	Admin - Legal		40,016	44,000	44,880	880	102%
01-2-108100-6103	Admin - Contract & Consultant Labour	6*	25,603	49,700	25,000	(24,700)	50%
01-2-108100-6104	Admin - Records Management		8,077	13,200	13,200	-	100%
01-2-108200-6125	Admin - Maintenance	7*	40,677	59,000	59,000	-	100%
01-2-108200-6126	Admin - Parts & Supplies		15,480	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		7,665	8,000	8,160	160	102%
01-2-108400-6454	Admin - Emergency Management	8*	4,377	5,000	8,420	3,420	168%
01-2-108400-6550	Project - Capital Land Expense - Admin		-	-	-	-	0%
01-2-108400-6551	Project - Cap. Mach & Equip. Exp - Admin	7*	15,927	44,460	30,000	(14,460)	67%
01-2-108400-6555	Project - Cap - Building	7*	-	5,959	5,959	-	100%
<i>Reserve transfer</i>	Reserve - Transfer for Future Capital Expenditures				40,000		0%
Capital Projects							
	Renew Office Printer Lease/ recommission old printer to FireHall/ payments consistent Used Bylaw Truck				2,307	\$325 per month/ 4 years	
	Leased General Car (Transit, Building Inspector, Training), 1/2 year payments 2017				15,000		
2.07% MFA	Project Coordinator as per CAO (Boundary Expansion, Transit, DCC Bylaw)				3,182	\$526.75 per month/ 5 years	
	Project Design Municipal Hall				75,000		
	Social Procurement Policy Contractor as per council				25,000		
	Total Expenses		1,561,762	1,448,659	1,717,104	268,445	119%
	(Surplus) / Deficit		(213,824)	-	-		

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

8* New Exact 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)	(101,469)	(6,772)	107%
Total Revenues			(94,697)	(94,697)	(101,469)	(6,772)	107%
01-2-158000-0000	Legislative Expenses - Other	1*	3,574	2,000	2,000	-	100%
01-2-158000-6000	Legislative Indemnities		80,717	79,157	80,742	1,585	102%
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			92,215	94,697	101,469	6,772	107%
(Surplus) / Deficit			(2,482)	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 Fire General Taxation	(387,615)	(387,615)	(401,824)	(14,209)	104%	
	Surplus/Deficit Fire	36,920	36,920	-	(36,920)	0%	
	Surplus/Deficit Resuce	918	918	-	(918)	0%	
01-1-206500-1425	SLRD Contributions - Fire Protection	(193,284)	(192,976)	(200,050)	(7,074)	104%	
01-1-206500-1426	SLRD Contributions - Rescue Service	(64,275)	(65,193)	(65,561)	(368)	101%	
01-1-206500-1427	LilWat Contributions - Capital	1*	(77,473)	(106,756)	(106,756)	0%	
01-1-207201-1673	FD - Capital - Grants Other		-	-	-	0%	
01-1-207300-1925	F/D - Other Revenue	(209,674)	(100,000)	-	100,000	0%	
01-1-207500-1990	F/D - MFA Proceeds		-	-	-	0%	
01-1-207600-6500	Fire - Transfer from Reserve			(60,000)	(60,000)	0%	
	Total Revenues	(894,483)	(707,947)	(834,191)	(126,245)	118%	
01-2-208000-0000	F/D - Rescue Dept Expense	2*	64,563	64,275	65,561	1,286	102%
01-2-208000-6001	F/D - Honorarium & Wages	202,008	188,997	197,454	8,457	104%	
01-2-208000-6002	F/D - Benefits	21,649	21,300	21,726	426	102%	
01-2-208000-6003	F/D - Travel & Training	21,948	35,000	35,000	-	100%	
01-2-208000-6005	F/D - Advertising	1,520	2,000	2,000	-	100%	
01-2-208000-6006	F/D - Insurance	18,514	20,000	20,000	-	100%	
01-2-208000-6009	F/D - Fees & Supplies	17,299	18,684	19,000	316	102%	
01-2-208000-6010	F/D - Sundry	10,291	8,377	8,545	168	102%	
01-2-208000-6011	F/D - Telephone	6,188	6,000	6,120	120	102%	
01-2-208000-6012	F/D - Hydro	11,147	9,264	11,000	1,736	119%	
01-2-208000-6014	F/D - IT/Software	5,635	2,500	3,600	1,100	144%	
01-2-208000-6017	F/D - Rental Fees	25,735	25,735	25,735	-	100%	
01-2-208000-6019	F/D - Memberships and Professional Fees	1,472	1,500	1,500	-	100%	
01-2-208100-6101	F/D - Legal	981	1,500	1,000	(500)	67%	
01-2-208200-6125	F/D - Maintenance	22,960	22,000	22,440	440	102%	
01-2-208200-6126	F/D - Parts & Supplies	41,380	50,000	50,000	-	100%	
01-2-208200-6128	F/D - Fuel & Oil	5,847	4,755	6,244	1,489	131%	
01-2-208200-6129	F/D - Servicing	12,829	18,000	14,000	(4,000)	78%	
01-2-208400-6170	Project - Non Capital Exp - Fire	62,499	100,000	-	(100,000)	0%	
01-2-208600-6453	F/D - Public Relations	430	2,000	1,000	(1,000)	50%	
01-2-208900-6525	Fire - Debt Servicing Interest Expense	11,204	11,204	11,204	-	100%	
01-2-208900-6527	Fire - Debt Servicing Principal	16,524	19,856	19,856	-	100%	
01-2-208800-6507	Transfer to Future Reserves - Wildfire		97,550				
01-2-208800-6507	Transfer to Future Reserves - LilWat contribution	1*	77,473	106,756			
<i>Reserve used</i>	2018 HVAC upgrade from Wildfire reserves	3*	7,800	20,000	60,000		
<i>Reserve transfer</i>	Transfer to Future Reserves - Future Capital Expenditures				40,000		
Capital Projects							
	New FF Benefit - Twinrex Vaccines 24 x \$250			6,000			
	New FF Benefit - Wellness Benefit 24 x \$320			7,680			
	Approved FF Assistant Hours Increased to 20 per week			21,450			
	Project - Cap Mach/Equip - Wireless System upgrade	128,638	55,000	3,000			
	Project - Cap Mach/Equip - Leased 1/2 ton Duty Truck, add Lights/Paint 1/2 year payments			6,321			
2.07% MFA	Office Improvement			40,000			
	Total Expenses	894,082	707,947	834,191	126,244	118%	
	(Surplus) / Deficit	(401)	0	-			

1* New Service Contributor

2* Operations increase by COI (2.0%)

3* BC Wildfire Reserves allocated to repair HVAC exhaust

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME		2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
	Allocate Development General Taxation		(327,790)	(327,790)	(518,295)	(190,505)	158%
01-1-256900-1500	DS - Application Fees	1*	(75,165)	(33,000)	(33,000)	-	100%
01-1-256900-1501	Licenses - Building Permits	1*	(158,625)	(67,300)	(67,300)	-	100%
01-1-256900-1505	Permit - Water Sprinkling		(300)	-	-	-	0%
01-1-257200-1673	Grants - Other		-	-	-	-	0%
01-1-257300-1920	DS - Recovery Revenue	1*	(68,595)	(35,000)	(40,000)	(5,000)	114%
01-1-257300-1925	DS - Other Revenue - Misc		(1,480)	-	-	-	0%
	Total Revenues		(631,954)	(463,090)	(658,595)	(195,505)	142%
01-2-258000-0000	DS - Admin		8,145	6,500	8,200	1,700	126%
01-2-258000-6000	DS - Salaries	2*	323,092	260,040	346,107	86,067	133%
01-2-258000-6002	DS - Benefits	2*	56,874	40,000	59,149	19,149	148%
01-2-258000-6003	DS - Travel, Meals & Accomodation		2,786	4,000	3,000	(1,000)	75%
01-2-258000-6005	DS - Advertising		3,781	3,000	3,800	800	127%
01-2-258000-6006	DS - Insurance		-	-	-	-	0%
01-2-258000-6011	DS - Telephone	2*	985	-	1,600	1,600	0%
01-2-258000-6014	DS - IT/Software	3*	5,061	5,000	12,200	7,200	244%
01-2-258000-6019	DS - Memberships and Professional Fess	2*	618	2,000	2,040	40	102%
01-2-258000-6020	DS - Training	2*	2,043	3,500	5,500	2,000	157%
01-2-258100-6101	DS - Legal		16,770	14,050	17,000	2,950	121%
01-2-258100-6102	DS - Engineering Consulting		-	-	-	-	0%
01-2-258100-6103	DS - Contractors & Consult.		79,878	90,000	20,000	(70,000)	22%
01-2-258200-6125	DS - Maintenance		-	-	-	-	0%
01-2-258200-6126	DS - Parts & Supplies		639	-	-	-	0%
01-2-258400-6170	Project Dev.- Non Capital Exp		-	-	-	-	0%
01-2-258400-6173	Projects - Recoverable DS Expenses		98,973	35,000	40,000	5,000	114%
01-2-258400-6552	Project - Cap. Eng. Struct. - DS		-	-	-	-	0%
Capital Projects							
	Planning Contractor				20,000		
	Zoning Bylaw Final				20,000		
	Affordable Housing Action Plan				20,000		
	OCP Update				50,000		
	Municipal Natural Assests Initiative as per council				30,000		
	Total Expenses		599,644	463,090	658,595	195,505	142%
	(Surplus) / Deficit		(32,311)	(0)	-		

1* 2017 Recovery Revenue to be updated, based on Development

2* Building Inspector Full Year 2018

3* New IT Supplier, GIS, Autocad Memberships

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)	(1,118,533)	(30,327)	103%	
	Surplus Carry Forward, 2017 Projects	(15,000)	(15,000)	(103,000)	(88,000)	687%	
01-1-307200-1671	Project - General - Prov. Grant	2*	(30,000)	(10,000)	20,000	33%	
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)	(50,000)	250,000	17%	
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*	-	(20,000)	(20,000)	0%	
01-1-357200-1673	Projects - General Parks - Grants Other	3*	(1,000)	(300,000)	(250,000)	600%	
01-1-357201-1672	Parks Cap.- Other Govt Contr		-	-	-	0%	
01-1-357600-6500	Parks - Transfer from Reserve	4*	-	(300,000)	(300,000)	0%	
	Total Revenues	(1,167,413)	(2,622,262)	(3,059,688)	(437,425)	117%	
01-2-308000-0000	Works - Administration	535	1,500	1,539	39	103%	
01-2-308000-6000	Works - Salaries	5*	382,782	361,897	36,468	110%	
01-2-308000-6002	Works - Benefits	5*	72,063	70,000	78,446	112%	
01-2-308000-6003	Works - Travel, Meals & Accomodation	5*	2,011	1,000	2,000	200%	
01-2-308000-6005	Works - Advertising		174	1,500	1,000	67%	
01-2-308000-6006	Works - Insurance	6*	18,114	18,000	19,860	110%	
01-2-308000-6011	Works - Telephone		1,442	3,000	2,000	67%	
01-2-308000-6012	Works - Hydro		25,143	26,000	26,676	103%	
01-2-308000-6014	Works - IT Software	7*			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	144%	
01-2-308000-6174	Works - Labour Relations Expense		542		6,236	0%	
01-2-308000-6525	Works - Lease Interest		3,888	3,770	3,090	82%	
01-2-308000-6527	Works - Lease Principal		158,986	106,608	68,949	65%	
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	12,480	102%	
01-2-308200-6125	Works - Maintenance	9*	55,728	63,000	63,200	100%	
01-2-308200-6126	Works - Parts & Supplies		14,773	21,800	18,000	83%	
01-2-308200-6128	Works - Fuel & Oil		28,593	37,000	32,000	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	30,000	100%	
01-2-308400-6551	Project - Cap. Mach & Equip. Exp - PW		20,257	24,000	-	(24,000)	0%
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*	5,780	8,750	8,750	100%	
01-2-358000-6012	Parks - Hydro		4,703	3,000	5,000	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		-	-	-	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	305,000	200,000	290%
<i>Reserve transfer</i>	Reserve - Transfer for Future Capital Expenditures				40,000		
<i>Reserve transfer</i>	Paving Farm Road/ offset by DCC Road Reserves and Developer Donation				100,000		
Capital Projects	New Backhoe Lease replaces completed Leases (Bobcat, Sander) 1/2 year payments			18,692	\$2,633 mth/ 5 years		
	Barn Staining Part II			15,000			
	Grizzly salting screen			10,000			
	Snow Bucket			4,000			
	Snow Blower Skid Steer			7,000			
	Boardwalk repairs (New quote) Phase I			50,000			
	Benchland Stairs			50,000			
	Zurcher Park Playground upgrade			30,000			
	Zurcher Trail			5,000			
	Sea to Sky Invasive Request for additional Funding			4,960			
	Total Expenses	1,042,266	2,622,262	3,059,688	437,426	117%	
	(Surplus) / Deficit	(125,147)	(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

ACCOUNT CODE	ACCOUNT NAME		2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
	Allocate Transit General Taxation		(45,461)	(51,750)	(34,460)	17,290	67%
01-1-507700-1700	Adult Monthly Passes	1*	(47,470)	(35,000)	(45,000)	(10,000)	129%
01-1-507700-1701	Senior/Student Monthly Passes		(17,450)	(15,000)	(17,000)	(2,000)	113%
01-1-507700-1702	Adult Commuter Tickets		(36,792)	(21,000)	(35,350)	(14,350)	168%
01-1-507700-1703	Senior/Student Tickets		(2,670)	(4,000)	(2,600)	1,400	65%
01-1-507700-1704	Local Adult Tickets		(8,400)	(6,000)	(8,000)	(2,000)	133%
01-1-507700-1705	Local Senior/Student Tickets		(1,296)	(2,000)	(1,100)	900	55%
01-1-507700-1706	Local Transit Farebox		(50,107)	(51,557)	(51,557)	-	100%
01-1-507700-1710	Greyhound Ticket Sales	3*	(10,516)	(15,000)	-	15,000	0%
01-1-507700-1720	Whistler Transit Farebox Contribution		(42,809)	(50,000)	(42,000)	8,000	84%
01-1-507700-1721	BC Bus Pass Programme		(7,683)	-	(8,000)	(8,000)	0%
01-1-507700-1723	BCT Municipal Admin Charge Allowance		(7,191)	(7,733)	(8,027)	(294)	104%
01-1-507700-1724	Partner Contributions		(20,585)	(72,450)	(68,920.67)	3,529	95%
01-1-507700-1725	BCT Contributions		(241,265)	(261,000)	(260,771)	229	100%
<i>Reserve Transfer</i>	Transfer from Transit Reserve	2*			(38,185)	(38,185)	0%
	Total Revenues		(539,696)	(592,490)	(582,786)	9,704	98%
01-2-508000-7000	Transit - Admin Fee		7,851	7,733	8,027	294	104%
01-2-508000-7001	Transit - Operating Contract		525,514	569,757	573,759	4,002	101%
01-2-508000-7002	Transit - Greyhound Ticket Purchases	3*	5,491	15,000	-	(15,000)	0%
01-2-508000-7005	Transit - Misc Expense		840	-	1,000	1,000	0%
	Total Expenses		539,696	592,490	582,786	(9,704)	98%
	(Surplus) / Deficit		0	-	0		
	1* Ticket Revenue Estimates Increased as per BC Transit Budget 2* Using Reserves Collected by BC Transit to offset Operating/ decrease in taxation 3* Greyhound Ticket Supplier Closed						
With New Projects	General Fund Total (Surplus) / Deficit		(453,499)	0	615,235		

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME		2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
03-1-406100-1325	Water - Village User Rates	1*	(730,873)	(683,000)	(727,465)	(44,465)	107%
03-1-406100-1326	Water - Frontage Taxes Reclassed		(100,106)	(99,985)	(99,985)	-	100%
03-1-406100-1327	Water - Connection Fees		(22,000)	(8,500)	(8,670)	(170)	102%
03-1-406100-1329	Water - Penalties		(10,233)	(7,279)	(8,000)	(721)	110%
03-1-406100-1333	Water - OB User Rates	1*	(10,989)	(19,461)	(12,000)	7,461	62%
03-1-406100-1334	Water - IP User Rates	1*	(72,645)	(64,240)	(74,236)	(9,997)	116%
03-1-406100-1335	Water - PNID User Rates	1*	(65,448)	(100,000)	(107,000)	(7,000)	107%
03-1-406600-1450	Water - Investment Income			(1,000)	(1,020)	(20)	102%
03-1-407201-1675	Capital Projects - Contributions			-	-	-	
03-1-407300-1925	Water - Other Revenue		(364,161)	(339,039)		339,039	0%
03-1-407600-6500	Water - Transfer from Reserve	2*	(111,500)	(111,500)	(184,796)	(73,296)	166%
Total Revenue			(1,487,955)	(1,434,004)	(1,223,172)	210,832	85%
03-2-408000-0000	Water - Administration		4,983	6,000	6,000	-	100%
03-2-408000-6000	Water - Salaries		479,743	445,015	439,712	(5,303)	99%
03-2-408000-6002	Water - Benefits		10,491	10,000	10,910	910	109%
03-2-408000-6003	Water - Travel & Training		-	1,000	1,000	-	100%
03-2-408000-6004	Water - Interest & Bank Charges		-	-	-	-	0%
03-2-408000-6005	Water - Advertising		1,555	3,742	2,000	(1,742)	53%
03-2-408000-6006	Water - Insurance	3*	14,746	17,000	17,000	-	100%
03-2-408000-6011	Water - Telephone		2,202	1,500	2,500	1,000	167%
03-2-408000-6012	Water - Hydro		56,461	60,000	60,000	-	100%
03-2-408000-6014	Water - IT/Software	4*	838		1,800	1,800	0%
03-2-408000-6018	Water - Purchases		24,717	25,000	25,650	650	103%
03-2-408000-6020	Water - Training		699	1,500	1,000	(500)	67%
03-2-408000-6025	Water - Licenses & Permits		-	800	800	-	100%
03-2-408100-6101	Water - Legal		414	6,000	2,000	(4,000)	33%
03-2-408100-6102	Water - Engineering		-	5,000	5,000	-	100%
03-2-408100-6103	Water - Contractors & Consultants		-	-	-	-	0%
03-2-408200-6125	Water - Maintenance	5*	78,892	123,000	78,000	(45,000)	63%
03-2-408200-6126	Water - Parts & Supplies		2,613	6,500	4,000	(2,500)	62%
03-2-408200-6128	Water - Fuel		2,528	-	3,000	3,000	0%
03-2-408250-6023	Amortization Expense - Water		-	-	-	-	
03-2-408400-6170	Project - Non Capital Exp - Water		109	15,000	500	(14,500)	3%
03-2-408400-6553	Project - Cap. Village Core Exp - Water		470,359	361,648		(361,648)	0%
03-2-408400-6554	Project - Cap. Ind Park Exp - Water		10,772	20,000		(20,000)	0%
03-2-408800-6509	Transfer to/from Future Reserves	1*	216,000	216,000	270,000	54,000	125%
03-2-408900-6525	Water - Interest Expense		51,536	51,536	51,536	0	100%
03-2-408900-6527	Water - Principal Payment		57,763	57,763	57,763	0	100%
03-2-409100-6024	Water - Contingency		-	-	-	-	0%
Capital Projects							
reserve transfer	Cross Connection C				20,000		
reserve transfer	Well 2 redevelopment				80,000		
reserve transfer	2-new hydrants				20,000		
reserve transfer	Pioneer Waterline				43,000		
reserve transfer	Water Source Feasibility Study				20,000		
Total Expenses			1,487,422	1,434,004	1,223,172	(264,250)	85%
(Surplus) / Deficit			(533)	(0)	(0)		

- 1* User Rate increase for Reserve Transfer as per Bylaw
- 2* Reserves transferred for Capital Projects
- 3* New Transfer station connected from Farm Road Development
- 4* New IT contract for VOP
- 5* Soda Ash and Hydrant Servicing

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME		2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
	Reclass General Taxation		107,934	107,934		(107,934)	0%
05-1-456100-1325	Sewer - Village User Rates	1*	(693,035)	(685,500)	(687,060)	(1,560)	100%
05-1-456100-1326	Sewer - Frontage Taxes Reclassed		(200,381)	(198,423)	(200,113)	(1,690)	101%
05-1-456100-1327	Sewer - Connection Fees		(8,000)	(7,000)	(7,140)	(140)	102%
05-1-456100-1329	Sewer - Penalties		(9,996)	(7,000)	(7,140)	(140)	102%
05-1-456100-1333	Sewer - OB User Rates	1*	(1,489)	(3,060)	(1,500)	1,560	49%
05-1-456100-1334	Sewer - IP User Rate	1*	(39,306)	(30,600)	(30,600)	-	100%
05-1-456600-1450	Sewer - Investment Income			(1,727)	(300)	1,427	17%
05-1-457300-1925	Sewer - Other Revenue		(972)	-	-	-	0%
05-1-457300-1981	Sewer - LSA Annual Commuted Revenue		(2,229)	(3,919)	(2,229)	1,691	57%
	Total Revenues		(847,475)	(829,295)	(936,082)	(106,787)	113%
05-2-458000-0000	Sewer - Administration		3,004	5,000	5,000	-	100%
05-2-458000-6000	Sewer - Salaries	2*	265,716	252,170	397,437	145,267	158%
05-2-458000-6002	Sewer - Benefits		9,691	15,000	10,079	(4,921)	67%
05-2-458000-6003	Sewer - Travel & Conference		940	1,000	1,000	-	100%
05-2-458000-6005	Sewer - Advertising		188	500	500	-	100%
05-2-458000-6006	Sewer - Insurance		26,005	30,283	30,283	-	100%
05-2-458000-6011	Sewer - Telephone		3,693	5,000	4,500	(500)	90%
05-2-458000-6012	Sewer - Hydro		48,684	50,000	51,500	1,500	103%
05-2-458000-6014	Sewer - IT/Software	3*	54		1,800	1,800	0%
05-2-458000-6020	Sewer - Training		1,551	1,500	1,500	-	100%
05-2-458100-6101	Sewer - Legal		414	3,000	3,000	-	100%
05-2-458100-6102	Sewer - Engineering		-	13,000	-	(13,000)	0%
05-2-458100-6103	Sewer - Contractors & Consultants	4*	-	18,000	20,000	2,000	111%
05-2-458200-6125	Sewer - Maintenance		123,483	194,500	112,141	(82,359)	58%
05-2-458200-6126	Sewer - Parts & Supplies		688	38,000	5,000	(33,000)	13%
05-2-458200-6128	Sewer - Fuel		-	-	-	-	0%
05-2-458250-6023	Amortization Expense - Sewer		-	-	-	-	0%
05-2-458400-6553	Project - Cap. Village Core Exp - Sewer		-	-	-	-	0%
05-2-458800-6509	Transfer to/from Future Reserves		-	-	-	-	0%
05-2-458900-6525	Sewer - Interest Expense		74,012	74,012	74,012	(0)	100%
05-2-458900-6527	Sewer - Principal Payment		128,330	128,330	128,330	0	100%
	Reserve - Transfer for Future Capital Expenditures				40,000		
Capital Projects							
	Air Valves				50,000		
	Total Expenses		686,454	829,295	936,082	106,787	113%
Sewer Fund Total (Surplus) / Deficit			(161,021)	0	(0)		

1* No Sewer Rate Changes

2* Overhead Allocations Updated

3* New IT contract for VOP

4* Sewer Rate Analysis

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME	2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
	Reclass General Taxation	(51,200)	(51,200)	(32,994)	18,206	64%
	Surplus Carry Forward, 2016 Projects	(24,520)	(24,520)	-	24,520	0%
07-1-557100-1602	Air - Lease & Maintenance Fees	(20,981)	(18,500)	(18,870)	(370)	102%
07-1-557200-1671	Grant - Provincial Project - General	(192,413)	(146,066)	-	146,066	0%
07-1-557300-1925	Airport - Other Revenue	(8,630)	(9,500)	(7,612)	1,888	80%
07-1-557300-1931	Airport - Tie Down Fees	(1,304)	(500)	(1,000)	(500)	200%
07-1-557300-1932	Airport - Landing Fees	(1,048)	-	(1,000)	(1,000)	0%
	Total Revenues	(300,094)	(250,286)	(61,476)	188,810	25%
07-2-558000-0000	Airport - Admin	181	500	510	10	102%
07-2-558000-6000	Airport - Salaries	1*	27,824	30,134	43,731	145%
07-2-558000-6002	Airport - Benefits	-	-	-	-	0%
07-2-558000-6005	Airport - Advertising	202	500	510	10	102%
07-2-558000-6006	Airport - Insurance	3,671	3,707	3,781	74	102%
07-2-558000-6010	Airport - Sundry	-	200	204	4	102%
07-2-558000-6012	Airport - Hydro	2,898	2,500	3,000	500	120%
07-2-558000-6014	Airport- IT	2,140	2,500	500	(2,000)	20%
07-2-558100-6101	Airport - Legal	7,359	3,000	4,660	1,660	155%
07-2-558100-6103	Airport - Contractors & Consultants	1,500	-	-	-	0%
07-2-558200-6125	Airport - Maintenance	2*	6,910	12,490	4,580	37%
07-2-558200-6126	Airport - Parts & Supplies	297	-	-	-	0%
07-2-558200-6176	Air - Roads	-	-	-	-	0%
07-2-558250-6023	Amortization Expense - Airport	-	-	-	-	0%
07-2-558400-6552	Project - Capital Eng Struct - Air	3*	247,112	194,755	(194,755)	0%
	Total Expenses	300,095	250,286	61,476	(188,810)	25%
Airport Fund Total (Surplus) / Deficit		0	(0)	(0)		

1* Overhead Allocations Updated

2* No AWOS Maintenance scheduled

3* Runway Projects Completed

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	1,961,627	29,585	102%
Water and sewer user rates	1,616,015	1,589,781	1,642,090	52,310	103%
User charges	1,579,003	1,426,401	1,539,864	113,463	108%
Penalties and interest income	21,515	19,279	16,640	(2,639)	86%
Government transfers:				-	0%
Provincial	593,289	1,699,878	1,513,825	(186,053)	89%
Federal				-	0%
Other local governments	340,032	271,095	383,293	112,198	141%
Investment income	44,347	8,727	7,320	(1,407)	84%
Other revenues	665,880	841,272	408,737	(432,535)	49%
Collections on behalf of other governments	2,319,913	2,319,929	2,319,929	-	100%
	9,092,293	10,108,403	9,793,326	(315,077)	97%
Expenditures:					
General government	1,779,529	2,042,456	2,123,841	81,385	104%
Fire protection services	566,097	613,091	523,128	(89,963)	85%
Development and planning services	599,644	463,090	518,595	55,505	112%
Public works and parks	771,414	910,902	942,932	32,030	104%
Water utility	732,407	778,593	712,409	(66,183)	91%
Sewer utility	557,856	702,656	717,751	15,096	102%
Airport services	52,983	55,531	61,476	5,945	111%
Transfers to other governments	2,319,913	2,319,929	2,319,929	-	100%
	7,379,842	7,886,248	7,920,063	33,815	100%
Annual (Surplus) / Deficit	(1,712,451)	(2,222,155)	(1,873,263)		
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	992,475	2,306,574	2,041,435	1,048,960	49%
Loan proceeds	(412,942)	-	-	412,942	0%
Long term debt payments	202,617	205,949	205,949	3,332	98%
Capital lease payments	557,203	149,578	120,020	(437,183)	464%
Transfers to/(from) Statutory Reserves	-	-	-	-	0%
Transfers from Non-Statutory Reserves	(111,500)	(134,468)	(227,764)	(116,264)	49%
Transfers to Non-Statutory Reserves	510,188	335,165	543,641	33,452	94%
Transfers to/(from) Unappropriated Surplus	(640,643)	(640,643)	(615,053)	25,590	104%
Financial Plan Balance	(615,053)	0	194,964	970,829	
General Fund (Surplus) / Deficit	(453,499)	0	615,235		
Water Fund (Surplus) / Deficit	(533)	(0)	(0)		
Sewer Fund (Surplus) / Deficit	(161,021)	0	(0)		
Airport Fund (Surplus) / Deficit	0	(0)	(0)		
	(615,053)	0	615,235		

New Capital Project Estimates 2018

Funding Sources

	Estimated Cost	Reserves	Surplus Carried Forward	Grants	Taxation
Renew Office Printer Lease/ recommission old printer to FireHall/ payments consistent	\$ 2,306.75		\$ 2,306.75		
Used Bylaw Truck	\$ 15,000.00				\$ 15,000.00
Leased General Car (Transit, Building Inspector, Training), 1/2 year payments 2017	\$ 3,182.00				\$ 3,182.00
Project Coordinator as per CAO (Boundary Expansion, Transit, DCC Bylaw)	\$ 75,000.00				\$ 75,000.00
Project Design Municipal Hall	\$ 25,000.00				\$ 25,000.00
Social Procurement Policy Contractor as per council	\$ 30,000.00				\$ 30,000.00
Reserve - Transfer for Future Capital Expenditures - Admin	\$ 40,000.00				\$ 40,000.00
2018 HVAC upgrade from Wildfire reserves	\$ 60,000.00	\$ 60,000.00			
Transfer to Future Reserves - Future Capital Expenditures for Fire Hall	\$ 40,000.00				\$ 40,000.00
New FF Benefit - Twinrex Vaccines 24 x \$250	\$ 6,000.00				\$ 6,000.00
New FF Benefit - Wellness Benefit 24 x \$320	\$ 7,680.00				\$ 7,680.00
Approved FF Assistant Hours Increased to 20 per week	\$ 21,450.00				\$ 21,450.00
Project - Cap Mach/Equip - Wireless System upgrade for Fire Hall	\$ 3,000.00				\$ 3,000.00
Project - Cap Mach/Equip - Leased 1/2 ton Duty Truck, add Lights/Paint 1/2 year payments for Fire Hall	\$ 6,321.00				\$ 6,321.00
Office Improvement - Fire Hall	\$ 40,000.00				\$ 40,000.00
Planning Contractor	\$ 20,000.00				\$ 20,000.00
Zoning Bylaw Final	\$ 20,000.00				\$ 20,000.00
Affordable Housing Action Plan	\$ 20,000.00				\$ 20,000.00
OCP Update	\$ 50,000.00				\$ 50,000.00
Municipal Natural Assessts Initiative as per council	\$ 30,000.00				\$ 30,000.00
Reserve - Transfer for Future Capital Expenditures for Public Works	\$ 40,000.00				\$ 40,000.00
Paving Farm Road/ offset by DCC Road Reserves and Developer Donation	\$ 100,000.00	\$ 50,000.00		\$ 50,000.00	
New Backhoe Lease replaces completed Leases (Bobcat, Sander) 1/2 year payments	\$ 18,691.53				\$ 18,691.53
Barn Staining Part II	\$ 15,000.00				\$ 15,000.00
Grizzly salting screen	\$ 10,000.00				\$ 10,000.00
Snow Bucket	\$ 4,000.00				\$ 4,000.00
Snow Blower Skid Steer	\$ 7,000.00				\$ 7,000.00
Boardwalk repairs (New quote) Phase I	\$ 50,000.00		\$ 15,000.00		\$ 35,000.00
Benchland Stairs	\$ 50,000.00				\$ 50,000.00
Zurcher Park Playground upgrade	\$ 30,000.00		\$ 20,000.00		\$ 10,000.00
Zurcher Trail	\$ 5,000.00				\$ 5,000.00
Sea to Sky Invasive Request for additional Funding	\$ 4,960.00				\$ 4,960.00
Cross Connection C	\$ 20,000.00				\$ 20,000.00
Well 2 redevelopment	\$ 80,000.00				\$ 80,000.00
2-new hydrants	\$ 20,000.00				\$ 20,000.00
Pioneer Waterline	\$ 43,000.00		\$ 20,000.00		\$ 23,000.00
Water Source Feasibility Study	\$ 20,000.00				\$ 20,000.00
Air Valves	\$ 50,000.00				\$ 50,000.00

\$ 1,082,591.28 \$ 110,000.00 \$ 57,306.75 \$ 50,000.00 \$ 865,284.53

Date: February 6, 2018
To: Nikki Gilmore, Chief Administrative Officer
From: Lena Martin, Manager of Finance and Administration
Subject: Council Remuneration for Meetings

PURPOSE

To present to the Committee of the Whole options for including additional meeting stipend as a part of Council Remuneration.

BACKGROUND

At the Committee of the Whole budget session held on February 27, 2017, the Committee passed the following resolution:

THAT Staff investigate options for establishing a remuneration rate for Council Members attending meetings held by other agencies or organizations outside of meetings held for Village of Pemberton Council business and bring forward as a part of 2018 budget discussions

DISCUSSION AND COMMENTS

A review was conducted with member municipalities to compare remuneration policies and to identify which costs were reimbursed to Mayor and Council. A comparison of 12 member municipalities of similar size were polled and of those, 2 municipalities supplied an additional stipend for meeting attendance.

Village	Population (2016)	Salary	Meeting Stipend
Alert Bay	489	Salary	No
Anmore	2210	Salary	No
Ashcroft	1558	Salary	No
Belcarra	643	Salary	No
Burns Lake	1779	salary	No
Cache Creek	963	Salary	No
Canal Flats	668	Salary	No
Chase	2286	Salary	\$100 >4hr \$75 <4hr
Clinton	641	Salary	No
Cumberland	3753	Salary	No
Fraser Lake	988	Salary	\$60<4 hr \$150>4hr

\$1,000 per term. Mayor and Council that attend approved Regional District meetings receive additional salary and/or meeting remuneration directly from the Squamish – Lillooet Regional District, based on the Regional District remuneration policy.

An exemption equal to 1/3 of Mayor or Council Salary is provided each year under the *Income Tax Act* and the *Local Government Act*. A Municipality may pay a non-accountable expense allowance to an elected officer to perform the duties of that office. (*IT292, Taxation of Elected Officers of Incorporated Municipalities, School Boards, Municipal Commissions and Similar Bodies.*)

Expense allowance is identified as restricted to the non-accountable payment an employer is authorized to make to an officer or member which is received by them because of their position and not for any specific duties they may perform, such as attending a convention or travelling on municipal business, for which they are usually reimbursed for part or all of their expenses. Those reimbursements are not taxable and are not regarded as allowances. (*Income Tax Act Subsection 81 (2), 5(1), 8(1) and 8(3).*)

COMMUNICATIONS

Review of the Village's Council Remuneration Policy is an element of budget deliberations.

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.

Additional collection and reporting of Council Meeting Remuneration may be required of the Finance Department.

INTERDEPARTMENTAL IMPACT & APPROVAL

Staff are able to include the update of the policy in their current work plans.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

No impact on the region or neighboring jurisdictions.

ALTERNATIVE OPTIONS

Option 1 – Amend Council Remuneration Bylaw No. 704, 2012 to include a stipend for meetings attended outside of jurisdiction.

Option 2 – Do not approve an increase

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 Council provide direction as to which option to proceed with regarding additional meeting allowances.

CHIEF ADMINISTRATIVE OFFICER REVIEW

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

Committee of the Whole